

# Virginia Academy Of Science

Executive Director / CEO

EIN 546038285

VA · NTEE U20C

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Philip Sheridan, Executive Director / CEO** (\$15,343) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

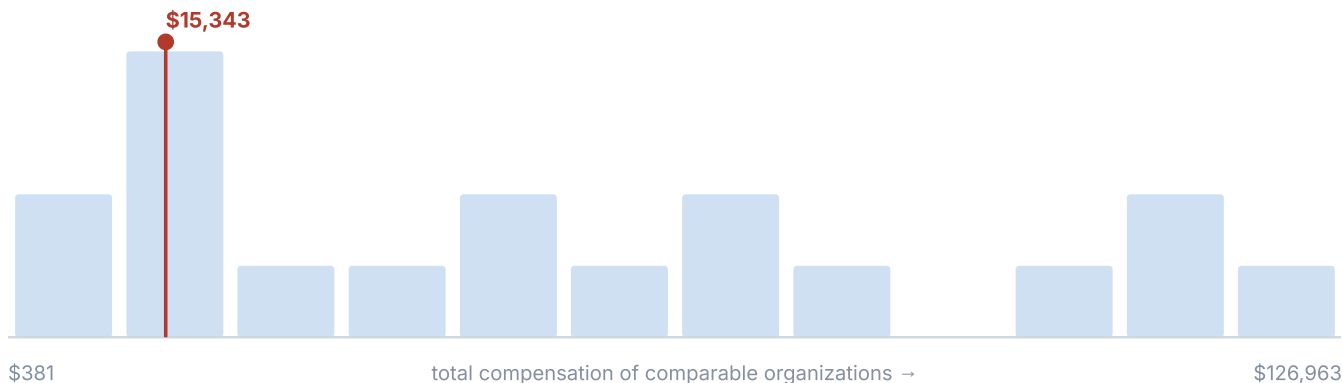
**Benchmarked executive:** Philip Sheridan — reported title “EXECUTIVE OFFICER”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (U20C).
BUDGET	Total revenue between \$249,337 and \$558,219 — 0.67x to 1.50x the subject's \$372,146 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (U20), nationwide + budget 0.67–1.5x revenue.

**18** organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,527	\$19,856	\$52,842	\$77,894	\$111,708	\$15,343
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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 VA 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="#">Decatur Makers Inc</a>	GA	\$384,484	Executive Director	\$83,550	<b>\$82,331</b>	2025
<a href="#">City Kid Science Inc</a>	NY	\$390,135	President	\$70,600	<b>\$64,177</b>	2024
<a href="#">Texas Organic Farmers</a>	TX	\$393,353	Director	\$368	<b>\$381</b>	2023
<a href="#">Solving For Science</a>	CA	\$338,901	Highest Compensated Employee	\$121,841	<b>\$105,838</b>	2024
<a href="#">International Society For</a>	CA	\$332,093	Cfo/secretary	\$127,000	<b>\$110,319</b>	2024
<a href="#">Connecticut Academy Of</a>	CT	\$412,679	Executive Di	\$130,745	<b>\$126,963</b>	2023
<a href="#">Paleocultural Research Group</a>	CO	\$318,728	Research Director	\$54,975	<b>\$53,029</b>	2024
<a href="#">South Jersey Innovation Center</a>	NJ	\$318,444	Executive Director	\$21,000	<b>\$19,419</b>	2023
<a href="#">Center For Scientific Integrity Inc</a>	NY	\$429,108	Secretary	\$11,330	<b>\$10,299</b>	2024
<a href="#">Landweb Inc</a>	VT	\$315,096	Secretary/exec Director	\$55,181	<b>\$57,523</b>	2023
<a href="#">Consumer Brands Association Foundation</a>	VA	\$281,213	Acting Ed	\$66,492	<b>\$64,584</b>	2024
<a href="#">Kacyra Family Foundation</a>	CA	\$273,688	Director	\$26,407	<b>\$22,938</b>	2024
<a href="#">Bible Archeology Search And Exploration Foundation</a>	CO	\$263,551	President	\$20,183	<b>\$19,469</b>	2024
<a href="#">Cato Neonatal Innovations Inc</a>	FL	\$481,221	President	\$18,800	<b>\$17,767</b>	2024
<a href="#">Collaborative Earth Institute</a>	CA	\$261,533	Executive Dir.	\$23,500	<b>\$21,016</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Soul Phone Foundation</a>	OH	\$251,286	President, Director	\$48,000	<b>\$52,654</b>	2023
<a href="#">Sociedad De Investigacion</a>	PR	\$555,860	Executive Di	\$35,448	<b>\$34,431</b>	2024
<a href="#">Space For Humanity</a>	CO	\$556,619	Executive Director	\$119,166	<b>\$114,948</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA cost of living and 2023 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 VA 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	18 organizations. Compensation range \$381–\$126,963; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$372,146); for reference, expenses \$160,194 and assets \$3,643,001. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Philip Sheridan, reported title " <i>EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers 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	<b>11<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>11<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>22<sup>nd</sup></b>
All sources (D + E + F), adjusted	<b>11<sup>th</sup></b>

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

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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 (Philip Sheridan) 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 18 similarly situated organizations (Same NTEE sector (U20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,343 is reasonable (approximately the 11<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.