

# Circus Education Specialists Inc

Executive Director / CEO

EIN 112679248  
 NY · NTEE A6GZ  
 FY ending 2023-12-31  
 June 13, 2026

This analysis benchmarks the total compensation of **Greg Milstein, Executive Director / CEO** (\$83,644) against the **2000** closest of **2,948** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

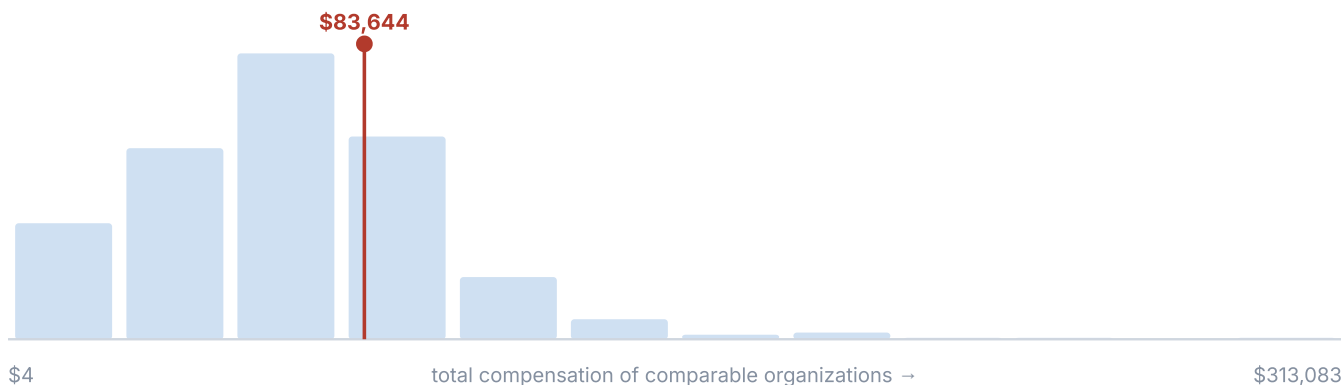
**Benchmarked executive:** Greg Milstein — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6GZ).
BUDGET	Total revenue between \$325,502 and \$728,737 — 0.67x to 1.50x the subject's \$485,825 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**2,948** organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$22,121	\$41,913	\$64,936	\$86,452	\$106,845	<b>\$83,644</b>
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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 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
<a href="#">Free Mom Hugs Inc</a>	OK	\$485,810	Executive Director	\$91,335	<b>\$108,106</b>	2024
<a href="#">Line 4 Line</a>	LA	\$485,739	Executive Di	\$60,063	<b>\$71,092</b>	2024
<a href="#">Dirt Palace Public Projects</a>	RI	\$485,962	Co-executive Director	\$49,658	<b>\$51,182</b>	2024
<a href="#">New Albany Childrens Ballet Theatre</a>	OH	\$485,603	Secretary	\$44,732	<b>\$50,927</b>	2024
<a href="#">Luna Composition Lab Inc</a>	NY	\$485,571	Executive Director	\$81,332	<b>\$78,999</b>	2024
<a href="#">The Westerners The First People Of</a>	CA	\$486,134	President & Ceo	\$141,242	<b>\$131,098</b>	2024
<a href="#">Salt Pa</a>	PA	\$486,137	Vice President	\$37,233	<b>\$41,090</b>	2023
<a href="#">Halifax Repertory Theatre</a>	FL	\$485,446	President	\$22,500	<b>\$22,134</b>	2025
<a href="#">Trilogy Cultural Arts Centre Inc</a>	KS	\$486,373	Board Member	\$35,586	<b>\$41,324</b>	2024
<a href="#">Hammond-harwood House Association Inc</a>	MD	\$485,274	Executive Director	\$70,000	<b>\$70,346</b>	2024
<a href="#">Vermont Stage Company</a>	VT	\$485,273	Executive Di	\$60,000	<b>\$64,915</b>	2024
<a href="#">Indianapolis Theatre Fringe Fe</a>	IN	\$485,251	Executive Dir	\$80,000	<b>\$93,362</b>	2023
<a href="#">Tian Yue Academy Of The Arts</a>	MA	\$486,571	Director	\$48,000	<b>\$47,734</b>	2023
<a href="#">Wirth Center For The Performing Art</a>	MN	\$486,629	Executive Di	\$48,000	<b>\$49,668</b>	2025
<a href="#">The Hendersonville Symphony</a>	NC	\$486,821	Executive Di	\$66,000	<b>\$73,303</b>	2024
<a href="#">Greene County Council On The Arts</a>	NY	\$486,890	Executive Director	\$73,488	<b>\$71,380</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Campton Historic Agricultural Lands Inc</a>	IL	\$484,579	Executive Director	\$67,713	<b>\$71,556</b>	2024
<a href="#">Compass Resonance</a>	CO	\$487,131	Artistic And Executive Dir	\$110,587	<b>\$113,982</b>	2024
<a href="#">Flint Hills Discovery Center Foundation</a>	KS	\$484,502	Foundation Director	\$67,526	<b>\$80,731</b>	2023
<a href="#">Media Art Xploration Inc</a>	NY	\$484,096	Director	\$52,000	<b>\$52,000</b>	2023
<a href="#">Quincy Art Center</a>	IL	\$484,086	Executive Director	\$64,913	<b>\$66,828</b>	2025
<a href="#">Coos Art Museum</a>	OR	\$484,043	Executive Director	\$67,333	<b>\$67,212</b>	2024
<a href="#">The Shine Arts Foundation</a>	TX	\$487,667	President	\$38,252	<b>\$41,130</b>	2024
<a href="#">Pittsburgh International Folk Arts Institute</a>	PA	\$487,691	Executive Director	\$38,000	<b>\$41,936</b>	2023
<a href="#">Afro-american Historical Association Of Fauquier County</a>	VA	\$487,717	Pres, Exec Dir	\$36,664	<b>\$38,052</b>	2024

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	2000 organizations. Compensation range \$4–\$313,083; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$485,825); for reference, expenses \$529,871 and assets \$95,212.
ROLE MATCH	Greg Milstein, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 62 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 38 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	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	62 <sup>nd</sup>
All sources (D + E + F), adjusted	70 <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 (Greg Milstein) 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 13, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,644 is reasonable (approximately the 72<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 13, 2026.