

# Partnership For The Performing Arts

Executive Director / CEO

EIN 660983467

CA · NTEE A61

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sonia Gray, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

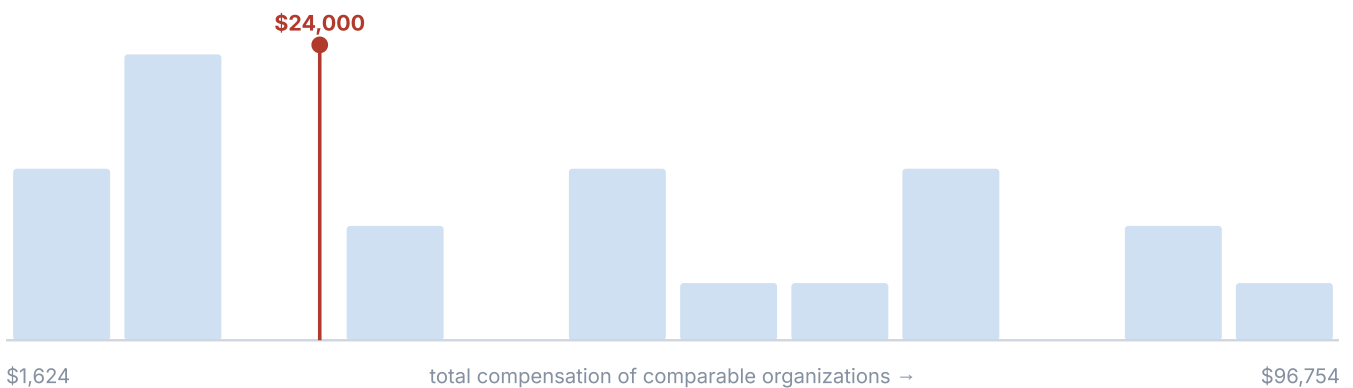
**Benchmarked executive:** Sonia Gray — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A61).
- BUDGET** Total revenue between \$108,369 and \$242,619 — 0.67x to 1.50x the subject's \$161,746 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,647	\$14,677	\$42,202	\$67,003	\$83,440	\$24,000
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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), 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
<a href="#">Juggerknot Theatre Corporation</a>	FL	\$151,050	President/director	\$60,000	<b>\$67,003</b>	2024
<a href="#">Community Arts And Culture Inc</a>	FL	\$147,543	President	\$11,500	<b>\$12,842</b>	2024
<a href="#">Cloverdale Performing Arts Centerinc</a>	CA	\$144,696	Artistic Managing Director	\$58,000	<b>\$59,535</b>	2024
<a href="#">Beacon Performing Arts Center Ltd</a>	NY	\$139,715	Co-founder	\$28,846	<b>\$31,901</b>	2023
<a href="#">Newport Performing Arts Center Inc</a>	RI	\$134,869	Managing Director	\$74,269	<b>\$84,654</b>	2024
<a href="#">Harford Ballet Company Inc</a>	MD	\$196,465	Executive Di	\$29,000	<b>\$32,229</b>	2024
<a href="#">Venetian Arts Society Inc</a>	FL	\$200,256	Executive Director	\$14,400	<b>\$16,081</b>	2024
<a href="#">Bigfork Center For The Performing</a>	MT	\$206,454	Executive Di	\$11,125	<b>\$14,677</b>	2023
<a href="#">Hudson Riverfront</a>	NJ	\$207,103	President/executive Direct	\$91,163	<b>\$96,754</b>	2024
<a href="#">Joseph Avenue Arts And Culture</a>	NY	\$213,744	Executive Director	\$79,735	<b>\$83,440</b>	2025
<a href="#">Elivy Youth Performing Arts Institute</a>	IL	\$109,056	Treasurer	\$3,120	<b>\$3,647</b>	2024
<a href="#">Pennsport School Of Dance</a>	PA	\$215,006	Co- Executive Director	\$10,000	<b>\$12,205</b>	2023
<a href="#">The Jazz Bakery Performance Space</a>	CA	\$217,004	Pres./artistic Director	\$45,780	<b>\$46,991</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Abilene Performing Arts Company Inc</a>	TX	\$219,949	Executive Dir.	\$42,230	<b>\$48,921</b>	2025
<a href="#">Arts Center Task Force</a>	WA	\$220,960	Executive Director	\$39,654	<b>\$42,202</b>	2024
<a href="#">Contemporary Performing Arts Of Chattanooga Inc</a>	TN	\$224,762	Secretary	\$1,300	<b>\$1,624</b>	2024
<a href="#">Chapin Community Theatre Inc</a>	SC	\$225,393	Artistic Director	\$12,867	<b>\$15,956</b>	2024
<a href="#">Minden Opera House Inc</a>	NE	\$225,793	Executive Di	\$56,392	<b>\$72,099</b>	2024
<a href="#">Miller Beach Arts &amp; Creative District Cdc</a>	IN	\$234,484	Executive Director	\$44,000	<b>\$53,735</b>	2025
<a href="#">Sierra Performing Arts Association</a>	CA	\$237,699	Board Member	\$2,210	<b>\$2,268</b>	2024
<a href="#">Tupelo Community Theatre Inc</a>	MS	\$237,792	Executive Di	\$53,083	<b>\$70,278</b>	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 2025 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 21 organizations. Compensation range \$1,624–\$96,754; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$161,746); for reference, expenses \$216,904 and assets \$921,785.

**ROLE MATCH** Sonia Gray, reported title *"TREASURER"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Sonia Gray) 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 21 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 38<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.