

Mechanicsburg Museum Association

Executive Director / CEO

EIN 231997152

PA · NTEE A540

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sandy Showers, Executive Director / CEO** (\$5,200) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Sandy Showers — reported title "TREASURER", 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).

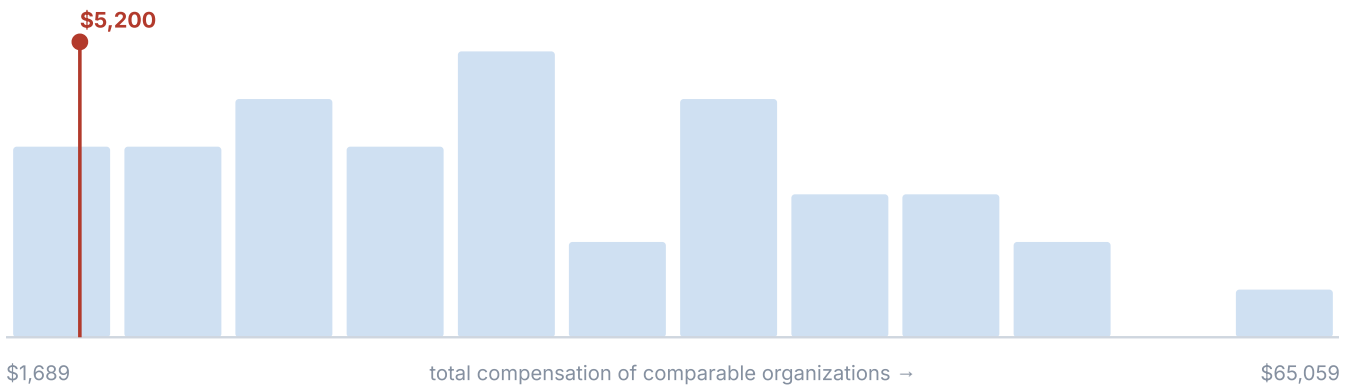
BUDGET Total revenue between \$66,918 and \$149,818 — 0.67x to 1.50x the subject's \$99,879 (the band tightens as size grows).

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

39 organizations qualified on sector, size, and geography

→ **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,192

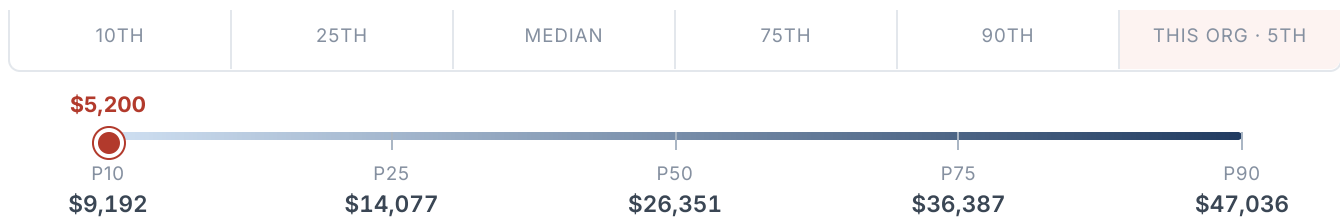
\$14,077

\$26,351

\$36,387

\$47,036

\$5,200



■ 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 PA 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
Signal And Cyber Museum Society	GA	\$99,556	Executive Director	\$10,000	\$10,083	2024
Person County Museum Of History Inc	NC	\$98,322	Executive Director	\$39,000	\$40,409	2024
Bayfield Heritage Association Inc	WI	\$102,049	Exec Directo	\$6,067	\$6,541	2023
Pembina County Historical Society	ND	\$97,239	Museum Curator	\$11,036	\$12,145	2024
St Albans Historical Society Inc	VT	\$97,194	Executive Director	\$34,154	\$33,584	2025
Mid America Transportation And	IA	\$96,077	Employee	\$24,000	\$26,351	2024
American Society Of Military History Inc	CA	\$94,326	Director	\$40,000	\$35,659	2023
The American Classic Arcade Museum	NH	\$105,991	Director	\$18,200	\$17,350	2023
Huntington African American Museum Inc	NY	\$107,966	Executive Director	\$26,522	\$24,032	2024
Alex Haley Museum Association	TN	\$90,663	Site Manager	\$22,000	\$23,189	2024
Jack Oconnor Hunting Heritage &	ID	\$90,074	Secretary	\$1,583	\$1,689	2024
Vasa Order Of America National	IL	\$86,295	Archivist	\$50,404	\$49,690	2024
Veterans Memorial Museum	CA	\$113,890	Ceo/director	\$30,000	\$26,744	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Overfield Tavern Museum	OH	\$85,394	Director	\$44,082	\$46,819	2024
Mendota Museum & Historical Society	IL	\$116,319	Director	\$19,500	\$19,224	2024
Pacific Northwest Railroad Archive	WA	\$81,621	Director	\$3,349	\$3,096	2023
Greene County Historical Society	PA	\$119,793	Executive Director	\$40,508	\$41,704	2023
Friends Of Chevra T'helim	VA	\$79,530	Executive Di	\$13,020	\$12,606	2024
Dakota Sunset Museum	SD	\$78,504	Curator, Treasurer & Director	\$10,871	\$12,386	2023
Pittsburg-camp County Museum Assoc Inc	TX	\$77,645	Museum Admin.	\$16,410	\$16,947	2023
Kings Mountain Historical Museum Foundation Inc	NC	\$77,367	Director & Curator	\$43,524	\$46,429	2023
East End African American Museum	NY	\$124,562	Executive Di	\$20,000	\$18,658	2023
The Star Spangled Banner	MD	\$126,011	Executive Director	\$56,923	\$53,365	2024
Amesbury Carriage Museum Inc	MA	\$126,485	Executive Director	\$37,800	\$34,062	2024
Destin Fishing Museum Foundati	FL	\$126,655	Executive Dir	\$45,444	\$42,810	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	39 organizations. Compensation range \$1,689–\$65,059; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$99,879); for reference, expenses \$86,313 and assets \$1,013,669.
ROLE MATCH	Sandy Showers, reported title "TREASURER", 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	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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	5 th

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 (Sandy Showers) 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 39 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,200 is reasonable (approximately the 5th 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.