

Mcminn County Living Heritage

Executive Director / CEO

EIN 581461923

TN · NTEE A540

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Brett King, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Brett King — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A540).

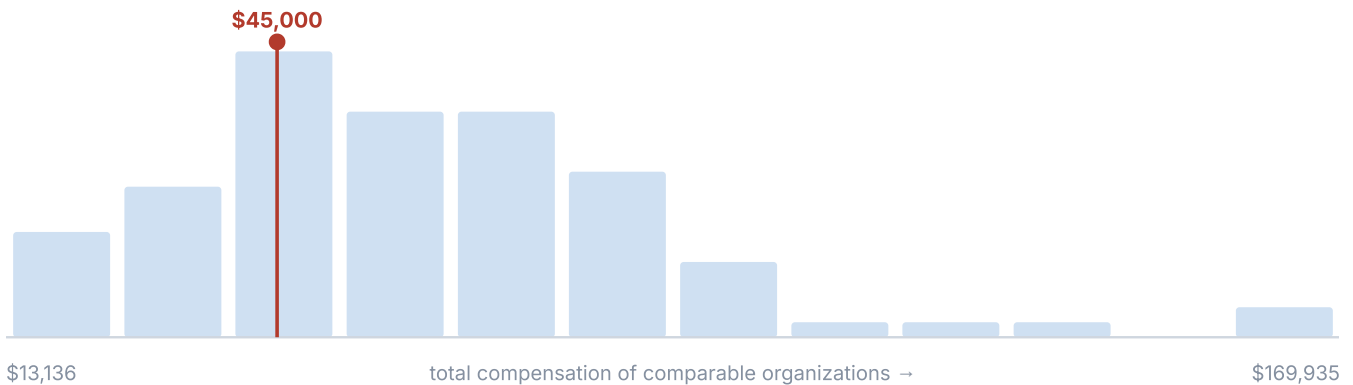
BUDGET Total revenue between \$333,879 and \$747,492 — 0.67x to 1.50x the subject's \$498,328 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

87 organizations qualified on sector, size, and geography

→ **87** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$27,758	\$44,252	\$60,848	\$75,851	\$93,391	\$45,000
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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 TN 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
El Paso Holocaust Museum	TX	\$495,728	Executive Dir.	\$83,152	\$79,131	2024
Duluth Children's Museum Inc	MN	\$495,301	Executive Director	\$27,270	\$25,635	2024
Early Music America Inc	PA	\$505,039	Executive Director	\$78,750	\$72,786	2025
Historic Crab Orchard Museum	VA	\$489,648	Executive Director	\$52,814	\$48,513	2024
Diaspora Connections Unlimited	MO	\$507,045	Executive Director	\$95,625	\$99,200	2023
New York City Fire Museum	NY	\$488,444	Former Executive Director	\$120,934	\$103,963	2024
War Veterans Memorial Shrine	IN	\$512,271	Member	\$18,161	\$18,220	2024
Fruitlands Museum Inc	MA	\$512,905	Director	\$20,395	\$17,436	2024
Western Museum Of Mining & Industry	CO	\$514,518	Executive Di	\$86,793	\$81,514	2023
Tangier American Legation Institute For Moroccan Studies	MD	\$481,242	Executive Director	\$150,094	\$133,497	2024
Texas Maritime Museum Association	TX	\$517,438	Executive Director	\$65,000	\$63,684	2023
Fredericksburg Area Museum &	VA	\$522,620	President &	\$100,792	\$95,319	2023
World Museum Of Mining	MT	\$524,974	Museum Director	\$63,600	\$65,222	2024
Burlesque Hall Of Fame Inc	NV	\$469,581	Executive Director	\$62,130	\$59,248	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Virginia African American Cultural Center	VA	\$531,422	Executive Director	\$88,378	\$83,579	2023
Columbia Gorge Interpretive Center	WA	\$535,559	Executive Director	\$60,583	\$51,602	2024
The History Center	TX	\$537,990	Executive Dir.	\$135,938	\$129,365	2024
Dunham Tavern Museum & Gardens	OH	\$453,355	Executive Di	\$73,008	\$73,565	2024
Russian History Foundation	NY	\$449,129	Executive Director	\$54,240	\$46,628	2024
American Helicopter Museum & Educat	PA	\$550,094	Executive Di	\$90,058	\$85,440	2024
Rosemount Museum Inc	CO	\$551,366	Executive Director	\$82,837	\$75,566	2024
Securities And Exchange Commission	DC	\$443,864	Executive Director	\$194,516	\$162,389	2024
General Douglas MacArthur Foundation	VA	\$557,215	Executive Director	\$30,457	\$27,977	2024
Kenosha Military Museum Ltd	IL	\$436,579	Vice President	\$74,720	\$69,885	2024
Hennepin History Museum	MN	\$562,032	Executive Director	\$57,599	\$54,145	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	87 organizations. Compensation range \$13,136–\$169,935; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$498,328); for reference, expenses \$285,862 and assets \$2,665,017. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Brett King, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	26 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	28 th
All sources (D + E + F), adjusted	24 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 (Brett King) 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 10, 2026, comparing compensation against 87 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 26th 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 10, 2026.