

Tioga County Council On The Arts Inc

Executive Director / CEO

EIN 161086123

NY · NTEE A26Z

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Christina Di Stefano, Executive Director / CEO** (\$41,892) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

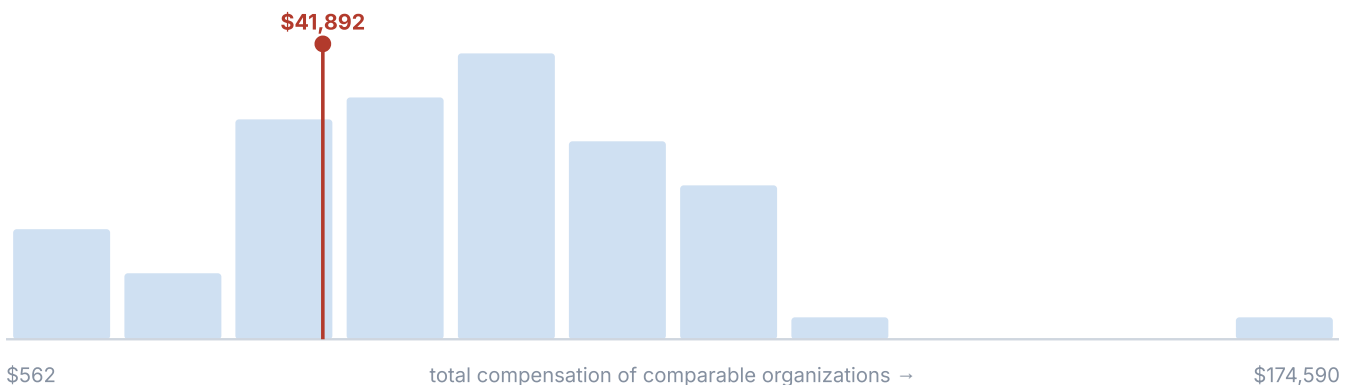
Benchmarked executive: Christina Di Stefano — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A26Z).
BUDGET	Total revenue between \$185,589 and \$415,498 — 0.67x to 1.50x the subject's \$276,999 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,649	\$43,241	\$58,722	\$77,094	\$92,905	\$41,892
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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
Arts Council Of South Wood County	WI	\$275,457	Executive Director	\$50,000	\$56,298	2025
Arts Council Napa Valley	CA	\$278,573	Ceo/president	\$97,200	\$92,884	2024
The Stelae Inc	FL	\$272,281	Vice Preside	\$1,599	\$1,662	2024
The Crossing Arts Alliance	MN	\$271,075	Executive Director	\$55,000	\$60,142	2024
Lexington County Arts Association	SC	\$283,341	President	\$500	\$562	2025
Barn Arts Center For The Arts Company	VT	\$283,488	Executive Director	\$69,010	\$79,138	2023
Arts Council Of Mendocino County	CA	\$266,842	Executive Direc	\$68,330	\$67,224	2023
Dona Ana Arts Council	NM	\$266,004	Executive Director	\$33,346	\$40,863	2023
Chenango County Council Of The Arts	NY	\$261,508	Executive Director	\$42,182	\$41,095	2025
Golden Isles Arts & Humanities	GA	\$293,185	Executive Dir.	\$42,508	\$47,299	2024
East Bay Center For Thepreservation Oof Cultural Arts	CA	\$260,374	President/admin Support	\$10,947	\$10,191	2025
Chagrin Foundation For Arts	OH	\$259,370	Executive Di	\$45,000	\$51,385	2025
Queen Anne's County Arts Council	MD	\$297,108	Executive Director	\$71,726	\$74,209	2024
Cultureworks	MI	\$298,348	Executive Di	\$61,257	\$68,167	2025
Putnam Arts Council	NY	\$248,244	President	\$78,640	\$78,640	2024
Shoreline Arts Alliance Inc	CT	\$246,862	Ceo/executiv	\$172,714	\$174,590	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Branson Arts Council Inc	MO	\$308,013	Executive Director	\$11,250	\$13,186	2024
Milwaukee Artist Resource Network	WI	\$315,569	Executive Director	\$16,077	\$18,581	2024
West Valley Arts Council	AZ	\$315,816	Executive Di	\$70,000	\$76,701	2023
Humboldt Arts Council Inc	CA	\$316,093	Executive Director	\$71,267	\$68,102	2024
Bayou Regional Arts Council	LA	\$316,139	Exec Director	\$62,615	\$76,301	2024
Artreach St Croix	MN	\$232,525	Executive Di	\$73,243	\$80,091	2024
Greater Birmingham Arts Education Collaborative Inc	AL	\$229,095	Executive Director	\$55,829	\$66,747	2024
Huntingdon County Arts Council	PA	\$229,077	Executive Director	\$34,615	\$38,201	2024
Greenwich Arts Council Inc	CT	\$328,339	Executive Di	\$115,000	\$116,250	2025

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	60 organizations. Compensation range \$562–\$174,590; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$276,999); for reference, expenses \$193,769 and assets \$190,880.
ROLE MATCH	Christina Di Stefano, reported title <i>"Executive Dir."</i> , 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	23 rd
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	23 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 (Christina Di Stefano) 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 60 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,892 is reasonable (approximately the 23rd 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.