

Milton Art Center Inc

Executive Director / CEO

EIN 454231530
 MA · NTEE A25
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Joan Clifford, Executive Director / CEO** (\$95,220) against **every comparable organization** that fit the selection criteria — **159** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

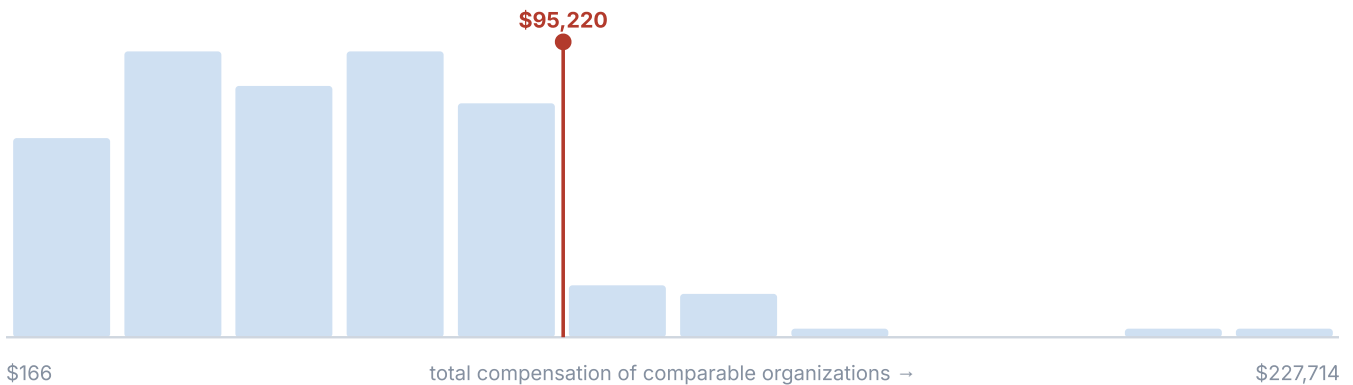
Benchmarked executive: Joan Clifford — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$207,531 and \$464,622 — 0.67x to 1.50x the subject's \$309,748 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

159 organizations qualified on sector, size, and geography → **159** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,351	\$29,609	\$54,757	\$77,080	\$93,735	\$95,220
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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 MA 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
Overflow Fine Arts Inc	FL	\$310,576	President	\$19,036	\$19,330	2024
Childrens Arts Guild	NY	\$310,730	Founding President And Ceo	\$100,000	\$100,558	2023
National Conservatory Of Dramatic Arts	DC	\$308,410	President	\$34,706	\$32,919	2024
Actors Garage	NY	\$308,152	Trustee	\$152,016	\$148,478	2024
Santa Theresa Tileworks (Imago Dei)	AZ	\$307,319	President	\$29,858	\$31,038	2024
Nomadstudio Inc	FL	\$307,266	Executive Director	\$48,083	\$48,825	2024
Bocon Inc	CA	\$305,928	Executive Dir.	\$83,499	\$77,934	2024
Art Explorers Inc	CA	\$305,597	Co Director	\$59,405	\$55,446	2024
Oregon Arts Watch	OR	\$304,412	Executive Director	\$24,000	\$23,470	2025
Able - Artists Breaking Limits &	IL	\$315,868	Executive Dir.	\$56,050	\$59,561	2024
Access Art	FL	\$317,475	Director	\$13,000	\$13,200	2024
Summertime Gallery Inc	NY	\$300,481	Gallery Director	\$51,154	\$51,439	2023
Harmony Project Phoenix	AZ	\$320,409	Secretary/ex	\$90,000	\$96,320	2023
Rochester Construction Training	NY	\$321,061	Executive Di	\$88,825	\$84,522	2025
1111 A Creative Collective	CA	\$321,147	President	\$38,875	\$37,356	2023
Gulf Beach Art Center	FL	\$321,701	Administrator	\$32,200	\$32,696	2024
Palm Springs Modern Committee	CA	\$322,975	Exec Director	\$85,000	\$77,290	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Mcgroarty Cultural Arts Cntr	CA	\$296,370	Executive Dir.	\$34,005	\$30,921	2025
Aspireconservatory Of Fine & Performing Arts Inc	KY	\$295,157	Treasurer	\$47,709	\$57,040	2023
Cape Ann Art Haven Inc	MA	\$294,868	Executive Director/treasurer	\$60,000	\$60,000	2023
Embracing Our Differences	MI	\$294,840	Secretary	\$25,440	\$29,221	2023
Sleepy Hollow Theatre & Arts Park	ND	\$324,690	President	\$28,000	\$34,194	2023
Outerarts Maryland Inc	MD	\$325,261	Executive Di	\$65,000	\$65,685	2024
Community Center For The Arts	IL	\$293,638	President, Executive Director	\$25,016	\$26,583	2024
Little Eagle Arts Foundation	WI	\$293,631	Executive Director	\$32,280	\$36,439	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	159 organizations. Compensation range \$166–\$227,714; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$309,748); for reference, expenses \$296,110 and assets \$86,119.
ROLE MATCH	Joan Clifford, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	91 st
Total compensation (D + F), as reported (no adjustments)	92 nd
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 (Joan Clifford) 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 159 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$95,220 is reasonable (approximately the 91st 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.