

# Martha's Vineyard Art Association

Executive Director / CEO

EIN 042199875  
 MA · NTEE A400  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Sharon Mcann Daly, Executive Director / CEO** (\$15,335) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

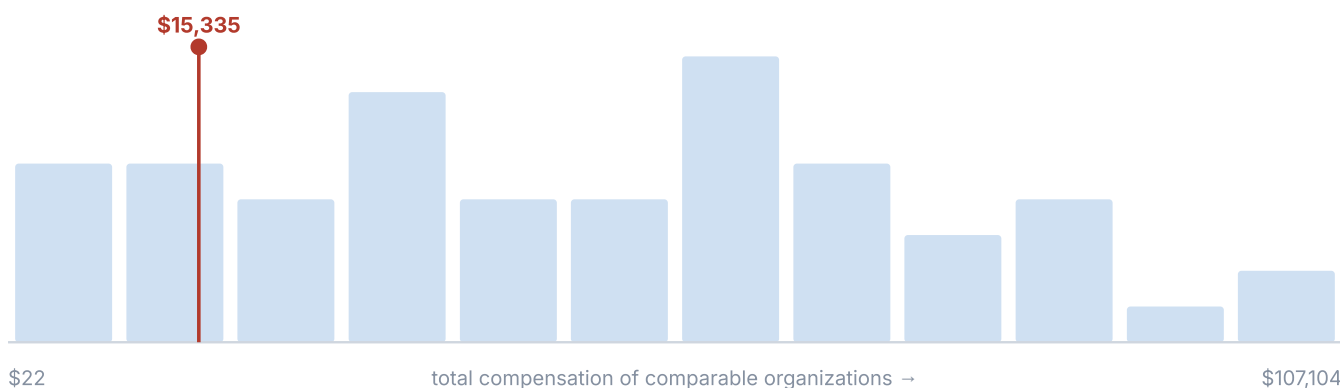
**Benchmarked executive:** Sharon Mcann Daly — reported title “GALLERY DIRE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

|           |   |
|-----------|---|
| SECTOR    | Organizations sharing the subject's NTEE classification (A400).   |
| BUDGET    | Total revenue between \$150,861 and \$337,750 — 0.67x to 1.50x the subject's \$225,167 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (A40), nationwide + budget 0.67–1.5x revenue.  |

**52** organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|          |          |          |          |          |          |
|----------|----------|----------|----------|----------|----------|
| \$11,508 | \$24,278 | \$50,911 | \$63,723 | \$82,541 | \$15,335 |
|----------|----------|----------|----------|----------|----------|



