

Northern Lights Arts Council Inc

Executive Director / CEO

EIN **450436842**
 ND · NTEE A600
 FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Amber Benoit, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

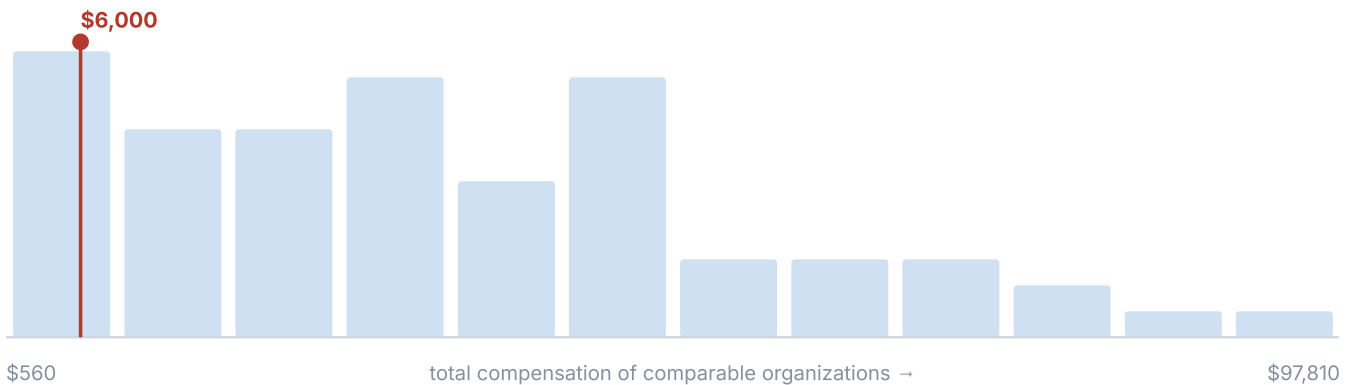
Benchmarked executive: Amber Benoit — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A600).
BUDGET	Total revenue between \$111,924 and \$250,578 — 0.67x to 1.50x the subject's \$167,052 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,687	\$14,476	\$29,541	\$45,252	\$63,874	\$6,000
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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 ND 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
Nautilus Music Theater	MN	\$168,127	President & Artistic Director	\$34,533	\$31,917	2024
The Gerald Arpino Foundation	IL	\$162,771	Executive Director	\$6,750	\$6,390	2023
Chestnut Fine Arts Center Inc	KS	\$162,453	Executive Director	\$77,737	\$80,873	2023
Dance Wisconsin Inc	WI	\$172,236	Director	\$5,200	\$4,949	2025
Soli Chamber Ensemble	TX	\$176,756	Managing Director	\$39,301	\$35,824	2025
Songbird Multimedia And Performing Arts Foundation	AR	\$176,810	President	\$17,925	\$19,403	2023
Disco Riot	CA	\$177,873	President	\$18,000	\$14,163	2025
Phffft Company Inc	WA	\$178,138	President	\$46,374	\$38,835	2024
Off Broadway Theatre Inc	UT	\$178,792	Artistic Dir	\$43,440	\$41,585	2024
I Sound Performing Arts	CA	\$181,555	Executive Dir	\$3,500	\$2,827	2024
Inta Inc	NY	\$149,778	Artistic Director	\$83,662	\$72,800	2023
California Music Center	CA	\$148,884	Execdir To 6	\$42,461	\$34,294	2024
Boerne Performing Arts	TX	\$146,986	Artistic/tech Coordinator	\$20,000	\$18,713	2024
Manassas Community Chorale Inc	VA	\$146,889	Executive Director And Vu Coordinator	\$9,171	\$8,283	2024
51 Walden Inc	MA	\$187,311	Secretary And Director	\$38,521	\$31,543	2025
Instaballet	OR	\$188,635	Executive Di	\$63,580	\$53,803	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arete Living Arts Foundation	NY	\$191,016	Executive Director	\$3,854	\$3,354	2023
Gabriel Chamber Ensemble	PA	\$191,691	Exec Director	\$11,644	\$10,861	2024
Brooklynone Productions Inc	NY	\$192,847	Officer	\$27,470	\$23,218	2024
Bay Area Omni Foundation For	CA	\$192,946	President	\$35,200	\$29,270	2023
Ra-ve Cultural Foundation Inc	AR	\$195,135	Executive Director	\$31,416	\$34,006	2023
Creative Arts Repertoire Ensemble	MI	\$195,311	Director	\$7,500	\$7,240	2024
Youth Excellence Performing Arts Workshop	OH	\$137,763	Executive Director	\$29,565	\$29,289	2024
Dance Canvas Inc	GA	\$202,673	Executive Artistic Director	\$104,000	\$97,810	2024
Allens Community Theatre	TX	\$205,139	At Large	\$1,275	\$1,228	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND cost of living and 2025 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 ND 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	66 organizations. Compensation range \$560–\$97,810; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$167,052); for reference, expenses \$185,565 and assets \$146,417.
ROLE MATCH	Amber Benoit, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	11 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	11 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 (Amber Benoit) 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 66 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 11th 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.