

# Center For Arts & Learning Inc

Executive Director / CEO

EIN 455195841

VT · NTEE A20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Phayvanh Luekhamhan, Executive Director / CEO** (\$28,411) against **every comparable organization** that fit the selection criteria — **157** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Phayvanh Luekhamhan — 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 (A20).
BUDGET	Total revenue between \$112,789 and \$252,514 — 0.67× to 1.50× the subject's \$168,343 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue.

**157** organizations qualified on sector, size, and geography → **157** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,686	\$20,747	\$38,749	\$55,468	\$68,066	<b>\$28,411</b>
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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 VT 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="#">Ne Sculpture Gallery Factory</a>	MN	\$168,662	Secretary	\$59,833	<b>\$57,053</b>	2024
<a href="#">Appalachian Arts Craft Center Inc</a>	TN	\$168,701	Executive Director	\$48,115	<b>\$48,806</b>	2024
<a href="#">Walking Shadow Theatre Company</a>	MN	\$169,065	Executive Director	\$6,500	<b>\$6,038</b>	2025
<a href="#">Classic Planning Instit</a>	ME	\$167,461	Social Media	\$9,515	<b>\$9,194</b>	2024
<a href="#">City College Center For</a>	NY	\$167,400	Managing Director	\$71,969	<b>\$62,758</b>	2024
<a href="#">Viva Voices Choral Organization Inc</a>	KY	\$166,955	President	\$49,250	<b>\$49,745</b>	2025
<a href="#">Fundacion Nacional Para La Cultura Popular</a>	PR	\$169,885	Administratror	\$9,000	<b>\$8,742</b>	2024
<a href="#">Artseed</a>	CA	\$165,991	Exec Dir/secty	\$39,874	<b>\$33,227</b>	2024
<a href="#">88 International Corp</a>	NY	\$171,603	President	\$23,650	<b>\$20,623</b>	2024
<a href="#">Snap Cultural Events Inc</a>	FL	\$173,240	President	\$33,660	<b>\$31,416</b>	2023
<a href="#">Zgd Inc</a>	NY	\$173,301	Director	\$1,000	<b>\$898</b>	2023
<a href="#">National Storytelling Membership Association Inc</a>	MO	\$163,293	Operations	\$11,598	<b>\$11,854</b>	2024
<a href="#">Waterloo Arts</a>	OH	\$161,096	Executive Di	\$43,333	<b>\$44,291</b>	2024
<a href="#">Creative Downtown Appleton Inc</a>	WI	\$175,874	Executive Director	\$3,167	<b>\$3,192</b>	2024
<a href="#">Fremont Center For The Arts</a>	CO	\$159,801	Executive Director	\$13,884	<b>\$13,227</b>	2023
<a href="#">Oklahoma Mural Syndicate</a>	OK	\$158,724	President	\$3,998	<b>\$4,374</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tyler Park Center For The Arts Inc</a>	PA	\$157,663	Executive Director	\$15,000	<b>\$14,436</b>	2024
<a href="#">Lewistown Art Center</a>	MT	\$157,562	Executive Di	\$31,346	<b>\$33,570</b>	2023
<a href="#">Frank Theatre</a>	MN	\$156,939	Secretary	\$60,000	<b>\$57,213</b>	2024
<a href="#">Carl Cherry Foundation</a>	CA	\$180,011	Executive Director	\$46,501	<b>\$38,749</b>	2024
<a href="#">Main Street Arts</a>	VT	\$180,787	Executive Dir.	\$30,300	<b>\$28,672</b>	2025
<a href="#">West Nebraska Arts Center</a>	NE	\$155,385	Executive Di	\$43,358	<b>\$45,002</b>	2024
<a href="#">Lightbox Film Center</a>	PA	\$153,749	Board Director	\$21,000	<b>\$20,210</b>	2024
<a href="#">Tualatin Valley Creates</a>	OR	\$183,224	Executive Director	\$47,578	<b>\$42,638</b>	2024
<a href="#">Orlando Community Arts Inc</a>	FL	\$183,943	President	\$13,500	<b>\$12,600</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	157 organizations. Compensation range \$898–\$276,521; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$168,343); for reference, expenses \$205,681 and assets \$813,469.
ROLE MATCH	Phayvanh Luekhamhan, 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	36 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</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 (Phayvanh Luekhamhan) 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 157 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,411 is reasonable (approximately the 36<sup>th</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.