

Minnesota Masonic Historical Society And

Executive Director / CEO

EIN 411788642

MN · NTEE A54

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Eric J Neetenbeek, Executive Director / CEO** (\$34,208) 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 **18th** percentile of comparable organizations below the typical range for comparable organizations

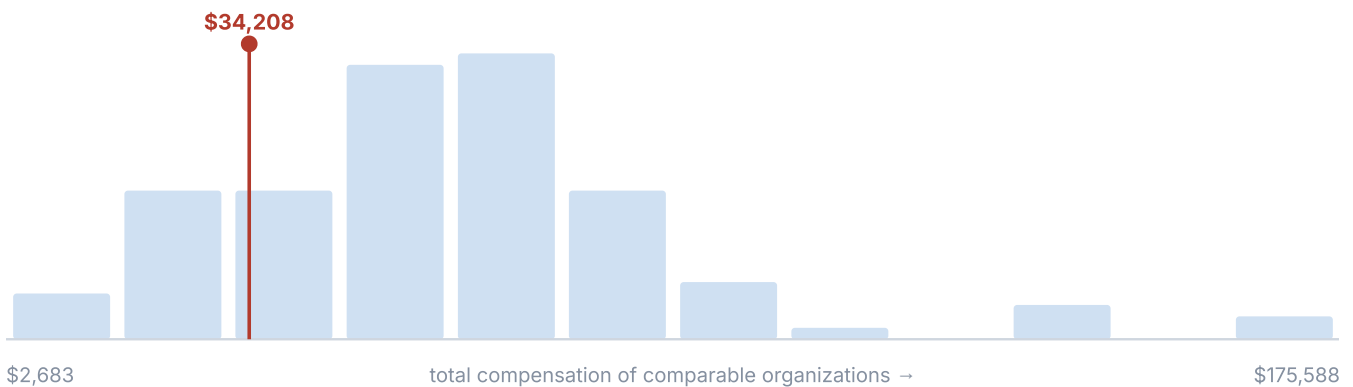
Benchmarked executive: Eric J Neetenbeek — reported title “PRESIDENT/CEO - CHARITIES”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A54).
BUDGET	Total revenue between \$285,670 and \$639,561 — 0.67x to 1.50x the subject's \$426,374 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), 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



\$26,100	\$43,332	\$56,618	\$72,763	\$89,981	\$34,208
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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 MN 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	\$69,814	2024
National Food And Beverage Foundation	LA	\$424,500	President/ceo	\$22,600	\$24,463	2024
Museum Of American Heritage	CA	\$428,902	Former Executive Director	\$80,588	\$68,405	2024
Poplar Grove Foundation Inc	NC	\$430,892	Executive Dir.	\$50,750	\$53,069	2023
Lompoc Museum Associates Inc	CA	\$433,480	Director	\$53,068	\$43,884	2025
William Fremont Harn Gardens Inc	OK	\$419,254	Executive Director	\$46,505	\$50,338	2024
Cleveland Coordinating Committee For Cod Inc	OH	\$416,348	President	\$40,000	\$40,572	2025
Kenosha Military Museum Ltd	IL	\$436,579	Vice President	\$74,720	\$72,209	2024
Securities And Exchange Commission	DC	\$443,864	Executive Director	\$194,516	\$167,791	2024
Moffat Road Railroad Museum Association	CO	\$406,818	Executive Director	\$53,200	\$50,145	2024
Russian History Foundation	NY	\$449,129	Executive Director	\$54,240	\$48,179	2024
Dunham Tavern Museum & Gardens	OH	\$453,355	Executive Di	\$73,008	\$76,011	2024
National Native American Hall Of Fame	MT	\$395,664	Executive Director	\$30,000	\$31,788	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fort Chadbourne Foundation	TX	\$395,333	Director	\$45,510	\$46,072	2023
King Manor Assoc Of Long Island Inc	NY	\$393,329	Executive Director	\$68,720	\$61,041	2024
DeKalb County History Center	IL	\$392,710	Executive Di	\$62,577	\$62,261	2023
American Museum Tort Law Inc	CT	\$391,615	Executive Director	\$71,635	\$66,024	2024
Niles Essanay Silent Film Museum Inc	CA	\$391,377	President/historian (Started 1/7/24)	\$18,000	\$15,279	2024
Livingston Depot Foundation Inc	MT	\$387,692	Executive Di	\$60,000	\$63,577	2024
Gammelgarden Museum Of Scandia	MN	\$386,836	Director	\$56,806	\$55,176	2024
Burlesque Hall Of Fame Inc	NV	\$469,581	Executive Director	\$62,130	\$61,219	2024
The Museum - Greenwood South	SC	\$382,009	Executive Di	\$53,820	\$59,152	2022
The Castle Museum	OH	\$374,119	Executive Di	\$65,157	\$67,838	2024
Tillamook County Pioneer Museum	OR	\$373,195	Executive Dir.	\$52,576	\$49,412	2023
Tangier American Legation Institute For Moroccan Studies	MD	\$481,242	Executive Director	\$150,094	\$137,938	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 \$2,683–\$175,588; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$426,374); for reference, expenses \$1,798,588 and assets \$20,083,313. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Eric J Neetenbeek, reported title " <i>PRESIDENT/CEO - CHARITIES</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	18 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Eric J Neetenbeek) 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 10, 2026, comparing compensation against 103 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$34,208 is reasonable (approximately the 18th 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 10, 2026.