

The Children's Ballet Inc

Executive Director / CEO

EIN 474599656

IN · NTEE A63

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Emily Miser, Executive Director / CEO** (\$24,865) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Emily Miser — reported title "ARTISTIC DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

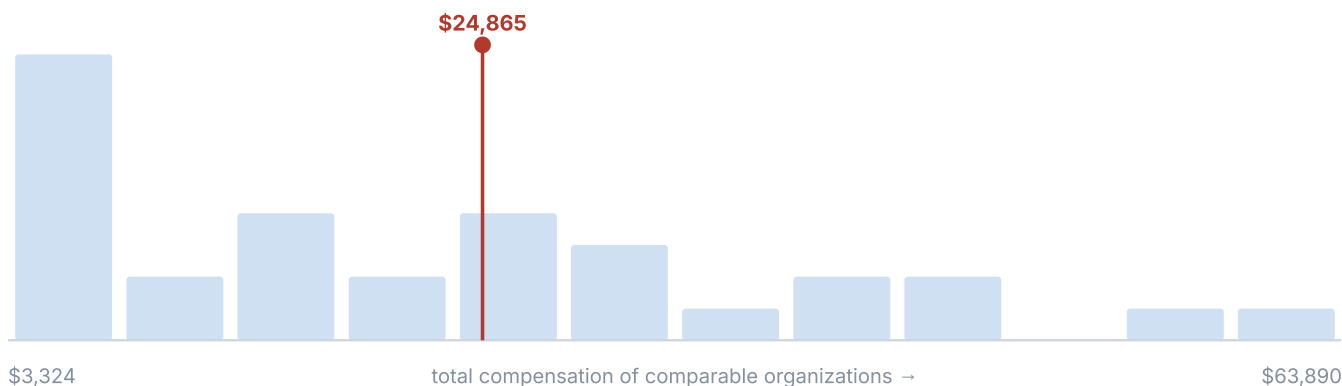
SECTOR Organizations sharing the subject's NTEE classification (A63).

BUDGET Total revenue between \$136,285 and \$305,116 — 0.67x to 1.50x the subject's \$203,411 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A63), nationwide + budget 0.67–1.5x revenue.

31 organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|---------|----------|----------|----------|----------|
| \$4,012 | \$5,623 | \$20,245 | \$33,125 | \$47,202 | \$24,865 |
|---------|---------|----------|----------|----------|----------|



● 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 IN 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 |
|--|-------|-----------|---|-----------------|-----------------|------|
| Vacaville Ballet Theatre Dance Company | CA | \$199,738 | President | \$4,900 | \$4,012 | 2024 |
| Rise Up School Of Dance | UT | \$207,910 | President | \$47,240 | \$47,202 | 2023 |
| Petipa Heritage Foundation | CA | \$210,369 | Executive Dir. | \$18,873 | \$15,910 | 2023 |
| Lakecities Ballet Theatre | TX | \$210,773 | Artistic Director | \$10,000 | \$9,486 | 2024 |
| Port Angeles City Ballet | WA | \$210,924 | Vice President | \$4,450 | \$3,778 | 2024 |
| Paradosi Christian Ballet | WA | \$214,799 | Executive Director, President, And Registered Agent | \$31,800 | \$27,795 | 2023 |
| Palmetto City Ballet | SC | \$217,788 | Artistic Director And Ceo | \$5,950 | \$5,735 | 2025 |
| Ballet Theatre San Luis Obispo | CA | \$219,597 | President & Treasurer | \$6,295 | \$5,155 | 2024 |
| United Ballet Theatre Inc | FL | \$220,444 | Director And Founder | \$5,700 | \$5,227 | 2023 |
| Ballet And Beyond Nyc Inc | NY | \$222,801 | Director, President, Treasurer | \$6,600 | \$5,510 | 2025 |
| Ekklesia Contemporary Ballet Inc | CT | \$225,596 | Artistic Director | \$37,754 | \$33,567 | 2024 |
| Beaumont Civic Ballet | TX | \$180,923 | Executive Dir. | \$30,981 | \$29,387 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|-----------------------------------|--------------------|--------------------|------|
| Festival Ballet Albuquerque | NM | \$178,872 | Director/cho | \$19,850 | \$20,245 | 2024 |
| Ozark Ballet Theater | AR | \$228,282 | Executive Director | \$32,973 | \$35,146 | 2024 |
| Indiana Ballet Theatre Nw Inc | IN | \$173,520 | Founding Artistic Director | \$14,100 | \$13,737 | 2025 |
| Ventura County Ballet Company | CA | \$239,678 | Executive Dir. | \$4,167 | \$3,324 | 2025 |
| Danse Etoile Ballet Inc | CO | \$158,053 | Director | \$70,265 | \$63,890 | 2024 |
| Kansas School Of Classical Ballet Inc | KS | \$252,283 | Executive Director | \$24,000 | \$23,953 | 2025 |
| International Rythmic Gymnastics-ext Mail | WA | \$256,402 | President | \$14,256 | \$12,103 | 2024 |
| Ballet Theatre Of Lexington Inc | KY | \$258,849 | Director/employee | \$41,625 | \$41,314 | 2025 |
| Ballet Minnesota | MN | \$145,214 | Executive Director (Through June) | \$3,600 | \$3,373 | 2024 |
| Safe Haven Ballet | NH | \$264,008 | Executive Director | \$19,500 | \$17,578 | 2023 |
| Fadeyev Ballet Inc | NY | \$265,067 | President | \$57,000 | \$47,583 | 2025 |
| Santa Clarita Ballet Company Inc | CA | \$267,794 | Artistic Director | \$51,500 | \$42,170 | 2024 |
| Macomb Ballet Company | MI | \$271,104 | Artistic Dir | \$28,700 | \$28,091 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 | 31 organizations. Compensation range \$3,324–\$63,890; filing years 2023–2025. |
| SIZE BASIS | Matched on total revenue (\$203,411); for reference, expenses \$190,840 and assets \$116,583. |
| ROLE MATCH | Emily Miser, reported title "ARTISTIC DIRECTOR", 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. |

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

| BASIS | SUBJECT PERCENTILE |
|---|--------------------|
| Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default | 58 th |
| Total compensation (D + F), as reported (no adjustments) | 58 th |
| Reportable pay only (column D), adjusted | 58 th |
| All sources (D + E + F), adjusted | 58 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 (Emily Miser) 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 31 similarly situated organizations (Same NTEE sector (A63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,865 is reasonable (approximately the 58th 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.