

# Indianapolis Movement Arts Collective

Executive Director / CEO

EIN 201464638

IN · NTEE A62

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Bethany Bak, Executive Director / CEO** (\$4,275) against **every comparable organization** that fit the selection criteria — **300** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Bethany Bak — reported title “DIRECTOR OF MOVEMENT EDUCATION”, 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 (A62).

**BUDGET** Total revenue between \$42,630 and \$95,440 — 0.67x to 1.50x the subject's \$63,627 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**300** organizations qualified on sector, size, and geography → **300** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,313	\$7,660	\$17,314	\$31,559	\$47,087	\$4,275
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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 IN 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="#">The Francis Poulenc Trio Inc</a>	MD	\$63,664	Secretary/vice President	\$17,500	<b>\$15,973</b>	2023
<a href="#">Noontime Concerts</a>	CA	\$63,570	Executive Director	\$103,757	<b>\$87,469</b>	2023
<a href="#">Chamber Music Society Of New Paltz Inc</a>	NY	\$63,535	President	\$9,500	<b>\$8,381</b>	2023
<a href="#">Center For Civil War Photograp</a>	PA	\$63,774	Exec Director	\$5,400	<b>\$5,106</b>	2024
<a href="#">Westminster Preservation Trust Inc</a>	MD	\$63,453	President	\$13,000	<b>\$11,525</b>	2024
<a href="#">Grupo Folkorico De Pueblo Inc</a>	CO	\$64,002	Artistic Director	\$42,000	<b>\$38,189</b>	2024
<a href="#">Culture Encounters</a>	VA	\$64,009	Founderexecutive Director	\$1,000	<b>\$916</b>	2024
<a href="#">The John P Parker Historical Society Inc</a>	OH	\$63,235	Docent	\$10,179	<b>\$10,526</b>	2023
<a href="#">City First Foundation</a>	IL	\$64,278	Ex. Director	\$54,000	<b>\$50,342</b>	2024
<a href="#">National Humanities Alliance</a>	DC	\$64,487	Executive Director	\$28,377	<b>\$24,311</b>	2023
<a href="#">The Krenov Foundation</a>	CA	\$62,712	President	\$4,000	<b>\$3,372</b>	2023
<a href="#">Mchenry Museum &amp; Historical Society</a>	CA	\$64,708	Officer	\$71,227	<b>\$56,819</b>	2025
<a href="#">Best Video Film And Cultural Center</a>	CT	\$64,729	Executive Di	\$34,399	<b>\$30,584</b>	2024
<a href="#">Early Era Collective</a>	TX	\$62,422	Artistic Director	\$2,351	<b>\$2,296</b>	2023
<a href="#">Ruskin Art Club Inc</a>	CA	\$62,321	Executive Dir.	\$33,662	<b>\$27,563</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Maui Music Mission</a>	HI	\$64,941	Ceo	\$7,277	<b>\$6,361</b>	2023
<a href="#">Korean Cultural Center Alaska</a>	AK	\$64,956	President	\$5,050	<b>\$4,578</b>	2024
<a href="#">The Bar Plan Foundation</a>	MO	\$65,171	President	\$47,885	<b>\$48,094</b>	2024
<a href="#">Center For The Force Majeure Foundation</a>	CA	\$65,233	Chairman	\$15,747	<b>\$12,894</b>	2024
<a href="#">Hawaii Japanese Center</a>	HI	\$61,982	President	\$24,700	<b>\$20,970</b>	2024
<a href="#">Centre Park Historic District Inc</a>	PA	\$61,927	Executive Direc	\$18,000	<b>\$17,022</b>	2024
<a href="#">Interior And Arctic Alaska Aeronautical Foundation</a>	AK	\$65,366	Operations Director	\$29,959	<b>\$27,160</b>	2024
<a href="#">Reflections Of Manatee Inc</a>	FL	\$61,848	Executive Director	\$5,000	<b>\$4,586</b>	2023
<a href="#">Reach Youth &amp; Family Theatre</a>	IA	\$61,765	Executive Director	\$6,528	<b>\$6,978</b>	2023
<a href="#">Lea County Museum Inc</a>	NM	\$61,724	Director	\$40,000	<b>\$40,796</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	<b>300</b> organizations. Compensation range \$1–\$422,707; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$63,627); for reference, expenses \$68,141 and assets \$76,541.
ROLE MATCH	Bethany Bak, reported title " <i>DIRECTOR OF MOVEMENT EDUCATION</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	14 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	14 <sup>th</sup>
Reportable pay only (column D), adjusted	23 <sup>rd</sup>
All sources (D + E + F), adjusted	13 <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 (Bethany Bak) 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 300 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,275 is reasonable (approximately the 14<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 9, 2026.