

Humanities Iowa

Executive Director / CEO

EIN 237374180

IA · NTEE A70Z

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **Heather Plucar, Executive Director / CEO** (\$105,824) against **every comparable organization** that fit the selection criteria — **641** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Heather Plucar — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A70Z).
BUDGET	Total revenue between \$76,779 and \$171,895 — 0.67x to 1.50x the subject's \$114,597 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

641 organizations qualified on sector, size, and geography → **641** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,928	\$11,627	\$24,509	\$42,689	\$59,902	\$105,824
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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 IA 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
Decentered Arts	CA	\$114,614	Treasurer	\$78,692	\$62,059	2024
Asian American Unity Coalition Inc	MN	\$114,560	Officer	\$1,890	\$1,706	2024
Lake County Symphony	CA	\$114,856	President	\$1,230	\$970	2024
Chicago Fashion Development	IL	\$114,325	Executive Director	\$40,000	\$36,975	2023
Gloatl Inc	GA	\$114,312	Founding Artist	\$14,000	\$13,236	2023
Center For Austin Independent Journalism	TX	\$115,103	Board Member	\$46,667	\$42,634	2024
Veterans Memorial Museum	CA	\$113,890	Ceo/director	\$30,000	\$24,358	2023
Escape Artists Foundation Inc	GA	\$113,870	Editor/board Member	\$1,500	\$1,418	2023
Henryk Sienkiewicz Educational Society Inc	NY	\$113,770	Secretary	\$2,970	\$2,451	2024
Exitheatre	CA	\$113,764	Secretary/treasurer	\$18,000	\$13,829	2025
Youth Ensemble Of Atlanta Inc	GA	\$113,703	Executive Director	\$34,878	\$31,203	2025
Barnsdall Arts	CA	\$113,634	Executive Dir.	\$21,800	\$16,749	2025
Aquila Theatre Company	NY	\$115,626	Artistic Director	\$134,120	\$107,833	2025
Straus Historical Society	NY	\$115,721	Executive Director	\$42,000	\$34,662	2024
International Federation For Choral Music	TX	\$113,444	Office Manager	\$36,960	\$33,766	2024
Five Myles Inc	NY	\$113,371	Founder	\$50,000	\$41,264	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wake Forest Community Youth Orchestra	NC	\$115,843	Executive Director (Ex-officio)	\$25,440	\$24,007	2024
Tanner Gift Of Music Trust	UT	\$113,311	Secretary/tr	\$8,500	\$8,180	2023
Ccff - Crystal Clear Film Foundation	TX	\$115,902	Treasurer	\$1,100	\$1,034	2023
Surfrider Spirit Sessions	HI	\$116,087	Executive Director	\$60,039	\$50,542	2023
The Lafayette Trail Inc	PA	\$112,945	President	\$70,000	\$65,637	2023
Burnett County Historical Society Inc	WI	\$116,296	Executive Director	\$6,719	\$6,598	2023
Mendota Museum & Historical Society	IL	\$116,319	Director	\$19,500	\$17,509	2024
Arizona Arts Circle Ltd	AZ	\$116,384	Executive Director	\$60,000	\$52,700	2024
Korean American Youth Performing	CA	\$116,512	President	\$30,000	\$24,358	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 641 organizations. Compensation range \$211–\$407,119; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$114,597); for reference, expenses \$357,078 and assets \$438,282. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Heather Plucar, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 41 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 18 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	98 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	94 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 (Heather Plucar) 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 641 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$105,824 is reasonable (approximately the 98th 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.