

Chinkapin Craftstead Inc

Executive Director / CEO

EIN 474341617

TN · NTEE A90

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Roque Marcello, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **167** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

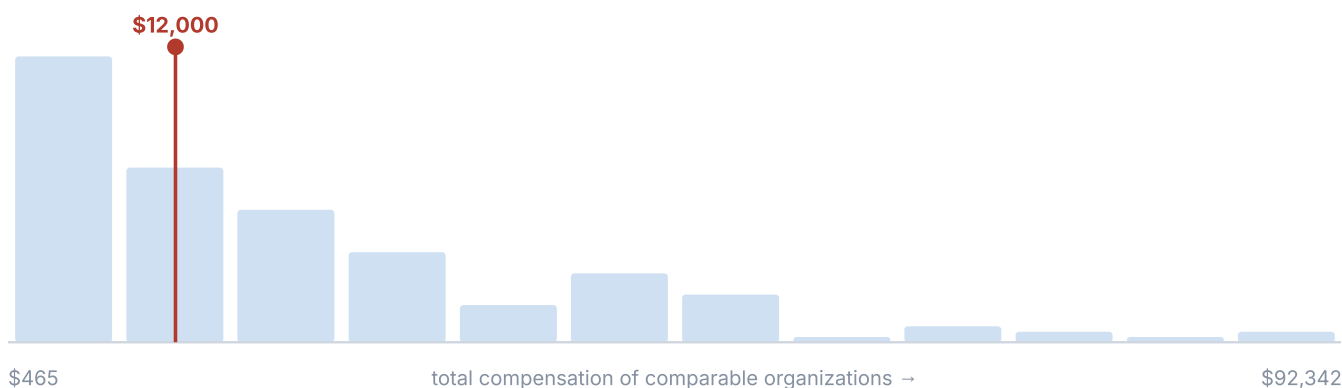
Benchmarked executive: Roque Marcello — reported title “Director of Programming”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A90).
BUDGET	Total revenue between \$31,758 and \$71,101 — 0.67x to 1.50x the subject's \$47,401 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

167 organizations qualified on sector, size, and geography → **167** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,675	\$6,260	\$15,058	\$28,931	\$46,795	\$12,000
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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 TN 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
Alliance Arts Council	NE	\$47,151	Exec Director	\$7,800	\$7,552	2025
The H B Playwrights Foundation Inc	NY	\$47,703	Executive/ Artistic Director	\$6,245	\$5,215	2024
Broadway Sacramento Foundation	CA	\$48,005	Director	\$31,823	\$25,392	2024
Krytya Foundation Inc	NY	\$48,114	President	\$4,590	\$3,832	2024
Encore Slsco Inc	MO	\$48,216	President	\$67,269	\$65,837	2024
Sciart Exchange	TX	\$46,436	Executive Director	\$42,000	\$38,822	2024
Friends Of Lyndon B Johnson National Historical Park	TX	\$48,419	Executive Director	\$22,851	\$21,122	2024
Marika Foundation Incorporated	MA	\$46,320	Board Member	\$630	\$561	2022
Delaware Sports Museum And	DE	\$46,267	Executive Director	\$23,000	\$21,425	2023
Far Star Action Fund	WA	\$46,140	Executive Director	\$13,922	\$11,518	2024
Treasure Caretaker Training	CO	\$48,712	Executive Director	\$24,000	\$21,265	2024
Josephine County Historical Society	OR	\$46,070	Treasurer	\$26,041	\$23,007	2023
Rocky Mountain Motorcycle Museum & Hall Of Fame	CO	\$48,949	President	\$16,500	\$14,620	2024
Grinnell School Of Music Inc	IA	\$49,025	Executive Di	\$3,000	\$3,125	2023
Hill-stead Museum Board Of Governors Inc	CT	\$49,137	Executive Director & Trustee	\$13,993	\$12,124	2024
Cupertino Chinese School	CA	\$45,480	Principal	\$9,000	\$7,181	2024
Philadelphia Stories Inc	PA	\$45,283	Executive Di	\$5,000	\$4,608	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Frank Brown International	FL	\$49,629	Executive Di	\$30,000	\$26,042	2024
Kosciuszko Polish Language	MA	\$45,128	President, D	\$7,000	\$5,812	2024
Winter Park University Inc	FL	\$45,000	Chairman	\$5,000	\$4,652	2022
Thomas Paine Society Of Pasadena	CA	\$49,977	Director	\$44,400	\$35,428	2024
Peninsula Youth Orchestra	WA	\$49,997	Executive Director	\$10,000	\$8,867	2022
Starfish Accelerator Foundation	NY	\$50,000	Director	\$25,000	\$21,492	2023
1893 Land Run Historical Center Inc	OK	\$44,642	Opeations Manage	\$12,130	\$12,342	2024
Sauk Prairie Area Historical Society Inc	WI	\$44,462	Museum Manager	\$13,520	\$13,433	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	167 organizations. Compensation range \$465–\$92,342; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$47,401); for reference, expenses \$71,329 and assets \$2,315,432. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Roque Marcello, reported title " <i>Director of Programming</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	42 nd
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	38 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 (Roque Marcello) 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 167 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 42nd 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.