

Beta-local Inc

Executive Director / CEO

EIN 660736115

PR · NTEE A20

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Michael Linares, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **320** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

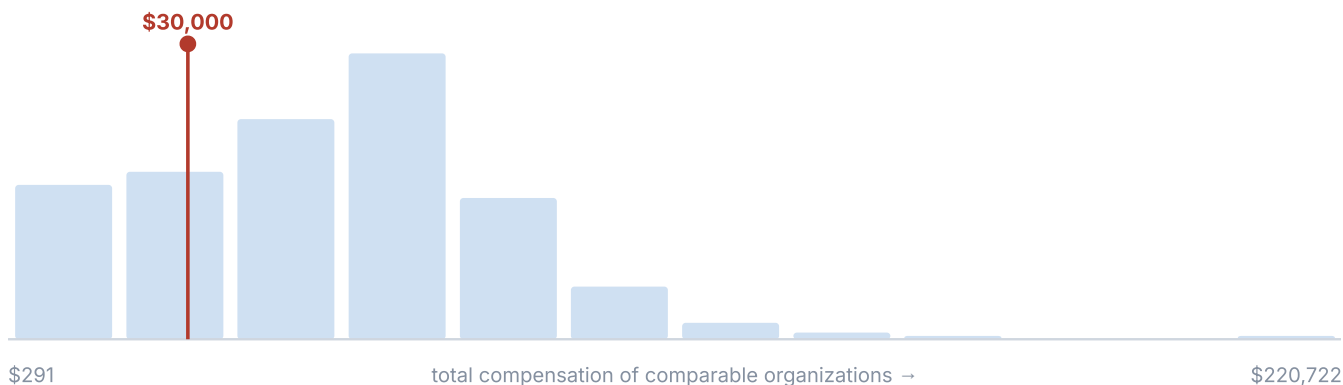
Benchmarked executive: Michael Linares — reported title “CO-DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$247,386 and \$553,851 — 0.67x to 1.50x the subject's \$369,234 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

320 organizations qualified on sector, size, and geography → **320** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,087	\$31,536	\$53,211	\$71,640	\$87,449	\$30,000
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stecoah Valley Arts Crafts &	NC	\$369,110	Executive Di	\$47,020	\$44,494	2025
Handmade Arcade	PA	\$369,502	Executive Director	\$64,500	\$62,650	2024
Danzantes Unidos De California	CA	\$369,632	Executive Director	\$50,000	\$47,314	2025
Diaspora Arts Connection Inc	CA	\$368,688	Executive Dir.	\$6,310	\$6,129	2024
We Players	CA	\$368,436	Artistic Director	\$55,000	\$53,422	2024
Sage Studio & Gallery	TX	\$367,809	President	\$65,292	\$65,292	2023
Arts Council Of Lake Oswego	OR	\$371,294	Executive Director	\$97,734	\$94,930	2024
Millburn Institute Of Talent	NJ	\$373,033	Principal	\$7,510	\$7,107	2025
Hawthorne Arts Collaborative	ME	\$373,179	Executive Dir.	\$60,000	\$58,279	2024
New City Arts Initiative	VA	\$364,446	Executive Director	\$83,276	\$78,802	2025
Carpe Diem Arts Inc	MD	\$364,301	Executive Director (Thru 8/3/25)	\$50,000	\$47,314	2025
Legends Do Live	TX	\$364,008	Director	\$27,083	\$26,306	2024
Camden Fireworks Incorporated	NJ	\$363,657	Executive Director	\$62,414	\$62,414	2023
Roxy Bremerton	WA	\$363,396	Executive Director	\$72,459	\$70,380	2024
Santa Barbara Arts Collaborative Inc	CA	\$375,574	Executive Dir.	\$92,700	\$90,040	2024
Luma 8	IL	\$362,280	President	\$121,752	\$118,259	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Spark	CO	\$362,046	Ed	\$12,190	\$11,840	2024
Mid India Christian Mission	FL	\$360,298	Executive Director	\$91,008	\$91,008	2023
Summit Artspace	OH	\$359,966	Executive Di	\$69,197	\$69,197	2023
Space On The Farminc	NY	\$359,689	Executive Director (Left 2024)	\$70,750	\$68,720	2024
The Brooklyn Steppers Inc	NY	\$359,620	Executive Director	\$41,500	\$39,270	2025
The Wonderseed Foundation	CA	\$379,075	Executive Direc	\$59,725	\$59,725	2023
The Summer Solstice Celebration Inc	CA	\$358,935	Executive Dir.	\$60,000	\$58,279	2024
Statement Arts Inc	NY	\$379,950	Secretary	\$60,818	\$59,073	2024
Ugly Duckling Presse Ltd	NY	\$381,176	Press Manager	\$58,125	\$56,457	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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	320 organizations. Compensation range \$291–\$220,722; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$369,234); for reference, expenses \$370,528 and assets \$351,148.
ROLE MATCH	Michael Linares, reported title " <i>CO-DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	23 rd
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	23 rd

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 (Michael Linares) 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 320 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 23rd 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.