

# Ether Sea Projects Inc Db a Litmus Press

Executive Director / CEO

EIN 201637770  
 NY · NTEE A70  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **E Tracy Grinnell, Executive Director / CEO** (\$22,000) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

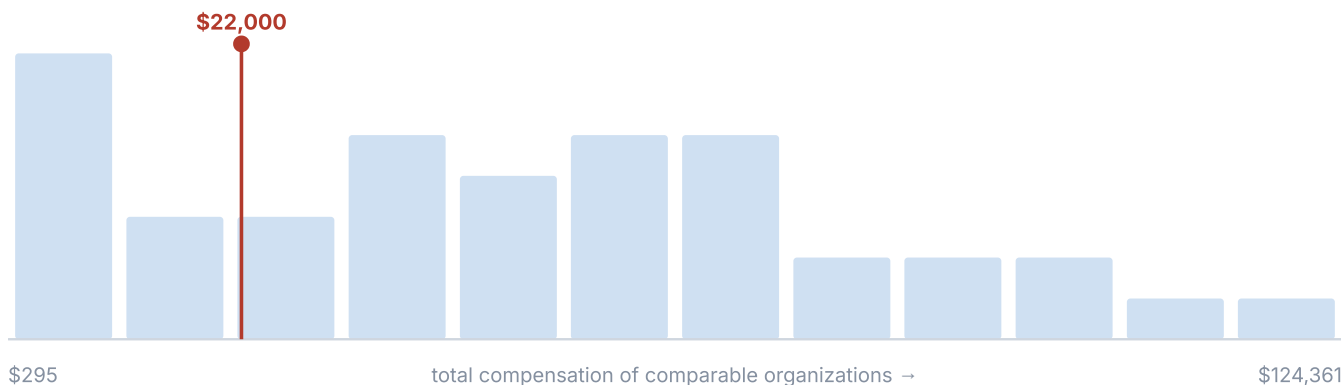
**Benchmarked executive:** E Tracy Grinnell — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A70).
BUDGET	Total revenue between \$163,243 and \$365,470 — 0.67x to 1.50x the subject's \$243,647 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A70), nationwide + budget 0.67–1.5x revenue.

**40** organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,257	\$23,548	\$47,215	\$66,774	\$91,322	\$22,000
---------	----------	----------	----------	----------	----------



## ● 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
<a href="#">Zbigniew Herbert Polish Supplementary School Of Li Inc</a>	NY	\$244,930	Principal/ceo	\$17,460	<b>\$17,010</b>	2025
<a href="#">Small Press Traffic Literary Arts Center</a>	CA	\$240,398	Executive Dir.	\$78,000	<b>\$72,615</b>	2025
<a href="#">Northmont Fellowship Association</a>	PA	\$238,368	President	\$13,000	<b>\$14,347</b>	2024
<a href="#">Family Cornerstones Inc</a>	TN	\$237,771	Exec. Director	\$51,300	<b>\$59,674</b>	2024
<a href="#">Roaring Fork Center For Community</a>	CO	\$249,768	Executive Director	\$52,772	<b>\$55,999</b>	2024
<a href="#">The Common Acre</a>	WA	\$232,865	Executive Dir.	\$66,500	<b>\$67,834</b>	2023
<a href="#">Acton Chinese Language School</a>	MA	\$227,508	Principle	\$5,434	<b>\$5,265</b>	2025
<a href="#">Split This Rock Inc</a>	DC	\$267,649	Director	\$64,281	<b>\$64,269</b>	2023
<a href="#">Marine Mills Folk School</a>	MN	\$272,489	Pt Exec Dire	\$23,336	<b>\$26,271</b>	2023
<a href="#">Project Sycamore A Nfp Corporation</a>	TX	\$273,382	Executive Director	\$84,000	<b>\$95,734</b>	2023
<a href="#">Christian Home Educators Assn Of Calif</a>	CA	\$278,232	Treasurer	\$300	<b>\$295</b>	2023
<a href="#">Lama Foundation</a>	NM	\$280,456	Director	\$1,008	<b>\$1,235</b>	2023
<a href="#">African Immigrant Family Services Inc</a>	NE	\$204,188	Executive Director	\$30,600	<b>\$36,422</b>	2024
<a href="#">The Association For The Study Of</a>	NY	\$203,179	Executive Dir.	\$19,500	<b>\$18,997</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">American Comparative Literature</a>	IL	\$285,428	Chief Admin Off	\$85,586	<b>\$95,865</b>	2023
<a href="#">Faulkner Morgan Archive</a>	KY	\$288,069	President & Executive Director	\$52,771	<b>\$64,596</b>	2023
<a href="#">Boulder School For German Language And Culture</a>	CO	\$198,752	President	\$27,093	<b>\$29,598</b>	2023
<a href="#">Western Political Science Association</a>	OR	\$288,787	Executive Dir.	\$7,000	<b>\$7,194</b>	2024
<a href="#">Atlanta Writers Club</a>	GA	\$289,485	Executive Director	\$31,500	<b>\$36,086</b>	2023
<a href="#">Spokane Language House</a>	WA	\$185,944	Board Pres/e	\$3,250	<b>\$3,220</b>	2024
<a href="#">Helping Link</a>	WA	\$302,762	Executive Director	\$125,517	<b>\$124,361</b>	2024
<a href="#">The Aftermath Project Inc</a>	CA	\$303,880	Secretary	\$51,000	<b>\$50,174</b>	2023
<a href="#">Lex America Inc</a>	MA	\$182,807	Executive Director	\$91,339	<b>\$90,832</b>	2024
<a href="#">Christian Womens Job Corps Of Tyler Inc</a>	TX	\$305,892	Executive Dir.	\$71,340	<b>\$78,973</b>	2024
<a href="#">Association Of Bookmobile &amp;</a>	IA	\$307,645	Executive Director	\$46,519	<b>\$56,368</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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 40 organizations. Compensation range \$295–\$124,361; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$243,647); for reference, expenses \$236,335 and assets \$5,876.

**ROLE MATCH** E Tracy Grinnell, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer 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	25 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (E Tracy Grinnell) 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 40 similarly situated organizations (Same NTEE sector (A70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,000 is reasonable (approximately the 25<sup>th</sup> 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.