

Marquette Range Iron Mining

Executive Director / CEO

EIN 383322132
 MI · NTEE A82Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Estelle, Executive Director / CEO** (\$14,263) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Rebecca Estelle — reported title "DIRECTOR/MAN", 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 (A82Z).

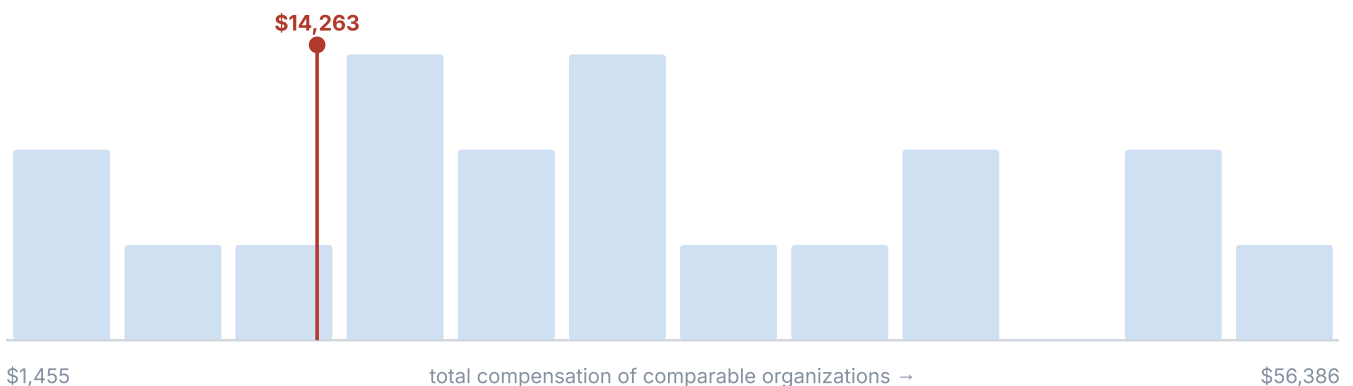
BUDGET Total revenue between \$53,806 and \$120,462 — 0.67x to 1.50x the subject's \$80,308 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,096	\$17,201	\$24,434	\$37,828	\$48,011	\$14,263
---------	----------	----------	----------	----------	----------



■ 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 MI 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
Haddam Historical Society Inc	CT	\$79,914	Exec Directo	\$44,837	\$40,729	2023
Sewickley Valley Historical Society	PA	\$81,939	Executive Director	\$41,167	\$39,774	2023
National Society Of The Sons Of The American Revolution	PA	\$78,057	President & Registrar	\$3,504	\$3,288	2024
Ohio To Erie Trail Fund	OH	\$83,119	Exec Director-non Voting	\$36,000	\$35,881	2024
Preservation Of Historic Winchester Inc	VA	\$76,418	Executive Director	\$24,314	\$22,092	2024
Tioga County Historical Society	PA	\$86,949	Managing Director	\$28,891	\$27,913	2023
Berkeley Architectural Heritage Association	CA	\$88,893	Executive Director	\$33,500	\$27,222	2024
Colonial Theater Inc	ME	\$90,527	Executive Director	\$30,000	\$29,104	2023
Historic Windsor Inc	VT	\$69,919	Exec.director	\$50,262	\$47,607	2024
The Society Of Mayflower Descendants	ME	\$66,399	Governor	\$1,500	\$1,455	2023
Ss Columbia Project	NY	\$65,891	Chairwoman	\$20,000	\$17,509	2023
Mchenry Museum & Historical Society	CA	\$64,708	Officer	\$71,227	\$56,386	2025
Westminster Preservation Trust Inc	MD	\$63,453	President	\$13,000	\$11,437	2024
Centre Park Historic District Inc	PA	\$61,927	Executive Direc	\$18,000	\$16,892	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lewis & Clark National Park Association	OR	\$101,962	Executive Director	\$56,787	\$49,626	2024
Montgomery Co Historical Society	IN	\$103,557	Exec Directo	\$24,621	\$24,434	2024
Swiss Heritage Society Inc	IN	\$105,467	President	\$18,692	\$18,550	2024
Burnett County Historical Society Inc	WI	\$116,296	Executive Director	\$6,719	\$6,798	2023
Historic Lexington Foundation	VA	\$119,424	Executive Director	\$22,238	\$20,206	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	19 organizations. Compensation range \$1,455–\$56,386; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$80,308); for reference, expenses \$86,822 and assets \$469,989.
ROLE MATCH	Rebecca Estelle, reported title " <i>DIRECTOR/MAN</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	16 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 (Rebecca Estelle) 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 19 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,263 is reasonable (approximately the 21st 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.