

This analysis benchmarks the total compensation of **Michelle Kantor, Executive Director / CEO** (\$170,504) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

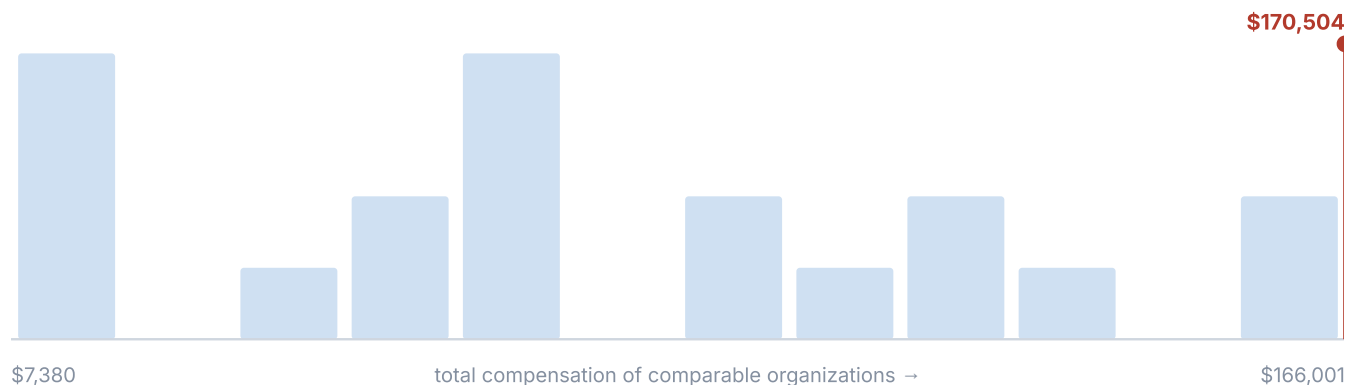
Benchmarked executive: Michelle Kantor — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A31).
BUDGET	Total revenue between \$231,868 and \$519,109 — 0.67x to 1.50x the subject's \$346,073 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A31) + CA + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,949	\$47,025	\$69,934	\$112,483	\$136,481	\$170,504
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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 CA 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
Association Of Film Commissioners	CA	\$359,507	Executive Director	\$120,000	\$120,000	2023
Mendocino Film Festival Inc	CA	\$330,313	Festival Administrator	\$71,890	\$68,028	2025
Bravemaker	CA	\$324,639	President	\$132,000	\$132,000	2023
International Ocean Film Foundation Inc	CA	\$308,708	Executive Director	\$76,000	\$71,917	2025
Aitysh Usa	CA	\$386,691	Executive Director	\$68,000	\$68,000	2023
Filmforum Inc	CA	\$303,502	Vice President	\$18,000	\$18,000	2023
Watsonville Film Festival	CA	\$301,726	Executive Dir.	\$72,000	\$69,934	2024
Mara Brock Akil's Writers' Colony	CA	\$283,106	Foundation Director	\$125,000	\$121,414	2024
Jewish Partisan Education Foundation	CA	\$282,356	Foundation Mgr.	\$108,065	\$104,965	2024
Silicon Valley Jewish Film Festival	CA	\$410,985	Executive Director	\$166,001	\$166,001	2023
Cinemama	CA	\$273,475	President	\$7,380	\$7,380	2023
Mirabel Pictures	CA	\$262,326	President	\$56,000	\$56,000	2023
Clarity Educational Productions Inc	CA	\$256,270	President	\$90,000	\$90,000	2023
Screamfest Horror Film Festival	CA	\$253,413	Co-director	\$41,600	\$41,600	2023
Hollywood In Pixels Inc	CA	\$243,170	President/chair	\$8,300	\$8,062	2024
Level Ground	CA	\$451,528	Co-director	\$53,999	\$52,450	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Monterey County Film Commission	CA	\$238,200	Film Commissioner	\$92,898	\$92,898	2023
Let It Ripple Inc	CA	\$454,172	President	\$158,967	\$154,406	2024
The Film Noir Foundation	CA	\$466,738	President	\$18,450	\$17,921	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	19 organizations. Compensation range \$7,380–\$166,001; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$346,073); for reference, expenses \$323,105 and assets \$23,807.
ROLE MATCH	Michelle Kantor, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (Michelle Kantor) 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 19 similarly situated organizations (Same NTEE sector (A31) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$170,504 is reasonable (approximately the 100th 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.