

# Silver Reef Foundation Inc

Executive Director / CEO

EIN 462394425

UT · NTEE A50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Roberta Wankier, Executive Director / CEO** (\$20,350) against **every comparable organization** that fit the selection criteria — **55** 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

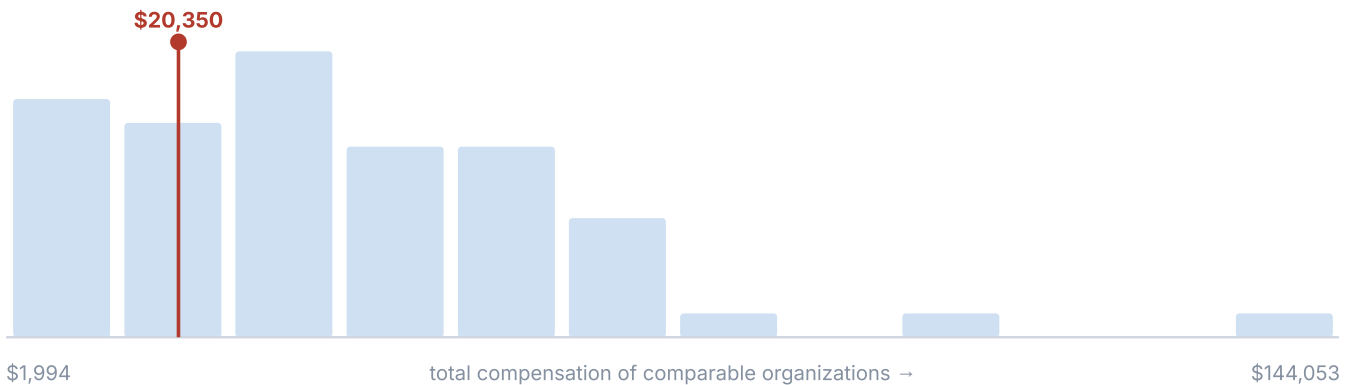
**Benchmarked executive:** Roberta Wankier — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A50).
BUDGET	Total revenue between \$105,324 and \$235,800 — 0.67x to 1.50x the subject's \$157,200 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

**55** organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,846	\$18,280	\$34,174	\$50,756	\$65,193	\$20,350
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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 UT 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="#">Pa Museums</a>	PA	\$159,147	Executive Director, Ex Officio	\$49,500	<b>\$49,655</b>	2023
<a href="#">Mauch Chunk Museum &amp; Cultural</a>	PA	\$153,792	Secretary/tr	\$17,181	<b>\$16,740</b>	2024
<a href="#">The New Bedford Museum Of Glass Inc</a>	MA	\$161,979	President	\$27,622	<b>\$25,992</b>	2022
<a href="#">Jenney House Museum Inc</a>	MA	\$162,953	President	\$78,000	<b>\$70,507</b>	2023
<a href="#">The Museum Of Carousel Art &amp; History</a>	OH	\$163,984	Executive Director	\$52,100	<b>\$55,509</b>	2023
<a href="#">Buffalo Bill Museum Of Le Claire</a>	IA	\$164,459	Exec Director	\$21,500	<b>\$23,001</b>	2024
<a href="#">African American Heritage Society</a>	TN	\$149,506	Executive Dir.	\$27,440	<b>\$29,015</b>	2023
<a href="#">The Legacy Project</a>	IL	\$166,064	Executive Director	\$51,095	<b>\$50,530</b>	2023
<a href="#">Tri-motor Heritage Foundation</a>	OH	\$169,054	Curator	\$30,000	<b>\$31,963</b>	2023
<a href="#">Space Shuttle Exhibition Gallery</a>	WA	\$170,000	Ceo, Museum Of Flight Fdn	\$34,413	<b>\$30,103</b>	2024
<a href="#">Ct Vivian Foundation Inc</a>	GA	\$143,562	Executive Di	\$42,000	<b>\$40,198</b>	2025
<a href="#">Columbus Ohio Firefighters Museum Inc</a>	OH	\$171,440	Executive Director	\$33,000	<b>\$34,150</b>	2024
<a href="#">Alamosa Chamber Of Commerce</a>	CO	\$171,865	Executive Dir.	\$54,590	<b>\$52,655</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Of The Museums Of Florida</a>	FL	\$173,934	Museum Direc	\$2,110	<b>\$1,994</b>	2023
<a href="#">Friends Of The Kenfield Gallery</a>	NE	\$177,474	Executive Di	\$36,000	<b>\$37,832</b>	2024
<a href="#">Venango Museum Of Art Science And Industry</a>	PA	\$178,746	Executive Director	\$34,014	<b>\$33,142</b>	2024
<a href="#">North Franklin Heritage Museum</a>	WA	\$178,823	President	\$19,980	<b>\$17,994</b>	2023
<a href="#">Eubie Blake National Jazz Institute &amp; Cultural Center</a>	MD	\$182,763	Executive Director	\$3,350	<b>\$3,151</b>	2023
<a href="#">The Walt Disney Hometown Museum</a>	MO	\$182,848	Director	\$12,000	<b>\$12,418</b>	2024
<a href="#">American Hungarian Foundation</a>	NJ	\$183,773	Executive Director	\$79,895	<b>\$69,697</b>	2024
<a href="#">The Living Bible Museum Inc</a>	OH	\$128,599	Trustee	\$12,020	<b>\$12,439</b>	2024
<a href="#">Museum Of Broadcast Communications</a>	IL	\$127,961	Chairman/treasurer/ceo	\$36,539	<b>\$35,098</b>	2024
<a href="#">Denver Museum Of Miniatures Dolls &amp; Toys</a>	CO	\$187,017	Museum Director	\$58,320	<b>\$56,253</b>	2023
<a href="#">Modern And Contemporary Art Support Corp</a>	NY	\$187,869	Secretary	\$43,041	<b>\$39,123</b>	2023
<a href="#">Magnes Museum Foundation</a>	CA	\$126,193	Director, Secretary	\$20,421	<b>\$17,229</b>	2024

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

### ● Sample, role match & sensitivity

PEER COUNT	55 organizations. Compensation range \$1,994–\$144,053; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$157,200); for reference, expenses \$80,525 and assets \$268,612. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Roberta Wankier, reported title " <i>Director</i> "; benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	5 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <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 (Roberta Wankier) 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 55 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,350 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.