

## Niagara Celtic Heritage Society Inc

Executive Director / CEO

EIN 270255504

NY · NTEE A23

FY ending 2024-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Beth Banks, Executive Director / CEO** (\$5,700) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **7<sup>th</sup>** percentile of comparable organizations

below the typical range for comparable organizations

**Benchmarked executive:** Beth Banks — reported title “FESTIVAL DIR”, 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 (A23).

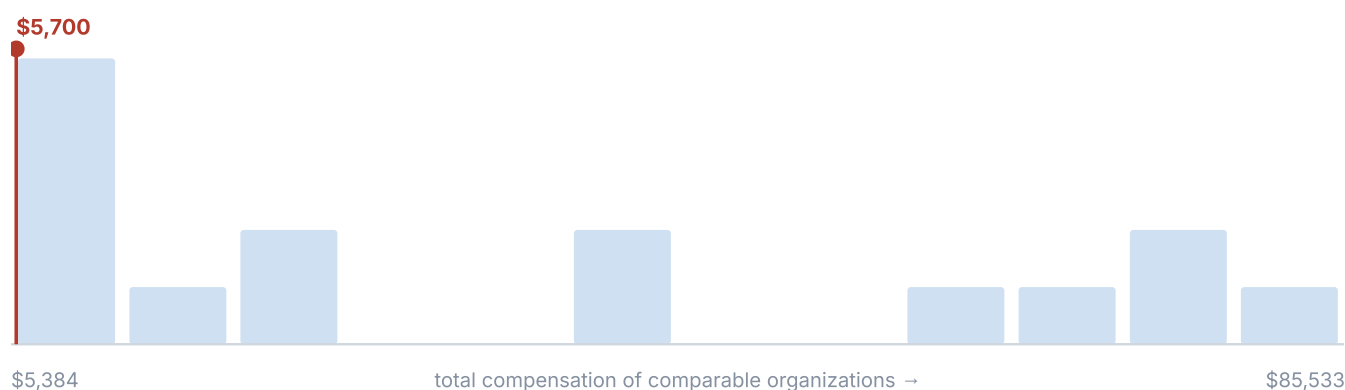
**BUDGET** Total revenue between \$150,697 and \$337,381 — 0.67× to 1.50× the subject's \$224,921 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A23) + NY + budget 0.67–1.5× revenue.

**15** organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

### Distribution of comparable compensation



\$6,319

\$12,000

\$21,750

\$62,939

\$75,473

\$5,700



## ■ 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="#">Creative China Center Inc</a>	NY	\$220,119	President	\$12,000	<b>\$12,000</b>	2024
<a href="#">Chinese Center On Long Island Inc</a>	NY	\$219,451	Director	\$6,532	<b>\$6,532</b>	2024
<a href="#">The Avenue Blackbox Inc</a>	NY	\$218,958	Ceo	\$64,267	<b>\$66,165</b>	2023
<a href="#">Sicc Inc</a>	NY	\$216,722	Executive Director	\$43,500	<b>\$43,500</b>	2024
<a href="#">African American Cultural Center</a>	NY	\$244,009	President	\$6,000	<b>\$6,177</b>	2023
<a href="#">Mendigap Inc</a>	NY	\$247,501	President & Director	\$5,230	<b>\$5,384</b>	2023
<a href="#">Harambee Kingston Ny</a>	NY	\$249,748	Ceo/executive Director	\$75,824	<b>\$75,824</b>	2024
<a href="#">Six Nations Iroquois Cultural</a>	NY	\$187,701	Treasurer	\$13,800	<b>\$14,208</b>	2023
<a href="#">Ceny Centro Educativo Inc</a>	NY	\$184,251	Secretary	\$12,000	<b>\$12,000</b>	2024
<a href="#">Young Indian Culture Group Inc</a>	NY	\$181,746	President	\$21,750	<b>\$21,750</b>	2024
<a href="#">Descendants Of Holocaust Survivors</a>	NY	\$279,204	Executive Director	\$74,946	<b>\$74,946</b>	2024
<a href="#">Global Alliance Of Indigenous Peoples Gender Justi</a>	NY	\$312,058	Director	\$58,000	<b>\$59,713</b>	2023
<a href="#">Kyoungs Pacific Beat Inc</a>	NY	\$324,992	Executive Dir.	\$40,000	<b>\$41,181</b>	2023
<a href="#">Extend</a>	NY	\$328,827	Director	\$85,533	<b>\$85,533</b>	2024
<a href="#">Mexico Beyond Mariachi Inc</a>	NY	\$330,935	Ceo/executive Director	\$19,757	<b>\$19,248</b>	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

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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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

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PEER COUNT	15 organizations. Compensation range \$5,384–\$85,533; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$224,921); for reference, expenses \$237,914 and assets \$18,834.
ROLE MATCH	Beth Banks, reported title " <i>FESTIVAL DIR</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>

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	7 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	7 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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

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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 (Beth Banks) 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 15 similarly situated organizations (Same NTEE sector (A23) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,700 is reasonable (approximately the 7<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.