

The Light Factory

Executive Director / CEO

EIN 510185359

NC · NTEE A400

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Kay Tuttle, Executive Director / CEO** (\$46,442) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

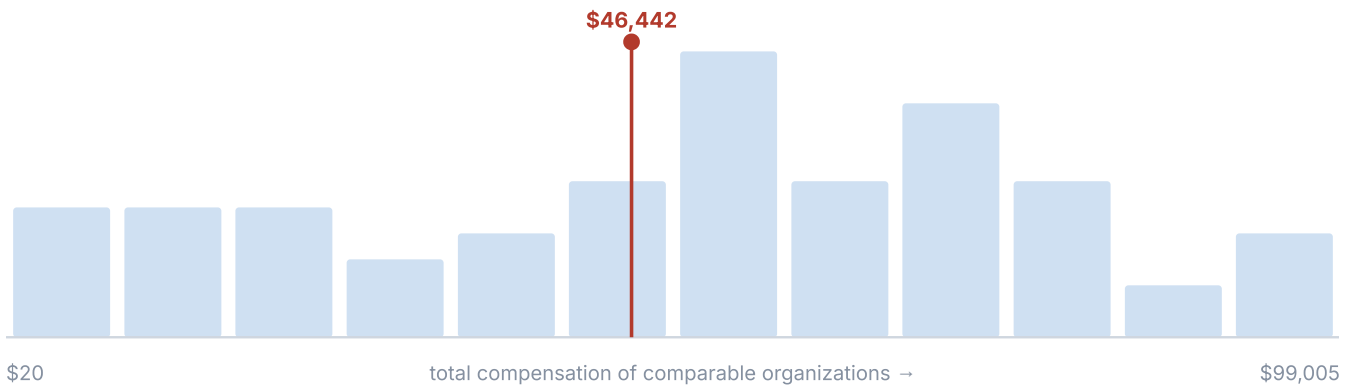
Benchmarked executive: Kay Tuttle — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A400).
BUDGET	Total revenue between \$197,615 and \$442,423 — 0.67x to 1.50x the subject's \$294,949 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A40), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,869	\$29,168	\$54,124	\$70,246	\$80,040	\$46,442
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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 NC 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
Alchemy Art Center	WA	\$292,178	Co-director	\$32,270	\$28,787	2023
Cuyahoga Valley Art Center	OH	\$299,875	Executive Di	\$77,895	\$79,847	2024
Stay Arts	CA	\$300,980	Executive Director	\$35,229	\$30,311	2023
Mooresville Artist Guild	NC	\$302,180	Executive Dir.	\$21,839	\$21,839	2024
Octagon Center For The Arts	IA	\$310,524	Executive Director	\$47,000	\$48,522	2025
Center For Contemporary Arts	TX	\$315,227	Executive Director	\$71,066	\$68,799	2024
Manhattan Graphics Center Inc	NY	\$271,886	Board Member	\$5,850	\$5,267	2023
Art Saint Louis	MO	\$270,260	Executive Director	\$20,184	\$21,301	2023
Cambridge Art Association	MA	\$270,126	Executive Director	\$85,169	\$74,070	2024
Lansing Art Gallery & Education Center	MI	\$320,045	Acting Executive Director	\$56,140	\$57,737	2023
The Artist Book Foundation	MA	\$269,033	Executive Director	\$30,585	\$26,599	2024
Winter Garden Art Association	FL	\$321,429	Exec Director	\$59,654	\$55,838	2023
Center For The Visual Arts	WI	\$322,171	Executive Di	\$50,402	\$50,943	2024
Washington Architectural Foundation	DC	\$324,151	Executive Director	\$2,275	\$1,932	2024
The Video Game History Foundation Inc	CA	\$324,387	President / Executive Director	\$67,416	\$56,340	2024
The Digs Chicago	IL	\$263,945	Director	\$47,530	\$45,223	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Watercolor Art Society-houston	TX	\$330,071	Annual Members Exhibit Director	\$11,302	\$10,660	2025
Pennsylvania Guild Of Craftsmen	PA	\$333,636	Exec Dir Out	\$22,212	\$21,437	2024
Plymouth Art Foundation Inc	WI	\$338,171	Exec Dir	\$71,564	\$72,333	2024
Maryland Art Place Inc	MD	\$338,917	Executive Director	\$96,373	\$89,775	2023
Sacramento Master Singers	CA	\$250,238	Artistic Director	\$24,750	\$21,295	2023
Associated Artists Of Pittsburgh	PA	\$246,204	Executive Director	\$72,877	\$72,414	2023
Clayart Guild Of The Hamptons Inc	NY	\$245,843	Trustee	\$3,200	\$2,799	2024
Lenawee Council For The Visual Arts	MI	\$346,125	Executive Director	\$68,750	\$66,907	2025
The Alliance For American Quilts Inc	NC	\$243,639	Executive Director	\$75,868	\$75,868	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 66 organizations. Compensation range \$20–\$99,005; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$294,949); for reference, expenses \$274,680 and assets \$141,338.

ROLE MATCH Kay Tuttle, reported title "*EXECUTIVE DI*", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	39 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	35 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 (Kay Tuttle) 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 10, 2026, comparing compensation against 66 similarly situated organizations (Same NTEE sector (A40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,442 is reasonable (approximately the 39th 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 10, 2026.