

# Society Of American Business

Executive Director / CEO

EIN 363297751  
 AZ · NTEE A20Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Kathleen Graham Thru 523, Executive Director / CEO** (\$73,221) against **every comparable organization** that fit the selection criteria — **312** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73<sup>rd</sup>** percentile of comparable organizations within the typical range

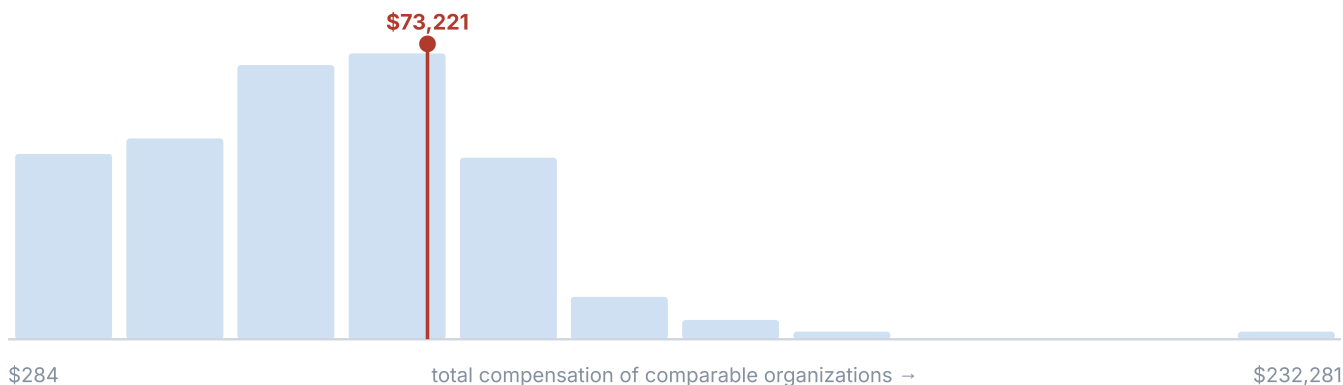
**Benchmarked executive:** Kathleen Graham Thru 523 — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20Z).
BUDGET	Total revenue between \$272,407 and \$609,867 — 0.67x to 1.50x the subject's \$406,578 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

**312** organizations qualified on sector, size, and geography → **312** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,874	\$33,833	\$55,570	\$74,527	\$90,955	<b>\$73,221</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 73RD
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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 AZ 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="#">Lotus Education And Arts Foundation Inc</a>	IN	\$406,268	Exec Dir	\$31,513	<b>\$34,555</b>	2023
<a href="#">Arts Bridging The Gap</a>	CA	\$406,175	Executive Director	\$50,708	<b>\$45,529</b>	2023
<a href="#">Seattle Jazz Fellowship</a>	WA	\$407,549	Executive Director	\$60,625	<b>\$54,819</b>	2024
<a href="#">Decatur Arts Alliance Inc</a>	GA	\$408,137	Executive Di	\$67,125	<b>\$70,179</b>	2023
<a href="#">Indian Cultural Heritage Foundation</a>	TX	\$404,841	Executive Di	\$17,000	<b>\$17,682</b>	2023
<a href="#">French American Museum Exchange Inc</a>	CT	\$402,616	Exec Directo	\$102,183	<b>\$96,763</b>	2024
<a href="#">Friends Of The Apostle Islands</a>	WI	\$411,004	Co-executive Director	\$43,740	<b>\$47,499</b>	2023
<a href="#">Catskill Art Society Inc</a>	NY	\$411,785	Executive Director	\$70,000	<b>\$65,771</b>	2023
<a href="#">Pesvebi Inc</a>	NY	\$412,518	President	\$2,800	<b>\$2,556</b>	2024
<a href="#">Americans For The Arts Action Fund</a>	DC	\$412,729	President & Ceo - Until 05/24	\$8,508	<b>\$7,541</b>	2024
<a href="#">The People's Nonprofit Accelerator</a>	OR	\$413,022	Executive Director	\$77,830	<b>\$72,998</b>	2024
<a href="#">Arkansas Climate League</a>	AR	\$413,023	Director	\$7,680	<b>\$8,719</b>	2024
<a href="#">Hui Hoolana</a>	HI	\$399,678	President/treas	\$42,324	<b>\$38,271</b>	2024
<a href="#">Coming Together Festival Of Dance &amp;</a>	NY	\$399,596	Executive Director	\$25,064	<b>\$23,550</b>	2023
<a href="#">Bay Area Country Dance Society</a>	CA	\$413,563	Board Chair	\$1,694	<b>\$1,477</b>	2024
<a href="#">Creative Santa Fe</a>	NM	\$413,644	Executive Director	\$109,583	<b>\$122,554</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Performing Arts And Science Academy Pasa</a>	SC	\$416,091	Executive Director	\$41,921	<b>\$44,169</b>	2024
<a href="#">Borrego Art Institute</a>	CA	\$417,523	Vice President	\$32,820	<b>\$28,622</b>	2024
<a href="#">Black Mountain Swannanoa Valley Arts Center</a>	NC	\$417,832	Executive Director	\$72,000	<b>\$77,356</b>	2023
<a href="#">Remix Education Inc</a>	KY	\$418,211	Vice President	\$69,600	<b>\$77,752</b>	2023
<a href="#">Artistic Freedom Initiative Inc</a>	NY	\$393,958	Co-executive Director & Secretary	\$157,338	<b>\$143,592</b>	2024
<a href="#">Arhoolie Foundation</a>	CA	\$420,830	Executive Dir.	\$60,451	<b>\$54,277</b>	2023
<a href="#">Bell Arts Factory</a>	CA	\$392,272	Executive Director	\$62,972	<b>\$56,541</b>	2023
<a href="#">Glen Arbor Arts Center</a>	MI	\$389,371	Executive Director	\$71,434	<b>\$74,467</b>	2024
<a href="#">Kulture Klub Collaborative</a>	MN	\$388,636	Executive Director	\$20,572	<b>\$20,530</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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** 312 organizations. Compensation range \$284–\$232,281; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$406,578); for reference, expenses \$488,805 and assets \$578,300.

**ROLE MATCH** Kathleen Graham Thru 523, reported title "*EXECUTIVE DIRECTOR*", 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** 4 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	73 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	73 <sup>rd</sup>
Reportable pay only (column D), adjusted	68 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Kathleen Graham Thru 523) 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 312 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,221 is reasonable (approximately the 73<sup>rd</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.