

Miami Valley Ballet Theatre Inc

Executive Director / CEO

EIN 352394571

OH · NTEE A63

FY ending 2025-01-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Davis, Executive Director / CEO** (\$59,617) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

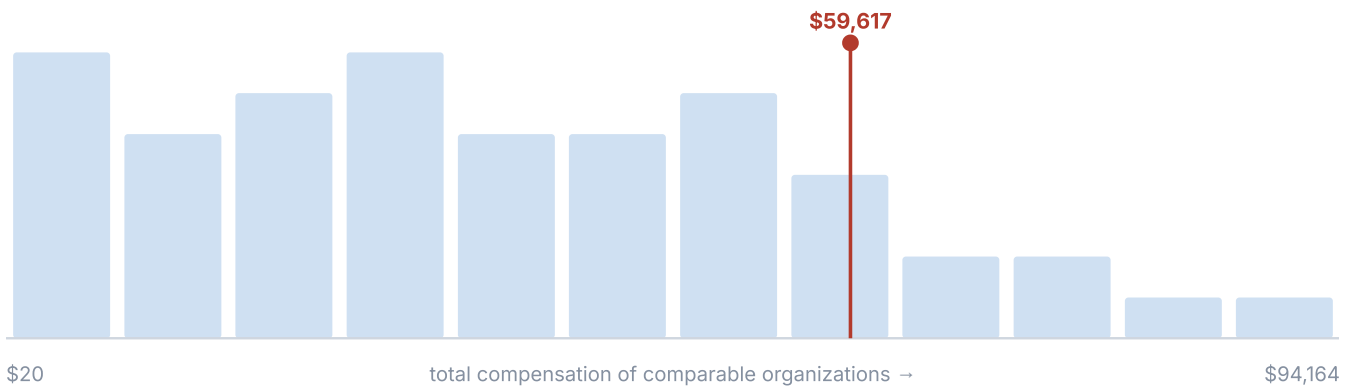
Compensation sits at approximately the 88th percentile of comparable organizations within the typical range

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A63).
BUDGET	Total revenue between \$211,347 and \$473,166 — 0.67x to 1.50x the subject's \$315,444 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A63), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,861 10TH	\$16,994 25TH	\$31,794 MEDIAN	\$50,559 75TH	\$65,752 90TH	\$59,617 THIS ORG · 88TH
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■ **Comparable organizations**

P50
P75
P90
\$5,861
\$16,994
\$31,794
\$50,559
\$65,752

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 OH cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Northeast Atlanta	GA	\$317,332	\$73,766	990
Akhmedova Ballet Foundation Inc	MD	\$322,174	\$56,182	990
On Stage Theatrical Productions Inc	MA	\$306,386	\$6,113	990
Academy Of Ballet Arts Inc	FL	\$303,715	\$41,347	990
Ballet Etudes Of South Florida Inc	FL	\$329,657	\$14,033	990
Royal Expressions Contemporary Ballet	NC	\$297,417	\$20,730	990
Cary Ballet Company	NC	\$294,785	\$16,022	990
Ballet Theatre Of Carmel Academy Ltd	IN	\$291,185	\$5,114	990
Ballet Repertory Theatre Of New Mexico	NM	\$288,188	\$55,592	990
Rejoice Ministries Inc	TN	\$345,312	\$66,378	990
Tulsa Ballet Theatre Trust Fund	FL	\$347,279	\$50,600	990
Champaign-urbana Ballet	IL	\$354,969	\$52,552	990
Metropolitan Ballet Theatre Inc	GA	\$275,350	\$33,401	990
Andalusia Ballet Association	AL	\$356,670	\$31,794	990
Macomb Ballet Company	MI	\$271,104	\$28,708	990
Dimensions Dance Theater Of Miami Inc	FL	\$363,013	\$21,928	990
Santa Clarita Ballet Company Inc	CA	\$267,794	\$43,098	990
Southwest Virginia Ballet Company	VA	\$363,594	\$58,437	990
Performing Arts School Of Central Pa	PA	\$364,121	\$52,381	990
Azara Ballet Inc	FL	\$365,205	\$58,450	990
Fadeyev Ballet Inc	NY	\$265,067	\$48,630	990
Safe Haven Ballet	NH	\$264,008	\$17,965	990
Ballet Theatre Of Lexington Inc	KY	\$258,849	\$42,223	990
International Rythmic Gymnastics-ext Mail	WA	\$256,402	\$12,369	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Syracuse City Ballet Inc	NY	\$378,355	\$14,217	990

■ 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 OH 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 51 organizations. Compensation range \$20–\$94,164; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$315,444); for reference, expenses \$322,202 and assets \$321,794.

ROLE MATCH Michelle Davis, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	88th
Total compensation (D + F), as reported (no adjustments)	80th
Reportable pay only (column D), adjusted	88th
All sources (D + E + F), adjusted	88th

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 Davis) 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 51 similarly situated organizations (Same NTEE sector (A63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,617 is reasonable (approximately the 88th 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). 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.