



■ 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 NC 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
Children's Discovery Museum Of Cape Cod Inc	MA	\$447,408	Exec Director	\$87,032	\$75,690	2024
Wonderfeet Kids Museum Inc	VT	\$441,108	Executive Di	\$47,500	\$47,637	2023
Upper Peninsula Children's Museum	MI	\$452,246	Executive Di	\$70,000	\$69,926	2024
San Luis Obispo Children's Museum	CA	\$432,411	Executive Dir.	\$111,814	\$96,203	2023
Lutz Children's Museum Inc	CT	\$463,864	Executive Director	\$77,808	\$72,690	2023
Adventure Childrens Museum	OR	\$470,174	Executive Dir.	\$36,978	\$33,234	2024
Explore Children's Museum Of Sun	WI	\$472,035	Executive Director	\$56,923	\$59,233	2023
Kearney Area Children's Museum	NE	\$473,812	Executive Di	\$50,302	\$53,908	2023
Children's Discovery Museum	ME	\$480,697	Executive Director	\$45,415	\$45,311	2023
Flip Museum Inc	OR	\$405,336	Executive Director	\$66,667	\$58,373	2025
Amelia Park Children's Museum Inc	MA	\$402,328	Executive Director	\$14,306	\$12,810	2023
The Virgin Island Childrens Museum	VI	\$490,033	Executive Dir.	\$36,000	\$37,063	2023
Children's Museum Of Findlay	OH	\$394,125	Executive Di	\$54,300	\$55,660	2024
Children's Museum Of Montana	MT	\$393,318	Executive Director	\$54,827	\$58,887	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hawaii Keiki Museum	HI	\$511,353	Museum Director / Ceo	\$5,153	\$4,465	2024
Playzeum Yuba-sutter	CA	\$377,489	Executive Dir.	\$99,959	\$81,382	2025
Kids Discovery Museum	WA	\$518,759	Executive Director	\$44,307	\$38,391	2024
The Great Lakes Childrens Museum	MI	\$523,555	Executive Director	\$65,320	\$63,568	2025
Raven Hill Discovery Center	MI	\$360,028	Executive Dir.	\$24,923	\$24,897	2024
Galesburg Museums Inc	IL	\$530,678	Executive Dir.	\$79,769	\$75,898	2024
Kidscommons	IN	\$534,642	Executive Director	\$81,744	\$83,429	2024
Hands On Childrens Museum Inc	FL	\$345,304	Director	\$11,000	\$10,296	2023
Aha A Hands On Adventure	OH	\$344,152	Executive Di	\$55,000	\$56,378	2024
Scioto County Childrens Museum Inc	OH	\$339,664	Director	\$67,472	\$69,162	2024
Kids Discovery Factory Inc	IN	\$337,260	Executive Director	\$53,993	\$56,734	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **38** organizations. Compensation range \$4,465–\$100,200; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$444,436); for reference, expenses \$518,892 and assets \$739,095.
ROLE MATCH	Samantha Plocica, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	63 rd
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	63 rd

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 (Samantha Plocica) 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 38 similarly situated organizations (Same NTEE sector (A52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,539 is reasonable (approximately the 63rd 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.