

International Petroleum Museum And Exposition Inc

Executive Director / CEO

EIN 721243629
 LA · NTEE A570
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Virgil Allen, Executive Director / CEO** (\$45,000) against the **2000** closest of **2,432** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

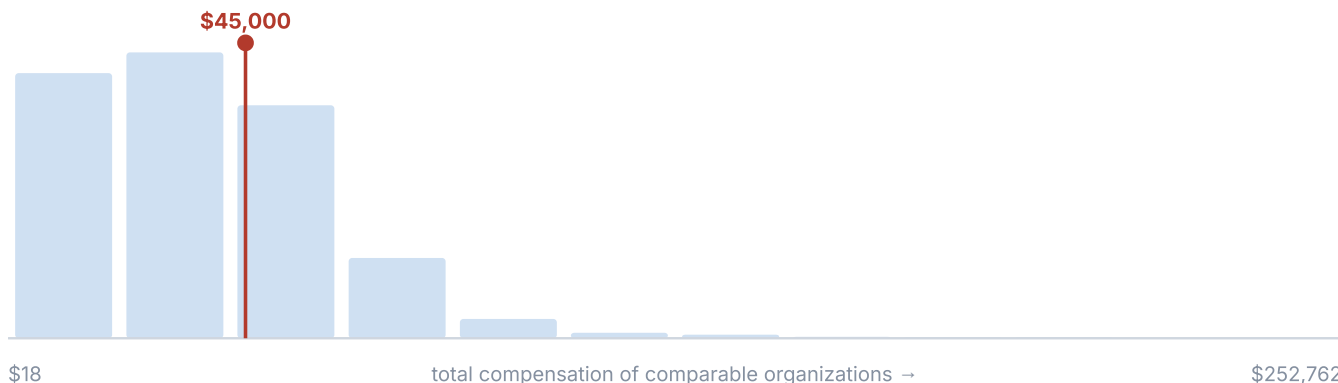
Benchmarked executive: Virgil Allen — reported title “President/Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A570).
BUDGET	Total revenue between \$151,656 and \$339,529 — 0.67x to 1.50x the subject's \$226,353 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

2,432 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$5,822 10TH	\$17,714 25TH	\$34,308 MEDIAN	\$51,027 75TH	\$66,746 90TH	\$45,000 THIS ORG · 66TH
------------------------	-------------------------	---------------------------	-------------------------	-------------------------	------------------------------------



● 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 LA 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
Gafa Studios	NC	\$226,424	President	\$24,000	\$21,874	2024
The Mississippi Mass Choir Ministries Inc	MS	\$226,110	President	\$14,000	\$13,754	2024
Shakespeare In Detroit	MI	\$226,090	Officer	\$35,000	\$32,808	2023
The Sculpture Center	OH	\$226,726	Executive Di	\$66,626	\$64,086	2023
Blackstone Valley Music And Performing Arts Collab	MA	\$226,728	President	\$17,348	\$13,397	2025
Harriet Tubman Museum Of Cape May	NJ	\$226,855	Executive Di	\$26,000	\$21,946	2022
Mezcla Media Collective Ltd	IL	\$225,813	Executive Dir.	\$38,400	\$33,300	2024
Minden Opera House Inc	NE	\$225,793	Executive Di	\$56,392	\$53,502	2024
Arconet	PA	\$226,915	President And Artistic Dir	\$44,114	\$37,805	2025
Appian Media Resources Inc	IN	\$225,777	President/se	\$22,291	\$21,348	2023
Light Industry Cinema Projects Ltd	NY	\$226,957	Director	\$30,050	\$23,953	2024
Hancock County Childrens Choir Ltd	IN	\$225,638	Board Chair, Executive Director	\$21,845	\$20,320	2024
Cognition	MI	\$227,078	Executive Di	\$43,232	\$39,362	2024
Ekklesia Contemporary Ballet Inc	CT	\$225,596	Artistic Director	\$37,754	\$31,225	2024
Shelby County Community Theatre Inc	KY	\$227,114	Executive Di	\$15,000	\$13,849	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Happendance Inc	MI	\$225,566	Executive Director	\$35,892	\$33,644	2023
Wilder Pageant Committee Inc	MN	\$225,550	Director	\$4,200	\$3,661	2024
Hasan History Arts And Science Action	VA	\$227,178	Co-president	\$11,000	\$9,645	2023
Kankakee County Historical Society	IL	\$227,254	Executive Dir.	\$50,594	\$43,875	2024
Chicago Independent Radio Project	IL	\$227,292	Executive Dir.	\$84,131	\$72,959	2024
Chapin Community Theatre Inc	SC	\$225,393	Artistic Director	\$12,867	\$11,841	2024
Florida Grand Opera Inc	FL	\$225,354	General Director, Ceo (Thru 10/2023)	\$241,986	\$200,525	2024
Musicians Of Ma'alwyck Inc	NY	\$225,332	Artistic Director	\$47,200	\$37,623	2024
Burma Research Institute	MD	\$227,379	Executive Director	\$49,218	\$40,589	2024
Jlf Colorado	CO	\$227,467	Executive Dir.	\$28,296	\$23,933	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 **2000** organizations. Compensation range \$18–\$252,762; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$226,353); for reference, expenses \$224,059 and assets \$923,287.

ROLE MATCH	Virgil Allen, reported title " <i>President/Director</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	58 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	34 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	66 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	63 rd

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 (Virgil Allen) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 66th 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.