

# Kansas Sampler Foundation Inc

Executive Director / CEO

EIN 481114956

KS · NTEE A200

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marci Penner, Executive Director / CEO** (\$100,202) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Marci Penner — reported title "CO-DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A200).

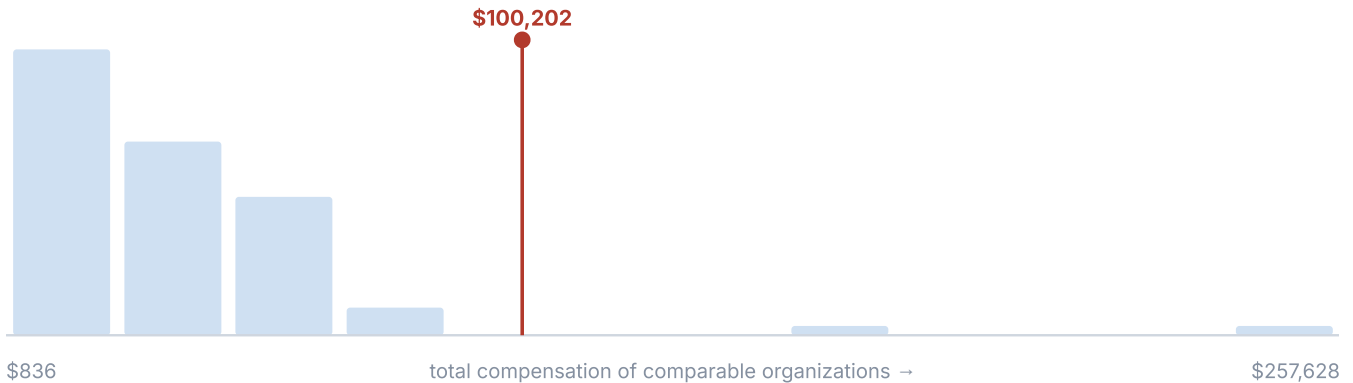
**BUDGET** Total revenue between \$87,458 and \$195,802 — 0.67x to 1.50x the subject's \$130,535 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

**72** organizations qualified on sector, size, and geography

→ **72** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,019	\$11,718	\$28,944	\$45,498	\$59,334	\$100,202
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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 KS 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="#">Culture Mill Inc</a>	NC	\$130,625	Director	\$46,866	<b>\$42,416</b>	2025
<a href="#">Hola Cultura</a>	DC	\$131,035	Executive Director And Director	\$55,900	<b>\$45,406</b>	2023
<a href="#">Speedwell Projects</a>	ME	\$131,474	Managing Director	\$33,246	<b>\$29,931</b>	2024
<a href="#">Wildstar Academy</a>	OR	\$128,981	Executive Director	\$6,000	<b>\$5,010</b>	2024
<a href="#">Francis Hardy Center For The Arts</a>	WI	\$127,870	Executive Director	\$50,000	<b>\$46,949</b>	2024
<a href="#">Lee County Arts &amp; Community Center</a>	NC	\$134,854	Executive Di	\$30,897	<b>\$29,551</b>	2023
<a href="#">Life On Art</a>	CA	\$125,745	Executive Director (Start 7/2024)	\$76,154	<b>\$59,123</b>	2024
<a href="#">500 Sails</a>	MP	\$125,662	Executive Dir.	\$61,475	<b>\$59,711</b>	2024
<a href="#">Chsee Inc</a>	NY	\$123,771	Treasurer	\$4,760	<b>\$3,867</b>	2024
<a href="#">12 Dunemere Inc</a>	NY	\$138,477	Executive Director	\$17,651	<b>\$14,341</b>	2024
<a href="#">Design Sacramento</a>	CA	\$140,644	Executive Director	\$24,900	<b>\$19,332</b>	2024
<a href="#">Krewe Of Seaman Inc</a>	LA	\$143,094	President	\$73,500	<b>\$72,765</b>	2024
<a href="#">Betti Ono Foundation</a>	CA	\$143,415	Ceo/presiden	\$193,948	<b>\$155,021</b>	2023
<a href="#">Collaborative Institute Of Cultural Arts</a>	IL	\$144,152	Director	\$9,520	<b>\$8,663</b>	2023
<a href="#">Theater Resources Unlimited Inc</a>	NY	\$144,204	Executive Direc, President	\$24,150	<b>\$20,200</b>	2023
<a href="#">Island Community House Inc</a>	VA	\$144,658	Executive Director	\$65,960	<b>\$58,951</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Granary Art Center</a>	UT	\$146,593	Executive Director	\$60,000	<b>\$53,788</b>	2025
<a href="#">Chicago Fashion Development</a>	IL	\$114,325	Executive Director	\$40,000	<b>\$36,400</b>	2023
<a href="#">District One Community Education</a>	PA	\$148,914	Executive Di	\$35,000	<b>\$30,572</b>	2025
<a href="#">Japan House La Foundation</a>	CA	\$111,910	Ceo	\$6,000	<b>\$4,658</b>	2024
<a href="#">Bruce Lee Foundation Inc</a>	CA	\$149,396	Executive Director	\$100,248	<b>\$80,127</b>	2023
<a href="#">Belton Center For The Arts</a>	SC	\$111,131	Executive Director	\$35,077	<b>\$32,901</b>	2024
<a href="#">The Arts Project Inc</a>	MD	\$110,552	Executive Director	\$24,559	<b>\$20,643</b>	2024
<a href="#">Committee For A Better New Orleans</a>	LA	\$107,720	Executive Director	\$80,000	<b>\$79,201</b>	2024
<a href="#">Lightbox Film Center</a>	PA	\$153,749	Board Director	\$21,000	<b>\$18,829</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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** 72 organizations. Compensation range \$836–\$257,628; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$130,535); for reference, expenses \$369,540 and assets \$476,880. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Marci Penner, reported title "*CO-DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	4 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	96 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	94 <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 (Marci Penner) 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 72 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,202 is reasonable (approximately the 97<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.