

Aviation Hall Of Fame And Museum Of New Jersey

Executive Director / CEO

EIN 237190246
 NJ · NTEE A500
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Ralph Villecca, Executive Director / CEO** (\$40,700) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

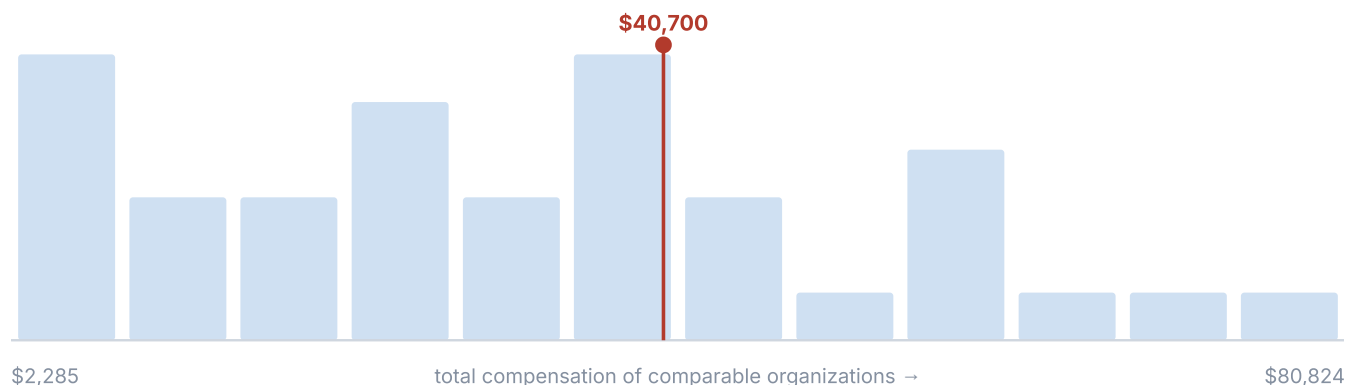
Benchmarked executive: Ralph Villecca — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A500).
BUDGET	Total revenue between \$78,137 and \$174,934 — 0.67x to 1.50x the subject's \$116,623 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

37 organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,469 10TH	\$19,190 25TH	\$33,260 MEDIAN	\$45,745 75TH	\$60,313 90TH	\$40,700 THIS ORG · 70TH
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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 NJ 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
Water Mill Museum	NY	\$119,739	Director/mgr	\$39,179	\$39,652	2024
Florida Association Of Museums	FL	\$120,156	Executive Director	\$55,650	\$60,283	2023
Mennonite Heritage & Agrcltr Museum	KS	\$120,970	Museum Director/curator	\$18,915	\$23,564	2023
The Sam Houston Masonic Library And Museum Association	TX	\$121,623	Treasurer	\$3,000	\$3,275	2025
Bluegrass Heritage Museum Inc	KY	\$121,829	Executive-di	\$38,016	\$45,745	2024
Susan B Anthony Birthplace Museum Inc	MA	\$124,399	Executive Director	\$70,000	\$70,453	2024
International Royal Order Of Jesters Inc	IN	\$124,859	Executive Director	\$11,040	\$13,040	2024
Magnes Museum Foundation	CA	\$126,193	Director, Secretary	\$20,421	\$19,750	2024
Museum Of Broadcast Communications	IL	\$127,961	Chairman/treasurer/ceo	\$36,539	\$40,234	2024
The Living Bible Museum Inc	OH	\$128,599	Trustee	\$12,020	\$14,259	2024
Nebraska Firefighters Foundation	NE	\$104,208	Executive Director	\$31,800	\$38,308	2024
Akin Hall Association	NY	\$103,447	Curator	\$23,400	\$24,382	2023
Stuart Heritage Inc	FL	\$96,465	Recording Se	\$6,336	\$6,863	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ct Vivian Foundation Inc	GA	\$143,562	Executive Di	\$42,000	\$46,079	2025
Koshare Indian Museum Inc	CO	\$89,322	Manger	\$50,000	\$53,698	2024
Moclips By The Sea Historical Society	WA	\$88,622	Director/curator	\$4,500	\$4,512	2024
Western Maine Play Museum	ME	\$88,376	Executive Di	\$22,077	\$24,760	2024
El Paso Holocaust Museum Foundation	TX	\$86,514	Museum Exec Dir	\$2,227	\$2,569	2023
The National Museum Of The	PA	\$85,055	Curator & Mu	\$8,875	\$10,205	2023
African American Heritage Society	TN	\$149,506	Executive Dir.	\$27,440	\$33,260	2023
Ukrainian American	MI	\$83,474	Executive Di	\$36,000	\$42,847	2023
Pierre Claeysens Veterans Foundation	CA	\$81,667	President	\$22,500	\$21,761	2024
Patten Lumbermen's Museum Inc	ME	\$81,354	Secretary/treasurer	\$31,905	\$35,782	2024
Mauch Chunk Museum & Cultural	PA	\$153,792	Secretary/tr	\$17,181	\$19,190	2024
Basketball Museum Of Illinois Inc	IL	\$79,243	Executive Dir.	\$4,000	\$4,404	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 37 organizations. Compensation range \$2,285–\$80,824; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$116,623); for reference, expenses \$128,993 and assets \$128,556.

ROLE MATCH Ralph Villecca, reported title "*EXECUTIVE DIRECTOR*", 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	70 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	59 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 (Ralph Villecca) 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 37 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,700 is reasonable (approximately the 70th 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.