

# Nicaphoto Inc

Executive Director / CEO

EIN 452964149

CT · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ronnie Ellen Maher, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **313** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

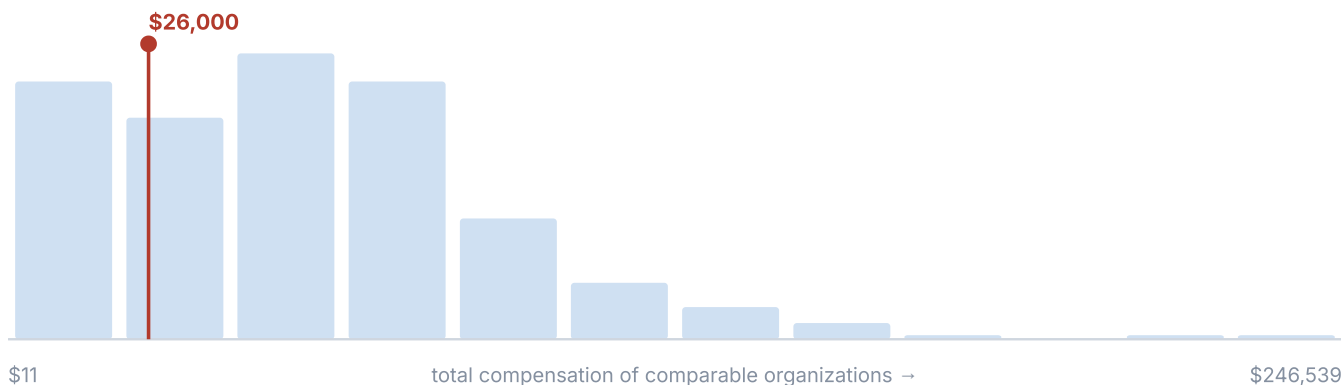
**Benchmarked executive:** Ronnie Ellen Maher — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$137,876 and \$308,679 — 0.67x to 1.50x the subject's \$205,786 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**313** organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,996	\$23,768	\$51,630	\$76,498	\$101,771	\$26,000
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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 CT 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
<a href="#">Nami Of Fairbanks Alaska Inc</a>	AK	\$206,276	Executive Director	\$62,400	<b>\$65,506</b>	2023
<a href="#">Amplify Arts</a>	NE	\$205,050	Executive Co-director	\$67,688	<b>\$79,940</b>	2023
<a href="#">Quality Champions For Life</a>	OH	\$206,795	Executive Director	\$22,000	<b>\$24,852</b>	2024
<a href="#">Merivis Foundation Inc</a>	TX	\$206,797	Executive Di	\$124,800	<b>\$137,078</b>	2023
<a href="#">Communities In Schools Of Rome-floyd County Inc</a>	GA	\$206,910	Executive Director	\$64,827	<b>\$67,728</b>	2025
<a href="#">Eagle Wings Motorcycle Association</a>	AZ	\$206,938	Coo	\$48,000	<b>\$49,234</b>	2024
<a href="#">Culper</a>	VA	\$207,252	Coo	\$53,667	<b>\$55,266</b>	2024
<a href="#">Hampton Roads Chess Association</a>	VA	\$204,156	Executive Director	\$40,598	<b>\$41,807</b>	2024
<a href="#">Colorado Learning Connections</a>	CO	\$207,456	Executive Director	\$63,359	<b>\$63,126</b>	2025
<a href="#">Gethsemane Ranch Inc</a>	FL	\$204,030	Secretary	\$20,244	<b>\$20,283</b>	2024
<a href="#">Bridge Christian Academy</a>	CA	\$207,544	President	\$15,000	<b>\$13,814</b>	2024
<a href="#">North County Philanthropy Council</a>	CA	\$208,005	Past Managing Director	\$52,739	<b>\$48,570</b>	2024
<a href="#">Doctors Of Academics Learning Academy</a>	FL	\$208,034	Ceo & President	\$30,186	<b>\$30,244</b>	2024
<a href="#">Culture Restoration Project In</a>	DE	\$208,117	Exec Director	\$76,800	<b>\$78,135</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Teacher Apprenticeship Network</a>	NJ	\$203,250	Executive Director	\$13,847	<b>\$13,186</b>	2024
<a href="#">K12c Solutions</a>	MI	\$203,124	Chief Executive Officer	\$32,974	<b>\$37,372</b>	2023
<a href="#">Family Child Care Providers Association Of San Francisco Inc</a>	CA	\$202,970	Executive Director	\$45,637	<b>\$43,271</b>	2023
<a href="#">B Well Foundation Inc</a>	IA	\$209,236	President	\$2,000	<b>\$2,336</b>	2024
<a href="#">Academy College Prep</a>	CA	\$209,400	Technical Product Manager	\$129,180	<b>\$122,484</b>	2023
<a href="#">New Leaf Kitchen</a>	OH	\$209,523	Founder Director	\$43,860	<b>\$51,010</b>	2023
<a href="#">Grace Education &amp; Business</a>	FL	\$201,797	Director	\$45,757	<b>\$47,200</b>	2023
<a href="#">The Early Learning Partnership Of</a>	SC	\$201,777	Executive Di	\$45,788	<b>\$49,634</b>	2025
<a href="#">Mali Rising Foundation</a>	UT	\$210,011	Executive Director	\$73,730	<b>\$80,482</b>	2024
<a href="#">Educational Leadership Foundation Of New Jersey Inc</a>	NJ	\$201,523	Executive Director	\$18,500	<b>\$17,162</b>	2025
<a href="#">Changing Expectations Corp</a>	TX	\$201,110	Founder And Ceo	\$113,206	<b>\$120,776</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	313 organizations. Compensation range \$11–\$246,539; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$205,786); for reference, expenses \$220,871 and assets \$312,743.
ROLE MATCH	Ronnie Ellen Maher, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	24 <sup>th</sup>

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 (Ronnie Ellen Maher) 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 313 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 27<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.