

# Kentucky Author Forum Inc

Executive Director / CEO

EIN 611301673

KY · NTEE A70

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Mary Moss Greenebaum, Executive Director / CEO** (\$47,000) against **every comparable organization** that fit the selection criteria — **842** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Mary Moss Greenebaum — reported title “President & Producer”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A70).
BUDGET	Total revenue between \$90,013 and \$201,523 — 0.67x to 1.50x the subject's \$134,349 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**842** organizations qualified on sector, size, and geography → **842** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,438	\$12,851	\$27,746	\$46,073	\$60,816	\$47,000
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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 KY 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="#">Craik-patton Inc</a>	WV	\$134,149	Executive Director	\$40,000	<b>\$39,155</b>	2024
<a href="#">Organization Of Biological Field Stations Inc</a>	MA	\$134,016	Network Coordinator	\$8,500	<b>\$6,905</b>	2024
<a href="#">Kaufherr Resource Center</a>	IL	\$133,926	Executive Dir.	\$76,331	<b>\$66,095</b>	2025
<a href="#">Lee County Arts &amp; Community Center</a>	NC	\$134,854	Executive Di	\$30,897	<b>\$29,715</b>	2023
<a href="#">Newport Performing Arts Center Inc</a>	RI	\$134,869	Managing Director	\$74,269	<b>\$64,384</b>	2024
<a href="#">Capitol City Lodge No 1147 Improved Benevolent</a>	CA	\$135,068	President	\$4,584	<b>\$3,578</b>	2024
<a href="#">Friends Of The M</a>	MN	\$133,626	Director	\$12,670	<b>\$11,653</b>	2023
<a href="#">William Lewis School Of Opera</a>	TX	\$135,149	Vice President	\$36,000	<b>\$32,557</b>	2024
<a href="#">Stuart Pimsler Dance &amp; Theater Inc</a>	MN	\$135,508	Co-artistic Director	\$24,000	<b>\$22,073</b>	2023
<a href="#">Abraham Lincoln Association</a>	IL	\$133,129	Executive Manager	\$29,125	<b>\$26,651</b>	2023
<a href="#">Chinese Cultural Productions</a>	CA	\$135,600	Executive Director	\$24,000	<b>\$18,736</b>	2024
<a href="#">California History Center Foundation</a>	CA	\$135,627	Program Director (Fhda Instructor)	\$292,740	<b>\$228,533</b>	2024
<a href="#">Historic Palmyra Inc</a>	NY	\$135,713	Executive Director	\$37,035	<b>\$30,255</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Korea Music Foundation Inc</a>	NY	\$132,970	President	\$3,000	<b>\$2,523</b>	2023
<a href="#">Alice And Eleonore Schoenfeld</a>	CA	\$132,945	Ceo	\$60,000	<b>\$46,841</b>	2024
<a href="#">Oregon Marshallese Community Association</a>	OR	\$132,849	President	\$3,639	<b>\$3,056</b>	2024
<a href="#">Center For Music By People With Disabilities</a>	MT	\$135,967	Executive Director Non Voting Member Of The Board	\$36,000	<b>\$35,083</b>	2024
<a href="#">Dwight D Eisenhower Society</a>	PA	\$132,722	Executive Dir.	\$41,074	<b>\$37,032</b>	2024
<a href="#">Pulse Arts Inc</a>	CA	\$136,003	Executive Director	\$78,600	<b>\$61,361</b>	2024
<a href="#">T Thomas Fortune Foundation</a>	NJ	\$132,664	Executive Di	\$34,588	<b>\$27,920</b>	2024
<a href="#">Saveartspace</a>	MI	\$132,588	Officer - Co	\$19,900	<b>\$18,570</b>	2024
<a href="#">Camp Aldersgate Foundation</a>	AR	\$136,118	Director	\$11,653	<b>\$11,842</b>	2024
<a href="#">Audrey Herman Spotlighters Theatre Inc</a>	MD	\$132,426	Executive Director	\$57,920	<b>\$48,955</b>	2024
<a href="#">The Glenn L Martin</a>	MD	\$136,329	Executive Dir.	\$69,396	<b>\$58,655</b>	2024
<a href="#">Islamic Outreach Foundation</a>	CA	\$132,115	Vp Finance	\$2,189	<b>\$1,709</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	842 organizations. Compensation range \$234–\$259,059; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$134,349); for reference, expenses \$259,801 and assets \$734,310. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Mary Moss Greenebaum, reported title " <i>President &amp; Producer</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	73 <sup>rd</sup>

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 Moss Greenebaum) 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 842 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$47,000 is reasonable (approximately the 76<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.