

# Manship Artist Residence And Studios Inc

Executive Director / CEO

EIN 475404477

MA · NTEE A25

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Reynolds, Executive Director / CEO** (\$38,000) against **every comparable organization** that fit the selection criteria — **153** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37<sup>th</sup>** percentile of comparable organizations within the typical range

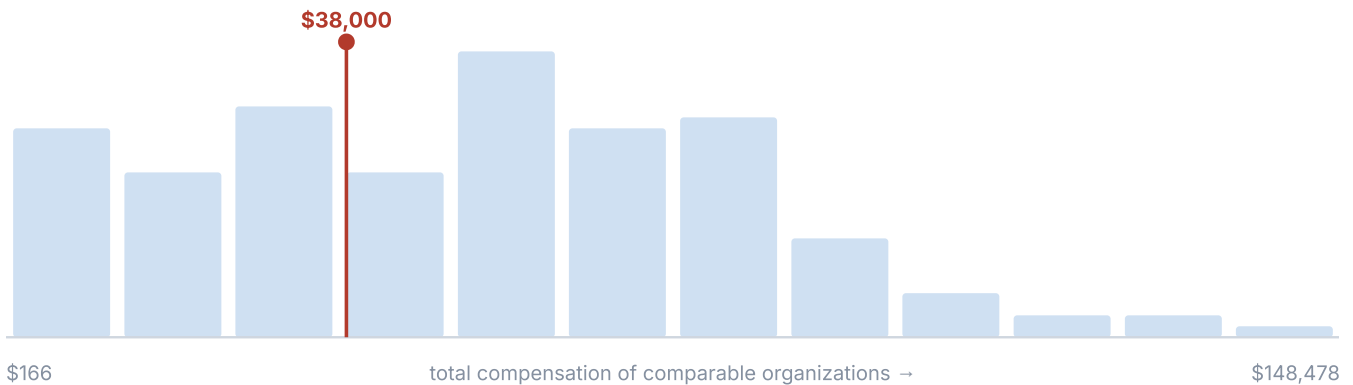
**Benchmarked executive:** Rebecca Reynolds — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$192,821 and \$431,691 — 0.67x to 1.50x the subject's \$287,794 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

**153** organizations qualified on sector, size, and geography → **153** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,281	\$27,744	\$51,505	\$74,075	\$91,953	\$38,000
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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 MA 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="#">Northville Art House Inc</a>	MI	\$287,460	Executive Di	\$70,000	<b>\$78,097</b>	2024
<a href="#">San Francisco Writers Conference</a>	CA	\$286,328	President	\$18,000	<b>\$16,801</b>	2024
<a href="#">Center For Architecture And Design</a>	CA	\$285,759	Executive Director	\$11,142	<b>\$10,707</b>	2023
<a href="#">Lancaster Creative Factory</a>	PA	\$284,765	Executive Director	\$25,000	<b>\$27,744</b>	2023
<a href="#">Union Hall</a>	CO	\$292,190	Executive Di	\$52,832	<b>\$54,757</b>	2024
<a href="#">Northeast Iowa School Of Music</a>	IA	\$292,244	Board Member	\$144	<b>\$166</b>	2025
<a href="#">West Texas Conservatory</a>	TX	\$283,329	President	\$46,928	<b>\$52,239</b>	2023
<a href="#">Little Eagle Arts Foundation</a>	WI	\$293,631	Executive Director	\$32,280	<b>\$36,439</b>	2024
<a href="#">Community Center For The Arts</a>	IL	\$293,638	President, Executive Director	\$25,016	<b>\$26,583</b>	2024
<a href="#">Junior High Incorporated</a>	CA	\$281,645	Executive Director	\$32,000	<b>\$29,867</b>	2024
<a href="#">Embracing Our Differences</a>	MI	\$294,840	Secretary	\$25,440	<b>\$29,221</b>	2023
<a href="#">Cape Ann Art Haven Inc</a>	MA	\$294,868	Executive Director/treasurer	\$60,000	<b>\$60,000</b>	2023
<a href="#">Aspireconservatory Of Fine &amp; Performing Arts Inc</a>	KY	\$295,157	Treasurer	\$47,709	<b>\$57,040</b>	2023
<a href="#">Friends Of Mcgroarty Cultural Arts Cntr</a>	CA	\$296,370	Executive Dir.	\$34,005	<b>\$30,921</b>	2025
<a href="#">Allegheny Riverstone Center For The</a>	PA	\$279,022	Executive Director	\$30,000	<b>\$32,337</b>	2024
<a href="#">Arts Gowanus Inc</a>	NY	\$276,709	Executive Director	\$109,928	<b>\$107,369</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Summertime Gallery Inc</a>	NY	\$300,481	Gallery Director	\$51,154	<b>\$51,439</b>	2023
<a href="#">Bas Fisher Invitational</a>	FL	\$271,264	Director & P	\$50,000	<b>\$50,771</b>	2024
<a href="#">Oregon Arts Watch</a>	OR	\$304,412	Executive Director	\$24,000	<b>\$23,470</b>	2025
<a href="#">Aya Art Co</a>	CA	\$270,714	Officer	\$275	<b>\$264</b>	2023
<a href="#">Creative Arts For Kids Inc</a>	MA	\$270,140	Executive Di	\$57,505	<b>\$54,415</b>	2025
<a href="#">Art Explorers Inc</a>	CA	\$305,597	Co Director	\$59,405	<b>\$55,446</b>	2024
<a href="#">Bocon Inc</a>	CA	\$305,928	Executive Dir.	\$83,499	<b>\$77,934</b>	2024
<a href="#">Center For Visual Artists Greensboro Inc</a>	NC	\$269,043	Director Of Operations	\$35,750	<b>\$39,927</b>	2024
<a href="#">Advocacy For The Visual Arts Inc</a>	WY	\$268,504	Executive Di	\$58,000	<b>\$69,115</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	153 organizations. Compensation range \$166–\$148,478; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$287,794); for reference, expenses \$212,557 and assets \$982,240.
ROLE MATCH	Rebecca Reynolds, reported title " <i>PRESIDENT</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	37 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	37 <sup>th</sup>
All sources (D + E + F), adjusted	35 <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 (Rebecca Reynolds) 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 153 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,000 is reasonable (approximately the 37<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.