

Sanford Underground Research

Executive Director / CEO

EIN 842556473

SD · NTEE W11

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Kane, Executive Director / CEO** (\$6,361) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Michelle Kane — reported title "FOUNDATION D", 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 (W11).

BUDGET Total revenue between \$62,448 and \$139,810 — 0.67x to 1.50x the subject's \$93,207 (the band tightens as size grows).

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

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,127	\$4,372	\$16,297	\$38,053	\$67,291	\$6,361
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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 SD 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
Young Marines National Foundation	FL	\$93,099	Executive Director	\$30,000	\$26,290	2023
Kim Center For Social Balance	CA	\$92,740	Exec Dir	\$80,000	\$62,593	2024
Women In Global Health Inc	CA	\$93,956	Former Executive Director	\$167,500	\$131,055	2024
Boreal Community Media	MN	\$91,570	Executive Di	\$18,961	\$17,478	2023
St Cloud Standdown Inc	MN	\$96,010	Director	\$2,400	\$2,149	2024
Juice Orange Mound	TN	\$89,709	Executive Director	\$85,000	\$86,765	2022
Townsend Community Access And Media Inc	MA	\$89,371	Executive Director	\$61,339	\$51,420	2023
American Legion Post 333	IN	\$97,240	Service Officer	\$4,360	\$4,166	2024
Center Action Fund	DC	\$97,707	Secretary	\$20,503	\$16,302	2024
Kiester Legion Post 454	MN	\$97,728	Commander	\$4,716	\$4,222	2024
Onecommunity	OH	\$98,183	Ceo	\$13,574	\$13,027	2024
Bin Sba Loan	WA	\$98,556	President/ceo	\$17,743	\$14,394	2024
Feast Of Crispian	WI	\$98,596	President & Managing Director	\$28,125	\$27,401	2023
Waucoma Community Development Group	IA	\$99,340	Secretary/tr	\$10,000	\$10,214	2023
The White Rainbow Project	CA	\$99,724	Executive Director	\$44,468	\$35,820	2023
National Opportunity Project	IL	\$100,000	President/director	\$289,084	\$265,122	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Operation Vet Fit Inc	SC	\$86,309	President	\$17,240	\$16,297	2024
Create Appalachia	TN	\$100,327	Executive Director	\$51,000	\$47,322	2025
Brockport Area Veterans Club Inc	NY	\$84,547	Treasurer	\$1,275	\$1,075	2023
Bucks County Center For The	PA	\$102,255	Chairman	\$15,500	\$14,006	2024
Us For Warriors Foundation	CA	\$84,114	Executive Director	\$2,175	\$1,702	2024
Department Of Massachusetts Vfw Auxiliary Inc	MA	\$83,297	President	\$4,703	\$3,829	2024
American Legion Post 165	CT	\$81,585	Adjutant	\$500	\$414	2025
Veterans Home Association Of Valley View	PA	\$80,299	Head Bar Tender	\$23,188	\$21,571	2023
Lake Zurich Post 964 American Legion	IL	\$80,105	Finance Officer (Thru 10/24)	\$19,875	\$17,705	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 73 organizations. Compensation range \$402–\$265,122; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$93,207); for reference, expenses \$655,202 and assets \$77,675. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Michelle Kane, reported title " <i>FOUNDATION D</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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	30 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	90 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 (Michelle Kane) 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 73 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,361 is reasonable (approximately the 30th 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.