

# Irish Heritage Center

Executive Director / CEO

EIN 273418093

OH · NTEE A23

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Crowley, Executive Director / CEO** (\$4,700) against **every comparable organization** that fit the selection criteria — **159** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Michelle Crowley — reported title “Director”, 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 (A23).

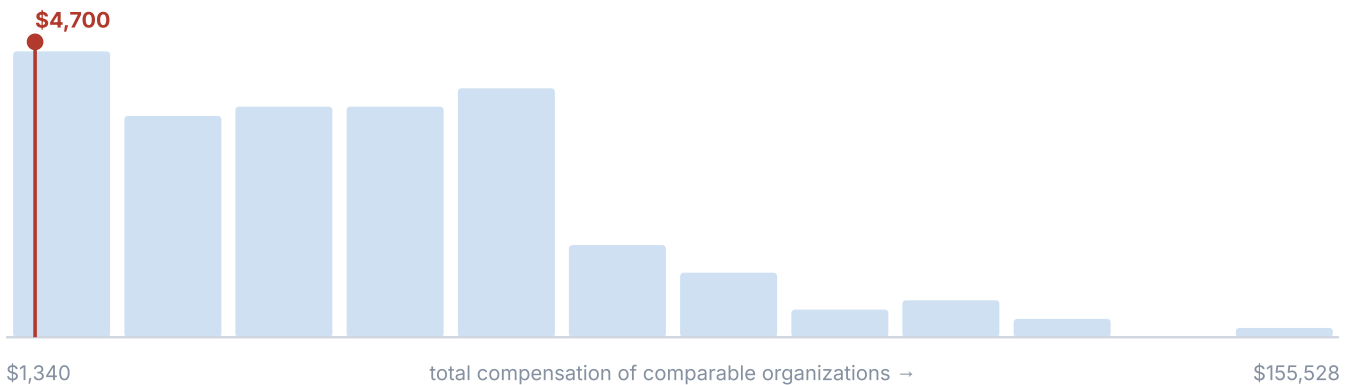
**BUDGET** Total revenue between \$181,681 and \$406,750 — 0.67x to 1.50x the subject's \$271,167 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A23), nationwide + budget 0.67–1.5x revenue.

**159** organizations qualified on sector, size, and geography

→ **159** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,049

\$19,889

\$39,677

\$59,007

\$80,995

\$4,700



## ■ 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 OH 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
<a href="#">Red Earth Inc</a>	OK	\$270,989	Executive Di	\$43,306	<b>\$43,731</b>	2024
<a href="#">Shep-ty</a>	CA	\$272,124	Executive Dir.	\$115,189	<b>\$91,216</b>	2024
<a href="#">Korean American Association And</a>	TX	\$269,225	Board Member	\$9,000	<b>\$8,256</b>	2024
<a href="#">Maine Irish Heritage Center</a>	ME	\$273,177	Executive Director	\$80,000	<b>\$73,464</b>	2024
<a href="#">Bit Community Center Inc</a>	MD	\$276,110	Executive Director & Ceo	\$65,360	<b>\$56,038</b>	2024
<a href="#">Mexican Cultural Center</a>	PA	\$277,294	Director Of Programs	\$20,068	<b>\$18,352</b>	2024
<a href="#">La Conexion</a>	OH	\$278,029	Executive Director	\$12,001	<b>\$11,657</b>	2024
<a href="#">Intercourse Library Inc</a>	PA	\$278,303	Executive Di	\$60,408	<b>\$55,245</b>	2024
<a href="#">Liberty Place Inc</a>	VI	\$264,018	Executive Director	\$52,664	<b>\$51,153</b>	2024
<a href="#">Lexington Chinese School Inc</a>	MA	\$278,711	President	\$1,579	<b>\$1,340</b>	2023
<a href="#">Descendants Of Holocaust Survivors</a>	NY	\$279,204	Executive Director	\$74,946	<b>\$62,107</b>	2024
<a href="#">Kealakai Center For Pacific String Traditions</a>	HI	\$279,563	Executive Director	\$31,900	<b>\$26,192</b>	2024
<a href="#">Fathers And Sons Together</a>	WA	\$261,803	Executive Director	\$80,600	<b>\$66,177</b>	2024
<a href="#">American Foundation For Tibetan Cultural</a>	CA	\$261,527	Ceo	\$12,500	<b>\$9,898</b>	2024
<a href="#">Arawaka Inc</a>	NM	\$281,056	President	\$47,700	<b>\$48,439</b>	2023
<a href="#">Relentless Academy</a>	MN	\$259,244	Excutive Director	\$57,120	<b>\$53,289</b>	2023
<a href="#">Finnish Center Association</a>	MI	\$258,337	Treasurer	\$9,479	<b>\$8,972</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alaska Native Voices Educational Institute</a>	AK	\$285,092	President	\$36,768	<b>\$32,237</b>	2024
<a href="#">The Progressive Forum</a>	TX	\$257,151	Director	\$33,000	<b>\$30,272</b>	2024
<a href="#">King Sejong Institute Center Usa</a>	CA	\$285,247	Cfo	\$38,004	<b>\$30,984</b>	2023
<a href="#">Kake Tribal Heritage Foundation</a>	AK	\$285,602	Secretary/tr	\$8,000	<b>\$7,221</b>	2023
<a href="#">Race Matters Slo County</a>	CA	\$256,465	Executive Director	\$30,067	<b>\$24,513</b>	2023
<a href="#">Halau Kekuaokalaauailiahi Inc</a>	HI	\$256,455	President	\$14,996	<b>\$12,313</b>	2024
<a href="#">Sri Poojalaya Cultural And Community Cen</a>	CA	\$256,325	Ceo	\$48,000	<b>\$38,011</b>	2024
<a href="#">Agritech Institute For Small</a>	VT	\$253,817	Secretary, T	\$168,494	<b>\$155,528</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 159 organizations. Compensation range \$1,340–\$155,528; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$271,167); for reference, expenses \$206,369 and assets \$1,390,216.

**ROLE MATCH** Michelle Crowley, reported title "*Director*", 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** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS**      3 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	7 <sup>th</sup>
All sources (D + E + F), adjusted	6 <sup>th</sup>

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 (Michelle Crowley) 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 159 similarly situated organizations (Same NTEE sector (A23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,700 is reasonable (approximately the 6<sup>th</sup> 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.