

Center On Modernity In Transition

Executive Director / CEO

EIN 844363063

NC · NTEE A05

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Daniel L Miller, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **94** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Daniel L Miller — reported title "CONSULTANT", 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 (A05).

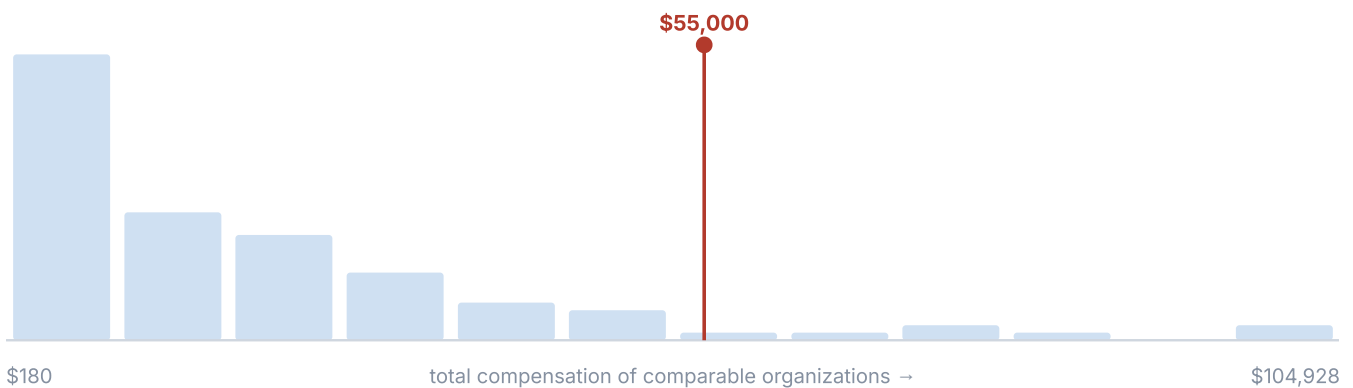
BUDGET Total revenue between \$24,274 and \$54,346 — 0.67x to 1.50x the subject's \$36,231 (the band tightens as size grows).

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

94 organizations qualified on sector, size, and geography

→ **94** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,941	\$4,967	\$12,813	\$26,908	\$44,764	\$55,000
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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 NC 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
Northwest Collaborative Center	WA	\$35,940	President	\$6,240	\$5,407	2024
Long Island Association Of The	NY	\$36,905	Chairman	\$4,500	\$4,052	2023
Miami Arts Commission	AZ	\$35,513	Executive Director	\$2,105	\$2,017	2023
Center For Technology & Innovation Inc	NY	\$35,089	Executive Director	\$6,600	\$5,942	2023
Quasimondo Inc	WI	\$34,937	Executive Dir. (Non-voting)	\$45,760	\$46,252	2024
Seattle Piano Institute Inc	WA	\$37,538	Artistic Dir	\$3,500	\$3,033	2024
Alaska Jewish Historical Museum &	AK	\$34,613	Museum Curator	\$54,577	\$50,498	2024
Shirley Plantation Foundation	VA	\$34,428	President	\$1,154	\$1,078	2024
Hellbender Gathering Of Poets Inc	NC	\$34,092	President	\$86,667	\$86,667	2024
Art Museum Support Corporation	OH	\$34,064	Director	\$43,560	\$44,651	2024
Thiokol Memorial Project	GA	\$38,496	Adviser	\$500	\$487	2024
Santa Cruz Foundation For The Performing Arts	AZ	\$33,949	President	\$40,000	\$38,330	2023
Delilah Charity Inc	CA	\$38,650	Officer	\$18,655	\$15,590	2024
North Shore Historical Museum Inc	NY	\$38,653	Former Director	\$5,025	\$4,395	2024
Center For Environmental Structure	CA	\$38,804	Secretary, Director	\$30,048	\$25,111	2024
Beavercreek Historical Society	OH	\$38,924	Director	\$1,680	\$1,722	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rogers Museum Foundation	AR	\$38,934	Acting Executive Director	\$36,000	\$39,163	2024
Phoenix Art Museum Endowment Fund Inc	AZ	\$38,958	Ceo	\$4,148	\$3,975	2023
The Centralia Area Historical	IL	\$39,167	Executive Di	\$8,554	\$8,139	2024
Sayat Nova Dance Co Inc	MA	\$39,235	Officer	\$12,000	\$10,744	2023
Allentown Public Theatre	PA	\$40,250	President	\$8,070	\$7,789	2024
The Appleton Cultural Center Inc	FL	\$31,783	President	\$77,354	\$70,329	2024
Decatur Fine Arts Academy Inc	GA	\$41,280	President, Ceo	\$9,390	\$9,407	2023
Michael S Rosen Foundation	NY	\$41,453	Secretary	\$30,887	\$27,012	2024
Combat Diver Foundation	FL	\$41,576	President	\$2,100	\$1,909	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 94 organizations. Compensation range \$180–\$104,928; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$36,231); for reference, expenses \$202,392 and assets \$745,985. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Daniel L Miller, reported title "*CONSULTANT*", 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 16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	93 rd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	78 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 (Daniel L Miller) 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 10, 2026, comparing compensation against 94 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 93rd 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 10, 2026.