

# Acts Career Center Inc

Executive Director / CEO

EIN 640939299

MS · NTEE A03

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marla Smith-brown, Executive Director / CEO** (\$126,016) against the **2000** closest of **2,961** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

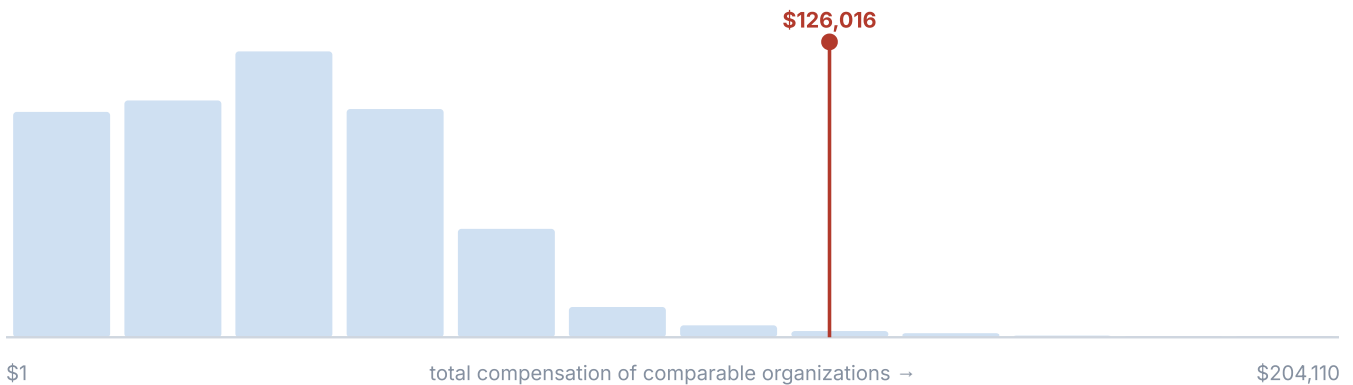
**Benchmarked executive:** Marla Smith-brown — reported title “EXE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

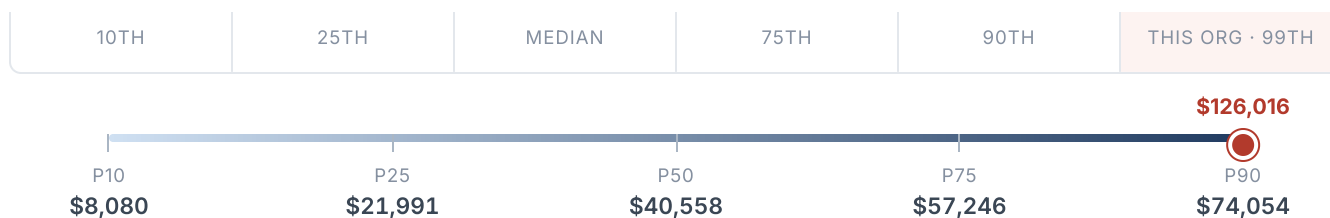
SECTOR	Organizations sharing the subject's NTEE classification (A03).
BUDGET	Total revenue between \$194,980 and \$436,524 — 0.67x to 1.50x the subject's \$291,016 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**2,961** organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$8,080	\$21,991	\$40,558	\$57,246	\$74,054	<b>\$126,016</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 MS 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="#">Cambodia Town Inc</a>	CA	\$290,976	Secretary	\$4,500	<b>\$3,592</b>	2023
<a href="#">Ballet Theatre Of Carmel Academy Ltd</a>	IN	\$291,185	Associate Artistic Directo	\$5,004	<b>\$4,738</b>	2024
<a href="#">Heritage Square Foundation</a>	AZ	\$290,839	Executive Director	\$65,730	<b>\$58,434</b>	2023
<a href="#">Hispanic Connection Of Southern Indiana Inc</a>	IN	\$290,832	President	\$42,016	<b>\$39,783</b>	2024
<a href="#">Childrens Museum Of Yuma County Inc</a>	AZ	\$291,227	Ceo	\$54,130	<b>\$48,122</b>	2023
<a href="#">Children's Educational Theatre Inc</a>	OR	\$291,263	Executive Director	\$23,089	<b>\$19,252</b>	2024
<a href="#">Chicago Dramatists</a>	IL	\$291,266	Artistic Direc.	\$33,065	<b>\$30,049</b>	2023
<a href="#">Mifflin County Historical Society</a>	PA	\$291,294	Assistant Treasurer	\$16,817	<b>\$14,670</b>	2025
<a href="#">Choral Chameleon</a>	NY	\$291,315	Artistic Director	\$18,000	<b>\$15,036</b>	2023
<a href="#">Wichita Falls Backdoor Players Inc</a>	TX	\$290,648	Executive Director	\$45,510	<b>\$42,082</b>	2023
<a href="#">Preservation Greensboro Inc</a>	NC	\$291,437	Executive Dir.	\$43,321	<b>\$40,190</b>	2024
<a href="#">Kapena School Of Music</a>	HI	\$290,575	Executive Dir.	\$3,350	<b>\$2,773</b>	2023
<a href="#">Everett</a>	RI	\$291,469	Co-artistic Director/treas	\$35,100	<b>\$31,112</b>	2023
<a href="#">Cloud County Historical Society</a>	KS	\$290,510	Curator	\$24,480	<b>\$24,447</b>	2023
<a href="#">William Baker Choral Foundation Inc</a>	KS	\$291,526	Development Director	\$37,500	<b>\$36,375</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Centro Cultural Hispano De San Marcos</a>	TX	\$290,437	Staff Administrator	\$24,245	<b>\$21,776</b>	2024
<a href="#">Emerge Cda Inc</a>	ID	\$291,699	Executive Director	\$41,358	<b>\$39,503</b>	2024
<a href="#">Saratoga Springs Youth Ballet Inc</a>	NY	\$290,227	Chairwoman	\$55,638	<b>\$45,141</b>	2024
<a href="#">5 Stone Media</a>	MN	\$291,829	Executive Dir.	\$84,932	<b>\$75,351</b>	2024
<a href="#">The Cambridge Historical Society</a>	MA	\$290,178	Executive Director	\$116,615	<b>\$94,090</b>	2024
<a href="#">Kc Fringe Festival Inc</a>	MO	\$291,863	Executive Director	\$50,014	<b>\$47,562</b>	2024
<a href="#">Moravian Music Foundation</a>	NC	\$290,125	Executive Di	\$80,698	<b>\$74,866</b>	2024
<a href="#">Portsmouth Museums Foundation</a>	VA	\$290,118	Interim Executive Director	\$53,840	<b>\$46,676</b>	2024
<a href="#">Georgia Music Foundation Inc</a>	GA	\$291,935	Foundation M	\$25,000	<b>\$23,236</b>	2023
<a href="#">Aristides De Sousa Mendes Foundation-us</a>	NY	\$292,011	Board President And Ceo	\$51,004	<b>\$41,381</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	<b>2000</b> organizations. Compensation range \$1–\$204,110; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$291,016); for reference, expenses \$334,798 and assets \$6,928.
ROLE MATCH	Marla Smith-brown, reported title <i>"EXE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	54 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	33 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	99 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	97 <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 (Marla Smith-brown) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$126,016 is reasonable (approximately the 99<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.