

Air Institute Corporation

Executive Director / CEO

EIN 845010885

MD · NTEE S43

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Beth Flowers, Executive Director / CEO** (\$97,717) against **every comparable organization** that fit the selection criteria — **608** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

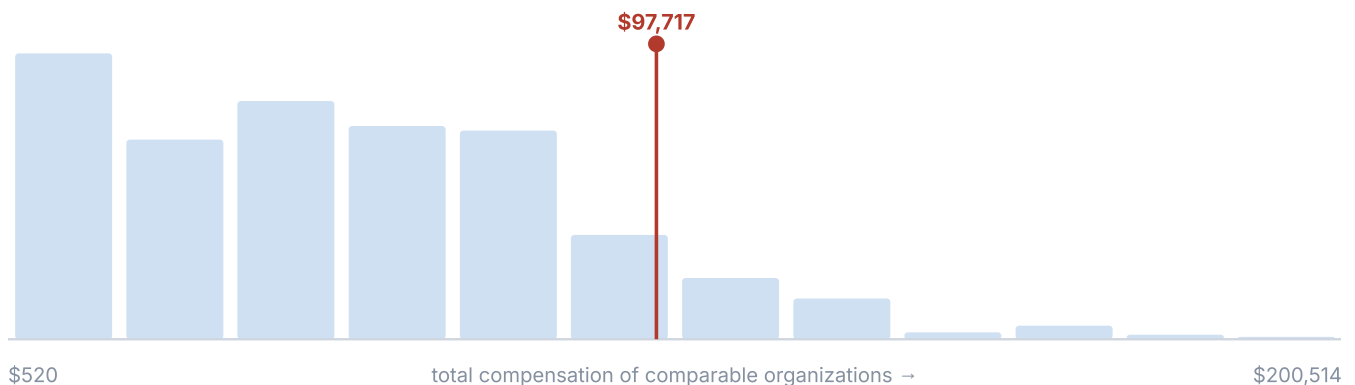
Benchmarked executive: Beth Flowers — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S43).
BUDGET	Total revenue between \$91,555 and \$204,975 — 0.67x to 1.50x the subject's \$136,650 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

608 organizations qualified on sector, size, and geography → **608** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,688	\$21,705	\$48,192	\$73,457	\$98,070	\$97,717
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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 MD 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
Main Street Fairmont Inc	WV	\$136,324	Executive Di	\$1,875	\$2,171	2023
Unite Here Education And Support Fund	NY	\$135,771	President & Director	\$82,648	\$79,883	2023
Tennessee Latin American Chamber Of Commerce	TN	\$135,769	Executive Director	\$56,513	\$63,539	2023
Midtown Raleigh Alliance Inc	NC	\$137,805	Executive Director	\$77,557	\$83,257	2024
Interior Cabaret Hotel Restaurant &	AK	\$135,245	Sec/treas	\$13,490	\$13,399	2024
Chamber Of Commerce Trenton Mo	MO	\$135,222	Past Executive Director	\$51,847	\$58,737	2023
Nuca Of Kentucky Inc	KY	\$135,192	Executive Dir.	\$39,000	\$43,532	2024
Center For The Advancement Of The Steady	VA	\$135,130	Executive Director	\$112,131	\$115,806	2023
Grow Grand Island Inc	NE	\$135,084	Chair Person	\$30,000	\$33,523	2024
East Peoria Community Foundation Nfp	IL	\$135,030	Administrative Assistant	\$1,800	\$1,893	2023
Jamestown Regional Entrepreneur Center	ND	\$135,026	Key Employee	\$75,539	\$86,125	2024
Ripley County Economic Development Corporation	IN	\$138,295	Executive Director	\$75,000	\$82,171	2024
1231-1235 Good Hope Road Inc	DC	\$135,004	Chief Executive Officer	\$23,544	\$21,465	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sauk Centre Area Chamber Of Commerce	MN	\$138,382	President Ceo	\$68,750	\$70,578	2024
Rock & Wrap It Up Inc	NY	\$134,916	Ceo	\$24,000	\$22,531	2024
Community Property Inc	WI	\$134,760	Director/treasurer	\$15,872	\$17,222	2024
The Greater Wilkes-barre Development	PA	\$134,703	President/ceo	\$11,279	\$11,685	2024
The Delaware Small Business Chamber	DE	\$138,736	President	\$36,000	\$36,622	2024
The Junior League Of Pensacola Inc	FL	\$138,855	Executive Di	\$22,451	\$21,912	2024
Waltham Educators Association	MA	\$138,874	Co-president	\$13,725	\$12,484	2025
Murray Main Street Program Inc	KY	\$134,398	Executive Director	\$47,187	\$52,670	2024
Thrive On Network Inc	NY	\$139,340	Founder + Executive Director	\$81,500	\$82,002	2022
Northwest Ottawa Chamber Foundation	MI	\$139,424	President	\$4,042	\$4,223	2025
Maslow Development Inc	CA	\$139,467	Executive Director	\$93,750	\$86,590	2023
The Indus Entrepreneurs	OR	\$133,776	Executive Director	\$35,103	\$34,868	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	608 organizations. Compensation range \$520–\$200,514; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$136,650); for reference, expenses \$279,198 and assets \$43,385. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Beth Flowers, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	127 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	90 th
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	72 nd

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 (Beth Flowers) 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 608 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$97,717 is reasonable (approximately the 90th 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.