

The Thoreau Society Inc

Executive Director / CEO

EIN 166035496
 MA · NTEE A76Z
 FY ending 2025-03-31
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Frederick, Executive Director / CEO** (\$93,153) against the **2000** closest of **3,068** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

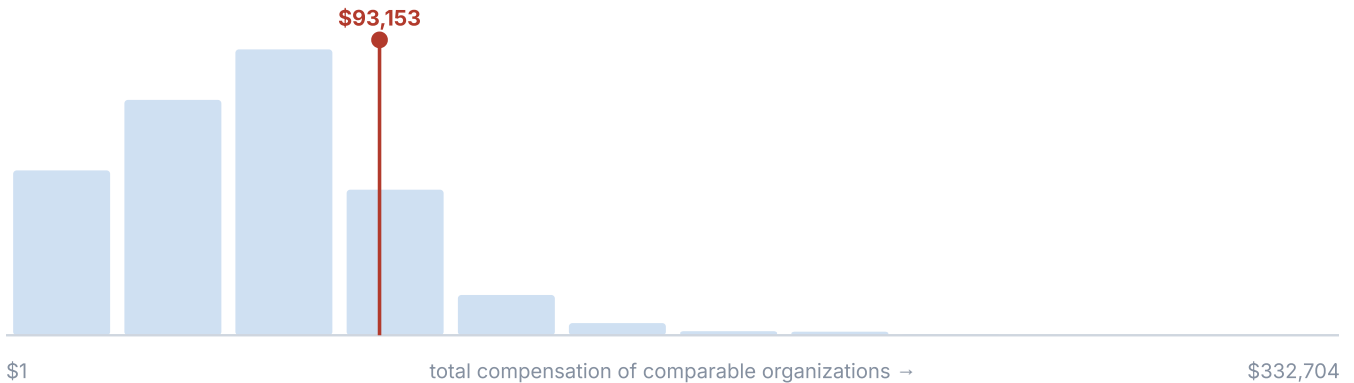
Benchmarked executive: Michael Frederick — reported title “FORMER EXECU”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A76Z).
BUDGET	Total revenue between \$243,589 and \$545,349 — 0.67x to 1.50x the subject's \$363,566 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

3,068 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$15,397	\$36,046	\$59,676	\$81,773	\$103,177	\$93,153
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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 MA 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
Southwest Virginia Ballet Company	VA	\$363,594	Art Director	\$60,658	\$68,876	2023
Camden Fireworks Incorporated	NJ	\$363,657	Executive Director	\$62,414	\$65,534	2023
Roxy Bremerton	WA	\$363,396	Executive Director	\$72,459	\$74,102	2024
Lovegood Performing Arts Company	OR	\$363,379	President	\$12,160	\$13,280	2023
The Carving Studio & Sculpture Ctr	VT	\$363,244	Executive Di	\$76,292	\$90,306	2023
Arte Inc	CT	\$363,919	Executive Director	\$70,000	\$74,970	2024
Storyark	MN	\$363,947	Executive Di	\$70,000	\$79,008	2024
Legends Do Live	TX	\$364,008	Director	\$27,083	\$30,946	2024
Ladies Of Hip-hop Festival	NJ	\$363,054	Executive Director	\$13,700	\$14,385	2023
Dimensions Dance Theater Of Miami Inc	FL	\$363,013	President	\$24,086	\$25,846	2024
Performing Arts School Of Central Pa	PA	\$364,121	School Director	\$18,183	\$20,712	2024
International House Of	RI	\$364,130	Executive Di	\$85,328	\$96,220	2023
National Association Of Presidential	TX	\$362,974	Executive Director	\$72,500	\$80,705	2025
West Virginia Mine Wars Museum	WV	\$364,225	Executive Director	\$66,619	\$82,393	2024
Christian Broadcasting Ministries	OH	\$364,229	Secretary	\$15,405	\$18,638	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Carpe Diem Arts Inc	MD	\$364,301	Executive Director (Thru 8/3/25)	\$50,000	\$52,019	2025
Knox Partnership For Arts And	OH	\$364,326	Managing Director	\$54,276	\$67,605	2023
American Theater Group	NJ	\$362,732	Artistic Dir	\$60,000	\$61,192	2024
New City Arts Initiative	VA	\$364,446	Executive Director	\$83,276	\$89,478	2025
The Catholic Peace Times Weekly Inc	NY	\$364,450	President	\$13,850	\$14,295	2024
Facetime Theatre Inc	PA	\$364,499	Executive Director	\$17,504	\$20,528	2023
Strike Anywhere Inc	NY	\$362,504	Artistic Dir.	\$52,498	\$54,187	2024
Luma 8	IL	\$362,280	President	\$121,752	\$136,725	2024
La Casa De Maria Retreat Center	CA	\$364,900	Executive Director	\$92,250	\$90,991	2024
Chamber Orchestra Of New York	NY	\$364,933	Music Director	\$52,500	\$54,189	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2025 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 MA 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 2000 organizations. Compensation range \$1–\$332,704; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$363,566); for reference, expenses \$399,879 and assets \$637,657.

ROLE MATCH	Michael Frederick, reported title " <i>FORMER EXECU</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	60 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	37 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	84 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	82 nd

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 (Michael Frederick) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$93,153 is reasonable (approximately the 84th 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.