

Tidioute Library Association Inc

Executive Director / CEO

EIN 760733111

PA · NTEE B70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Nicholson, Executive Director / CEO** (\$20,873) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Elizabeth Nicholson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B70).

BUDGET Total revenue between \$17,397 and \$38,950 — 0.67x to 1.50x the subject's \$25,967 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

78 organizations qualified on sector, size, and geography

→ **78** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,093	\$9,247	\$16,835	\$42,186	\$96,302	\$20,873
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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 PA 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
The Kinkaid Investments Foundation	TX	\$25,940	Cfo	\$42,194	\$42,324	2023
Cardinal Funds Inc	IN	\$25,806	Board Member	\$30,811	\$32,582	2023
The Freidenrich Support Foundation	CA	\$26,259	Director/secretary/treasurer	\$31,436	\$26,439	2024
Raise A Child Of The Carolinas	NC	\$25,544	Ceo	\$3,992	\$4,017	2024
American Chiropractic Foundation	VA	\$26,437	Executive Vice President	\$17,826	\$17,260	2023
Berlin Free Library Association	CT	\$26,698	Head Librarian	\$15,068	\$13,761	2024
Sheffield Township Library	PA	\$26,715	Librarian	\$15,152	\$14,717	2024
National Marine Inst Inc	FL	\$25,115	Executive Director	\$21,600	\$19,764	2024
Painting Hope	MN	\$24,886	President	\$25,500	\$24,541	2024
Plumbers & Pipefitters Local 104 Scholarship Fund	MA	\$27,060	President	\$90,715	\$81,744	2023
Barbara Jordan Institute	TX	\$24,868	Executive Director	\$3,607	\$3,618	2023
Downtowners Inc	OH	\$24,557	Executive Director	\$4,000	\$4,126	2024
The Environmental Charter School	PA	\$24,329	Trustee	\$54,032	\$52,482	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Gavin Dillard Poetry Library And Archive Inc	NC	\$24,034	Founder	\$900	\$906	2024
Mcfarlane-cure Charitable Trust	WI	\$23,904	Trustee	\$200	\$203	2024
Educate Nky Inc	KY	\$23,868	President &	\$114,583	\$119,905	2024
Slover Library Foundation	VA	\$28,481	Chairman & President	\$145,000	\$140,392	2023
Laker Educational Foundation	MN	\$23,401	Executive Dir.	\$6,590	\$6,179	2025
Literacy Volunteers Of Fauquier County	VA	\$23,398	Executive Director	\$11,000	\$10,344	2024
Casper College Education Trust	WY	\$28,887	Executive Director	\$43,990	\$45,881	2024
Local 417 Scholarship Fund	NY	\$22,978	Trustee	\$108,364	\$92,917	2025
State Of Maryland Literacy Association Inc	MD	\$28,978	Treasurer	\$5,508	\$5,164	2023
Achieving Academic Success	CO	\$22,822	Executive Director	\$17,050	\$15,924	2024
Oea Educational Foundation	OH	\$29,165	Oea Executive Director, Ex Officio	\$72,639	\$74,936	2024
Palm Beach County Literacy Coalition	FL	\$29,472	President	\$15,581	\$14,257	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	78 organizations. Compensation range \$203–\$222,658; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$25,967); for reference, expenses \$53,779 and assets \$882,367. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Elizabeth Nicholson, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	32 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	58 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	42 nd

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 (Elizabeth Nicholson) 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 78 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$20,873 is reasonable (approximately the 58th 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.