

Entrepreneurs Organization Of Iowa

Executive Director / CEO

EIN 421505003

IA · NTEE B036

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Tammy Michaelson, Executive Director / CEO** (\$56,060) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

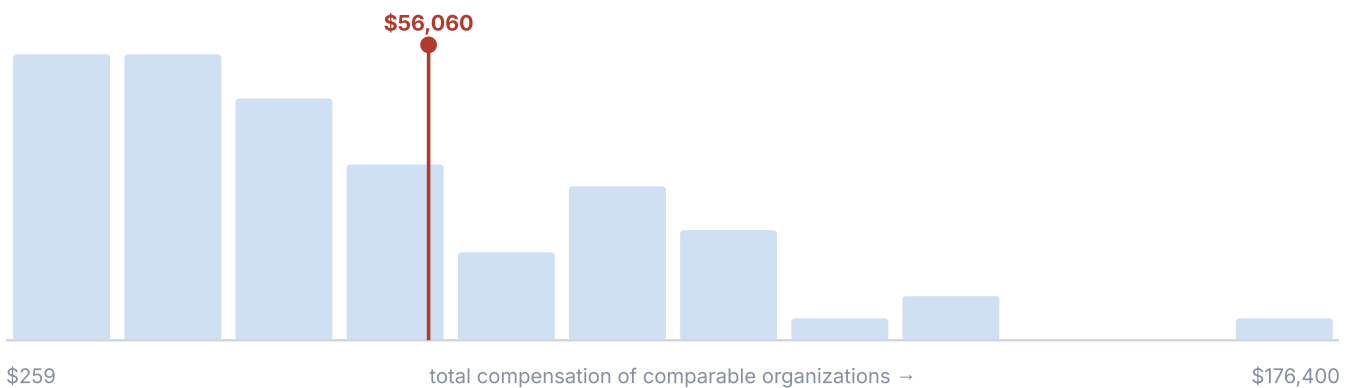
Benchmarked executive: Tammy Michaelson — reported title “CHAPTER ADMI”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B036).
- BUDGET** Total revenue between \$160,225 and \$358,713 — 0.67x to 1.50x the subject's \$239,142 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B03), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|----------|----------|
| \$5,244 | \$17,890 | \$36,543 | \$72,263 | \$98,265 | \$56,060 |
|---------|----------|----------|----------|----------|----------|



● 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 IA 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 |
|---|-------|-----------|--------------------|-----------------|------------------|------|
| Ohio School Health Services | OH | \$241,396 | Treasurer | \$17,500 | \$17,890 | 2023 |
| Nebraska Legal Diversity Council | NE | \$241,500 | Executive Director | \$125,000 | \$126,036 | 2024 |
| Nevada Association Of School Superintendents | NV | \$233,539 | Executive Director | \$54,726 | \$51,425 | 2024 |
| Pennsylvania Association For Supervision & Curriculum Development | PA | \$233,394 | Executive Director | \$62,946 | \$60,584 | 2023 |
| New Orleans Regional Leadership | LA | \$232,933 | Executive Director | \$91,800 | \$97,561 | 2023 |
| Gamma Iota Sigma Foundation | OH | \$246,200 | Executive Director | \$5,056 | \$5,020 | 2024 |
| Research Triangle Chapter Of The | NC | \$230,904 | Executive Director | \$39,050 | \$37,825 | 2024 |
| The Association Of Asset Management Prof | NE | \$248,153 | President | \$250 | \$259 | 2023 |
| Pacific Tax Policy Institute | CA | \$230,100 | Executive Di | \$35,000 | \$28,332 | 2024 |
| Association For Practical & Professional | IN | \$249,118 | Executive Director | \$50,000 | \$48,156 | 2025 |
| Ucgpc | CA | \$228,995 | President | \$7,881 | \$6,380 | 2024 |
| Aatseel Of The Us Inc | CO | \$228,447 | Executive Di | \$24,000 | \$21,574 | 2024 |
| South Carolina Alliance Of Black School Educators | SC | \$228,061 | Executive Director | \$15,000 | \$15,104 | 2023 |
| Johnnetta Betsch Cole Legacy Institute Inc | DE | \$227,748 | Executive Director | \$31,886 | \$29,269 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|----------------------------------|-----------------|------------------|------|
| Rabiej Litigation Law Center | SC | \$226,766 | President & | \$100,000 | \$97,800 | 2024 |
| Dyslexia Center Of Austin | TX | \$252,836 | Executive Dir. | \$36,000 | \$34,756 | 2023 |
| Consortium For North American Higher Education Collaboration Con | AZ | \$253,145 | Executive Director And Treasurer | \$13,266 | \$11,960 | 2024 |
| Meadowlands Regional 2040 Foundation Inc | NJ | \$253,386 | President & Ceo | \$7,311 | \$6,119 | 2024 |
| National Council On School Facilities | DC | \$255,554 | Former Executive Director | \$23,505 | \$19,336 | 2024 |
| Lone Star State School Counselor Association | TX | \$256,187 | Executive Director | \$23,260 | \$21,812 | 2024 |
| New England Center For Attention | VT | \$257,226 | Executive Dir. | \$120,000 | \$116,573 | 2023 |
| Northeast Greek Leadership | PA | \$258,306 | Executive Di | \$49,781 | \$46,538 | 2024 |
| Maine Music Educators Association | ME | \$259,983 | Executive Director | \$20,602 | \$19,911 | 2023 |
| National Association Of Corporate Directors - Chicago Chapter | IL | \$260,305 | Executive Director | \$130,004 | \$119,816 | 2024 |
| San Francisco Rock Project | CA | \$217,592 | President | \$45,000 | \$36,428 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2025 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 IA 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 | 65 organizations. Compensation range \$259–\$176,400; filing years 2023–2025. |
| SIZE BASIS | Matched on total revenue (\$239,142); for reference, expenses \$253,347 and assets \$186,247. |
| ROLE MATCH | Tammy Michaelson, reported title "CHAPTER ADMI", 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 | 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 1 peer 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 | 69 th |
| Total compensation (D + F), as reported (no adjustments) | 65 th |
| Reportable pay only (column D), adjusted | 69 th |
| All sources (D + E + F), adjusted | 62 nd |

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 (Tammy Michaelson) 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 65 similarly situated organizations (Same NTEE sector (B03), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$56,060 is reasonable (approximately the 69th 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.