

Innovation Institute For Tomorrow Inc

Executive Director / CEO

EIN 854226575
 PA · NTEE B90
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Timothy Heffernan, Executive Director / CEO** (\$88,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

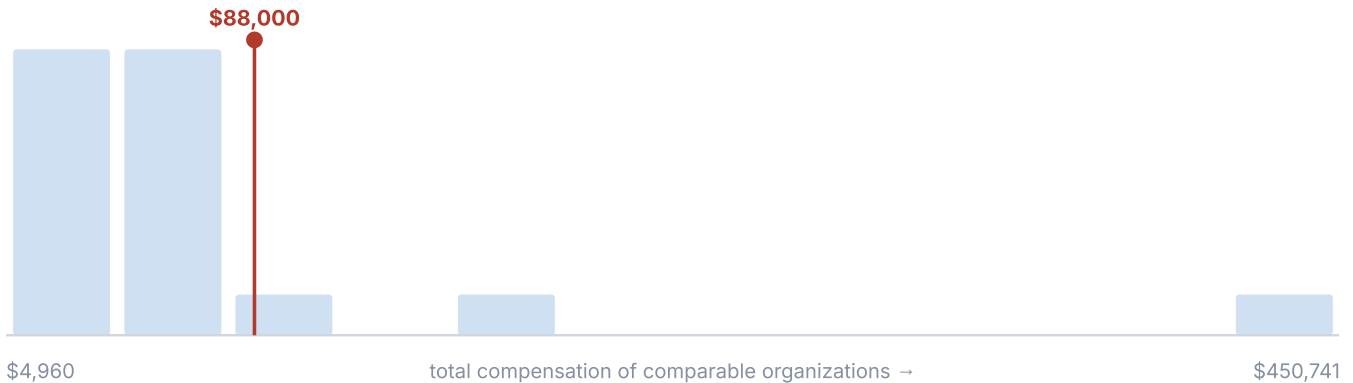
Benchmarked executive: Timothy Heffernan — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$230,052 and \$515,043 — 0.67x to 1.50x the subject's \$343,362 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90) + PA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,790	\$30,336	\$56,074	\$74,300	\$123,089	\$88,000
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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 PA 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
Cohesion Network	PA	\$329,671	Executive Dir.	\$70,659	\$70,659	2024
Mainstay Christian Academy	PA	\$359,646	Board Member	\$34,116	\$33,237	2025
Helix Bar Review Inc	PA	\$363,955	Board Chair/president & Ceo	\$450,741	\$450,741	2024
National Character Education Foundation	PA	\$315,250	Executive Dir.	\$48,300	\$48,300	2024
Kdo Academy	PA	\$376,266	Board Member	\$31,139	\$30,336	2025
Bethlehem Area Education Foundation	PA	\$308,774	Executive Director	\$31,689	\$32,625	2023
American Modeling Teachers Association	PA	\$306,859	Executive Officer	\$74,300	\$74,300	2024
Central Pennsylvania Classical Education Resource Alliance	PA	\$300,980	Executive Director	\$5,091	\$4,960	2025
Philaflam	PA	\$279,981	Ceo	\$76,700	\$78,966	2023
Clearfield Educational Foundation -	PA	\$409,857	President	\$66,974	\$68,952	2023
Women In America Inc	PA	\$275,028	Executive Director	\$170,769	\$170,769	2024
Pennsylvania School Counselors	PA	\$264,222	Executive Di	\$14,444	\$14,072	2025
Mikaylas Voice	PA	\$428,430	Executive Director	\$93,718	\$91,302	2025
Books In Homes Usa Inc	PA	\$442,791	Board Chair	\$23,333	\$24,022	2023
Health & Technology Training Institute	PA	\$444,050	Executive Director (P)	\$56,074	\$56,074	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mastermindz Afterschool Enrichment Program	PA	\$231,851	President	\$18,602	\$18,602	2024
Mt Gilead Camp And	PA	\$459,399	Executive Di	\$60,000	\$60,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	17 organizations. Compensation range \$4,960–\$450,741; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$343,362); for reference, expenses \$361,619 and assets \$98,934.
ROLE MATCH	Timothy Heffernan, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	82 nd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	76 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 (Timothy Heffernan) 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 17 similarly situated organizations (Same NTEE sector (B90) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,000 is reasonable (approximately the 82nd 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.