

This analysis benchmarks the total compensation of **Margaret Carpenter, Executive Director / CEO** (\$13,670) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Margaret Carpenter — reported title “PRESIDENTDIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A68).

BUDGET Total revenue between \$15,340 and \$34,345 — 0.67x to 1.50x the subject's \$22,897 (the band tightens as size grows).

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

46 organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,258

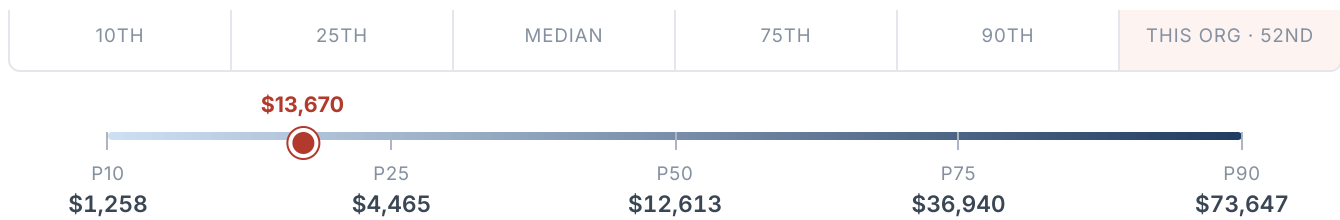
\$4,465

\$12,613

\$36,940

\$73,647

\$13,670



● 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 NM 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
Wayne County Historical Society	IL	\$22,599	Director / Curator	\$4,830	\$4,415	2024
Claude Heater Foundation	CA	\$23,205	Ceodirector	\$70,000	\$57,859	2023
The Buddhayana Foundation Inc	MA	\$22,435	Treasurer	\$24,000	\$20,052	2024
Us-china Language & Culturefoundation	CA	\$23,580	President	\$580	\$466	2024
Strategic Air & Space Museum Foundation	NE	\$22,156	President/ceo	\$13,500	\$13,899	2023
The City Of Socorro Community Initiative	TX	\$23,642	Executive Director	\$69,894	\$66,924	2023
Carmel Mission Foundation Inc	CA	\$22,133	Executive Dir.	\$56,623	\$46,802	2023
Contact Collaborations Inc	VT	\$22,079	President	\$12,250	\$11,803	2023
Whitney Plantation Museum	LA	\$23,809	Executive Director	\$12,252	\$12,914	2023
Maryland Cultural And Conference Center	MD	\$24,406	Executive Director, Board	\$6,920	\$6,192	2023
The Time In Childrens Arts Initiative Inc	NY	\$24,497	Secretaryexec Director	\$33,575	\$28,208	2024
The New York City Police Museum	NY	\$21,135	Executive D	\$21,540	\$18,097	2024
Foundation For The Long Beach Symphony	CA	\$24,839	Vice President Of Finance	\$11,531	\$9,531	2023
Duquesne Club Charitable Foundation	PA	\$24,842	Secretary	\$5,585	\$5,045	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Confectionery Foundation	DC	\$24,900	Nca Staff	\$31,807	\$25,951	2024
Twoculturesunited Inc	CA	\$25,000	President	\$3,650	\$3,017	2023
Stephen J Ponzillo Jr Memorial Library	MD	\$20,728	Grand Secretary	\$9,099	\$8,143	2023
The Mcghee Foundation	VA	\$25,512	Secytreas	\$81,000	\$72,715	2024
Network Of Ensemble Theaters Inc	OR	\$20,205	Executive Dir.	\$83,898	\$74,579	2023
Automata Arts	CA	\$26,116	Vice-presiden	\$3,272	\$2,559	2025
Museum Of Ancient Wonders	CA	\$19,670	Executive Director	\$5,500	\$4,416	2024
Seeds Of Light Foundation	OR	\$19,597	Secretary	\$41,600	\$36,979	2023
International Classical Concerts Of The	CA	\$19,562	President	\$7,000	\$5,620	2024
Janusz Korczak Polish Language	RI	\$26,608	President	\$1,880	\$1,676	2024
Enrichment Through The Arts Inc	NY	\$26,646	Executive Director	\$5,000	\$4,325	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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 46 organizations. Compensation range \$173–\$302,100; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$22,897); for reference, expenses \$24,048 and assets \$4,957.

ROLE MATCH	Margaret Carpenter, reported title <i>"PRESIDENTDIRECTOR"</i> , 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.
OUTLIERS	3 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	52 nd
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	43 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 (Margaret Carpenter) 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 13, 2026, comparing compensation against 46 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,670 is reasonable (approximately the 52nd 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 13, 2026.