

Upper Ohio Valley Italian Heritage

Executive Director / CEO

EIN 550660777
 WV · NTEE A23Z
 FY ending 2024-09-30
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Ann Magistro Young, Executive Director / CEO** (\$15,050) against **every comparable organization** that fit the selection criteria — **198** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

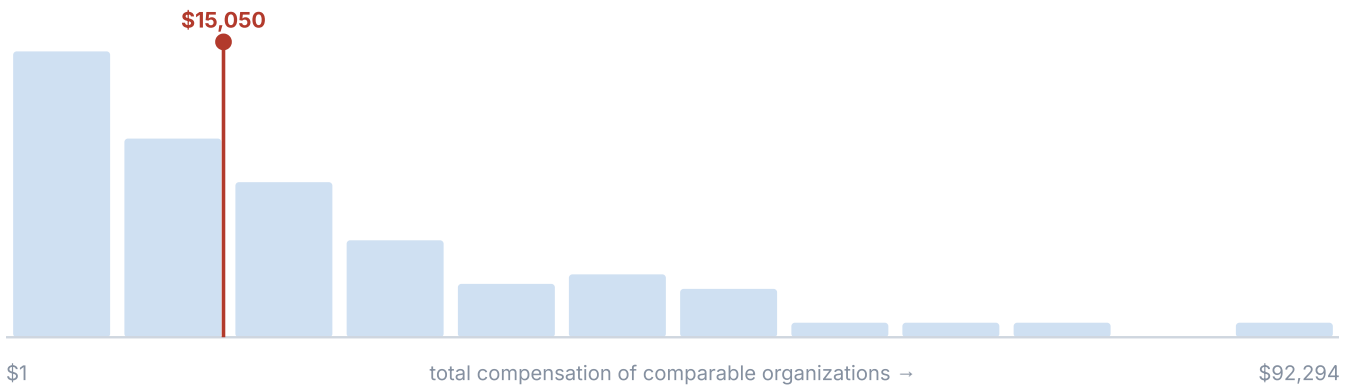
Benchmarked executive: Mary Ann Magistro Young — reported title “COORDINATOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A23Z).
- BUDGET** Total revenue between \$34,488 and \$77,214 — 0.67x to 1.50x the subject's \$51,476 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

198 organizations qualified on sector, size, and geography → **198** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$2,728	\$6,334	\$15,059	\$27,803	\$47,247	\$15,050
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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 WV 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
Arts With Others	CA	\$51,507	President	\$30,000	\$24,632	2023
Northview Education Foundation	MI	\$51,425	Executive Director	\$19,200	\$18,303	2024
Grand Foundation	CA	\$51,548	Administrative Assistant	\$19,822	\$15,401	2025
Li Huasheng Art Foundation	WA	\$51,846	Director	\$37,500	\$31,008	2024
Rackliffe House Trust Inc	MD	\$50,644	Executive Di	\$20,508	\$17,251	2025
Evansville Civic Theatre Inc	IN	\$52,360	Managing Artist Director	\$14,216	\$13,489	2025
Shands Auxiliary Inc	FL	\$52,360	Chairman/president/ceo Shands Teaching Hospital & Clinics (Thru July 2022)	\$38,142	\$34,071	2023
Pearl's Serenity House	PA	\$52,498	President	\$45,100	\$42,765	2023
Saecula Choir Foundation Inc	CT	\$52,519	President	\$16,000	\$13,855	2024
Educational Center For The Blind And The Handicapped Of Puerto Rico	PR	\$52,731	Director	\$3,551	\$3,656	2023
Ingersoll Gender Center	WA	\$52,906	Executive Director	\$108,414	\$92,294	2023
Starfish Accelerator Foundation	NY	\$50,000	Director	\$25,000	\$21,480	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Peninsula Youth Orchestra	WA	\$49,997	Executive Director	\$10,000	\$8,862	2022
Beethoven Festival Orchestra Inc	NY	\$52,957	President	\$2,000	\$1,669	2024
Thomas Paine Society Of Pasadena	CA	\$49,977	Director	\$44,400	\$35,410	2024
Frank Brown International	FL	\$49,629	Executive Di	\$30,000	\$26,029	2024
Sandhills Family Heritage Association	NC	\$53,524	Executive Director	\$17,854	\$17,038	2024
Hill-stead Museum Board Of Governors Inc	CT	\$49,137	Executive Director & Trustee	\$13,993	\$12,117	2024
Grinnell School Of Music Inc	IA	\$49,025	Executive Di	\$3,000	\$3,124	2023
Rocky Mountain Motorcycle Museum & Hall Of Fame	CO	\$48,949	President	\$16,500	\$14,612	2024
Juneteenth Festival Inc	NY	\$54,055	Office Clerk	\$12,352	\$10,309	2024
Olathe Youth Symphony Association	KS	\$54,116	Music Director	\$6,500	\$6,318	2025
Zumix Firehouse Inc	MA	\$54,182	Clerk	\$8,417	\$6,986	2024
Treasure Caretaker Training	CO	\$48,712	Executive Director	\$24,000	\$21,254	2024
The Society For The Restoration Of The Gary Bathing Beach Aquatorium	IN	\$54,419	Manager	\$12,962	\$12,998	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	198 organizations. Compensation range \$1–\$92,294; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$51,476); for reference, expenses \$63,056 and assets \$318,149.
ROLE MATCH	Mary Ann Magistro Young, reported title " <i>COORDINATOR</i> ", 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	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	50 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	45 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 Ann Magistro Young) 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 198 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,050 is reasonable (approximately the 50th 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.