

St Lou Fringe

Executive Director / CEO

This analysis benchmarks the total compensation of **Matthew Kern, Executive Director / CEO** (\$64,995) against **every comparable organization** that fit the selection criteria — **142** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

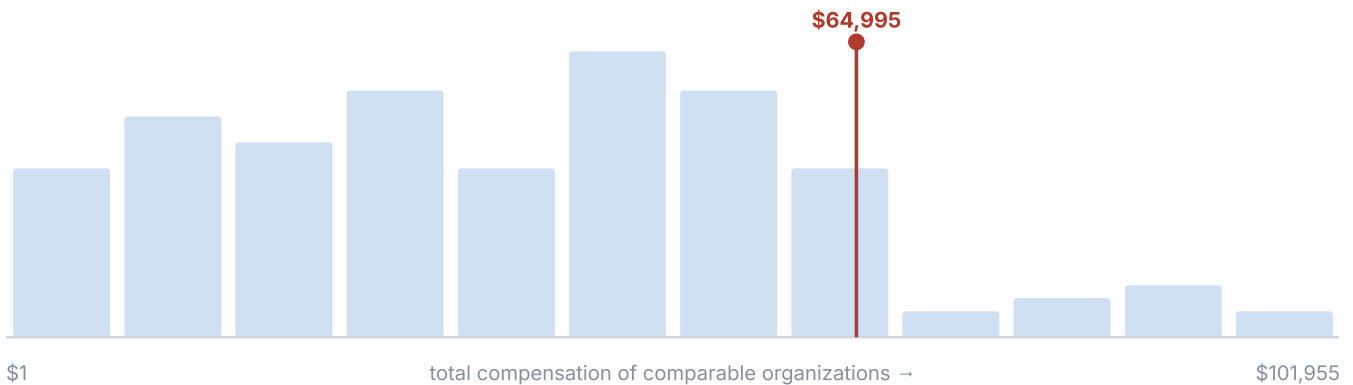
Benchmarked executive: Matthew Kern — reported title “Executive Dir”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$168,460 and \$377,151 — 0.67x to 1.50x the subject's \$251,434 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

142 organizations qualified on sector, size, and geography → **142** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,988	\$20,648	\$38,162	\$54,811	\$66,237	\$64,995
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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 MO 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
Performing Arts Association Of St Joseph Inc	MO	\$251,795	Executive Director	\$43,600	\$44,888	2023
Cepa Management Corporation	AL	\$251,818	Executive Di	\$43,548	\$44,419	2024
Push Physical Theatre Inc	NY	\$250,182	Ceo & Artistic Director	\$53,700	\$45,815	2024
Artcore Inc	WY	\$253,622	Executive Director	\$19,800	\$19,502	2025
Center Stage Dance Studio	CA	\$248,693	President	\$6,171	\$5,031	2024
Augustana Arts Inc	CO	\$247,305	Executive Director	\$68,750	\$60,637	2025
The Beat Berkeley Performing Arts Inc	CA	\$256,115	Executive Dir.	\$28,789	\$24,164	2023
Cabot Community Association Inc	VT	\$256,308	Executive Director	\$11,990	\$11,394	2024
Deane Center For The Performing Arts Inc	PA	\$256,723	Executive Director	\$60,000	\$58,161	2023
The Catamounts Nfp	CO	\$245,928	Artistic Director	\$26,725	\$24,195	2024
Puerto Rican Folkloric Dance Inc	TX	\$244,940	Executive & Artistic Director	\$55,125	\$53,600	2023
Theatre Philadelphia	PA	\$244,133	Former Exec	\$50,043	\$48,509	2023
Indigenousways Incorporated	NM	\$260,757	Executive Director	\$66,000	\$67,022	2024
Mountain Air Modern Dance	MT	\$262,198	President And Executive Director	\$53,422	\$54,370	2024
Innovation Arts Academy Inc	KY	\$262,338	Executive Director	\$18,000	\$18,259	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dramaworks A Ca Nonprofit Benefit Corp	CA	\$239,759	Vice President	\$18,000	\$15,109	2023
Encore Performing Arts	UT	\$264,181	Executive Team	\$7,650	\$7,392	2024
Detroit Puppet Company	MI	\$237,682	Board Member	\$30,727	\$29,944	2024
Columbus Music And Art Academy	OH	\$265,672	Exec Directo	\$79,500	\$79,500	2024
Theatre Nova	MI	\$266,152	President	\$39,658	\$39,789	2023
Kulu Mele African Dance And Drum Ensemble	PA	\$266,473	Executive Director	\$58,505	\$55,085	2024
Spotlight Performing Arts Center	UT	\$266,526	President	\$60,000	\$59,691	2023
Zionsville Showchoirs Inc	IN	\$268,136	Co-exec. Director	\$9,000	\$8,961	2024
Summertrios Inc	NJ	\$268,459	Director Eme	\$2,800	\$2,360	2024
Professional Theatre And Dance	IL	\$234,365	Artistic Dir	\$50,112	\$45,315	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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	142 organizations. Compensation range \$1–\$101,955; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$251,434); for reference, expenses \$263,109 and assets \$59,383.
ROLE MATCH	Matthew Kern, reported title <i>"Executive Dir"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	89 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	89 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 (Matthew Kern) 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 142 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,995 is reasonable (approximately the 89th 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.