

Vbr Research And Education

Executive Director / CEO

EIN 460716588

VT · NTEE B12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Sheahan, Executive Director / CEO** (\$41,981) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

Benchmarked executive: Mary Sheahan — reported title “ED VT TALENT PIPELINE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B12).

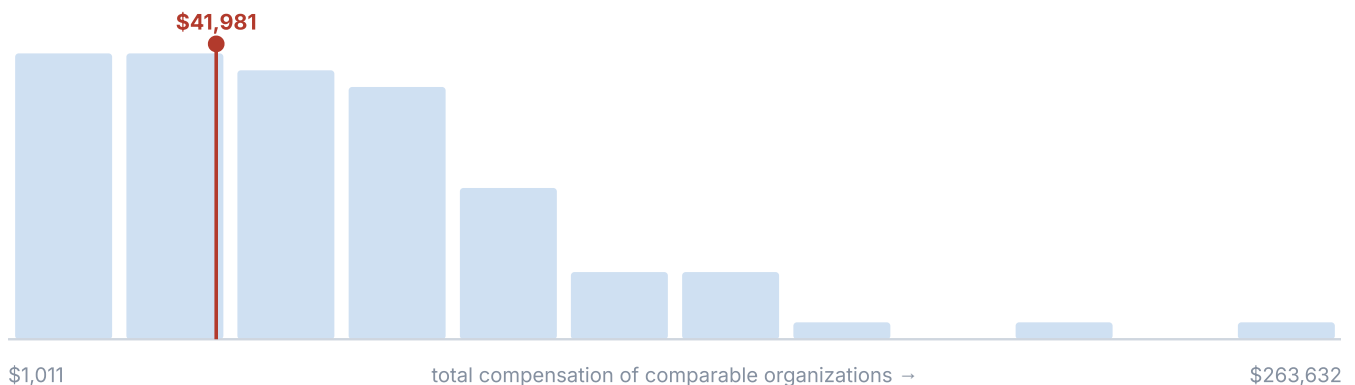
BUDGET Total revenue between \$298,524 and \$668,338 — 0.67x to 1.50x the subject's \$445,559 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography

→ **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,291	\$30,030	\$54,048	\$86,616	\$121,205	\$41,981
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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 VT 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
Saint Sebastian Project Inc	CA	\$447,196	Executive Director	\$27,000	\$23,163	2024
Quincy Catholic Elementary Schools	IL	\$443,476	Executive Di	\$72,800	\$71,107	2024
Developmental Educational Services	PA	\$449,301	Executive Director	\$10,528	\$10,431	2024
Wakiya Foundation Inc	VA	\$450,050	President	\$27,500	\$28,273	2022
Our Grounds Inc	FL	\$454,334	Executive Director And Occupational Therapist	\$83,077	\$77,539	2024
South Carolina First Steps To	SC	\$454,600	Executive Di	\$75,960	\$81,057	2023
Philadelphia Middle College Foundation	PA	\$455,182	Director	\$40,000	\$39,631	2024
Three Oclock Project	LA	\$455,968	Executive Di	\$85,000	\$95,737	2023
Colorado School Finance Project Inc	CO	\$434,220	Executive Director	\$128,414	\$119,182	2025
United World Schools Usa Inc	NJ	\$457,065	Executive Director	\$150,000	\$133,058	2024
Fillmore Community Auction	MN	\$432,357	President	\$1,000	\$1,011	2023
Friends Of Woodstock School Inc	WA	\$459,722	Administrative Manager	\$58,667	\$53,726	2023
The Partnership Plan For Stillwater	MN	\$430,355	Executive Di	\$38,978	\$38,265	2024
Rising Act Films Inc	GA	\$426,726	President	\$104,000	\$103,892	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Honored Foundation	DC	\$424,358	Executive Director - Term End 10/2024	\$140,569	\$122,554	2024
Edina Give And Go	MN	\$421,928	Executive Di	\$52,050	\$49,780	2025
District 51 Foundation	CO	\$418,802	Executive Di	\$20,558	\$20,163	2023
Philadelphia Robotics Coalition Inc	PA	\$418,401	Executive Director	\$80,000	\$79,262	2024
12tribe Films Foundation	NY	\$418,314	Board Member	\$13,771	\$12,363	2024
Friends Of Israel Sci-tech Schools	NY	\$472,876	Executive Di	\$69,659	\$64,385	2023
Cuny School Of Labor And Urban Studies	NY	\$412,275	Executive Director (To Dec '23)	\$38,553	\$34,612	2024
Corporate Tax Foundation	AZ	\$482,198	President	\$23,416	\$22,374	2024
Helena Education Foundation	MT	\$407,493	Executive Director	\$80,640	\$88,913	2023
Butte County Office Of Education	CA	\$400,115	Trustee	\$37,846	\$33,427	2023
Howard Co Public Schools Education Fndn	MD	\$399,896	Executive Director	\$67,250	\$64,310	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 **85** organizations. Compensation range \$1,011–\$263,632; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$445,559); for reference, expenses \$436,722 and assets \$800,955.
ROLE MATCH	Mary Sheahan, reported title " <i>ED VT TALENT PIPELINE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	38 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	89 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 (Mary Sheahan) 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 85 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,981 is reasonable (approximately the 38th 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.