

Newaygo County Council For The Arts Inc

Executive Director / CEO

EIN 383000675
 MI · NTEE A20Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Marianne Boerigter, Executive Director / CEO** (\$45,497) against **every comparable organization** that fit the selection criteria — **323** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

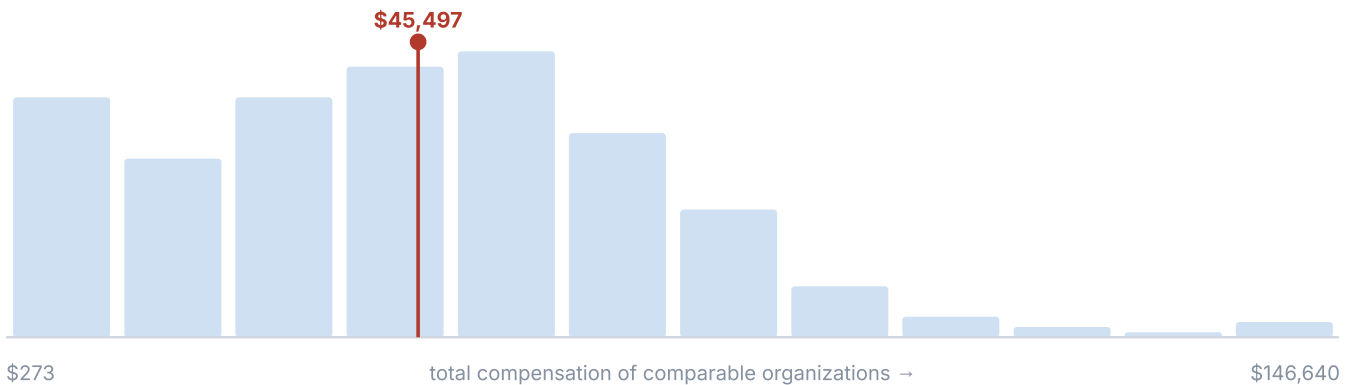
Benchmarked executive: Marianne Boerigter — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20Z).
BUDGET	Total revenue between \$196,658 and \$440,280 — 0.67x to 1.50x the subject's \$293,520 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

323 organizations qualified on sector, size, and geography → **323** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,394	\$24,246	\$43,065	\$62,177	\$76,943	\$45,497
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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 MI 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
Kc Fringe Festival Inc	MO	\$291,863	Executive Director	\$50,014	\$51,322	2024
Ballet Of York County	SC	\$295,261	Artistic /Studio Director	\$52,738	\$53,304	2024
Emerge Cda Inc	ID	\$291,699	Executive Director	\$41,358	\$42,625	2024
Center For International Performance & Exhibition	IL	\$295,759	Executive Director	\$27,202	\$25,909	2024
Funoon	NY	\$295,886	Executive Director	\$75,556	\$68,101	2023
Hispanic Connection Of Southern Indiana Inc	IN	\$290,832	President	\$42,016	\$42,927	2024
Sones De Mexico Ensemble	IL	\$296,215	Executive Dir.	\$40,000	\$39,224	2023
Venture Lititz Inc	PA	\$296,445	Executive Director	\$65,531	\$63,313	2024
Western Ny Book Arts Collaborative Inc	NY	\$289,491	Executive Dir.	\$53,000	\$47,770	2023
Studio Ace	CA	\$289,356	Director	\$50,000	\$43,065	2023
Springfield Contemporary Theatre Inc	MO	\$297,882	President	\$6,000	\$5,998	2025
Saline County Ag Society Inc	NE	\$297,926	President	\$3,125	\$3,256	2024
Berwin Art Education Center	NJ	\$288,494	President	\$63,000	\$56,106	2023
Brazilian Cultural Arts Center Of Santa Barbara	CA	\$288,472	Presidentceo	\$34,500	\$29,715	2023
The Bridge Pai	VA	\$299,056	Chief Execut	\$58,731	\$54,940	2024
Imagination Fort Worth	TX	\$287,534	Executive Director	\$68,735	\$68,581	2023
Arts Empowerment Project Inc	NC	\$286,962	Ceo	\$50,000	\$51,532	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Suntan Art Center Inc	FL	\$286,604	Co-director	\$20,254	\$18,434	2024
Mccoy Rigby Arts Inc	CA	\$286,386	President	\$14,280	\$12,300	2023
Bloomington Creative Glass Center Inc	IN	\$300,843	President	\$23,404	\$24,618	2023
Makeshift	WA	\$286,163	Executive Director	\$20,825	\$18,064	2024
Buffalo Institute For Contemporary Art	NY	\$301,221	Part Time Executive Director	\$12,000	\$10,815	2023
International Network Of Creatives	FL	\$285,495	President/di	\$115,962	\$105,542	2024
Le Mondo	MD	\$285,096	Executive Director	\$59,808	\$55,773	2023
Wombwork Productions Inc	MD	\$285,003	Executive Dir.	\$40,455	\$36,643	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	323 organizations. Compensation range \$273–\$146,640; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$293,520); for reference, expenses \$347,451 and assets \$603,948.
ROLE MATCH	Marianne Boerigter, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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 nd
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	50 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 (Marianne Boerigter) 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 323 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,497 is reasonable (approximately the 52nd 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.