

National Food And Beverage Foundation

Executive Director / CEO

EIN 331081281

LA · NTEE A54

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Constance Jackson, Executive Director / CEO** (\$22,600) against **every comparable organization** that fit the selection criteria — **102** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Constance Jackson — reported title “President/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A54).

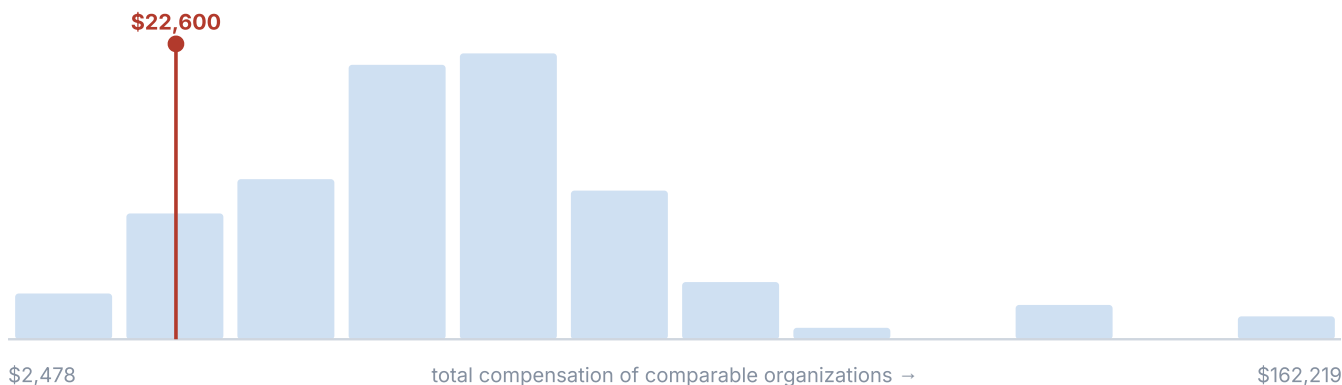
BUDGET Total revenue between \$284,415 and \$636,750 — 0.67x to 1.50x the subject's \$424,500 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

102 organizations qualified on sector, size, and geography

→ **102** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,497

\$40,194

\$52,600

\$67,479

\$83,267

\$22,600



■ 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 LA 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
Whiteside Museum Of Natural History	TX	\$425,462	Museum Curator	\$71,000	\$64,499	2024
Minnesota Masonic Historical Society And	MN	\$426,374	President/ceo - Charities	\$34,208	\$31,603	2023
Museum Of American Heritage	CA	\$428,902	Former Executive Director	\$80,588	\$63,196	2024
William Fremont Harn Gardens Inc	OK	\$419,254	Executive Director	\$46,505	\$46,505	2024
Poplar Grove Foundation Inc	NC	\$430,892	Executive Dir.	\$50,750	\$49,029	2023
Cleveland Coordinating Committee For Cod Inc	OH	\$416,348	President	\$40,000	\$37,483	2025
Lompoc Museum Associates Inc	CA	\$433,480	Director	\$53,068	\$40,543	2025
Kenosha Military Museum Ltd	IL	\$436,579	Vice President	\$74,720	\$66,712	2024
Moffat Road Railroad Museum Association	CO	\$406,818	Executive Director	\$53,200	\$46,327	2024
Securities And Exchange Commission	DC	\$443,864	Executive Director	\$194,516	\$155,016	2024
Russian History Foundation	NY	\$449,129	Executive Director	\$54,240	\$44,511	2024
National Native American Hall Of Fame	MT	\$395,664	Executive Director	\$30,000	\$29,368	2024
Dunham Tavern Museum & Gardens	OH	\$453,355	Executive Di	\$73,008	\$70,224	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fort Chadbourne Foundation	TX	\$395,333	Director	\$45,510	\$42,564	2023
King Manor Assoc Of Long Island Inc	NY	\$393,329	Executive Director	\$68,720	\$56,394	2024
DeKalb County History Center	IL	\$392,710	Executive Di	\$62,577	\$57,520	2023
American Museum Tort Law Inc	CT	\$391,615	Executive Director	\$71,635	\$60,997	2024
Niles Essanay Silent Film Museum Inc	CA	\$391,377	President/historian (Started 1/7/24)	\$18,000	\$14,115	2024
Livingston Depot Foundation Inc	MT	\$387,692	Executive Di	\$60,000	\$58,736	2024
Gammelgarden Museum Of Scandia	MN	\$386,836	Director	\$56,806	\$50,975	2024
The Museum - Greenwood South	SC	\$382,009	Executive Di	\$53,820	\$54,648	2022
Burlesque Hall Of Fame Inc	NV	\$469,581	Executive Director	\$62,130	\$56,558	2024
The Castle Museum	OH	\$374,119	Executive Di	\$65,157	\$62,673	2024
Tillamook County Pioneer Museum	OR	\$373,195	Executive Dir.	\$52,576	\$45,650	2023
Natural History Institute	AZ	\$370,062	Executive Dir.	\$96,726	\$86,975	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	102 organizations. Compensation range \$2,478–\$162,219; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$424,500); for reference, expenses \$535,666 and assets \$3,187,936.
ROLE MATCH	Constance Jackson, reported title " <i>President/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	8 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	6 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 (Constance Jackson) 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 102 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,600 is reasonable (approximately the 8th 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.