

The Decoding Culture Foundation

Executive Director / CEO

EIN 923025720
 NC · NTEE W05
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Thomas Millary, Executive Director / CEO** (\$64,992) against **every comparable organization** that fit the selection criteria — **318** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W05).
BUDGET	Total revenue between \$147,806 and \$330,910 — 0.67x to 1.50x the subject's \$220,607 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

318 organizations qualified on sector, size, and geography → **318** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,799	\$16,826	\$40,573	\$76,244	\$105,238	\$64,992
---------	----------	----------	----------	-----------	-----------------



● 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
Banda Health	TX	\$221,053	President	\$69,048	\$66,846	2024
Move For America	MN	\$220,083	Executive Director	\$7,500	\$7,385	2023
Nine Muses Foundation	NY	\$220,069	Executive Director	\$157,199	\$141,537	2023
Veterans Of Foreign Wars Post 614	NM	\$221,500	Commander	\$12,301	\$12,474	2025
Valley Neighbors Of The Flathead	MT	\$221,586	Co-chair	\$2,200	\$2,363	2023
Mnic Building Company	MN	\$219,003	Chair & President/ceo	\$16,058	\$15,356	2024
Cmwp Foundation Inc	CT	\$222,351	President	\$500	\$467	2023
Crockett Mission	TN	\$218,254	Ceo	\$8,250	\$8,641	2023
Yuan Foundation	MD	\$223,028	Chief Executive Officer	\$89,804	\$81,255	2024
Activatesa	TX	\$218,027	Executive Director	\$60,133	\$59,935	2023
Mclaran Leadership Foundation	OR	\$217,633	Executive Director	\$15,154	\$13,620	2024
Transport Central	NH	\$224,003	Vice Chair	\$15,452	\$13,453	2025
Veterans Of Foreign Wars	MN	\$224,089	Quartermast	\$9,705	\$9,555	2023
Celebrate Me Week	MN	\$217,117	Camp Administrator	\$10,897	\$10,729	2023
Iowa Municipal Finance Officers Association	IA	\$216,899	President	\$2,700	\$2,787	2025
People Matter	IL	\$216,495	Co-president	\$58,880	\$54,578	2025
Veterans Of Foreign Wars	CA	\$216,406	Commander	\$2,020	\$1,688	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Leadership Lorain County Inc	OH	\$224,812	President & Ceo	\$75,800	\$77,699	2024
Rhode Island Coalition For Children & Families Education Fund Inc	RI	\$224,854	Executive Director	\$96,121	\$89,201	2024
The Pilcrow Foundation	OR	\$225,026	President	\$56,250	\$52,048	2023
National Council Of Firefighter Credit Unions Inc	FL	\$225,142	President Ceo	\$44,808	\$40,738	2024
Knott Alone--hold Fast	VA	\$225,184	Ceo	\$16,197	\$15,135	2024
Juvenile Justice Advocates International	MN	\$225,208	Executive Dir.	\$69,742	\$66,694	2024
Groom Creek Water Users Association	AZ	\$225,386	Officeoperations Mangr Past	\$37,500	\$34,904	2024
Louisiana Partnership For Children And Families	LA	\$225,511	Executive Director	\$83,250	\$91,339	2023

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 318 organizations. Compensation range \$200–\$583,152; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$220,607); for reference, expenses \$203,775 and assets \$82,522.

ROLE MATCH Thomas Millary, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	69 th
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	62 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 (Thomas Millary) 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 318 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,992 is reasonable (approximately the 69th 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.