

# Bee The Change Inc

Executive Director / CEO

EIN 830694295

VT · NTEE C40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Kiernan, Executive Director / CEO** (\$7,290) against **every comparable organization** that fit the selection criteria — **441** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 8<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Michael Kiernan — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (C40).

**BUDGET** Total revenue between \$132,819 and \$297,357 — 0.67x to 1.50x the subject's \$198,238 (the band tightens as size grows).

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

**441** organizations qualified on sector, size, and geography

→ **441** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,475	\$28,209	\$51,159	\$72,274	\$94,013	\$7,290
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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 VT 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
<a href="#">Middle Susquehanna Riverkeeper</a>	PA	\$198,212	Executive Di	\$57,120	<b>\$56,593</b>	2024
<a href="#">Agramonte Ranch Research And</a>	CA	\$198,920	Ceo	\$82,591	<b>\$70,855</b>	2024
<a href="#">Big Bend Conservation Alliance</a>	TX	\$197,362	Executive Director	\$79,725	<b>\$79,233</b>	2024
<a href="#">Fair Future Movement Inc</a>	WI	\$199,436	Executive Director	\$30,291	<b>\$32,358</b>	2023
<a href="#">Androscoggin Land Trust Inc</a>	ME	\$196,823	Executive Director	\$72,345	<b>\$71,972</b>	2024
<a href="#">3d Nature Technologies Inc</a>	TX	\$200,000	Vice President And Secretary	\$91,000	<b>\$93,110</b>	2023
<a href="#">Glacial Lakes Conservancy Inc</a>	WI	\$200,064	Executive Director	\$63,600	<b>\$65,991</b>	2024
<a href="#">Save Our Saluda</a>	SC	\$200,079	President	\$61,170	<b>\$63,402</b>	2024
<a href="#">National Environmental Policy And Law Center Inc</a>	MA	\$196,319	Clerk, Director, Litigation Director	\$122,431	<b>\$112,534</b>	2023
<a href="#">Urban Greenspaces Institute</a>	OR	\$200,278	Executive Di	\$8,666	<b>\$8,232</b>	2023
<a href="#">Warrick Parks &amp; Trails Foundation Inc</a>	IN	\$200,387	Executive Director	\$49,292	<b>\$53,170</b>	2023
<a href="#">Ocean Fest Inc</a>	NC	\$195,966	Event Operations Manager	\$22,917	<b>\$24,221</b>	2023
<a href="#">Happiness Project</a>	CO	\$195,474	President	\$47,255	<b>\$46,348</b>	2023
<a href="#">Spanish Peaks Alliance For Wildfire</a>	CO	\$195,214	Executive Director	\$18,586	<b>\$17,706</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Uptown Lexington Inc</a>	NC	\$195,095	President	\$600	<b>\$616</b>	2024
<a href="#">Deidox Films Inc</a>	CA	\$194,842	Chair/executive Director	\$88,000	<b>\$77,725</b>	2023
<a href="#">Er'-nerr' Land Fund</a>	CA	\$202,000	Chair	\$11,185	<b>\$9,596</b>	2024
<a href="#">Friends Of Wilmington Parks</a>	DE	\$194,460	Executive Director	\$45,000	<b>\$43,776</b>	2024
<a href="#">Huneebee Project Inc</a>	CT	\$202,026	Executive Director	\$59,616	<b>\$57,175</b>	2023
<a href="#">Clean Valley Council Inc</a>	VA	\$194,336	Executive Director	\$65,589	<b>\$61,296</b>	2025
<a href="#">Overland Expo Foundation Incorporated</a>	IN	\$202,559	Executive Director	\$32,000	<b>\$33,527</b>	2024
<a href="#">San Leandro 2050</a>	CA	\$202,590	Ceo	\$8,000	<b>\$7,066</b>	2023
<a href="#">One Earth Conservation</a>	NY	\$202,605	Vice President & Secretary	\$22,982	<b>\$20,633</b>	2024
<a href="#">Arctic Circle Foundation Inc Us</a>	GA	\$193,656	President/director	\$25,000	<b>\$25,711</b>	2023
<a href="#">Keep Rockland Beautiful Inc</a>	NY	\$202,946	Executive Director	\$61,506	<b>\$55,218</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **441** organizations. Compensation range \$498–\$410,269; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$198,238); for reference, expenses \$140,274 and assets \$197,942.
ROLE MATCH	Michael Kiernan, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	8 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	11 <sup>th</sup>
All sources (D + E + F), adjusted	7 <sup>th</sup>

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 (Michael Kiernan) 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 441 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,290 is reasonable (approximately the 8<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.