

Kappa Beta Gamma International Inc

Executive Director / CEO

EIN 462754433

WI · NTEE B83

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Tanya Niemi, Executive Director / CEO** (\$18,062) against the **2000** closest of **2,222** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Tanya Niemi — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B83).
BUDGET	Total revenue between \$147,290 and \$329,755 — 0.67x to 1.50x the subject's \$219,837 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

2,222 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$7,473	\$21,648	\$42,310	\$64,327	\$90,305	\$18,062
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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 WI 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
Heritage Preparatory School	TX	\$219,769	Vice President	\$1,950	\$1,918	2024
James Madison University Real Estate Foundation Inc	VA	\$219,951	Ceo	\$35,909	\$35,084	2023
Camp Sweet Life Adventures Inc	MN	\$219,685	Exec Director/key Ee	\$36,750	\$36,745	2023
Woolly Farms Foundation	KS	\$220,051	President	\$31,110	\$33,033	2024
Learning Environments Action Research	TX	\$219,583	Executive Director (Thru 10/31/24)	\$54,319	\$53,404	2024
United Union Of Roofers Local 119	IN	\$219,578	President	\$91,697	\$95,042	2024
Cencal Youth Sports	CA	\$219,561	Executive Director	\$24,400	\$20,709	2024
Hodos Institute	WA	\$219,466	President, Board Member	\$96,500	\$87,424	2023
Kingdom Truth University Inc	FL	\$219,446	President	\$2,000	\$1,902	2023
El Rito Public Library	NM	\$219,445	Executive Director	\$13,573	\$13,978	2025
Heat & Frost Insulators & Allied	IL	\$220,334	Training Coordinator	\$118,492	\$114,494	2024
Hope Ridge Preschool Inc	OH	\$220,348	Director	\$19,629	\$19,907	2025
Oregon Psychoanalytic Center	OR	\$219,306	Executive Dir.	\$87,623	\$82,339	2023
Izabel Inc	IL	\$220,388	President	\$23,190	\$22,408	2024
Omart Women Supporting Women	PA	\$219,279	President	\$48,201	\$47,243	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Human Systems Dynamics Institute	MN	\$219,090	Executive Di	\$71,250	\$71,239	2023
Relay Childrens Center Inc	MD	\$219,030	Program Director	\$43,960	\$40,394	2024
Futuro Inc	TN	\$219,010	Executive Officer	\$70,000	\$72,318	2024
Incremental Development Alliance	AR	\$220,700	Executive Director	\$126,192	\$143,532	2023
Lighthouse Academies Inc	FL	\$218,951	Ceo	\$145,913	\$134,724	2024
Create Inc	TN	\$218,914	President	\$33,000	\$34,093	2024
North Central States Regional Council	MN	\$218,911	Secretary	\$138,099	\$134,118	2024
Central Jersey Rider Training Inc	NJ	\$220,807	Executive Director	\$47,600	\$43,005	2023
Economics Arkansas Foundation	AR	\$220,831	Executive Director	\$17,065	\$18,854	2024
Corpus Christi Tennis Association	TX	\$220,834	Executive Director	\$42,518	\$41,802	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **2000** organizations. Compensation range \$1–\$432,429; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$219,837); for reference, expenses \$232,792 and assets \$404,931.

ROLE MATCH	Tanya Niemi, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	241 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 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	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	18 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 (Tanya Niemi) 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 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,062 is reasonable (approximately the 21st 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.