

Sag Harbor Whaling & Historical

Executive Director / CEO

EIN 111761496

NY · NTEE A540

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Richard Doctorow, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Richard Doctorow — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A540).

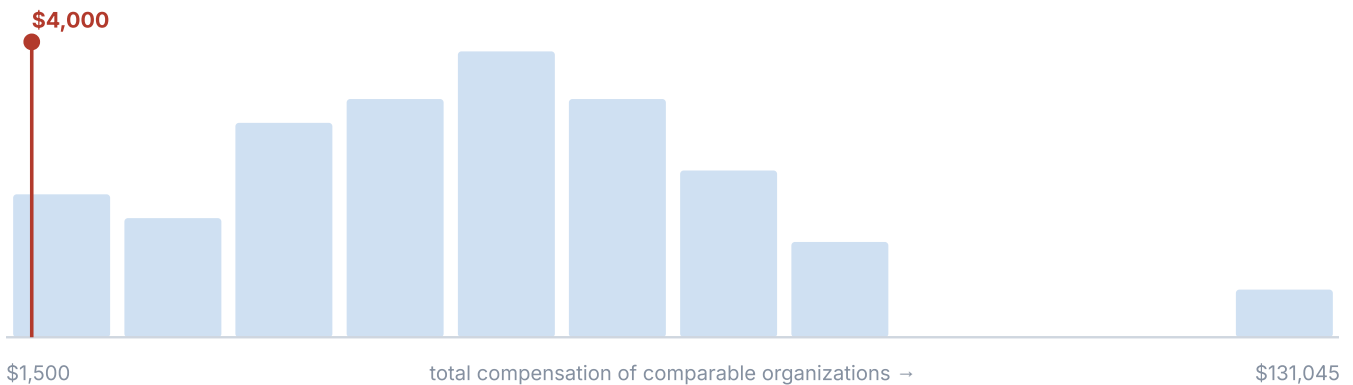
BUDGET Total revenue between \$110,292 and \$246,924 — 0.67x to 1.50x the subject's \$164,616 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography

→ **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,862

\$30,578

\$46,420

\$61,079

\$72,270

\$4,000

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 3RD
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\$4,000



● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to NY cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Shoreline Historical Museum	WA	\$167,149	Executive Di	\$55,538	\$55,027	2024
Harrington House Foundation	TX	\$167,951	Manager	\$50,000	\$56,985	2023
Museum Of Ceramics Foundation	OH	\$159,251	Key Employee	\$21,325	\$24,995	2024
Milan Historical Museum Inc	OH	\$158,097	Executive Director	\$71,428	\$83,722	2024
South Carolina Cotton Museum Inc	SC	\$155,011	Executive Di	\$33,692	\$40,046	2023
Warbirds Of Glory Museum	MI	\$154,634	President	\$50,058	\$58,868	2023
Haverhill Historical Society	MA	\$152,088	Director And Curator	\$34,356	\$33,284	2025
Mississippi Industrial Heritage Museum Inc	MS	\$151,523	Sec Treas And Executive Director	\$57,200	\$72,584	2023
Center For Documentary Expression	UT	\$151,368	Executive Di	\$54,000	\$62,969	2023
Everett Museum Of History	WA	\$179,646	Executive Director	\$37,090	\$36,748	2024
The Charnley-persky House Museum	IL	\$149,312	Executive Director - Term	\$6,193	\$6,937	2023
Northwest Carriage Museum	WA	\$179,961	Sec / Director	\$43,036	\$42,640	2024
Bush Family Home Foundation	TX	\$180,724	Executive Director	\$67,500	\$80,083	2022
The Museum Of North Texas History	TX	\$148,127	Executive Director	\$27,692	\$30,655	2024
Millville Army Air Field Museum Inc	NJ	\$185,125	Executive Director	\$51,124	\$52,006	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Museum Assn Of The American Frontier	NE	\$185,679	Executive Director	\$39,000	\$46,420	2024
Dayton International Peace Museum	OH	\$186,358	Executive Di	\$66,650	\$80,429	2023
Sanford-springvale Historical Society	ME	\$142,583	Executive Director	\$29,175	\$31,497	2025
Heritage Museum Of Montgomery County	TX	\$142,402	Executive Director	\$20,946	\$23,187	2024
St Charles History Museum	IL	\$187,467	Executive Dir.	\$58,000	\$63,102	2024
Scottsboro-jackson Heritage Center	AL	\$141,493	Director	\$20,196	\$24,145	2024
The William E Swigart Jr Automobile Museum	PA	\$140,026	Treasurer	\$9,855	\$10,876	2024
Old Independence Regional Museum	AR	\$189,731	Museum Director	\$36,040	\$44,831	2024
Spnea Connecticut Inc	MA	\$191,365	President	\$85,871	\$85,395	2024
The Black Cowboy Museum	TX	\$192,088	Chief Executive Officer	\$36,000	\$39,852	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to NY cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

■ Sample, role match & sensitivity

PEER COUNT **65** organizations. Compensation range \$1,500–\$131,045; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$164,616); for reference, expenses \$184,041 and assets \$292,749.
ROLE MATCH	Richard Doctorow, reported title " <i>BOARD MEMBER</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	3 rd

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness • 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Richard Doctorow) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 65 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 3rd percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.