

Mighty Childrens Museum

Executive Director / CEO

This analysis benchmarks the total compensation of **Kelcie Pierce, Executive Director / CEO** (\$13,980) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Kelcie Pierce — 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 (A52).

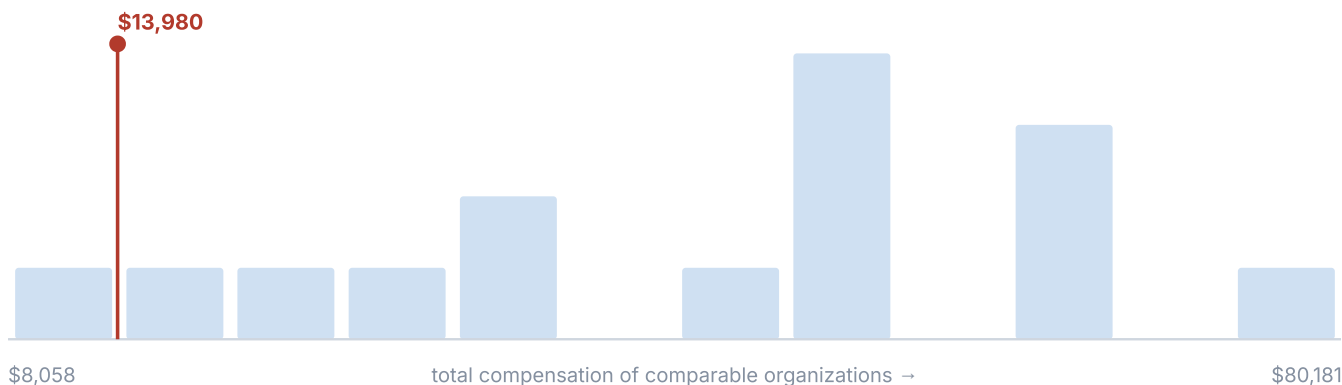
BUDGET Total revenue between \$153,979 and \$344,730 — 0.67x to 1.50x the subject's \$229,820 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A52), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,976	\$30,636	\$50,306	\$58,839	\$66,406	\$13,980
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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 OH 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
The Children's Museum	LA	\$234,765	Executive Director	\$58,235	\$62,331	2023
Amuse'um Columbia Childrens Museum	TN	\$235,294	Executive Di	\$28,000	\$27,788	2024
Neighborhood North Museum Of Play	PA	\$219,690	Executive Director	\$51,897	\$50,306	2023
Children's Museumlab Advancement	PA	\$240,009	Treasurer	\$35,562	\$33,483	2024
Chesapeake Childrens Museum	MD	\$216,428	President	\$19,500	\$18,447	2022
Tag Children's Museum Of St Augustine	FL	\$256,850	Executive Director	\$90,400	\$80,181	2024
The Urban Educational Project-jersey Explorer Children's Museum	NJ	\$201,068	Executive Dir	\$58,449	\$49,271	2024
Habitot Childrens Museum	CA	\$263,010	Executive Dir.	\$9,600	\$8,058	2023
Childrens Museum Of The Brazos Valley	TX	\$176,028	Executive Dir.	\$35,490	\$33,518	2024
Childrens Museum Of Yuma County Inc	AZ	\$291,227	Ceo	\$54,130	\$50,603	2023
Sandcastles A Lake Michigan Childrens Museum	MI	\$295,915	Executive Director	\$64,594	\$64,808	2023
Des Moines Childrens Museum	IA	\$306,163	Current Exc Dir	\$23,274	\$24,770	2023
Kids Discovery Factory Inc	IN	\$337,260	Executive Director	\$53,993	\$55,347	2023
Scioto County Childrens Museum Inc	OH	\$339,664	Director	\$67,472	\$67,472	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Aha A Hands On Adventure	OH	\$344,152	Executive Di	\$55,000	\$55,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 15 organizations. Compensation range \$8,058–\$80,181; filing years 2022–2024.

SIZE BASIS Matched on total revenue (\$229,820); for reference, expenses \$230,735 and assets \$315,440.

ROLE MATCH Kelcie Pierce, reported title "*Director*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	7 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 (Kelcie Pierce) 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 15 similarly situated organizations (Same NTEE sector (A52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,980 is reasonable (approximately the 7th 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.