

Studio Place Arts Inc

Executive Director / CEO

EIN 030357848

VT · NTEE A600

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sue Higby, Executive Director / CEO** (\$65,805) against **every comparable organization** that fit the selection criteria — **29** 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: Sue Higby — 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 (A600).

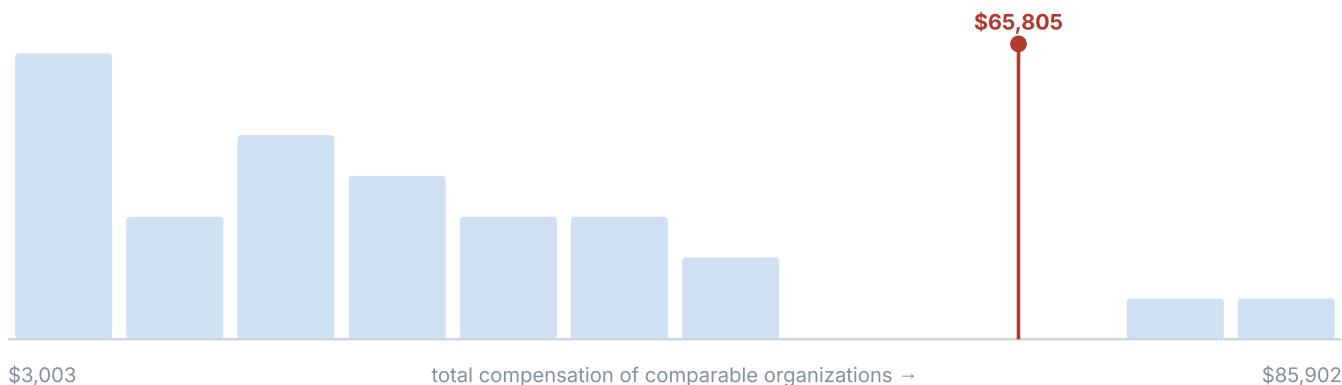
BUDGET Total revenue between \$82,970 and \$185,755 — 0.67x to 1.50x the subject's \$123,837 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography

→ **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,443	\$14,257	\$21,877	\$36,427	\$45,824	\$65,805
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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 VT 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
The Golandsky Institute Inc	NY	\$125,617	President	\$16,635	\$15,375	2023
Korean American Youth Performing	CA	\$116,512	President	\$30,000	\$26,497	2023
Wake Forest Community Youth Orchestra	NC	\$115,843	Executive Director (Ex-officio)	\$25,440	\$26,116	2024
Five Myles Inc	NY	\$113,371	Founder	\$50,000	\$44,888	2024
Youth Excellence Performing Arts Workshop	OH	\$137,763	Executive Director	\$29,565	\$31,111	2024
Chinese Christian Church Music Institute	CA	\$104,020	Admin	\$25,500	\$21,877	2024
Music From China Inc	NY	\$104,010	Executive Director	\$28,200	\$25,317	2024
Marigold Arts Development Inc	SC	\$103,128	Ceo	\$16,900	\$17,517	2024
Team Sunshine Performance Corp	PA	\$101,673	Co-artistic	\$28,280	\$28,019	2024
Manassas Community Chorale Inc	VA	\$146,889	Executive Director And Vu Coordinator	\$9,171	\$8,798	2024
Boerne Performing Arts	TX	\$146,986	Artistic/tech Coordinator	\$20,000	\$19,877	2024
California Music Center	CA	\$148,884	Execdir To 6	\$42,461	\$36,427	2024
Inta Inc	NY	\$149,778	Artistic Director	\$83,662	\$77,328	2023
Small Wonder Puppet Theatre Inc	NY	\$97,235	Executive Director	\$55,215	\$49,570	2024
Eicher Arts Center Inc	PA	\$93,230	Coordinator	\$13,977	\$14,257	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Stage Door Inc	UT	\$87,427	Managing Dir	\$8,000	\$8,135	2024
Chestnut Fine Arts Center Inc	KS	\$162,453	Executive Director	\$77,737	\$85,902	2023
The Gerald Arpino Foundation	IL	\$162,771	Executive Director	\$6,750	\$6,787	2023
Mountain Home Arts Council Inc	ID	\$83,708	Executive Director	\$16,294	\$17,729	2023
Cor Mundi Center For Sacred Music	TX	\$83,397	President And Artistic Director	\$6,500	\$6,460	2024
Northern Lights Arts Council Inc	ND	\$167,052	Executive Director	\$6,000	\$6,373	2025
Nautilus Music Theater	MN	\$168,127	President & Artistic Director	\$34,533	\$33,901	2024
Dance Wisconsin Inc	WI	\$172,236	Director	\$5,200	\$5,256	2025
Soli Chamber Ensemble	TX	\$176,756	Managing Director	\$39,301	\$38,052	2025
Songbird Multimedia And Performing Arts Foundation	AR	\$176,810	President	\$17,925	\$20,609	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 29 organizations. Compensation range \$3,003–\$85,902; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$123,837); for reference, expenses \$190,743 and assets \$474,226. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH Sue Higby, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	93 rd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	93 rd

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 (Sue Higby) 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 29 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,805 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 9, 2026.