

Cinestudio Inc

Executive Director / CEO

EIN 260042514

CT · NTEE A31

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lew Michaels, Executive Director / CEO** (\$76,443) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

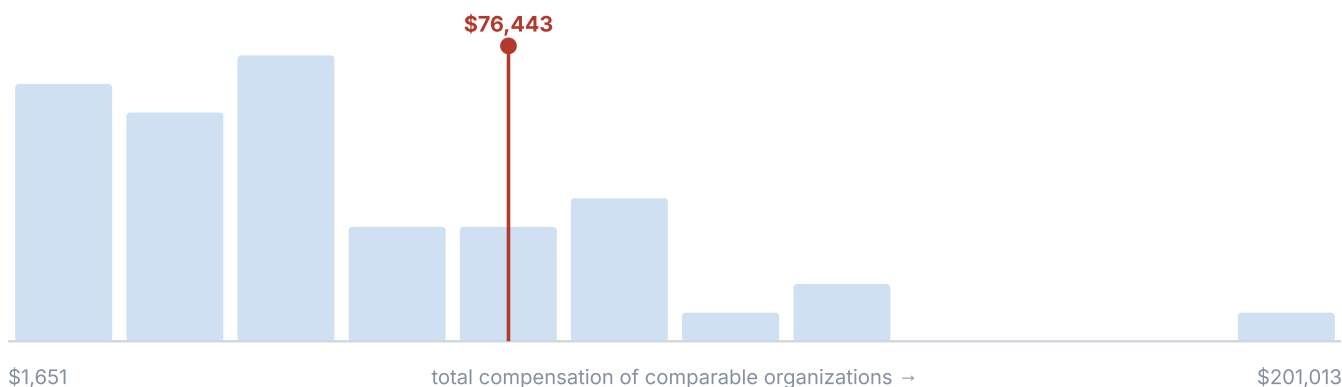
Benchmarked executive: Lew Michaels — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A31).
BUDGET	Total revenue between \$134,483 and \$301,083 — 0.67x to 1.50x the subject's \$200,722 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A31), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,866	\$24,936	\$39,583	\$71,921	\$96,562	\$76,443
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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 CT 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
Narrative Alchemy	OR	\$200,000	Officer Manager	\$25,500	\$24,531	2024
Worldwide Documentaries Inc	NY	\$204,492	President	\$30,000	\$28,913	2023
Artrageous	IN	\$206,973	President	\$32,400	\$35,395	2024
Beloit Intl Film Festival Inc	WI	\$193,867	Executive Director	\$51,000	\$55,177	2024
San Francisco Cinematheque	CA	\$209,336	Exec. Dir./dir.	\$76,286	\$68,240	2024
Washington West International Film Festival	VA	\$191,397	President	\$27,500	\$28,319	2023
The New American Cinema Group Inc	NY	\$212,460	Executive Director	\$34,849	\$33,586	2023
Film Florida Inc	FL	\$188,257	Executive Di	\$70,735	\$68,839	2024
Black Photographers Union	CA	\$216,115	President	\$9,500	\$8,749	2023
San Francisco Independent Film Festival	CA	\$216,359	Director	\$40,000	\$35,781	2024
The Lighthouse International Film	NY	\$216,662	Director	\$8,000	\$7,488	2024
Filmmakers United	CA	\$221,196	President	\$44,780	\$40,057	2024
Frozen River Film Festival	MN	\$179,789	Executive Director - Past	\$49,824	\$49,686	2025
Appian Media Resources Inc	IN	\$225,777	President/se	\$22,291	\$25,071	2023
Mezcla Media Collective Ltd	IL	\$225,813	Executive Dir.	\$38,400	\$39,108	2024
Hasan History Arts And Science Action	VA	\$227,178	Co-president	\$11,000	\$11,328	2023
Reel Earth Films	AZ	\$230,403	Executive Director	\$26,143	\$26,815	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Journeys In Film	NM	\$164,417	Executive Director	\$32,375	\$36,072	2024
Capital City Film Festival	MI	\$237,471	Executive Di	\$1,500	\$1,651	2023
Monterey County Film Commission	CA	\$238,200	Film Commissioner	\$92,898	\$85,555	2023
Documentaries Seattle	WA	\$162,200	President	\$45,000	\$41,737	2024
National Center For Jewish Film Inc	MA	\$242,373	Co Director	\$95,000	\$91,049	2023
Hollywood In Pixels Inc	CA	\$243,170	President/chair	\$8,300	\$7,425	2024
Maiden Alley Cinema	KY	\$153,899	Executive Director	\$19,385	\$21,575	2024
Myth Media	OR	\$247,747	Executive Dir	\$28,182	\$26,413	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	44 organizations. Compensation range \$1,651–\$201,013; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$200,722); for reference, expenses \$244,405 and assets \$645,469.
ROLE MATCH	Lew Michaels, 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	75 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	75 th

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 (Lew Michaels) 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 44 similarly situated organizations (Same NTEE sector (A31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,443 is reasonable (approximately the 75th 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.