

Ab Imperio Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Ilya Gerasimov, Executive Director / CEO** (\$51,192) against the **2000** closest of **2,531** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

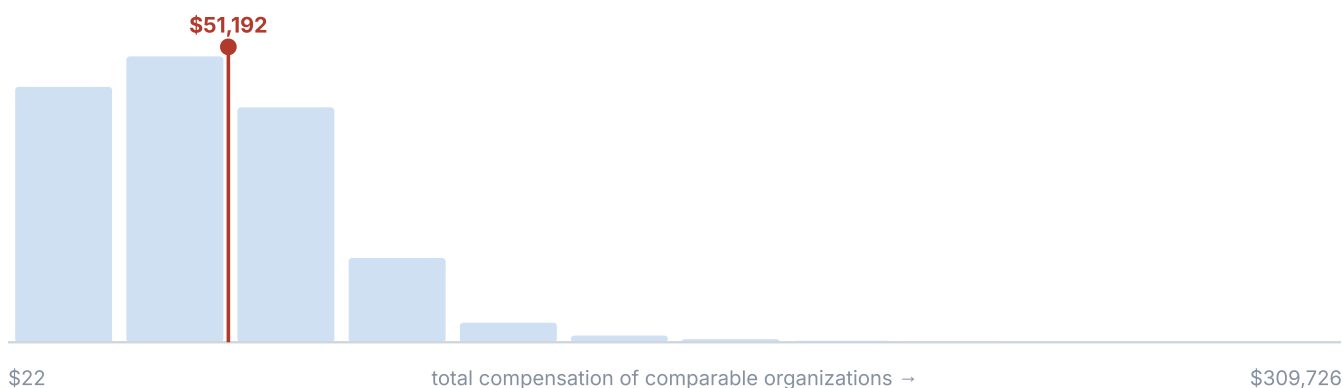
Benchmarked executive: Ilya Gerasimov — reported title “Editor-in-chief”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

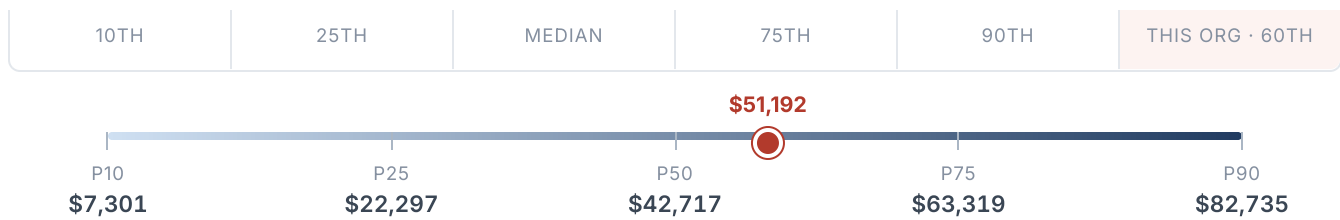
SECTOR	Organizations sharing the subject's NTEE classification (A01).
BUDGET	Total revenue between \$157,765 and \$353,206 — 0.67x to 1.50x the subject's \$235,471 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

2,531 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$7,301	\$22,297	\$42,717	\$63,319	\$82,735	\$51,192
---------	----------	----------	----------	----------	----------



● 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 MA 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
Cincinnati Fire Museum	OH	\$235,503	Executive Director	\$78,000	\$91,935	2023
Evangelical Press Association Inc	AZ	\$235,359	Executive Director	\$83,936	\$85,004	2025
Amuse'um Columbia Childrens Museum	TN	\$235,294	Executive Di	\$28,000	\$31,813	2024
Bill And Sara Morgan Real Estate	TX	\$235,673	Secretary	\$53,774	\$58,142	2024
Roanoke Childrens Theatre Inc	VA	\$235,675	Executive Dir.	\$4,950	\$5,166	2024
Psymposia Inc	DE	\$235,243	President	\$20,000	\$21,167	2024
Art & Soul Oakland	CA	\$235,700	President, Ceo	\$26,000	\$24,984	2023
B H Foxy Foundation Inc	CA	\$235,814	Chair/executive Director	\$55,708	\$51,996	2024
Foundation Advancing Creation Truth	MT	\$235,119	President	\$48,406	\$56,400	2024
Vienna Arts Society Inc	VA	\$235,835	Art Center D	\$15,000	\$16,117	2023
Historic Preservation Trust Of	PA	\$235,874	Director	\$1,380	\$1,531	2023
Milton Historical Society	WI	\$235,066	Executive Director	\$43,160	\$50,160	2023
Wendys Subway Inc	NY	\$235,887	President	\$805	\$786	2024
Carolyn Glasoe Bailey Foundation Inc	CA	\$235,050	Executive Director	\$82,796	\$79,561	2023
Pappy Martin Legacy Jazz Collective Inc	NY	\$235,048	Executive Director	\$19,200	\$19,307	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cabots Museum Foundation	CA	\$235,940	Executive Dir.	\$70,000	\$65,335	2024
Monroe-walton Center For The Arts Inc	GA	\$235,995	Executive Dir.	\$44,294	\$48,139	2024
Sacramento Preparatory Music Academy	CA	\$234,926	Ceo	\$52,000	\$49,968	2023
Gallery Night Of Pensacola Inc	FL	\$236,039	Director	\$43,880	\$44,556	2024
Crested Butte Society Inc	CO	\$234,861	Executive Director	\$69,592	\$72,128	2024
The Children's Museum	LA	\$234,765	Executive Director	\$58,235	\$71,359	2023
Encinitas Ballet Academy And Arts Center	CA	\$234,736	Ceo, Artistic Director	\$43,750	\$42,040	2023
Okc Improv Foundation	OK	\$236,224	Executive Director	\$22,125	\$26,333	2024
Arts Northwest	WA	\$236,255	Executive Director	\$76,112	\$75,832	2023
Mannakin Theater And Dance	CA	\$234,670	Ceo Artistic/executive Director	\$40,000	\$37,334	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2023 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 MA 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 **2000** organizations. Compensation range \$22–\$309,726; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$235,471); for reference, expenses \$154,273 and assets \$130,486.

ROLE MATCH	Ilya Gerasimov, reported title <i>"Editor-in-chief"</i> , 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	55 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	35 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	60 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	58 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 (Ilya Gerasimov) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,192 is reasonable (approximately the 60th 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.