

# Downstairs Cabaret Inc

Executive Director / CEO

EIN 161206395

NY · NTEE P20

FY ending 2024-08-31

June 10, 2026

This analysis benchmarks the total compensation of **Christopher Kawolsky, Executive Director / CEO** (\$14,773) 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 **15<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

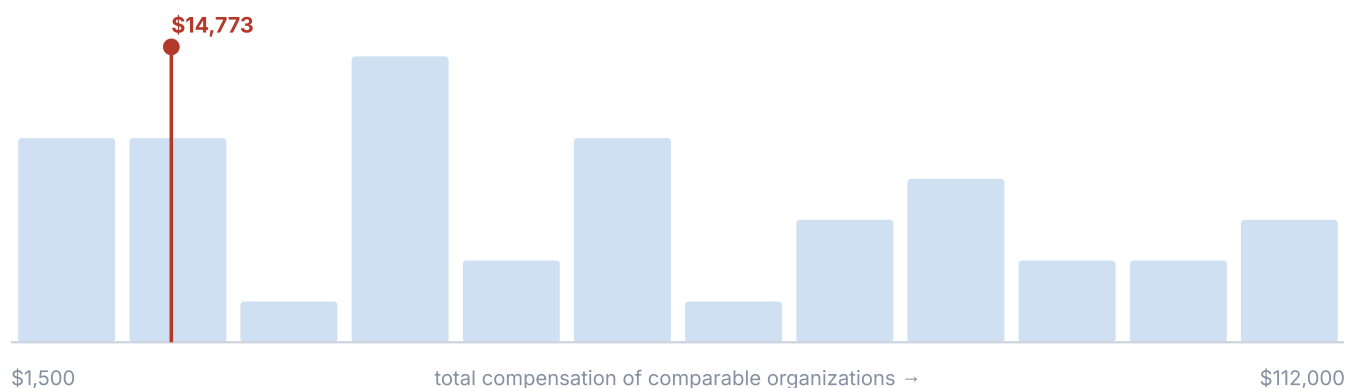
**Benchmarked executive:** Christopher Kawolsky — reported title “PRODUCING DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$131,654 and \$294,748 — 0.67x to 1.50x the subject's \$196,499 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + 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



\$6,288	\$24,246	\$45,951	\$77,437	\$95,665	\$14,773
---------	----------	----------	----------	----------	----------



## ■ 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="#">Maria M Love Convalescent Fund</a>	NY	\$196,724	Executive Director	\$30,168	<b>\$29,390</b>	2025
<a href="#">St Pauls House Inc</a>	NY	\$196,824	Director	\$15,000	<b>\$14,613</b>	2025
<a href="#">Independence 2nd Owner Corp</a>	NY	\$193,146	Chief Executive Officer	\$81,429	<b>\$81,429</b>	2024
<a href="#">Christmas Magic Inc</a>	NY	\$200,181	Treasurer	\$6,300	<b>\$6,300</b>	2024
<a href="#">Friends Of The East River Esplanade</a>	NY	\$192,057	Executive Director, As Of May 2024	\$41,487	<b>\$41,487</b>	2024
<a href="#">Wheeling Forward Inc</a>	NY	\$202,236	President	\$18,000	<b>\$18,532</b>	2023
<a href="#">Cancer Resource Center Of The</a>	NY	\$189,878	President/ce	\$84,017	<b>\$84,017</b>	2024
<a href="#">Southern Door Community Land Trust Inc</a>	NY	\$207,189	Executive Director	\$70,408	<b>\$70,408</b>	2024
<a href="#">Liga De Justicia Foundation Inc</a>	NY	\$207,870	Executive Director	\$6,154	<b>\$6,154</b>	2024
<a href="#">P V Amman Temple Of N A</a>	NY	\$211,062	Priest	\$6,000	<b>\$6,177</b>	2023
<a href="#">Umbrella Of The Capital District Inc</a>	NY	\$211,846	Executive Dir.	\$54,150	<b>\$54,150</b>	2024
<a href="#">Shower Power Inc</a>	NY	\$213,183	Executive Director	\$85,000	<b>\$85,000</b>	2024
<a href="#">Center For Family Life Community</a>	NY	\$214,276	Co-executive Director	\$50,028	<b>\$51,506</b>	2023
<a href="#">Be A Friend Project Inc</a>	NY	\$217,189	Executive Di	\$67,692	<b>\$69,691</b>	2023
<a href="#">Positive Behavior Support Community</a>	NY	\$173,087	Executive Director	\$32,400	<b>\$33,357</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tikvaseinu Inc</a>	NY	\$223,945	Ceo	\$50,000	<b>\$50,000</b>	2024
<a href="#">Stimulating Minds Through</a>	NY	\$225,571	Ceo	\$16,940	<b>\$16,940</b>	2024
<a href="#">Spring Community Partners Inc</a>	NY	\$167,015	Executive Dir.	\$40,700	<b>\$41,902</b>	2023
<a href="#">Hungarian Human Rights Foundation</a>	NY	\$229,030	Executive Director	\$29,700	<b>\$29,700</b>	2024
<a href="#">Turkic Foundation Of Brooklyn Inc</a>	NY	\$231,866	President	\$77,723	<b>\$80,019</b>	2023
<a href="#">Life Solutions Of Hamlin Inc</a>	NY	\$233,981	Director	\$1,500	<b>\$1,500</b>	2024
<a href="#">All Babies Cherished Inc</a>	NY	\$158,208	Executive Director	\$29,584	<b>\$29,584</b>	2024
<a href="#">Mom Starts Here Inc</a>	NY	\$235,254	Former Vice Chair/executiv	\$76,576	<b>\$76,576</b>	2024
<a href="#">Foreign Service Fellowship International Inc</a>	NY	\$236,150	President And Director	\$94,944	<b>\$94,944</b>	2024
<a href="#">Local 338 Charities Inc</a>	NY	\$156,060	Chairman	\$51,727	<b>\$53,255</b>	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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 40 organizations. Compensation range \$1,500–\$112,000; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$196,499); for reference, expenses \$634,966 and assets \$637,138. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Christopher Kawolsky, reported title *"PRODUCING DIRECTOR"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**RELATED-ORG PAY** 5 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	15 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	15 <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 (Christopher Kawolsky) 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 10, 2026, comparing compensation against 40 similarly situated organizations (Same NTEE sector (P20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,773 is reasonable (approximately the 15<sup>th</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 10, 2026.