

Northeast Georgia History Center At

Executive Director / CEO

EIN 581443900
 GA · NTEE A540
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Greg Payne, Executive Director / CEO** (\$24,410) against **every comparable organization** that fit the selection criteria — **103** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

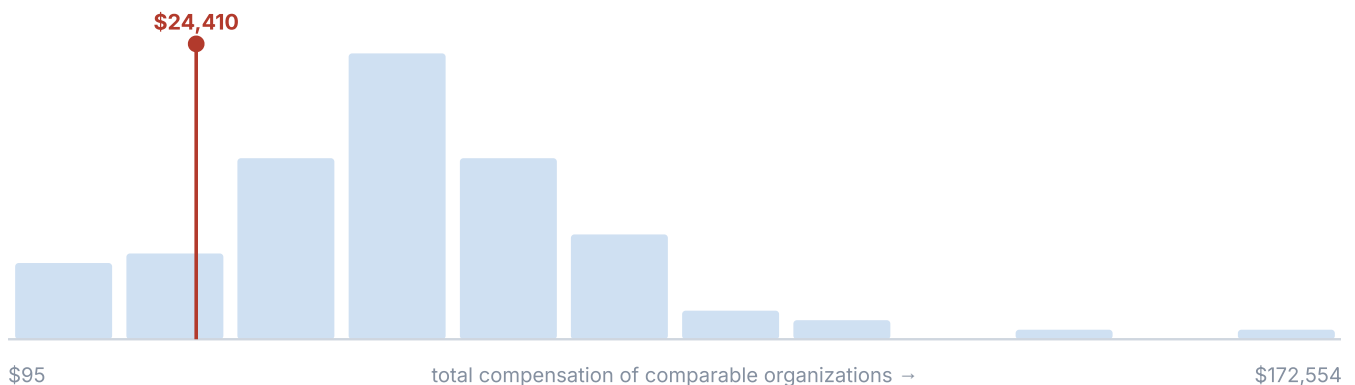
Benchmarked executive: Greg Payne — reported title “23-24 ED”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A540).
BUDGET	Total revenue between \$168,547 and \$377,344 — 0.67x to 1.50x the subject's \$251,563 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

103 organizations qualified on sector, size, and geography → **103** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,248	\$37,057	\$48,581	\$67,235	\$76,611	\$24,410
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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 GA 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
Taylor County History Center	TX	\$252,908	Executive Director	\$71,308	\$68,906	2024
Imperial Calcasieu Museum Inc	LA	\$253,539	Executive Dir.	\$50,000	\$54,757	2023
Museum Of The San Ramon Valley	CA	\$253,557	Executive Dir	\$51,618	\$44,329	2023
Spring Hill Historic Home Inc	OH	\$248,590	Interim Director	\$90	\$95	2023
The Robbins Hunter Museum	OH	\$255,160	Executive Di	\$20,200	\$20,667	2024
Richmond Museum Association Inc	CA	\$257,685	Executive Di	\$58,240	\$48,581	2024
Constable Hall Association Inc	NY	\$243,851	Executive Di	\$22,880	\$19,973	2024
The Texas Red Men Foundation Inc	TX	\$243,278	Executive Director	\$62,433	\$60,330	2024
Alexander & Baldwin Sugar Museum	HI	\$259,877	Museum Direc	\$83,001	\$73,906	2023
Lynden Heritage Foundation	WA	\$242,920	Director	\$55,951	\$48,391	2024
Hopewell Museum	NJ	\$260,916	Executive Dir.	\$48,630	\$40,862	2025
The Hampton History Museum Association	VA	\$242,171	Secretary	\$7,899	\$7,585	2023
R E Olds Transportation Museum	MI	\$241,806	Executive Director	\$60,000	\$61,592	2023
Eastend Studio & Gallery	MI	\$240,654	Executive Director	\$25,000	\$24,927	2024
Tinker Swiss Cottage Inc	IL	\$262,634	Executive Di	\$55,965	\$53,150	2024
B-17 Alliance Foundation	OR	\$264,996	Executive Dir.	\$55,460	\$48,470	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Harriet Tubman Home	NY	\$237,460	President & Ceo	\$50,000	\$43,646	2024
Indigenous Cultures Institute	TX	\$267,737	Director	\$2,070	\$2,059	2023
New Hampshire Telephone Museum	NH	\$267,875	Director Of Programming	\$72,000	\$64,222	2024
Indiana Medical History Museum Inc	IN	\$270,840	Executive Director	\$36,383	\$38,159	2023
Newcomb Historical Museum	NY	\$230,909	Museum Director	\$52,800	\$47,451	2023
Butler County Historical Society	OH	\$228,610	Executive Dir.	\$40,837	\$41,782	2024
Mitchell County Historical Society Inc	KS	\$275,305	Curator	\$38,734	\$40,424	2024
The Haverstraw African American	NY	\$225,077	Maintenance	\$1,500	\$1,309	2024
The Wyck Association	PA	\$278,294	Executive Dir.	\$77,297	\$76,663	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 103 organizations. Compensation range \$95–\$172,554; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$251,563); for reference, expenses \$465,124 and assets \$1,698,279. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Greg Payne, reported title "23-24 ED", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	12 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 (Greg Payne) 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 103 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,410 is reasonable (approximately the 13th 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.