

University Of North Carolina School Of

Executive Director / CEO

EIN 562035485

NC · NTEE A60

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Wendy Emerson, Executive Director / CEO** (\$53,047) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

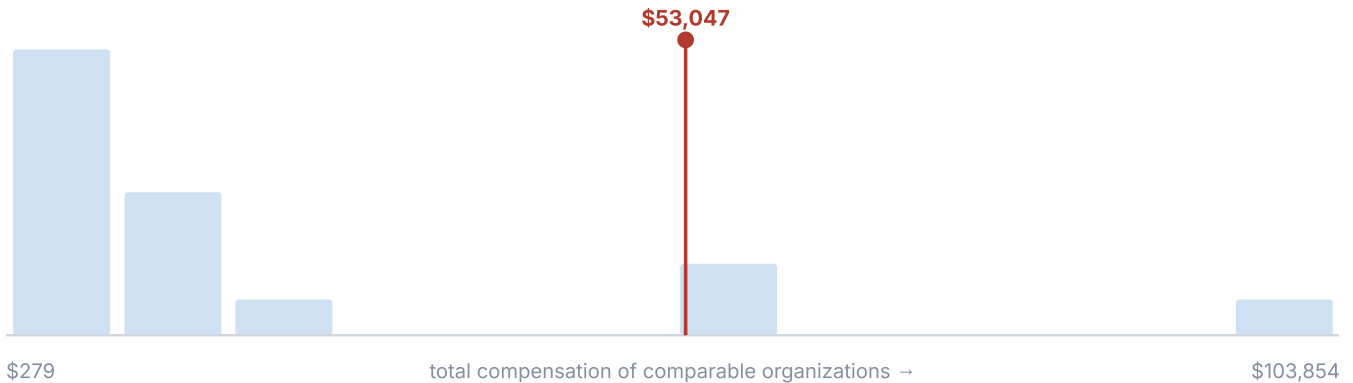
Benchmarked executive: Wendy Emerson — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$7,774 and \$17,406 — 0.67x to 1.50x the subject's \$11,604 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$633	\$2,111	\$10,751	\$19,380	\$54,496	\$53,047
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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
Perpetuo Films	VA	\$11,679	Treasurer/director	\$1,319	\$1,269	2023
New Sounds Music Incorporated	PA	\$11,957	Executive Director	\$7,855	\$7,581	2024
City Dance Inc	TX	\$10,992	Director	\$5,000	\$4,841	2024
National Purple Heart Honor	NY	\$10,379	Executive Di	\$60,000	\$52,472	2024
Elc Development	WA	\$10,000	Chief Executive Officer	\$18,421	\$15,961	2024
Athenaeum Theatre Productions	IL	\$9,339	General Mgr	\$60,974	\$56,519	2025
Friends Of Danada	IL	\$14,084	Executive Di	\$112,040	\$103,854	2025
1615 The Gc Media Project	CO	\$8,925	President	\$15,000	\$13,920	2024
Denton Maker Center	TX	\$14,791	Secretary	\$288	\$279	2024
Afton Historical Society Press	MN	\$14,792	Bookkeeper	\$2,500	\$2,391	2024
Dunya Inc	MA	\$8,381	President	\$855	\$765	2023
Busy Brains Childrens Museum	IL	\$8,287	Executive Director	\$4,736	\$4,506	2024
Citizens For The Arts In Pennsylvania	PA	\$8,252	Executive Director (Until 11/2023)	\$26,833	\$25,897	2024
Arts Unity Movement	CA	\$8,248	Chairman	\$19,408	\$15,801	2025
Dream Out Loud Productions	CA	\$15,043	President	\$20,000	\$17,208	2023
Menlowe Ballet	CA	\$16,800	Artistic Director	\$599	\$501	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	16 organizations. Compensation range \$279–\$103,854; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$11,604); for reference, expenses \$21,604 and assets \$1,146,382. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Wendy Emerson, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	88 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Wendy Emerson) 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 16 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,047 is reasonable (approximately the 88th 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.