

This analysis benchmarks the total compensation of **Nicole Guiland, Executive Director / CEO** (\$66,245) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

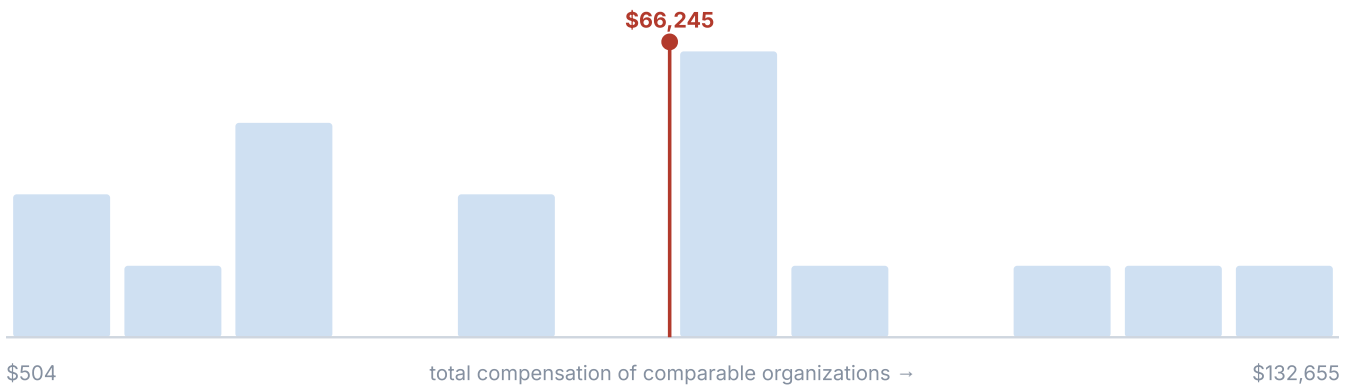
Benchmarked executive: Nicole Guiland — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$329,772 and \$738,297 — 0.67x to 1.50x the subject's \$492,198 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60) + NY + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,320	\$23,674	\$59,838	\$74,472	\$106,282	\$66,245
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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 NY 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
Starling Productions Inc	NY	\$502,696	Executive Director	\$132,655	\$132,655	2024
Ethel's Foundation For The Arts Inc	NY	\$476,928	Director	\$65,250	\$67,177	2023
Society Of Voice Arts And Sciences Inc	NY	\$533,346	Chairman & Ceo	\$18,104	\$18,639	2023
Art House Astoria Conservatory For Music	NY	\$548,407	Executive Dir.	\$33,292	\$32,434	2025
Dancing In The Streets Inc	NY	\$554,442	Executive Director	\$70,400	\$70,400	2024
Cherry Orchard Festival Foundation Corp	NY	\$418,930	Chairman	\$109,334	\$112,563	2023
Yaa Samar Dance Theatre	NY	\$386,500	Executive Director	\$52,400	\$52,400	2024
The Lyric Chamber Music Society Of New York Inc	NY	\$605,545	Executive Director	\$24,000	\$23,381	2025
The Immediate Life Inc	NY	\$612,568	President	\$490	\$504	2023
Teatro Experimental Yerbabruja Inc	NY	\$371,539	Executive Director	\$100,000	\$100,000	2024
Strike Anywhere Inc	NY	\$362,504	Artistic Dir.	\$52,498	\$52,498	2024
The Stars Of Tomorrow Project Inc	NY	\$344,741	Director	\$69,000	\$69,000	2024
Chelsea Music Festival Corporation	NY	\$344,365	Director	\$10,000	\$10,000	2024
Forces Of Nature Inc	NY	\$336,324	President	\$24,400	\$23,771	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Broadway Bound Kids Inc	NY	\$701,663	Executive Director	\$67,230	\$67,230	2024
Teatro Circulo Ltd	NY	\$735,046	Founding Artistic Director	\$84,201	\$86,688	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 16 organizations. Compensation range \$504–\$132,655; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$492,198); for reference, expenses \$582,979 and assets \$319,591.

ROLE MATCH Nicole Guiland, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	50 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	50 th
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 (Nicole Guiland) 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 10, 2026, comparing compensation against 16 similarly situated organizations (Same NTEE sector (A60) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,245 is reasonable (approximately the 50th 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 10, 2026.