

Ross County Historical Society Inc

Executive Director / CEO

EIN 310710896

OH · NTEE A82Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Thomas G Kuhn, Executive Director / CEO** (\$69,182) against **every comparable organization** that fit the selection criteria — **103** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

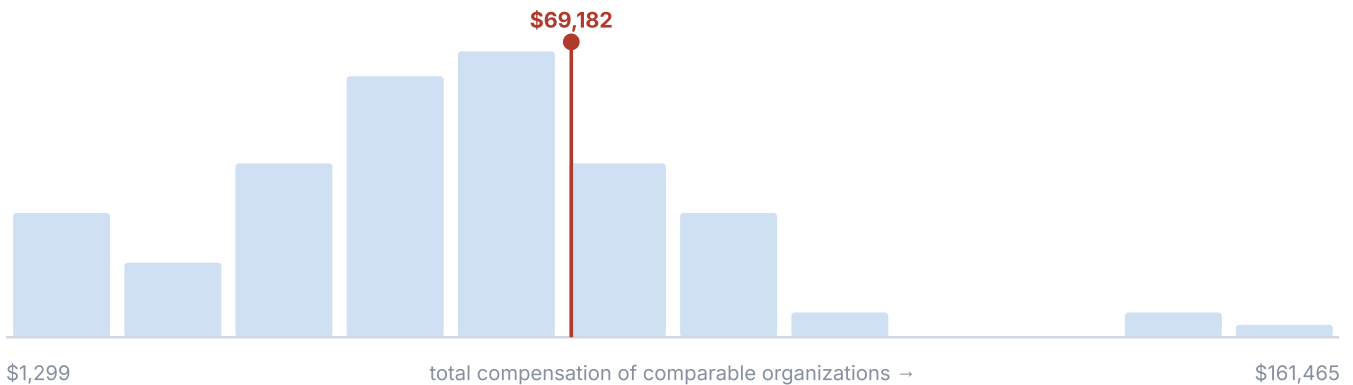
Benchmarked executive: Thomas G Kuhn — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$204,808 and \$458,527 — 0.67x to 1.50x the subject's \$305,685 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

103 organizations qualified on sector, size, and geography → **103** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,651	\$36,463	\$54,688	\$70,873	\$83,192	\$69,182
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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 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
Oneida County Historical Society Inc	NY	\$302,691	Executive Director	\$66,992	\$55,515	2024
Lambda Archives Of San Diego	CA	\$310,154	Managing Direct	\$81,671	\$64,674	2024
Highlands Historical Society	PA	\$301,090	Executive Director	\$58,333	\$54,923	2023
Carousel Society Of The Niagara	NY	\$310,499	Executive Director	\$64,395	\$54,939	2023
Fort Ross Conservancy	CA	\$313,041	Executive Dir.	\$65,000	\$51,472	2024
Preservation Greensboro Inc	NC	\$291,437	Executive Dir.	\$43,321	\$41,050	2024
Mifflin County Historical Society	PA	\$291,294	Assistant Treasurer	\$16,817	\$14,983	2025
Albany County Historical Association	NY	\$320,977	Executive Director	\$57,689	\$49,218	2023
Folsom Historical Society	CA	\$288,947	Exec Director	\$105,000	\$85,604	2023
Amador Livermore Valley Historical Society	CA	\$323,760	Executive Director	\$90,273	\$73,597	2023
Prickett's Fort Memorial Foundation	WV	\$323,890	Executive Di	\$51,450	\$51,087	2024
Sherborn Community Center Foundation Inc	MA	\$286,631	Function And Operations Manager	\$30,000	\$24,085	2025
Lake Jackson Historical Association	TX	\$286,570	Executive Dir.	\$55,623	\$51,025	2024
Historic Boulder Inc	CO	\$325,467	Executive Di	\$42,120	\$37,039	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Waseca County Historical Society	MN	\$285,423	Executive Dir.	\$34,024	\$31,742	2023
Anoka County Historical Society	MN	\$283,591	Executive Di	\$73,458	\$66,565	2024
Atlanta Preservation Center Inc	GA	\$328,685	Executive Director	\$157,007	\$144,774	2024
Historic Cherry Hill	NY	\$282,305	Exec Director	\$50,602	\$41,933	2024
Aurora Historical Society	IL	\$330,531	Executive Di	\$90,686	\$81,760	2024
Daly Mansion Preservation Trust	MT	\$331,585	Executive Director	\$28,982	\$28,650	2024
Crested Butte Mountain Heritage	CO	\$278,634	Executive Di	\$52,845	\$45,272	2025
Chenango County Historical Society	NY	\$277,540	Executive Director	\$60,152	\$49,847	2024
Corning Painted Post Historical Society	NY	\$274,718	Director	\$43,810	\$36,305	2024
Rock River Heritage Inc	WI	\$274,514	Exc Director	\$60,064	\$57,526	2024
American Society Of Church History	MN	\$274,036	Executive Se	\$25,000	\$23,323	2023

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.

■ Sample, role match & sensitivity

PEER COUNT **103** organizations. Compensation range \$1,299–\$161,465; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$305,685); for reference, expenses \$383,535 and assets \$6,948,356.
ROLE MATCH	Thomas G Kuhn, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	74 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	73 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 (Thomas G Kuhn) 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 103 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,182 is reasonable (approximately the 74th 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.