

# Team Sunshine Performance Corp

Executive Director / CEO

EIN 474522622

PA · NTEE A60

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Makoto Hirano, Executive Director / CEO** (\$28,280) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Makoto Hirano — reported title “CO-ARTISTIC”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

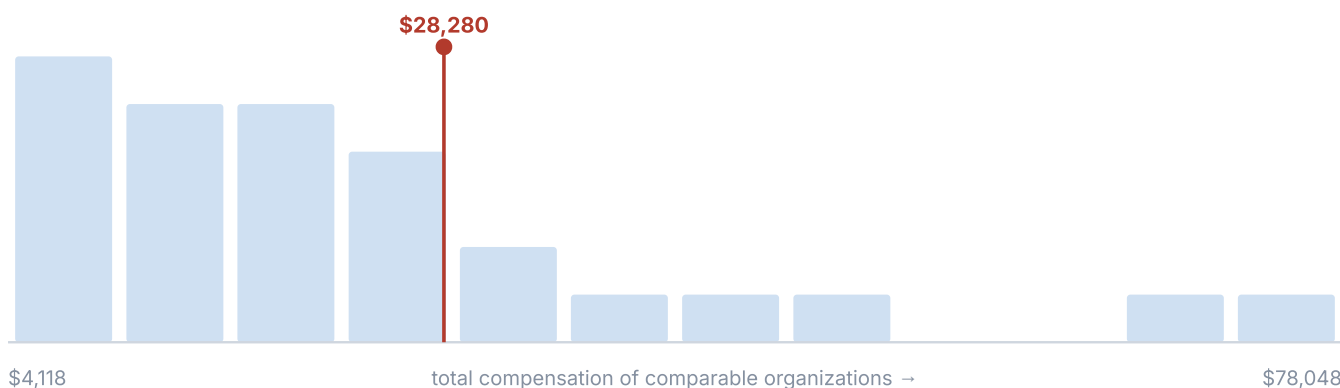
**SECTOR** Organizations sharing the subject's NTEE classification (A60).

**BUDGET** Total revenue between \$68,120 and \$152,509 — 0.67x to 1.50x the subject's \$101,673 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

**27** organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,403	\$13,038	\$17,895	\$28,424	\$47,197	\$28,280
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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 PA 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="#">Marigold Arts Development Inc</a>	SC	\$103,128	Ceo	\$16,900	<b>\$17,680</b>	2024
<a href="#">Music From China Inc</a>	NY	\$104,010	Executive Director	\$28,200	<b>\$25,553</b>	2024
<a href="#">Chinese Christian Church Music Institute</a>	CA	\$104,020	Admin	\$25,500	<b>\$22,080</b>	2024
<a href="#">Small Wonder Puppet Theatre Inc</a>	NY	\$97,235	Executive Director	\$55,215	<b>\$50,032</b>	2024
<a href="#">Eicher Arts Center Inc</a>	PA	\$93,230	Coordinator	\$13,977	<b>\$14,390</b>	2023
<a href="#">Five Myles Inc</a>	NY	\$113,371	Founder	\$50,000	<b>\$45,307</b>	2024
<a href="#">Wake Forest Community Youth Orchestra</a>	NC	\$115,843	Executive Director (Ex-officio)	\$25,440	<b>\$26,359</b>	2024
<a href="#">The Stage Door Inc</a>	UT	\$87,427	Managing Dir	\$8,000	<b>\$8,211</b>	2024
<a href="#">Korean American Youth Performing</a>	CA	\$116,512	President	\$30,000	<b>\$26,744</b>	2023
<a href="#">Mountain Home Arts Council Inc</a>	ID	\$83,708	Executive Director	\$16,294	<b>\$17,895</b>	2023
<a href="#">Cor Mundi Center For Sacred Music</a>	TX	\$83,397	President And Artistic Director	\$6,500	<b>\$6,520</b>	2024
<a href="#">Arts Mentorship Program Inc</a>	CA	\$82,824	Executive Dir.	\$34,766	<b>\$30,104</b>	2024
<a href="#">Oconee Youth Playhouse</a>	GA	\$82,270	Executive Di	\$7,450	<b>\$7,733</b>	2023
<a href="#">United Lakes &amp; Trail Riders Association</a>	MN	\$81,106	Gambling Manager	\$6,971	<b>\$6,907</b>	2024
<a href="#">Studio Place Arts Inc</a>	VT	\$123,837	Executive Director	\$65,805	<b>\$66,418</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Golandsky Institute Inc</a>	NY	\$125,617	President	\$16,635	<b>\$15,518</b>	2023
<a href="#">The Shining Stars Project Inc</a>	CA	\$77,600	Chief Executive Officer	\$19,385	<b>\$17,282</b>	2023
<a href="#">Americans For The Arts Foundation</a>	DC	\$76,278	President & Ceo	\$14,898	<b>\$13,497</b>	2023
<a href="#">Shakespeare In Clark Park</a>	PA	\$74,437	Producing Artistic Director	\$4,000	<b>\$4,118</b>	2023
<a href="#">Kairos Dance Theater Inc</a>	MA	\$73,305	President	\$13,960	<b>\$12,579</b>	2024
<a href="#">Phoenix Womens Chorus</a>	AZ	\$71,318	Ex Officio	\$15,500	<b>\$14,562</b>	2025
<a href="#">Casoe Inc</a>	MI	\$68,300	Ceostore Manager	\$24,000	<b>\$26,623</b>	2022
<a href="#">Youth Excellence Performing Arts Workshop</a>	OH	\$137,763	Executive Director	\$29,565	<b>\$31,401</b>	2024
<a href="#">Manassas Community Chorale Inc</a>	VA	\$146,889	Executive Director And Vu Coordinator	\$9,171	<b>\$8,880</b>	2024
<a href="#">Boerne Performing Arts</a>	TX	\$146,986	Artistic/tech Coordinator	\$20,000	<b>\$20,062</b>	2024

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

## ■ Sample, role match & sensitivity

**PEER COUNT** 27 organizations. Compensation range \$4,118–\$78,048; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$101,673); for reference, expenses \$142,632 and assets \$55,742. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Makoto Hirano, reported title "CO-ARTISTIC", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	74 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	70 <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 (Makoto Hirano) 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 27 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,280 is reasonable (approximately the 74<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.