

Native Skywatchers Incorporated

Executive Director / CEO

EIN 812015231

MN · NTEE U31

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Annette S Lee, Executive Director / CEO** (\$101,409) against **every comparable organization** that fit the selection criteria — **89** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

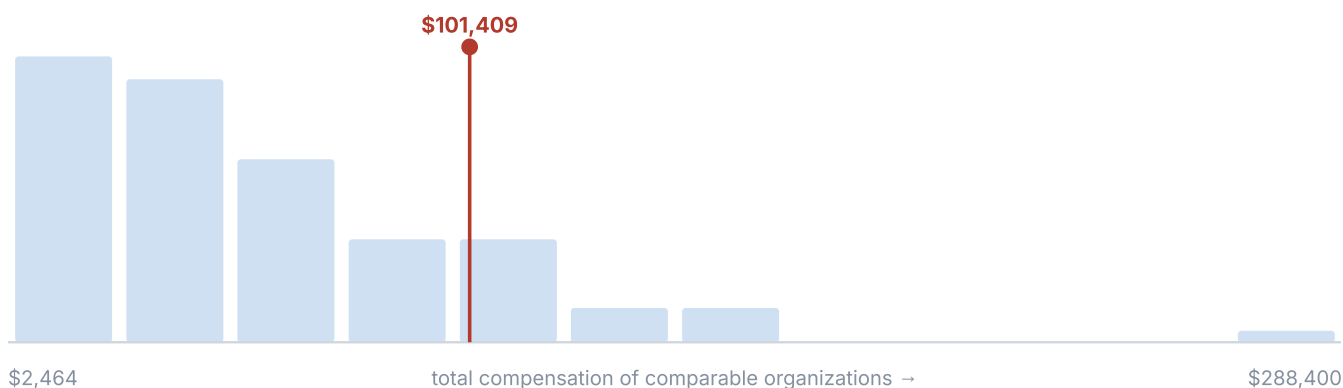
Benchmarked executive: Annette S Lee — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (U31).
BUDGET	Total revenue between \$142,196 and \$318,349 — 0.67x to 1.50x the subject's \$212,233 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (U), nationwide + budget 0.67–1.5x revenue.

89 organizations qualified on sector, size, and geography → **89** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,296	\$23,179	\$46,189	\$86,623	\$112,507	\$101,409
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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 MN 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
Council Of Professional Associations On	DC	\$211,529	Executive Director	\$190,928	\$164,696	2024
Talkstem	TX	\$213,328	Ceo	\$53,505	\$52,612	2024
Octo	WA	\$215,773	Director And President	\$110,000	\$96,809	2024
Biosphere Foundation	CA	\$208,578	President	\$20,000	\$16,976	2024
Texas Marine Mammal Stranding Network	TX	\$207,480	Executive Director	\$88,500	\$87,022	2024
International Microwave Power Institute	VA	\$206,535	Executive Director	\$47,754	\$46,663	2023
Washington State Academy Of Sciences	WA	\$218,480	Executive Director	\$9,962	\$8,767	2024
Metaverse Standards Forum Inc	OR	\$220,420	Executive Director	\$54,360	\$51,089	2023
Institute For Broadening Participation	ME	\$203,434	Executive Director	\$69,739	\$70,673	2023
Tek Collaborative Inc	MA	\$221,205	President	\$95,250	\$86,623	2023
Median Foundation	CA	\$221,309	Director, Secretary	\$31,950	\$27,921	2023
University Consortium For Geographic Info Science	VA	\$202,880	Executive Director	\$44,363	\$42,106	2024
Rocky Mtn Mathematics Consortium I	AZ	\$222,354	President	\$105,194	\$99,447	2024
P3 Exhibits Corporation	CA	\$201,421	Director	\$25,501	\$21,645	2024
The Lawn Institute Foundation	IL	\$223,122	Executive Director	\$10,775	\$10,721	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
At The Epicenter	CO	\$223,582	Director	\$4,500	\$4,367	2023
American Technical Education Association	MN	\$224,689	Executive Dir.	\$98,108	\$95,293	2024
The Marine Research Hub	FL	\$199,048	Executive Director	\$47,349	\$43,725	2024
Sarah Mack Scicomm Inc	PA	\$227,239	Executive Director	\$118,065	\$115,737	2024
Klamath Outdoor Science School	OR	\$230,487	Assistant Executive Director	\$56,293	\$52,906	2023
Riseup Labs	WA	\$231,709	Treasurer	\$13,202	\$11,962	2023
Fresh Pond Research Institute Inc	MA	\$234,990	President	\$57,000	\$50,350	2024
Csrn Foundation Inc	MD	\$189,087	Vice President	\$27,808	\$26,311	2023
Advanced Heliophysics	CA	\$235,524	President Ceo	\$122,018	\$106,630	2023
Mississippi Engineering Society	MS	\$237,479	Executive Director	\$48,126	\$52,689	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	89 organizations. Compensation range \$2,464–\$288,400; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$212,233); for reference, expenses \$213,540 and assets \$89,766.
ROLE MATCH	Annette S Lee, reported title " <i>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 14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	83 rd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	72 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 (Annette S Lee) 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 89 similarly situated organizations (Same NTEE major group (U), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$101,409 is reasonable (approximately the 83rd 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.