

Spark Photonics Foundation Inc

Executive Director / CEO

EIN 833595839

MA · NTEE U40

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kevin Mccomber, Executive Director / CEO** (\$30,447) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kevin Mccomber — reported title “CLERK”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

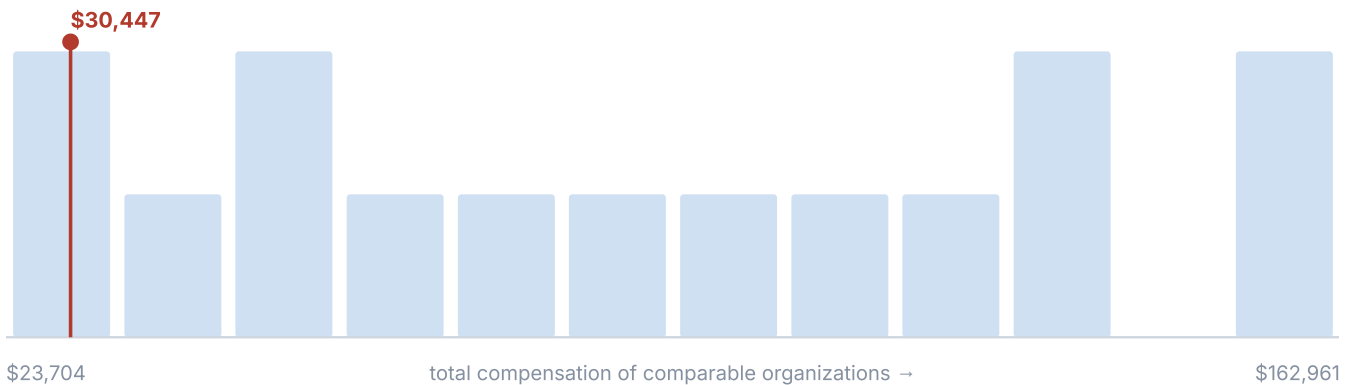
SECTOR Organizations sharing the subject's NTEE classification (U40).

BUDGET Total revenue between \$200,196 and \$448,200 — 0.67x to 1.50x the subject's \$298,800 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (U40), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,267	\$51,192	\$82,649	\$124,952	\$149,019	\$30,447
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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 MA 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
Aci Center Of Excellence For Carbon	MI	\$288,265	Secretary/executive Direct	\$37,064	\$41,351	2024
Mid-atlantic Gigabit Innovation Collaboratory Inc	MD	\$309,847	Executive Director	\$51,877	\$51,072	2025
Pacific Impact Zone	CA	\$284,456	Executive Director	\$82,623	\$82,649	2022
Open Environmental Data Inc	DE	\$325,667	President	\$151,928	\$160,795	2024
Rnd4impact Inc	CA	\$333,249	President	\$120,000	\$112,002	2024
Alliance For Working Together Foundation	OH	\$337,514	Executive Director	\$104,380	\$119,497	2024
Rocks Build America Foundation	VA	\$254,249	Int. Pres. & Ceo (From 10/2024)	\$59,384	\$61,976	2024
Partnership To Advance Responsible Techn	PA	\$354,501	Executive Director	\$146,846	\$162,961	2023
American Technical Education Association	MN	\$224,689	Executive Dir.	\$98,108	\$104,784	2024
leom Society International	MI	\$379,303	Executive Di	\$22,000	\$24,545	2024
Youth Code Jam San Antonio	TX	\$381,787	Executive Di	\$73,378	\$81,682	2023
International Microwave Power Institute	VA	\$206,535	Executive Director	\$47,754	\$51,311	2023
Professional Services Council Foundation	VA	\$407,306	Executive Vice President	\$22,713	\$23,704	2024
Mosaix Global Network	AR	\$427,489	Executive Dir.	\$104,253	\$130,407	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Reuseum Educational Inc	ID	\$444,424	President/executive Direct	\$110,961	\$131,356	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	15 organizations. Compensation range \$23,704–\$162,961; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$298,800); for reference, expenses \$293,403 and assets \$148,723.
ROLE MATCH	Kevin Mccomber, reported title " <i>CLERK</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	3 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	13th
Total compensation (D + F), as reported (no adjustments)	13th
Reportable pay only (column D), adjusted	27th
All sources (D + E + F), adjusted	40th

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 (Kevin McComber) 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 15 similarly situated organizations (Same NTEE sector (U40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,447 is reasonable (approximately the 13th 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.