

American Topical Association

Executive Director / CEO

EIN 390862760

SC · NTEE A99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Miller, Executive Director / CEO** (\$54,123) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

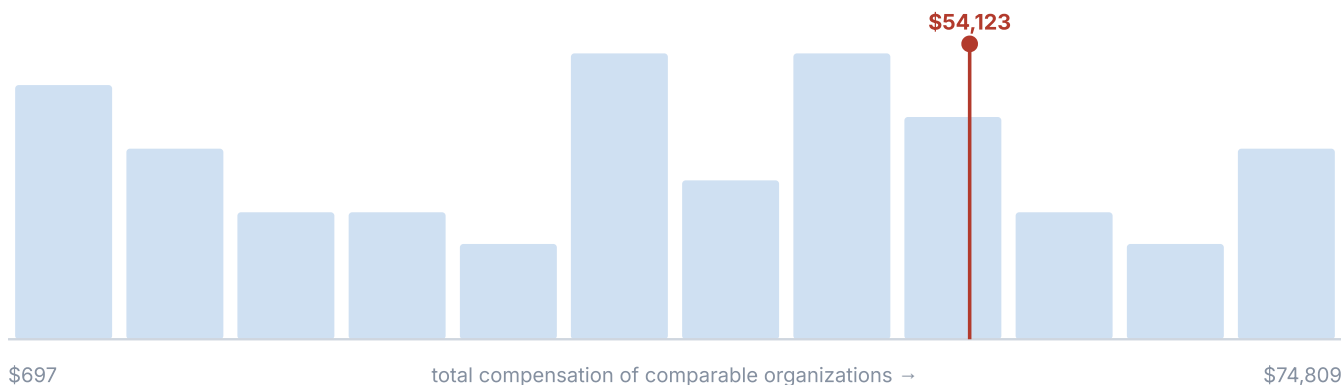
Benchmarked executive: Jennifer Miller — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A99).
BUDGET	Total revenue between \$133,786 and \$299,523 — 0.67x to 1.50x the subject's \$199,682 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A99), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,951	\$17,845	\$38,219	\$52,236	\$63,753	\$54,123
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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 SC 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
Glendale Arts	CA	\$199,034	Ceo	\$89,804	\$72,415	2025
Dimensions Variable (Dv)	FL	\$198,940	Co-founder & Chair	\$21,754	\$19,589	2024
Sensory Theatre Endless Possibilities Inc	VA	\$201,474	Executive Director/slp	\$32,293	\$30,771	2023
The House Of Afros Capes & Curls Inc	NE	\$202,047	Executive Dir.	\$60,000	\$63,685	2023
Intersectioninc	NY	\$203,596	President	\$60,167	\$52,115	2024
Mauliola Keehi	HI	\$203,654	Executive Director	\$62,083	\$54,853	2023
Bridge Street Theatre Inc	NY	\$194,702	Artistic And Managing Director	\$10,000	\$8,917	2023
Smith-lemli-opitz Foundation	ND	\$205,034	President	\$20,800	\$22,526	2023
Remember The Triangle Fire Coalition	NY	\$192,817	Treasurer/project Financia	\$58,000	\$50,238	2024
Second Line Arts Collective	LA	\$206,547	Executive Director	\$23,804	\$25,125	2024
Guthrie Center Corp	MA	\$207,729	Clerk/ Direc	\$15,445	\$13,304	2024
Broad Room Creative Collective Sacramento	CA	\$211,336	Executive Director	\$41,204	\$34,105	2024
Ventura Audubon Society	CA	\$211,531	Director	\$3,789	\$3,136	2024
Space Cowboys Collective	CA	\$211,775	Chief Executive Officer	\$1,300	\$1,107	2023
Northwest Creative & Expressive	WA	\$212,247	Executive Director	\$53,773	\$44,958	2025
Marin Open Studios	CA	\$212,519	Executive Dir.	\$52,507	\$43,461	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rome Historical Society Inc	NY	\$212,619	Executive Di	\$55,267	\$49,284	2023
Papageno Society Inc	NY	\$213,603	Treasurer	\$80,000	\$69,294	2024
Foothills Resource Group	TN	\$215,324	Director	\$50,400	\$52,282	2023
Artists Image Resource Inc	PA	\$218,967	Board Member & Executive D	\$52,000	\$49,707	2024
5p Society	CA	\$219,370	Executive Vp	\$50,000	\$41,385	2024
Firehouse Projects	CA	\$220,000	Director	\$75,000	\$63,912	2023
South Haven Art Association	MI	\$179,004	Executive Di	\$43,125	\$42,667	2024
Wisdom Circles Oceania	HI	\$222,230	Executive Director	\$41,960	\$37,073	2023
Columbus Cultural Heritage Foundation	MS	\$175,512	Ceo	\$5,115	\$5,461	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	68 organizations. Compensation range \$697–\$74,809; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$199,682); for reference, expenses \$165,920 and assets \$358,795.
ROLE MATCH	Jennifer Miller, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this 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	78 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	76 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 (Jennifer Miller) 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 68 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,123 is reasonable (approximately the 78th 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.