## ■ 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 MA 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   |
|--|-------|-----------|----------------------|-----------------|------------------|------|
| <a href="#">Gallery Route One</a>                    | CA    | \$224,306 | Executive Dir.       | \$40,174        | <b>\$37,496</b>  | 2024 |
| <a href="#">Filter Photo Nfp</a>                     | IL    | \$224,054 | Executive Director   | \$35,338        | <b>\$37,552</b>  | 2024 |
| <a href="#">The Sculpture Center</a>                 | OH    | \$226,726 | Executive Di         | \$66,626        | <b>\$78,529</b>  | 2023 |
| <a href="#">Artlink Inc</a>                          | IN    | \$219,091 | Executive Dir.       | \$61,908        | <b>\$70,567</b>  | 2024 |
| <a href="#">Frontline Arts</a>                       | NJ    | \$218,346 | Fmr Ex Director      | \$62,423        | <b>\$60,242</b>  | 2024 |
| <a href="#">Maine Crafts Association</a>             | ME    | \$233,069 | Executive Director   | \$20            | <b>\$22</b>      | 2023 |
| <a href="#">Ten Thousand Villages</a>                | NE    | \$215,115 | Executive Di         | \$52,000        | <b>\$62,239</b>  | 2023 |
| <a href="#">Vienna Arts Society Inc</a>              | VA    | \$235,835 | Art Center D         | \$15,000        | <b>\$16,117</b>  | 2023 |
| <a href="#">Nature's Best Photography Fund Inc</a>   | VA    | \$213,600 | Director / President | \$10,984        | <b>\$11,464</b>  | 2024 |
| <a href="#">Open Studios Inc</a>                     | CO    | \$238,827 | Executive Director   | \$55,000        | <b>\$58,688</b>  | 2023 |
| <a href="#">Lexington Art League Inc</a>             | KY    | \$239,202 | Executive Director   | \$56,100        | <b>\$63,469</b>  | 2025 |
| <a href="#">Kansas City Artists Coalition</a>        | MO    | \$243,347 | Executive Director   | \$48,752        | <b>\$57,462</b>  | 2023 |
| <a href="#">The Alliance For American Quilts Inc</a> | NC    | \$243,639 | Executive Director   | \$75,868        | <b>\$84,733</b>  | 2024 |
| <a href="#">Project Snap</a>                         | MI    | \$205,925 | Ceo                  | \$95,784        | <b>\$106,863</b> | 2024 |
| <a href="#">Clayart Guild Of The Hamptons Inc</a>    | NY    | \$245,843 | Trustee              | \$3,200         | <b>\$3,125</b>   | 2024 |
| <a href="#">Associated Artists Of Pittsburgh</a>     | PA    | \$246,204 | Executive Director   | \$72,877        | <b>\$80,875</b>  | 2023 |
| <a href="#">Japanese Embroidery Center Inc</a>       | GA    | \$201,901 | Bd Of Directors      | \$59,629        | <b>\$64,806</b>  | 2024 |

| ORGANIZATION                                      | STATE | REVENUE   | MATCHED TITLE              | COMP (REPORTED) | COMP (ADJUSTED) | FY   |
|---|-------|-----------|----------------------------|-----------------|-----------------|------|
| <a href="#">Sacramento Master Singers</a>         | CA    | \$250,238 | Artistic Director          | \$24,750        | <b>\$23,783</b> | 2023 |
| <a href="#">Yeiser Art Center Inc</a>             | KY    | \$198,758 | Exec Director              | \$42,921        | <b>\$51,315</b> | 2023 |
| <a href="#">Wartists Inc</a>                      | VA    | \$189,850 | President                  | \$29,000        | <b>\$30,266</b> | 2024 |
| <a href="#">Indy Convergence Inc</a>              | IN    | \$187,607 | Managing Director          | \$12,445        | <b>\$14,605</b> | 2023 |
| <a href="#">Riverside Arts Center</a>             | IL    | \$186,596 | Frmr Exec Dir              | \$31,706        | <b>\$34,687</b> | 2023 |
| <a href="#">The Digs Chicago</a>                  | IL    | \$263,945 | Director                   | \$47,530        | <b>\$50,507</b> | 2024 |
| <a href="#">Espanola Valley Fiber Arts Center</a> | NM    | \$186,150 | Retail Manag               | \$44,386        | <b>\$51,602</b> | 2024 |
| <a href="#">Village Art Club Inc</a>              | AR    | \$182,528 | Director, Gallery Facilita | \$2,106         | <b>\$2,559</b>  | 2024 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

|                 |   |
|-----------------|---|
| PEER COUNT      | 52 organizations. Compensation range \$22–\$107,104; filing years 2023–2025.  |
| SIZE BASIS      | Matched on total revenue (\$225,167); for reference, expenses \$230,248 and assets \$929,738.   |
| ROLE MATCH      | Sharon Mcann Daly, reported title <i>"GALLERY DIRE"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b> |
| RELATED-ORG PAY | 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.   |

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

| BASIS   | SUBJECT PERCENTILE |
|---|--------------------|
| Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default | 17 <sup>th</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 17 <sup>th</sup>   |
| Reportable pay only (column D), adjusted  | 17 <sup>th</sup>   |
| All sources (D + E + F), adjusted   | 13 <sup>th</sup>   |

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 (Sharon Mcann Daly) 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 52 similarly situated organizations (Same NTEE sector (A40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,335 is reasonable (approximately the 17<sup>th</sup> 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.