

The American Meditation Institute

Executive Director / CEO

EIN 141799862

NY · NTEE A20

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Leonard Perlmutter, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

Benchmarked executive: Leonard Perlmutter — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A20).

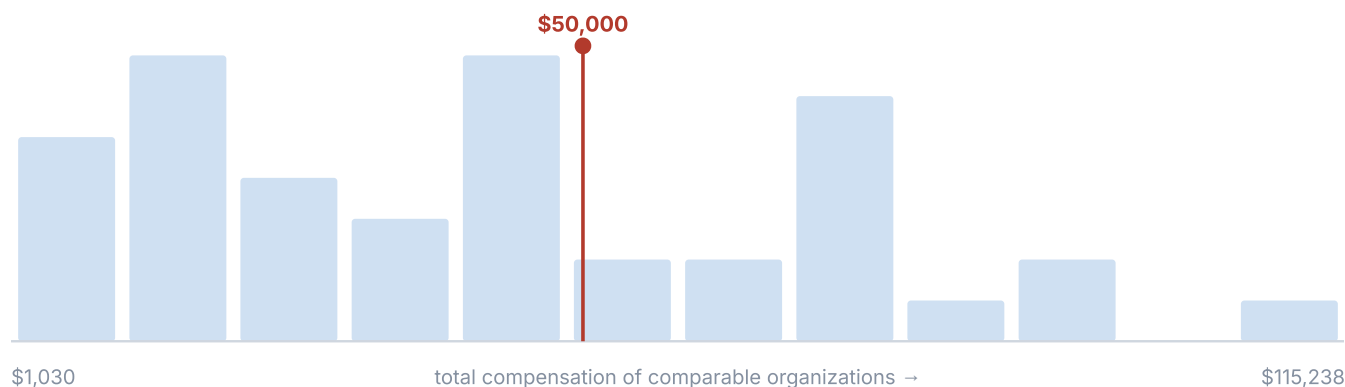
BUDGET Total revenue between \$162,691 and \$364,234 — 0.67x to 1.50x the subject's \$242,823 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20) + NY + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography

→ **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,694

\$18,916

\$41,590

\$66,937

\$76,182

\$50,000



■ 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
Kaje Inc	NY	\$243,425	Founding Member And Executive Director	\$66,437	\$66,437	2024
Siren-protectors Of The Rainforest	NY	\$240,987	Executive Director	\$9,446	\$9,725	2023
Canvas Institute	NY	\$244,903	Executive Director	\$45,000	\$46,329	2023
The Sunshine Center Inc	NY	\$246,329	Ceo/secretar	\$42,750	\$42,750	2024
Arts For All Inc	NY	\$248,714	Executive Director	\$26,250	\$27,025	2023
Ekmeles Inc	NY	\$233,616	President	\$31,675	\$32,611	2023
Fire Island Artist Residency Incorporated	NY	\$252,169	Executive Director	\$48,500	\$48,500	2024
Arte Institute Inc	NY	\$229,498	President/treasurer	\$60,000	\$60,000	2024
Mivos Quartet Performing Arts Inc	NY	\$227,496	Key Employee	\$24,938	\$25,675	2023
Arts Center At Duck Creek Inc	NY	\$260,193	President	\$94,880	\$94,880	2024
Helping Our People Evolve Incorporated	NY	\$220,341	Executive Director	\$19,198	\$19,198	2024
A Blade Of Grass Fund	NY	\$268,734	Interim Executive Director	\$111,932	\$115,238	2023
Astoria Film Festival Inc	NY	\$214,985	Founding Director	\$45,000	\$45,000	2024
Blue Mountains Projects Inc	NY	\$210,903	Executive Director	\$88,500	\$88,500	2024
Next Edge Arts Inc	NY	\$277,332	Artistic Dir	\$10,250	\$10,553	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Discovery Trail Inc	NY	\$280,393	Executive Director	\$70,510	\$68,693	2025
Arc Athens Inc	NY	\$201,717	Executive Director	\$46,065	\$46,065	2024
Soon Is Now Inc	NY	\$201,440	Secretary	\$1,500	\$1,500	2024
Kunqu Society Inc	NY	\$201,314	President/board Director	\$13,110	\$12,772	2025
Triangle Arts Association Limited	NY	\$201,266	Executive Director	\$76,004	\$76,004	2024
Empact Inc	NY	\$198,656	President	\$5,000	\$5,000	2024
Western Ny Book Arts Collaborative Inc	NY	\$289,491	Executive Dir.	\$53,000	\$54,565	2023
Funoon	NY	\$295,886	Executive Director	\$75,556	\$77,788	2023
Buffalo Institute For Contemporary Art	NY	\$301,221	Part Time Executive Director	\$12,000	\$12,354	2023
Kindred Arts Inc	NY	\$305,052	Executive Director	\$11,750	\$12,097	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 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 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 40 organizations. Compensation range \$1,030–\$115,238; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$242,823); for reference, expenses \$261,769 and assets \$177,277.

ROLE MATCH Leonard Perlmutter, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	65 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	63 rd

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 (Leonard Perlmutter) 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 40 similarly situated organizations (Same NTEE sector (A20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 65th 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.