

Human Computation Institute Inc

Executive Director / CEO

EIN 815402321

NY · NTEE U05

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Pietro Michelucci, Executive Director / CEO** (\$47,647) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Pietro Michelucci — reported title “EXEC DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (U05).

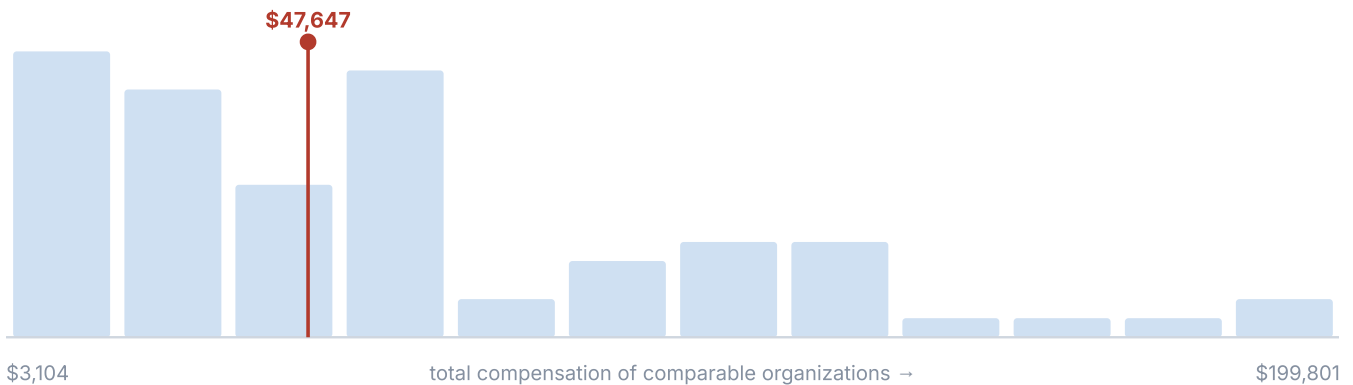
BUDGET Total revenue between \$117,234 and \$262,465 — 0.67x to 1.50x the subject's \$174,977 (the band tightens as size grows).

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

71 organizations qualified on sector, size, and geography

→ **71** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,985	\$24,803	\$52,000	\$95,726	\$124,868	\$47,647
---------	----------	----------	----------	-----------	-----------------



■ 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 NY 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
Greater Memphis It Council	TN	\$171,245	Executive Director & Secre	\$78,433	\$93,932	2023
Precision Metalforming Association	OH	\$180,396	Executive Director	\$8,519	\$9,985	2024
The Wisconsin Society For Ornithology	WI	\$183,545	Executive Director	\$57,750	\$66,744	2024
Rocky Mountain Association	CO	\$184,439	Executive Di	\$99,063	\$105,120	2024
Adirondack Public Observatory Inc	NY	\$185,687	Administrator	\$28,404	\$28,404	2024
Csrn Foundation Inc	MD	\$189,087	Vice President	\$27,808	\$29,620	2023
Airfuel Alliance	OR	\$160,830	President	\$48,000	\$49,330	2024
Punxsutawney Weather Center Inc	PA	\$158,655	Center Direc	\$22,867	\$25,236	2024
5 Lakes Institute	WI	\$158,500	Executive Di	\$87,400	\$98,408	2025
Aci Center Of Excellence For	MI	\$156,667	Treasurer	\$37,236	\$42,533	2024
Biological Stain Commission Inc	NY	\$152,160	90 Eagle Chase, Woodbury, Ny 11797	\$19,476	\$19,476	2024
The Marine Research Hub	FL	\$199,048	Executive Director	\$47,349	\$49,225	2024
Lepidopterists Society	CA	\$149,918	Secretary	\$7,500	\$7,379	2023
Florida International University	FL	\$149,034	Director	\$60,783	\$65,057	2023
P3 Exhibits Corporation	CA	\$201,421	Director	\$25,501	\$24,369	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Technology Management Instituteinc	VA	\$148,460	Executive Di	\$122,100	\$130,466	2024
University Consortium For Geographic Info Science	VA	\$202,880	Executive Director	\$44,363	\$47,403	2024
Institute For Broadening Participation	ME	\$203,434	Executive Director	\$69,739	\$79,563	2023
International Microwave Power Institute	VA	\$206,535	Executive Director	\$47,754	\$52,534	2023
Engineering Biology Research Consortium	CA	\$143,080	President	\$32,367	\$31,843	2023
Texas Marine Mammal Stranding Network	TX	\$207,480	Executive Director	\$88,500	\$97,969	2024
Biosphere Foundation	CA	\$208,578	President	\$20,000	\$19,112	2024
Girl Develop It	VT	\$141,110	Executive Dir.	\$57,711	\$66,182	2023
Qualia Research Institute	CA	\$140,681	President & Executive Director	\$64,164	\$61,315	2024
Aerospace States Association Inc	VA	\$139,216	Executive Director	\$55,000	\$58,769	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 71 organizations. Compensation range \$3,104–\$199,801; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$174,977); for reference, expenses \$141,212 and assets \$43,732.

ROLE MATCH Pietro Michelucci, reported title "EXEC DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	46 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	38 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 (Pietro Michelucci) 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 71 similarly situated organizations (Same NTEE major group (U), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,647 is reasonable (approximately the 46th 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.