

Nrithya Sangeeth

Executive Director / CEO

EIN 753232308

IL · NTEE A62

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sowmya Kumaran, Executive Director / CEO** (\$90,000) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

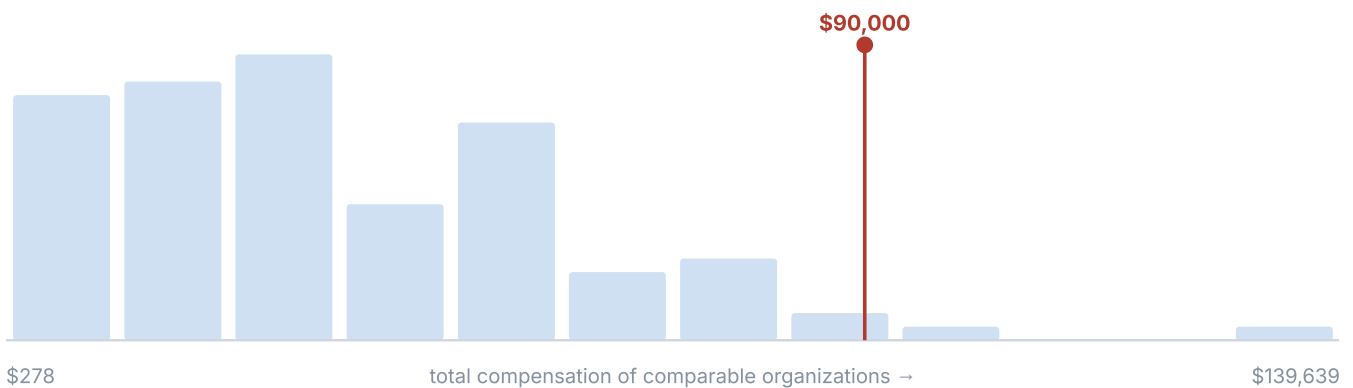
Benchmarked executive: Sowmya Kumaran — reported title "OFFICER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A62).
- BUDGET** Total revenue between \$138,683 and \$310,485 — 0.67x to 1.50x the subject's \$206,990 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A62), nationwide + budget 0.67–1.5x revenue.

99 organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,224	\$16,679	\$30,234	\$49,506	\$65,078	\$90,000
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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 IL 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
Arts Live Theatre Inc	AR	\$206,979	Executive Director	\$42,760	\$47,487	2024
Eryc Taylor Dance Incorporated	NY	\$205,752	President	\$24,700	\$22,703	2023
Edge School Of The Arts Dance Legacy Inc	NY	\$204,650	Director	\$80,000	\$73,532	2023
Leap Of Faith Arts Ministries	IL	\$204,024	Director	\$18,819	\$18,819	2023
Huntington Dance Theatre Ltd	WV	\$203,908	Studio Director	\$11,600	\$12,409	2024
Traffic Jam Inc	IL	\$210,150	President	\$9,895	\$9,611	2024
Heart Of Dance	MN	\$212,823	Interim Executive Director	\$47,878	\$46,740	2024
Jon Lehrer Dance Inc	NY	\$216,161	Artistic Director/board Member	\$36,800	\$32,007	2025
Black Label Movement	MN	\$216,725	President	\$13,327	\$12,675	2025
Pack Dance	MO	\$216,838	Executive Director	\$84,078	\$87,982	2024
New Dialect	TN	\$217,297	Director	\$44,375	\$47,445	2023
Miami Dance Futures Inc	FL	\$217,941	President	\$4,560	\$4,357	2023
Ballet Des Ameriques School & Company Inc	NY	\$195,967	Pres/exec Director	\$33,866	\$30,234	2024
Bach Dancing & Dynamite Society Of Wisconsin Inc	WI	\$218,705	Executive Director	\$51,420	\$53,057	2024
Homestead Youth Arts Center Inc	FL	\$219,882	President	\$29,500	\$27,380	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Issaquah Dance Theatre Ensemble	WA	\$220,686	Artistic Dir	\$103,462	\$91,518	2024
Ellen Sinopoli Dance Company Inc	NY	\$221,500	Director	\$12,040	\$10,749	2024
Dance Masters Of New England Chapter 5 Inc	MA	\$222,168	President	\$1,000	\$888	2024
Fist & Heel Performance Group	NY	\$191,790	Executive Director	\$35,800	\$31,961	2024
Keigwin And Company Inc	NY	\$190,606	Executive Di	\$51,458	\$47,297	2023
Namah Ensemble Inc	CA	\$223,420	Director/pre	\$23,000	\$19,622	2024
TI Tango Lovers Organization Inc	FL	\$223,495	Coo	\$21,600	\$20,640	2023
Sb Dance	UT	\$223,976	Executive Dir.	\$42,500	\$42,976	2024
Mdsa Foundation	TX	\$224,425	President	\$1,080	\$1,099	2023
Happendance Inc	MI	\$225,566	Executive Director	\$35,892	\$37,683	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 99 organizations. Compensation range \$278–\$139,639; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$206,990); for reference, expenses \$165,663 and assets \$139,891.

ROLE MATCH Sowmya Kumaran, reported title "*OFFICER*", 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.**

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	97 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 (Sowmya Kumaran) 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 99 similarly situated organizations (Same NTEE sector (A62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,000 is reasonable (approximately the 97th 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.