

Inner Arbor Trust Inc

Executive Director / CEO

EIN 462748824

MD · NTEE A61

FY ending 2024-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Nina Basu, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

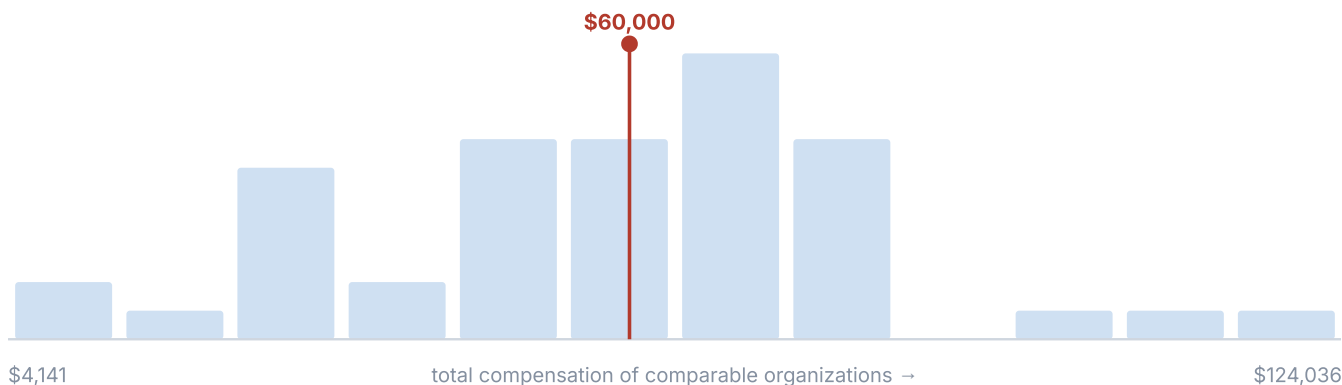
SECTOR Organizations sharing the subject's NTEE classification (A61).

BUDGET Total revenue between \$300,338 and \$672,400 — 0.67x to 1.50x the subject's \$448,267 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,697	\$44,433	\$61,315	\$73,298	\$83,484	\$60,000
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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 MD 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
Arca Images Inc	FL	\$446,523	President/treasurer	\$72,000	\$72,348	2024
Hancock County Auditorium Associates	ME	\$443,154	Exec Director	\$68,072	\$75,063	2023
A Magical Journey Thru Stages Inc	NY	\$466,527	Executive Director	\$57,292	\$55,375	2024
Links Hall Inc	IL	\$429,725	Executive Director	\$75,935	\$77,793	2025
Pentangle Council On The Arts	VT	\$428,698	Executive Di	\$65,772	\$70,810	2024
Wild Project Productions Inc	NY	\$469,319	Secretary/producing Director	\$28,080	\$27,141	2024
Methuen Memorial Music Hall Inc	MA	\$426,660	Executive Dir.	\$75,000	\$72,089	2024
Theater Alliance Of Washington Dc	DC	\$421,630	Executive Dir.	\$34,941	\$32,797	2024
Serendipity Theatre Company	IL	\$491,454	Artist Director	\$70,797	\$74,448	2024
Ironwood Theatre Inc	MI	\$492,096	Theatre Manager	\$53,333	\$58,881	2024
Renaissance Art Center Inc	ID	\$505,996	Executive Director	\$48,000	\$53,210	2025
Open Eye Theatre	MN	\$388,300	Executive Dir.	\$79,040	\$83,538	2024
Lucas Theatre For The Arts Inc	GA	\$382,223	President	\$51,466	\$56,986	2023
Auburn State Theatre Incorporated	CA	\$377,695	Board Member	\$34,220	\$30,792	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southeast Community Cultural Center Inc	GA	\$377,395	Board Member	\$42,000	\$45,171	2024
The Lyric Council Inc	VA	\$376,411	Executive Director (Current)	\$41,789	\$44,433	2023
Sacramento Comedy Spot	CA	\$375,894	Executive Dir.	\$64,480	\$61,315	2023
Berkeley Art Center Association	CA	\$368,725	Executive Dir.	\$66,107	\$61,058	2024
Bas Melech Performing Arts Center Inc	MD	\$367,473	President & Ceo	\$81,250	\$83,650	2023
Knox Partnership For Arts And	OH	\$364,326	Managing Director	\$54,276	\$63,305	2023
Center For Performance Research Inc	NY	\$534,692	Executive Director	\$83,814	\$83,403	2023
Fergus Falls Center For The Arts Inc	MN	\$536,687	Executive Dir.	\$69,351	\$73,298	2024
Gunston Hall Foundation	VA	\$359,689	Executive Director	\$29,312	\$30,273	2024
Horton Plaza Theatres Foundation	CA	\$356,435	Executive Director	\$77,000	\$71,119	2024
Playhouse 46 Inc	NY	\$353,103	Executive Director	\$65,000	\$64,681	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 **45** organizations. Compensation range \$4,141–\$124,036; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$448,267); for reference, expenses \$772,992 and assets \$8,479,666. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Nina Basu, reported title " <i>President CEO</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	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	47 th
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	40 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 (Nina Basu) 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 45 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 47th 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.