

# Wham Art Association

Executive Director / CEO

EIN **364697281**  
 AZ · NTEE A20  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Connie Whitlock, Executive Director / CEO** (\$49,940) against **every comparable organization** that fit the selection criteria — **325** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

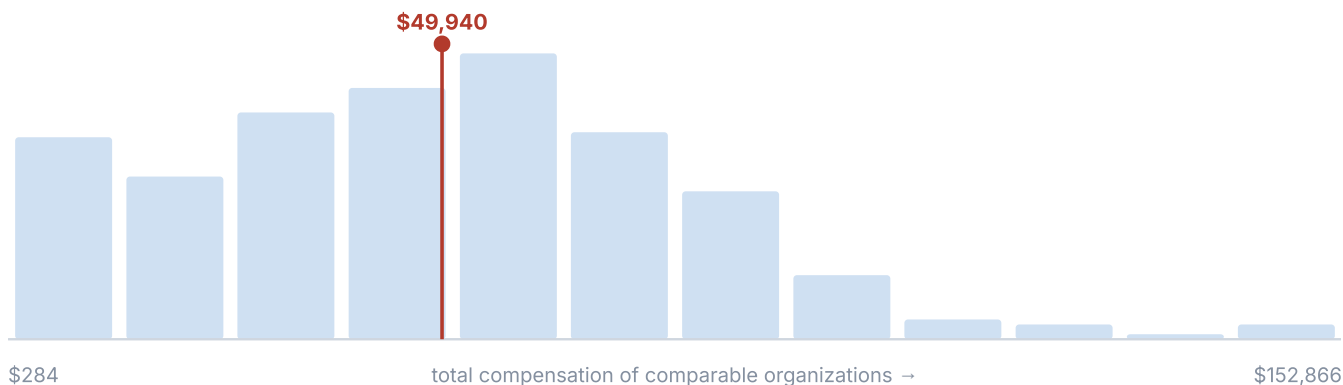
**Benchmarked executive:** Connie Whitlock — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$205,598 and \$460,294 — 0.67x to 1.50x the subject's \$306,863 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

**325** organizations qualified on sector, size, and geography → **325** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,699	\$27,802	\$48,009	\$67,395	\$82,538	\$49,940
----------	----------	----------	----------	----------	----------



## ● 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="#">Creative Nomads Ltd</a>	MD	\$306,365	Executive Director	\$79,600	<b>\$77,380</b>	2023
<a href="#">Skyles The Limit Foundation Inc</a>	AZ	\$307,598	President	\$73,025	<b>\$70,930</b>	2024
<a href="#">Campanile Center For The Arts Inc</a>	WI	\$307,761	Executive Director	\$62,647	<b>\$66,079</b>	2024
<a href="#">Kindred Arts Inc</a>	NY	\$305,052	Executive Director	\$11,750	<b>\$11,040</b>	2023
<a href="#">Day Eight</a>	DC	\$304,981	President	\$83,000	<b>\$73,561</b>	2024
<a href="#">Nashville Arcade Arts Program Inc</a>	TN	\$304,478	Executive Director	\$80,325	<b>\$85,274</b>	2024
<a href="#">First Night Monterey</a>	CA	\$309,305	Executive Di	\$40,919	<b>\$35,686</b>	2024
<a href="#">Arts Alive 45 Inc</a>	IL	\$309,678	President	\$24,500	<b>\$24,326</b>	2024
<a href="#">El Ballet Folklorico Estudiantil</a>	MI	\$303,518	Director	\$7,200	<b>\$7,505</b>	2024
<a href="#">International Focus Inc</a>	NC	\$303,451	Executive Director	\$69,207	<b>\$74,355</b>	2023
<a href="#">Milton Artists Guild Inc</a>	VT	\$310,674	Executive Dir.	\$60,000	<b>\$60,994</b>	2024
<a href="#">Smoke &amp; Barrel Inc</a>	LA	\$302,839	Director	\$12,000	<b>\$13,346</b>	2024
<a href="#">Continuo Arts Foundation Inc</a>	NJ	\$302,133	Executive Director	\$62,000	<b>\$55,908</b>	2024
<a href="#">Colorado Celebration Of African American Arts And Culture</a>	CO	\$312,233	Executive Director	\$5,000	<b>\$4,843</b>	2024
<a href="#">Huma House Inc</a>	CA	\$312,288	President	\$92,400	<b>\$78,506</b>	2025
<a href="#">Buffalo Institute For Contemporary Art</a>	NY	\$301,221	Part Time Executive Director	\$12,000	<b>\$11,275</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bloomington Creative Glass Center Inc</a>	IN	\$300,843	President	\$23,404	<b>\$25,663</b>	2023
<a href="#">Adefua Cultural Education Workshop</a>	WA	\$313,078	Executive Director	\$36,503	<b>\$33,982</b>	2023
<a href="#">Dorill Initiative Inc</a>	NY	\$314,146	Executive Director	\$9,149	<b>\$8,596</b>	2023
<a href="#">The Bridge Pai</a>	VA	\$299,056	Chief Execut	\$58,731	<b>\$57,273</b>	2024
<a href="#">Johnson County Ctr For The Arts</a>	TN	\$314,896	Executive Director	\$3,692	<b>\$3,919</b>	2024
<a href="#">Mill City Farmers Market Charitable Fund</a>	MN	\$314,946	Executive Director	\$7,953	<b>\$7,937</b>	2024
<a href="#">Grass Roots Cultural And Performing</a>	MA	\$315,357	Executive Di	\$58,000	<b>\$54,194</b>	2023
<a href="#">The Saco River Theatre</a>	ME	\$315,634	President/executive Dir.	\$38,000	<b>\$39,565</b>	2023
<a href="#">Masa Center</a>	MI	\$315,795	President	\$33,334	<b>\$33,853</b>	2025

**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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 325 organizations. Compensation range \$284–\$152,866; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$306,863); for reference, expenses \$289,744 and assets \$299,502.

**ROLE MATCH** Connie Whitlock, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	49 <sup>th</sup>
Reportable pay only (column D), adjusted	53 <sup>rd</sup>
All sources (D + E + F), adjusted	50 <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 (Connie Whitlock) 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 325 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,940 is reasonable (approximately the 52<sup>nd</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.