

# Collective Arts Network

Executive Director / CEO

This analysis benchmarks the total compensation of **Michael Gill, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **102** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

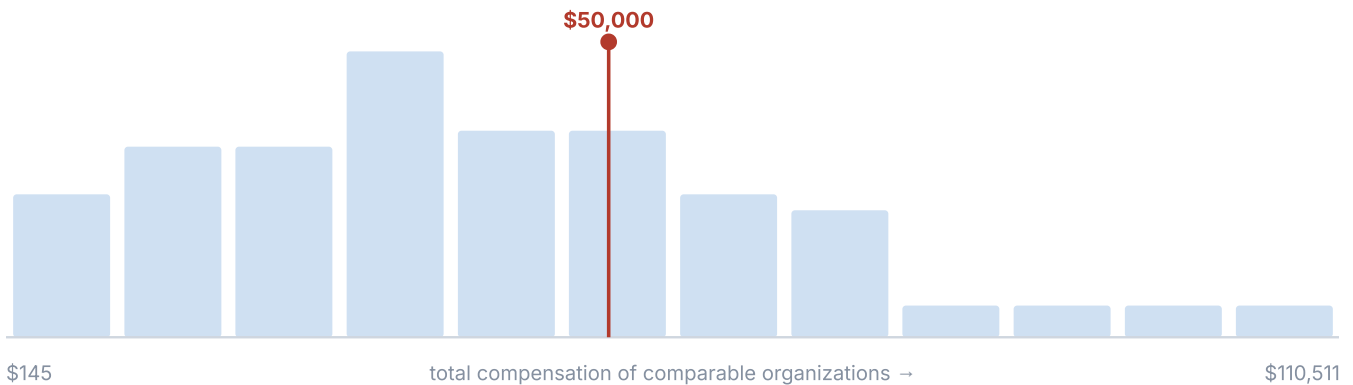
**Benchmarked executive:** Michael Gill — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$131,425 and \$294,235 — 0.67x to 1.50x the subject's \$196,157 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

**102** organizations qualified on sector, size, and geography → **102** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,265	\$23,557	\$37,103	\$55,035	\$71,000	\$50,000
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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 OH 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="#">Franklin Pond Chamber Music Inc</a>	GA	\$196,945	Executive Director	\$25,000	<b>\$23,733</b>	2024
<a href="#">Children's Theatre Of Southern Indiana</a>	IN	\$198,732	Ceo	\$45,031	<b>\$43,680</b>	2025
<a href="#">Massachusetts Educational Theater</a>	MA	\$199,088	Exec Director (Ex-officio)	\$23,004	<b>\$20,093</b>	2023
<a href="#">Naperville Art League</a>	IL	\$201,956	Director	\$10,676	<b>\$10,202</b>	2023
<a href="#">Fred Oldfield Western Heritage &amp; Art Center</a>	WA	\$202,380	Executive Director	\$50,500	<b>\$43,949</b>	2023
<a href="#">Northwest Michigan Arts &amp; Culture</a>	MI	\$188,734	Executive Director	\$48,000	<b>\$46,777</b>	2024
<a href="#">Instruments 4 Africa</a>	TX	\$204,158	Trustee	\$56,000	<b>\$54,451</b>	2023
<a href="#">Catholic Literary Arts</a>	TX	\$187,228	President And Founder	\$19,500	<b>\$18,417</b>	2024
<a href="#">Appalachian Children's Chorus Inc</a>	WV	\$185,729	Executive Director	\$46,000	<b>\$45,812</b>	2025
<a href="#">Humanity Hale</a>	HI	\$206,626	Executive Dir.	\$27,580	<b>\$24,002</b>	2023
<a href="#">Center Grove Fine Arts Academy Inc</a>	IN	\$185,452	Executive Dir.	\$24,000	<b>\$24,602</b>	2023
<a href="#">Arts A L Inc</a>	FL	\$207,356	Executive Director	\$80,250	<b>\$73,280</b>	2023
<a href="#">The Mountain Artists Guild Inc</a>	AZ	\$184,868	Executive Dir.	\$31,701	<b>\$29,635</b>	2023
<a href="#">Northwest Arts Center</a>	WA	\$208,548	Executive Dir.	\$27,000	<b>\$23,498</b>	2023
<a href="#">Fireweed Community Woodshop</a>	MN	\$209,199	Pollinator	\$39,997	<b>\$38,416</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Joy Engine Inc</a>	WI	\$181,262	Executive Director	\$87,550	<b>\$86,327</b>	2024
<a href="#">Artists Open Studio Inc</a>	OH	\$211,752	Executive Di	\$19,600	<b>\$19,600</b>	2024
<a href="#">Small School Inc</a>	NC	\$212,051	Chairman	\$102,000	<b>\$99,507</b>	2024
<a href="#">Day li Day Foundation Inc</a>	CA	\$213,010	President & Ceo	\$60,500	<b>\$50,781</b>	2023
<a href="#">Michigan Arts Access</a>	MI	\$213,518	Executive Di	\$46,000	<b>\$44,828</b>	2024
<a href="#">Hawkeye Indian Cultural Center Inc</a>	NC	\$213,614	Executive Dir.	\$1,400	<b>\$1,331</b>	2025
<a href="#">National Parks Arts Foundation</a>	NM	\$214,695	President	\$57,500	<b>\$58,390</b>	2024
<a href="#">Institute 193 Incorporated</a>	KY	\$176,991	Board Chair	\$25,000	<b>\$26,108</b>	2023
<a href="#">Ruckusroots Inc</a>	CA	\$215,420	Executive Director	\$65,799	<b>\$55,229</b>	2023
<a href="#">Frank Hamilton School Inc</a>	GA	\$216,509	Executive Director	\$18,200	<b>\$17,278</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	102 organizations. Compensation range \$145–\$110,511; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$196,157); for reference, expenses \$220,815 and assets \$167,746.
ROLE MATCH	Michael Gill, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 2 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	68 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	61 <sup>st</sup>
Reportable pay only (column D), adjusted	68 <sup>th</sup>
All sources (D + E + F), adjusted	66 <sup>th</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 (Michael Gill) 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 102 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 68<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.