

# Hutchinson Art Association Inc

Executive Director / CEO

EIN 510177399

KS · NTEE A400

FY ending 2025-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Emily Kohls, Executive Director / CEO** (\$31,431) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40<sup>th</sup>** percentile of comparable organizations within the typical range

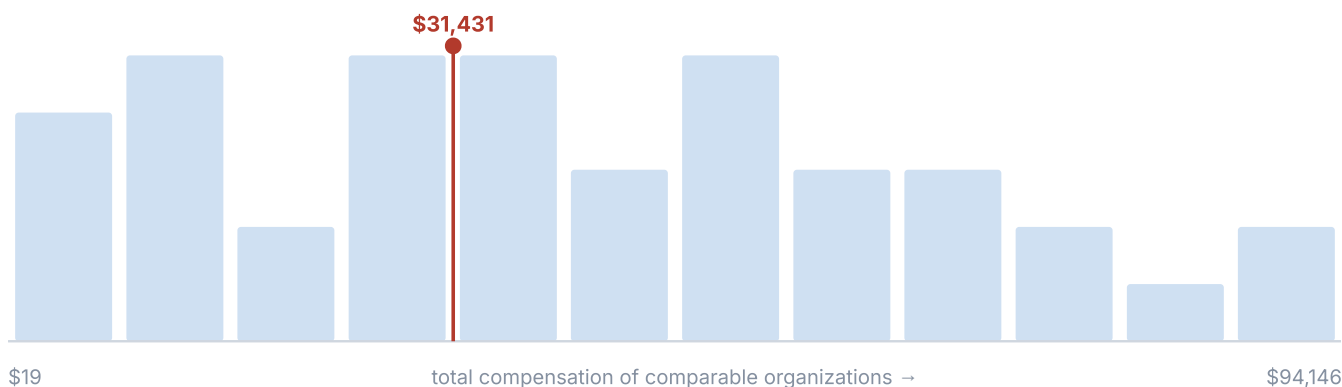
**Benchmarked executive:** Emily Kohls — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A400).
BUDGET	Total revenue between \$115,983 and \$259,665 — 0.67x to 1.50x the subject's \$173,110 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A40), nationwide + budget 0.67–1.5x revenue.

**40** organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,605	\$20,038	\$34,759	\$56,084	\$71,430	<b>\$31,431</b>
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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="#">Studio Gallery Association Inc</a>	DC	\$174,671	Executive Director	\$33,666	<b>\$28,070</b>	2024
<a href="#">Seattle Architectural Foundation</a>	WA	\$176,098	Executive Director	\$78,875	<b>\$67,096</b>	2024
<a href="#">Public Trust</a>	PA	\$169,980	Executive Director And Ex Officio	\$25,000	<b>\$23,687</b>	2024
<a href="#">Carmel Gallery Alliance</a>	CA	\$165,024	Chief Executive Officer	\$15,932	<b>\$13,072</b>	2024
<a href="#">Village Art Club Inc</a>	AR	\$182,528	Director, Gallery Facilita	\$2,106	<b>\$2,249</b>	2024
<a href="#">The Society Of Arts And Crafts</a>	MA	\$163,371	Executive Di	\$95,762	<b>\$79,654</b>	2025
<a href="#">Espanola Valley Fiber Arts Center</a>	NM	\$186,150	Retail Manag	\$44,386	<b>\$45,358</b>	2024
<a href="#">Riverside Arts Center</a>	IL	\$186,596	Frmr Exec Dir	\$31,706	<b>\$30,491</b>	2023
<a href="#">Indy Convergence Inc</a>	IN	\$187,607	Managing Director	\$12,445	<b>\$12,838</b>	2023
<a href="#">Photo Art &amp; Science Foundation</a>	MO	\$158,544	Executive Director	\$52,500	<b>\$54,393</b>	2023
<a href="#">Wartists Inc</a>	VA	\$189,850	President	\$29,000	<b>\$26,604</b>	2024
<a href="#">Waterworks Art Museum</a>	MT	\$152,803	Executive Di	\$31,091	<b>\$32,783</b>	2023
<a href="#">The Heidelberg Project</a>	MI	\$151,440	Executive Di	\$96,000	<b>\$94,146</b>	2024
<a href="#">Yeiser Art Center Inc</a>	KY	\$198,758	Exec Director	\$42,921	<b>\$45,107</b>	2023
<a href="#">Japanese Embroidery Center Inc</a>	GA	\$201,901	Bd Of Directors	\$59,629	<b>\$56,966</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dane Arts Mural Arts Inc</a>	WI	\$143,946	Executive Director	\$61,526	<b>\$62,854</b>	2023
<a href="#">Name Publications Inc</a>	FL	\$143,624	President	\$6,000	<b>\$5,356</b>	2024
<a href="#">Alleghany Highlands</a>	VA	\$143,122	Executive Di	\$36,790	<b>\$33,750</b>	2024
<a href="#">Michigan Fiber Festival Inc</a>	MI	\$142,147	Festival Coordinator	\$17,779	<b>\$17,435</b>	2024
<a href="#">Project Snap</a>	MI	\$205,925	Ceo	\$95,784	<b>\$93,934</b>	2024
<a href="#">Nature's Best Photography Fund Inc</a>	VA	\$213,600	Director / President	\$10,984	<b>\$10,077</b>	2024
<a href="#">Ten Thousand Villages</a>	NE	\$215,115	Executive Di	\$52,000	<b>\$54,709</b>	2023
<a href="#">Frontline Arts</a>	NJ	\$218,346	Fmr Ex Director	\$62,423	<b>\$52,955</b>	2024
<a href="#">Artlink Inc</a>	IN	\$219,091	Executive Dir.	\$61,908	<b>\$62,030</b>	2024
<a href="#">Copper Country Community Arts Council</a>	MI	\$122,447	Executive Director	\$43,986	<b>\$44,411</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS cost of living and 2025 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 40 organizations. Compensation range \$19–\$94,146; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$173,110); for reference, expenses \$180,019 and assets \$1,308,884.

**ROLE MATCH** Emily Kohls, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	40 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Emily Kohls) 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 40 similarly situated organizations (Same NTEE sector (A40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,431 is reasonable (approximately the 40<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.