

Dwight D Eisenhower Society

Executive Director / CEO

EIN 237321872

PA · NTEE A82Z

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **Carol Hegeman, Executive Director / CEO** (\$41,074) 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 **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Carol Hegeman — 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 (A82Z).

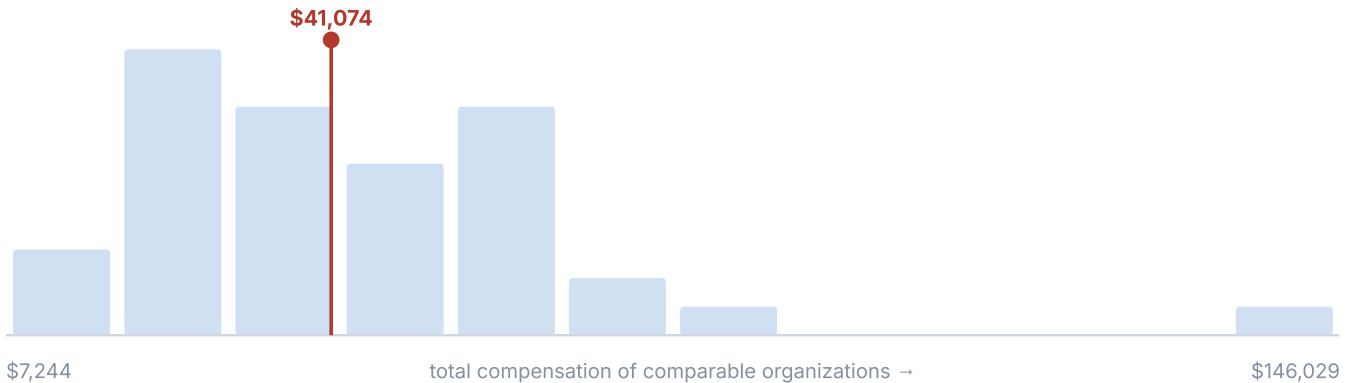
BUDGET Total revenue between \$88,923 and \$199,083 — 0.67x to 1.50x the subject's \$132,722 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A82), 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



\$20,872	\$26,261	\$40,418	\$54,399	\$66,285	\$41,074
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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 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
Abraham Lincoln Association	IL	\$133,129	Executive Manager	\$29,125	\$29,561	2023
Southwest Seattle Historical Society	WA	\$128,815	Executive Dir.	\$60,138	\$53,991	2024
Peterborough Historical Society	NH	\$136,828	Executive Direc	\$68,827	\$63,729	2024
Hillforest Historical Foundation Inc	IN	\$137,979	Executive Director - Left Mid-year	\$28,697	\$30,347	2024
Captain Avery Museum Inc	MD	\$124,562	Executive Director	\$46,688	\$45,063	2023
Codington County Historical Society	SD	\$123,793	Museum Director	\$49,778	\$56,716	2023
Brown County Historical Society	WI	\$143,537	Executive Director	\$61,500	\$64,407	2024
Ebenezer Maxwell Mansion Inc	PA	\$121,034	Exec Dir -1/1/23 To 9/12/23	\$45,311	\$46,649	2023
Historic Lexington Foundation	VA	\$119,424	Executive Director	\$22,238	\$21,531	2024
Burnett County Historical Society Inc	WI	\$116,296	Executive Director	\$6,719	\$7,244	2023
Hunterdon County Historical Society	NJ	\$150,272	Executive Administrator	\$60,000	\$53,719	2024
Westport Historical Society Inc	CT	\$153,112	Executive Di	\$155,315	\$146,029	2024
Warren County Historical Society	PA	\$155,664	Executive Director	\$39,287	\$40,447	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kenilworth Historical Society	IL	\$157,577	Director	\$53,998	\$54,806	2023
Delaware County Historical Society	PA	\$159,182	Acting Executive Director	\$56,000	\$56,000	2024
Swiss Heritage Society Inc	IN	\$105,467	President	\$18,692	\$19,766	2024
The Clifton Forge Company	VA	\$161,429	Executive Director	\$26,570	\$26,486	2023
Montgomery Co Historical Society	IN	\$103,557	Exec Directo	\$24,621	\$26,036	2024
Stevens County Historical Society	MN	\$162,560	Executive Dir.	\$34,226	\$34,915	2023
Gf County Historical Society	ND	\$163,424	Executive Director	\$36,729	\$40,418	2024
Lewis & Clark National Park Association	OR	\$101,962	Executive Director	\$56,787	\$52,882	2024
The Woman's Club Of Dayton Foundation	OH	\$164,202	Exec Director	\$30,800	\$33,679	2023
Quincy Historical Society	MA	\$164,769	Executive Di	\$20,000	\$18,022	2024
Griffin Spalding Historical Society	GA	\$166,413	Executive Director	\$20,430	\$21,207	2023
Vicksburg Foundation For Historic Preservation	MS	\$169,122	Executive Director	\$65,742	\$71,530	2025

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 \$7,244–\$146,029; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$132,722); for reference, expenses \$134,906 and assets \$1,105,762.
ROLE MATCH	Carol Hegeman, reported title " <i>Executive Dir.</i> ", 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.
OUTLIERS	1 peer 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	54 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	54 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 (Carol Hegeman) 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 (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,074 is reasonable (approximately the 54th 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.