

# Yaffa Cultural Arts Inc

Executive Director / CEO

EIN 134044709  
 NY · NTEE A23  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Linda Humes, Executive Director / CEO** (\$28,064) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

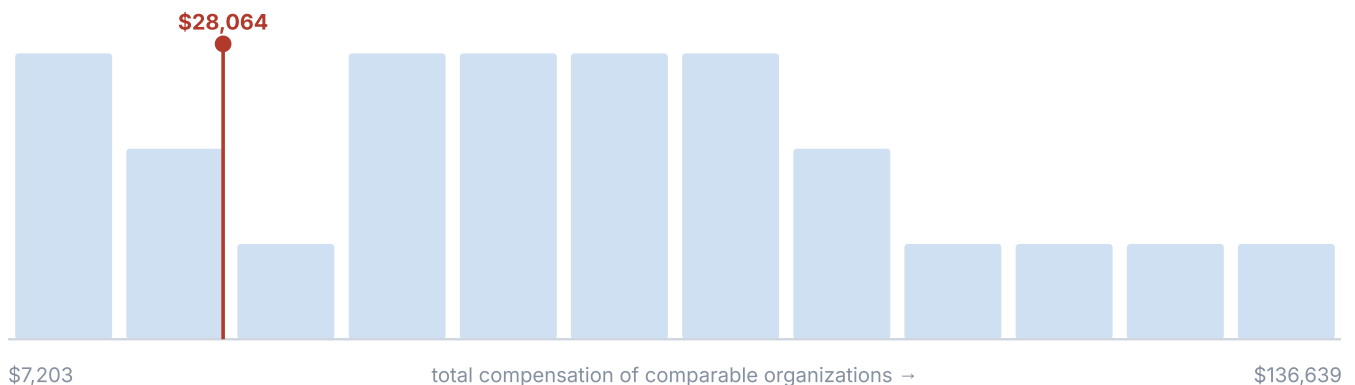
**Benchmarked executive:** Linda Humes — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A23).
BUDGET	Total revenue between \$254,313 and \$569,358 — 0.67x to 1.50x the subject's \$379,572 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A23) + NY + budget 0.67–1.5x revenue.

**24** organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,202	\$38,694	\$60,272	\$77,013	\$105,338	\$28,064
----------	----------	----------	----------	-----------	----------



## ■ 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="#">Alliance Francaise Of Westchester</a>	NY	\$372,319	Executive Di	\$64,104	<b>\$62,265</b>	2024
<a href="#">Greek America Cultural And</a>	NY	\$367,037	President	\$44,000	<b>\$44,000</b>	2023
<a href="#">Exhibit J Inc</a>	NY	\$366,615	Director	\$101,825	<b>\$101,825</b>	2023
<a href="#">Dance Parade Inc</a>	NY	\$394,841	Brd&exec Dir	\$24,750	<b>\$23,420</b>	2025
<a href="#">Bundled Arrows Inc</a>	NY	\$398,839	Director	\$7,416	<b>\$7,203</b>	2024
<a href="#">Arteeast Inc</a>	NY	\$347,495	Executive Director	\$70,000	<b>\$67,992</b>	2024
<a href="#">Aspiring Leaders Enrichment Center Inc</a>	NY	\$411,858	President	\$17,050	<b>\$16,561</b>	2024
<a href="#">Welsh North American Association Inc</a>	NY	\$345,937	Executive Secr.	\$50,575	<b>\$49,124</b>	2024
<a href="#">Caribbeing Inc</a>	NY	\$414,535	Executive Dir.	\$14,125	<b>\$13,720</b>	2024
<a href="#">New York Society Of Eye Physicians And Surgeons Inc</a>	NY	\$415,660	Executive Director	\$136,639	<b>\$136,639</b>	2023
<a href="#">Mexico Beyond Mariachi Inc</a>	NY	\$330,935	Ceo/executive Director	\$19,757	<b>\$18,696</b>	2025
<a href="#">Extend</a>	NY	\$328,827	Director	\$85,533	<b>\$83,079</b>	2024
<a href="#">Blackspace Urbanist Collective Inc</a>	NY	\$432,714	Comanaging Director	\$110,000	<b>\$106,844</b>	2024
<a href="#">Kyoungs Pacific Beat Inc</a>	NY	\$324,992	Executive Dir.	\$40,000	<b>\$40,000</b>	2023
<a href="#">Koreanamericanstoryorg Inc</a>	NY	\$442,460	Executive Director	\$75,001	<b>\$75,001</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Global Alliance Of Indigenous Peoples Gender Justi</a>	NY	\$312,058	Director	\$58,000	<b>\$58,000</b>	2023
<a href="#">Hbcu First Inc</a>	NY	\$457,238	Chairman Of	\$120,000	<b>\$116,557</b>	2024
<a href="#">100 People Foundation Inc</a>	NY	\$466,693	President	\$74,525	<b>\$72,387</b>	2024
<a href="#">Descendants Of Holocaust Survivors</a>	NY	\$279,204	Executive Director	\$74,946	<b>\$72,796</b>	2024
<a href="#">Subject Matter Inc</a>	NY	\$487,822	Co-executive Director	\$60,000	<b>\$58,279</b>	2024
<a href="#">New York Chinese Cultural Center Inc</a>	NY	\$493,915	Executive Director	\$85,500	<b>\$83,047</b>	2024
<a href="#">Brooklyn Japanese American Family</a>	NY	\$514,591	President	\$34,776	<b>\$34,776</b>	2023
<a href="#">The Midtown Utica Community Center Inc</a>	NY	\$535,813	Executive Director	\$70,223	<b>\$68,208</b>	2024
<a href="#">Black Rock Global Arts Foundation Inc</a>	NY	\$561,508	Executive Director	\$55,000	<b>\$53,422</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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	24 organizations. Compensation range \$7,203–\$136,639; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$379,572); for reference, expenses \$373,844 and assets \$13,195.
ROLE MATCH	Linda Humes, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

**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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	21 <sup>st</sup>
Reportable pay only (column D), adjusted	21 <sup>st</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Linda Humes) 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 24 similarly situated organizations (Same NTEE sector (A23) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,064 is reasonable (approximately the 21<sup>st</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.