

# Greater Oneonta Historical Society

Executive Director / CEO

EIN 161575308

NY · NTEE A80

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Marcela Micucci, Executive Director / CEO** (\$59,545) against **every comparable organization** that fit the selection criteria — **107** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60<sup>th</sup>** percentile of comparable organizations within the typical range

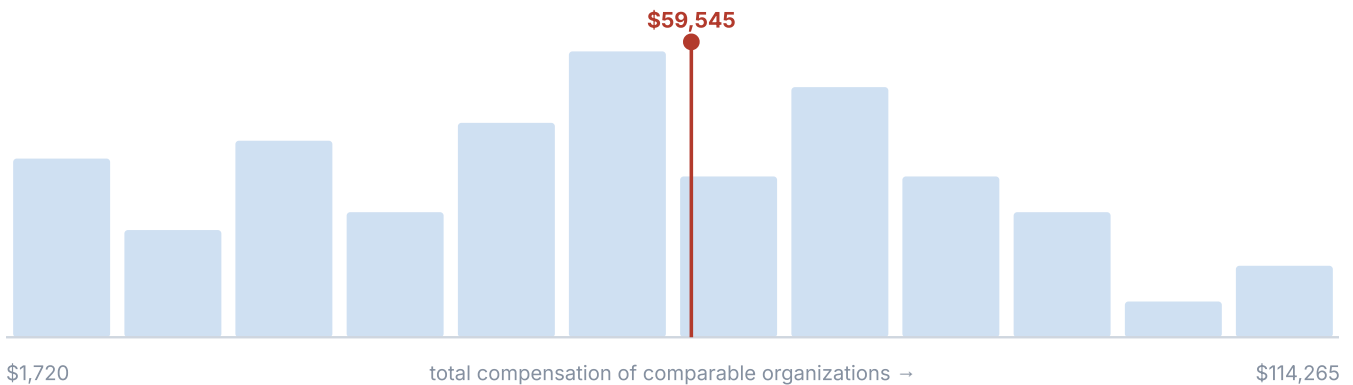
**Benchmarked executive:** Marcela Micucci — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

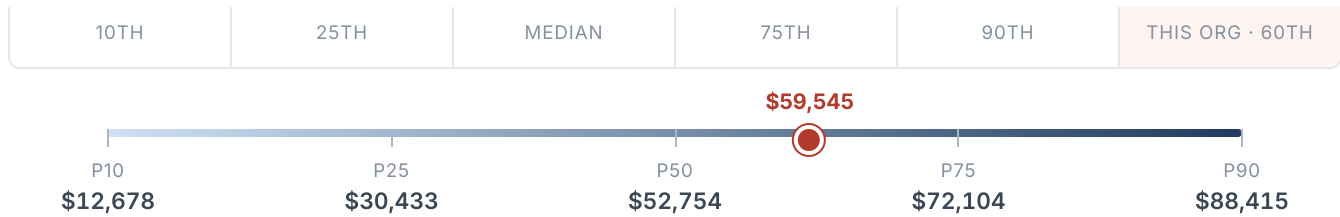
SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$141,350 and \$316,456 — 0.67x to 1.50x the subject's \$210,971 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

**107** organizations qualified on sector, size, and geography → **107** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,678	\$30,433	\$52,754	\$72,104	\$88,415	\$59,545
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## ● 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
<a href="#">Sample-mcdougald House Preservation</a>	FL	\$210,507	Executive Di	\$53,625	<b>\$52,754</b>	2025
<a href="#">Three Rivers Carousel Foundation</a>	WA	\$209,800	Executive Director	\$75,195	<b>\$72,365</b>	2024
<a href="#">Hawaiian Historical Society</a>	HI	\$212,439	Executive Di	\$78,204	<b>\$75,261</b>	2024
<a href="#">Heritage Tourism Alliance Of Montgomery</a>	MD	\$209,050	Executive Dir.	\$93,388	<b>\$96,621</b>	2023
<a href="#">Camp Paxson Preservation Project</a>	MT	\$208,048	Executive Dir.	\$30,000	<b>\$35,787</b>	2023
<a href="#">Heritage Sylvania Inc</a>	OH	\$207,974	Executive Di	\$48,288	<b>\$56,599</b>	2023
<a href="#">Virginia Trust For Historic Preservation</a>	VA	\$207,370	Executive Dir.	\$74,424	<b>\$77,242</b>	2024
<a href="#">Friends Of The Coronado</a>	IL	\$214,744	Executive Di	\$85,861	<b>\$90,734</b>	2024
<a href="#">The Glenwood Springs Historical</a>	CO	\$215,330	Director	\$61,921	<b>\$63,821</b>	2024
<a href="#">Iraq And America Entanglement Documentation Project</a>	VA	\$202,450	Director	\$13,179	<b>\$13,678</b>	2024
<a href="#">Florida Trust For Historic Preservation</a>	FL	\$201,911	Ceo & President	\$109,911	<b>\$114,265</b>	2023
<a href="#">Shenandoah Valley Black Heritage Project</a>	VA	\$223,260	Executive Director	\$49,494	<b>\$51,368</b>	2024
<a href="#">Friends Of The Battleship North Carolina</a>	NC	\$223,913	Executive Director	\$26,244	<b>\$29,148</b>	2024
<a href="#">The Historic Stanley Home Foundatio</a>	CO	\$224,515	Executive Di	\$18,000	<b>\$19,101</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Illinois Labor History Society</a>	IL	\$195,970	Director	\$40,935	<b>\$43,259</b>	2024
<a href="#">Zachor Holocaust Remembrance Foundation</a>	NV	\$194,631	Trustee	\$60,077	<b>\$66,642</b>	2023
<a href="#">The Bernard And Shirley Kinsey Foundation For Arts And Education</a>	CA	\$193,745	Vice President And General Manager	\$80,000	<b>\$74,255</b>	2024
<a href="#">Young Preservationists Association Of Pittsburgh</a>	PA	\$228,825	Executive Director	\$82,046	<b>\$90,545</b>	2023
<a href="#">Western New York Heritage Inc</a>	NY	\$229,630	Executive Director	\$55,000	<b>\$53,422</b>	2024
<a href="#">African American Heritage Trail</a>	MA	\$229,827	Ceo	\$26,000	<b>\$25,114</b>	2024
<a href="#">Coupeville Historic Waterfront</a>	WA	\$230,046	Executive Dir.	\$30,459	<b>\$29,313</b>	2024
<a href="#">Historic Rittenhousetown Inc</a>	PA	\$231,918	Executive Director	\$64,773	<b>\$69,432</b>	2024
<a href="#">Moffett Field Historical Society</a>	CA	\$189,782	Executive Director	\$46,880	<b>\$42,391</b>	2025
<a href="#">Trust For Architectural Easements</a>	DC	\$189,152	President	\$77,891	<b>\$73,471</b>	2024
<a href="#">Preserve Chattanooga Inc</a>	TN	\$186,750	Executive Director	\$95,727	<b>\$108,160</b>	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 2023 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	107 organizations. Compensation range \$1,720–\$114,265; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$210,971); for reference, expenses \$159,050 and assets \$1,442,671.
ROLE MATCH	Marcela Micucci, reported title "Executive Dir.", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	60 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	64 <sup>th</sup>
Reportable pay only (column D), adjusted	62 <sup>nd</sup>
All sources (D + E + F), adjusted	57 <sup>th</sup>

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 (Marcela Micucci) 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 10, 2026, comparing compensation against 107 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,545 is reasonable (approximately the 60<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 10, 2026.