

Arete Living Arts Foundation

Executive Director / CEO

EIN 050552252

NY · NTEE A60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **John Whiteman, Executive Director / CEO** (\$3,854) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: John Whiteman — 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 (A60).

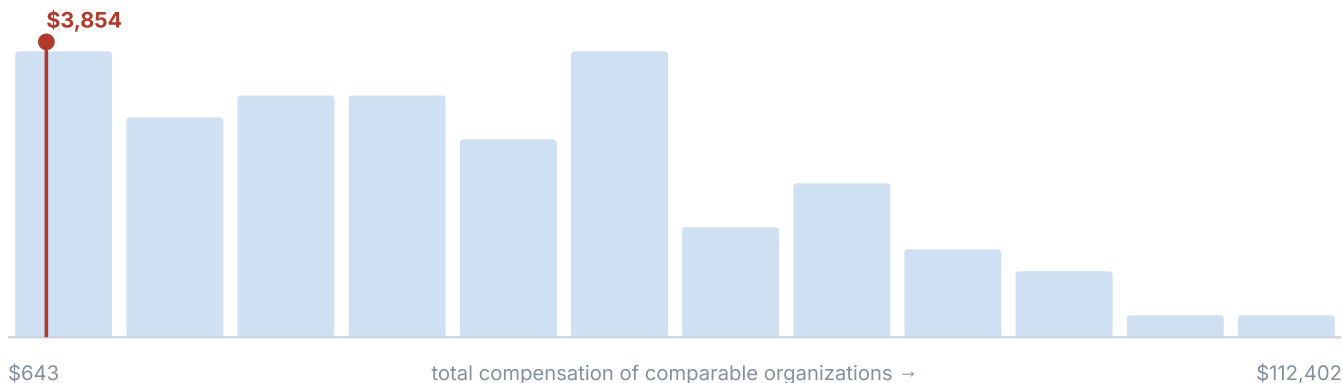
BUDGET Total revenue between \$127,980 and \$286,524 — 0.67x to 1.50x the subject's \$191,016 (the band tightens as size grows).

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

88 organizations qualified on sector, size, and geography

→ **88** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,028

\$18,223

\$37,052

\$54,935

\$74,481

\$3,854



■ 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 NY 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
Gabriel Chamber Ensemble	PA	\$191,691	Exec Director	\$11,644	\$12,482	2024
Brooklynone Productions Inc	NY	\$192,847	Officer	\$27,470	\$26,682	2024
Bay Area Omni Foundation For	CA	\$192,946	President	\$35,200	\$33,637	2023
Instaballet	OR	\$188,635	Executive Di	\$63,580	\$61,830	2025
51 Walden Inc	MA	\$187,311	Secretary And Director	\$38,521	\$36,249	2025
Ra-ve Cultural Foundation Inc	AR	\$195,135	Executive Director	\$31,416	\$39,079	2023
Creative Arts Repertoire Ensemble	MI	\$195,311	Director	\$7,500	\$8,321	2024
I Sound Performing Arts	CA	\$181,555	Executive Dir	\$3,500	\$3,249	2024
Dance Canvas Inc	GA	\$202,673	Executive Artistic Director	\$104,000	\$112,402	2024
Off Broadway Theatre Inc	UT	\$178,792	Artistic Dir	\$43,440	\$47,790	2024
Phffft Company Inc	WA	\$178,138	President	\$46,374	\$44,629	2024
Disco Riot	CA	\$177,873	President	\$18,000	\$16,277	2025
Allens Community Theatre	TX	\$205,139	At Large	\$1,275	\$1,411	2023
Songbird Multimedia And Performing Arts Foundation	AR	\$176,810	President	\$17,925	\$22,297	2023
Soli Chamber Ensemble	TX	\$176,756	Managing Director	\$39,301	\$41,168	2025
Starring Buffalo Inc	NY	\$206,183	Executive Director	\$15,000	\$14,194	2025
State Theatre Preservation Society	PA	\$207,334	President	\$3,116	\$3,439	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maryland Center For The Visual And Performing Arts Inc	MD	\$207,895	Executive Director	\$22,000	\$21,539	2025
Theater At The Center Inc	IN	\$208,112	Administrator	\$44,677	\$52,139	2023
Our Fabulous Variety Show Inc	NY	\$208,492	Executive Di	\$33,648	\$31,840	2025
Theatre Art For Kids	NE	\$208,967	President	\$23,333	\$26,976	2024
Ovation Theatre	CA	\$209,509	Executive Director	\$53,750	\$49,890	2024
Dance Wisconsin Inc	WI	\$172,236	Director	\$5,200	\$5,687	2025
Experiments In Opera	NY	\$211,152	Executive Director	\$12,000	\$11,355	2025
Freed Performing Arts Inc	FL	\$211,849	President	\$36,000	\$37,426	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	88 organizations. Compensation range \$643–\$112,402; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$191,016); for reference, expenses \$210,674 and assets \$15,290.
ROLE MATCH	John Whiteman, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	6 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 (John Whiteman) 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 88 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,854 is reasonable (approximately the 6th 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.