

# Center For Reflection Education And Action Incorporated

Executive Director / CEO

EIN 061451900

CT · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ruth Rosenbaum Tc, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

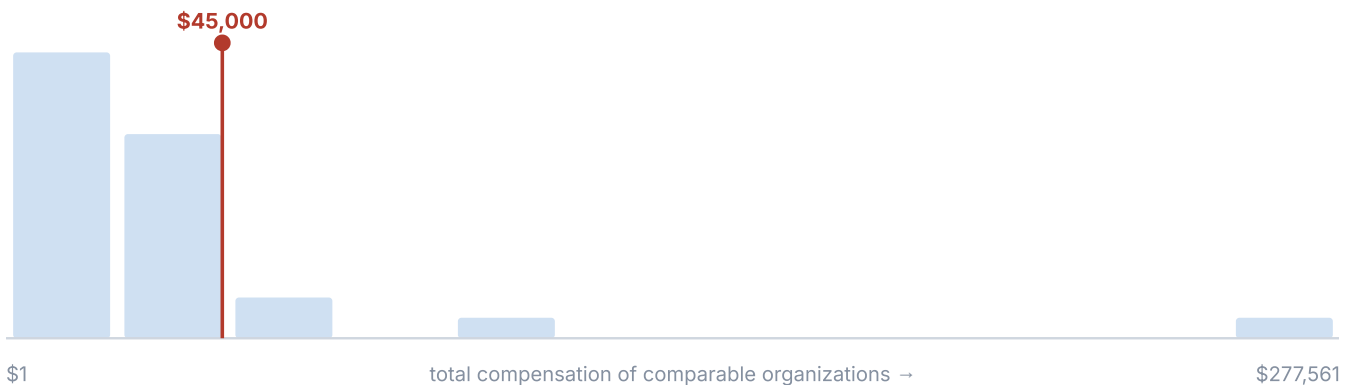
**Benchmarked executive:** Ruth Rosenbaum Tc — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$53,898 and \$120,669 — 0.67x to 1.50x the subject's \$80,446 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$3,699</b> 10TH	<b>\$7,242</b> 25TH	<b>\$23,413</b> MEDIAN	<b>\$40,578</b> 75TH	<b>\$50,324</b> 90TH	<b>\$45,000</b> THIS ORG · 82ND
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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 CT 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="#">Artlands Creative</a>	CA	\$80,166	Executive Director	\$25,000	<b>\$23,704</b>	2023
<a href="#">Leesburg Art Festival Inc</a>	FL	\$83,828	Executive Di	\$21,731	<b>\$21,773</b>	2024
<a href="#">El Paso International &amp; Cultural Arts</a>	TX	\$76,381	Artistic Director	\$4,000	<b>\$4,393</b>	2023
<a href="#">In Tandem Arts Inc</a>	VT	\$75,578	Executive Director	\$45,983	<b>\$50,821</b>	2023
<a href="#">Asian Resource Center Of San Antoni</a>	TX	\$75,000	President	\$1	<b>\$1</b>	2023
<a href="#">Alki Art Fair</a>	WA	\$74,872	Rental & Volunteer Director	\$8,000	<b>\$7,639</b>	2024
<a href="#">Dumbo Film Festival</a>	NY	\$74,805	Ceo/director	\$13,797	<b>\$13,690</b>	2023
<a href="#">The Center For Less Unpleasant</a>	NY	\$86,910	President	\$288,000	<b>\$277,561</b>	2024
<a href="#">Sentimental Journey Inc</a>	PA	\$87,602	Executive Coordinator	\$9,909	<b>\$10,539</b>	2024
<a href="#">509 Cultural Center</a>	CA	\$88,051	Co-executive Director	\$50,000	<b>\$46,048</b>	2024
<a href="#">Palacios House Of Arts</a>	LA	\$88,100	Executive Director	\$19,123	<b>\$23,122</b>	2023
<a href="#">Women Shoah-jewish Placemaking</a>	NC	\$71,779	Executive Director	\$39,930	<b>\$44,004</b>	2024
<a href="#">Society Of Animal Artists Inc</a>	CO	\$91,564	Executive Direc	\$49,000	<b>\$50,111</b>	2024
<a href="#">Grippio Stage Company Inc</a>	IL	\$67,129	President/artistic Director	\$30,000	<b>\$32,385</b>	2023
<a href="#">Vedanta Institute Houston</a>	TX	\$94,177	Director	\$8,500	<b>\$9,336</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Beverlys Exhibitions Corp</a>	NY	\$96,523	Creative Director	\$6,100	<b>\$6,052</b>	2023
<a href="#">Ruskin Art Club Inc</a>	CA	\$62,321	Executive Dir.	\$33,662	<b>\$31,001</b>	2024
<a href="#">Fluxus Haus Inc</a>	FL	\$61,506	Executive Director	\$35,000	<b>\$35,068</b>	2024
<a href="#">Noise Salon Inc</a>	MA	\$100,002	Executive Director/ Treasurer	\$15,914	<b>\$15,703</b>	2023
<a href="#">Djoniba Dance &amp; Drum Centre Inc</a>	NY	\$58,668	President	\$5,000	<b>\$4,961</b>	2023
<a href="#">The Corda Foundation</a>	NC	\$103,285	Treasurer	\$35,000	<b>\$39,710</b>	2023
<a href="#">Bird Island Cultural Centre</a>	MN	\$103,456	Director	\$1,800	<b>\$1,897</b>	2024
<a href="#">The Houston Center For After School Jazz Programs</a>	TX	\$55,008	Musician	\$1,950	<b>\$2,080</b>	2024
<a href="#">Committee For A Better New Orleans</a>	LA	\$107,720	Executive Director	\$80,000	<b>\$93,952</b>	2024
<a href="#">The Arts Project Inc</a>	MD	\$110,552	Executive Director	\$24,559	<b>\$24,488</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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** 28 organizations. Compensation range \$1–\$277,561; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$80,446); for reference, expenses \$155,109 and assets \$343,776. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

<b>ROLE MATCH</b>	Ruth Rosenbaum Tc, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	<b>82<sup>nd</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>82<sup>nd</sup></b>
Reportable pay only (column D), adjusted	<b>82<sup>nd</sup></b>
All sources (D + E + F), adjusted	<b>79<sup>th</sup></b>

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 (Ruth Rosenbaum Tc) 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 28 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 82<sup>nd</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.