

Performing Arts And Science Academy Pasa

Executive Director / CEO

EIN 300628751

SC · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Justine Roberts, Executive Director / CEO** (\$41,921) against **every comparable organization** that fit the selection criteria — **313** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

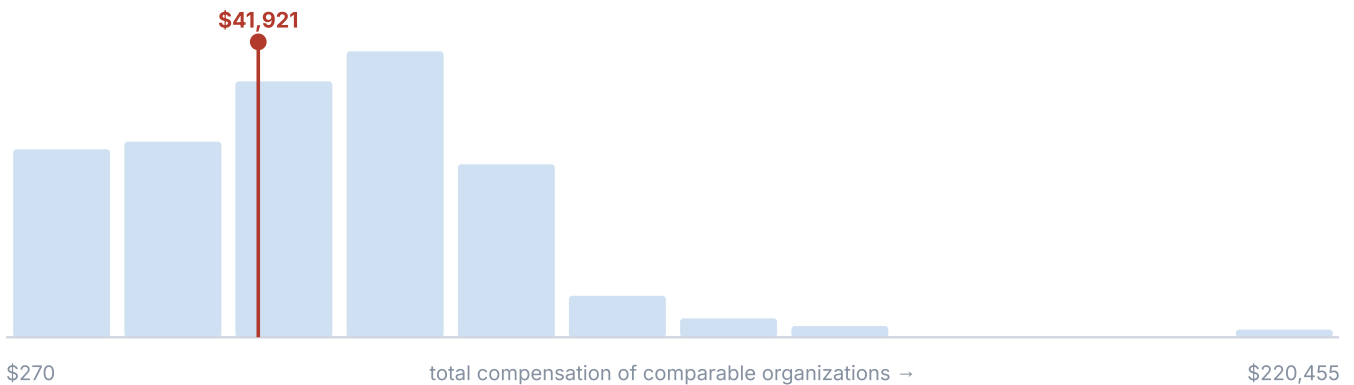
Benchmarked executive: Justine Roberts — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$278,780 and \$624,136 — 0.67x to 1.50x the subject's \$416,091 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

313 organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,579	\$31,205	\$53,062	\$70,904	\$86,830	\$41,921
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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 SC 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
Borrego Art Institute	CA	\$417,523	Vice President	\$32,820	\$27,165	2024
Black Mountain Swannanoa Valley Arts Center	NC	\$417,832	Executive Director	\$72,000	\$73,418	2023
Remix Education Inc	KY	\$418,211	Vice President	\$69,600	\$73,794	2023
Creative Santa Fe	NM	\$413,644	Executive Director	\$109,583	\$116,314	2023
Bay Area Country Dance Society	CA	\$413,563	Board Chair	\$1,694	\$1,402	2024
Arkansas Climate League	AR	\$413,023	Director	\$7,680	\$8,275	2024
The People's Nonprofit Accelerator	OR	\$413,022	Executive Director	\$77,830	\$69,281	2024
Americans For The Arts Action Fund	DC	\$412,729	President & Ceo - Until 05/24	\$8,508	\$7,157	2024
Pesvebi Inc	NY	\$412,518	President	\$2,800	\$2,425	2024
Catskill Art Society Inc	NY	\$411,785	Executive Director	\$70,000	\$62,423	2023
Arhoolie Foundation	CA	\$420,830	Executive Dir.	\$60,451	\$51,514	2023
Friends Of The Apostle Islands	WI	\$411,004	Co-executive Director	\$43,740	\$45,080	2023
Decatur Arts Alliance Inc	GA	\$408,137	Executive Di	\$67,125	\$66,607	2023
Seattle Jazz Fellowship	WA	\$407,549	Executive Director	\$60,625	\$52,028	2024
Main Street Arts Inc	NY	\$424,719	Executive Director & Curat	\$81,818	\$72,962	2023
Bulk Space	MI	\$424,846	Director	\$34,562	\$34,195	2024
Society Of American Business	AZ	\$406,578	Executive Director	\$73,221	\$69,493	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lotus Education And Arts Foundation Inc	IN	\$406,268	Exec Dir	\$31,513	\$32,796	2023
Arts Bridging The Gap	CA	\$406,175	Executive Director	\$50,708	\$43,211	2023
Rochester Folk Art Guild Inc	NY	\$427,098	Treasurer	\$15,000	\$13,376	2023
Indian Cultural Heritage Foundation	TX	\$404,841	Executive Di	\$17,000	\$16,782	2023
Monroe Arts Center Inc	WI	\$428,239	Executive Director	\$76,184	\$76,266	2024
Folk Arts Center Of New England Inc	MA	\$428,717	Executive Director	\$78,992	\$68,041	2024
Texas Folklife Resources	TX	\$428,750	Executive Director	\$140,000	\$138,204	2023
French American Museum Exchange Inc	CT	\$402,616	Exec Directo	\$102,183	\$91,837	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	313 organizations. Compensation range \$270–\$220,455; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$416,091); for reference, expenses \$368,372 and assets \$52,720.
ROLE MATCH	Justine Roberts, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	36 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	35 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 (Justine Roberts) 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 313 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,921 is reasonable (approximately the 36th 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.