

Art & Soul Oakland

Executive Director / CEO

EIN 753238481
 CA · NTEE A20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Samee Roberts, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **44** 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

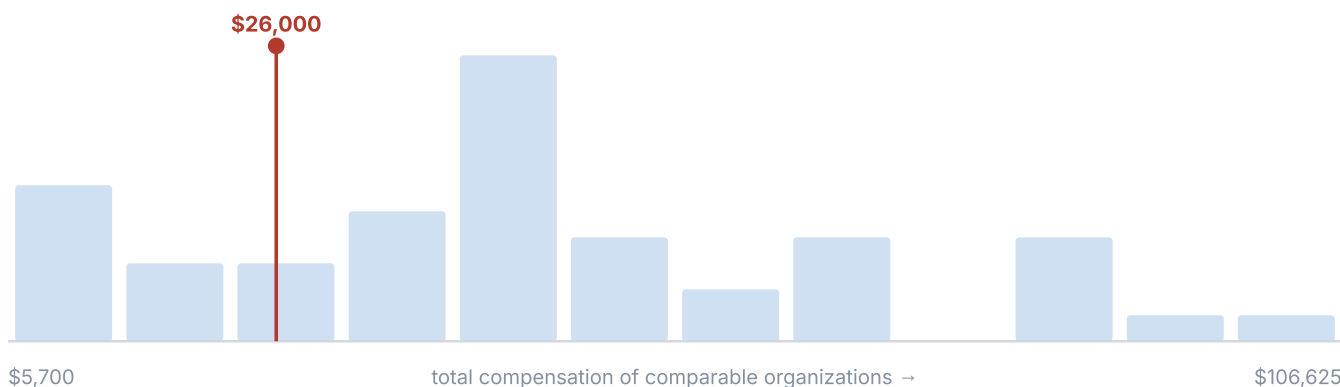
Benchmarked executive: Samee Roberts — reported title “President, CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A20).
- BUDGET** Total revenue between \$157,919 and \$353,550 — 0.67x to 1.50x the subject's \$235,700 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,600	\$27,421	\$43,410	\$59,656	\$82,434	\$26,000
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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
Carolyn Glasoe Bailey Foundation Inc	CA	\$235,050	Executive Director	\$82,796	\$82,796	2023
Community Arts & Empowerment	CA	\$236,571	Ceo	\$48,400	\$47,011	2024
Mannakin Theater And Dance	CA	\$234,670	Ceo Artistic/executive Director	\$40,000	\$38,852	2024
Allied Ceramics Art Institute	CA	\$233,412	Member At Large	\$8,279	\$8,279	2023
Coronado Junior Arts League	CA	\$224,657	Chair	\$40,000	\$38,852	2024
The Peoples Conservatory	CA	\$224,549	Executive Director	\$43,732	\$49,170	2021
Instituto Mazatlan Bellas Artes	CA	\$251,111	Secretary	\$35,664	\$35,664	2023
Angelica Center For Arts And Music	CA	\$220,167	Program Directo	\$27,187	\$26,407	2024
Lyrical Opposition	CA	\$219,086	Board Member	\$22,500	\$22,500	2023
Genryu Arts	CA	\$217,841	President	\$54,000	\$54,000	2023
Brasarte The Damasceno Brazilian Cultural Exchange	CA	\$253,770	Executive Director	\$11,500	\$10,882	2025
Urasenke Foundation Of California	CA	\$216,878	Ceo / Dir	\$69,840	\$67,836	2024
Ecoarts Of Lake County	CA	\$254,901	Executive Di	\$43,775	\$43,775	2023
Contemporary Art Group	CA	\$255,236	Executive Director	\$62,500	\$62,500	2023
Northern California Music & Art Culture Center	CA	\$256,509	Executive Director	\$48,000	\$46,623	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Canyon Cinema Foundation	CA	\$261,223	Executive Director	\$58,708	\$58,708	2023
Pasacat Inc	CA	\$264,275	Executive Director Administra	\$5,700	\$5,700	2023
Immersive Arts Alliance	CA	\$264,651	Exec Directo	\$24,500	\$24,500	2023
San Francisco International Arts Festival Inc	CA	\$265,801	President, Executive Director	\$70,000	\$67,992	2024
Dulce Upfront Labs	CA	\$265,904	Co-director	\$44,316	\$43,045	2024
Museum Of Contemporary Art Santa Barbara	CA	\$267,953	Executive Director	\$48,038	\$46,660	2024
Siskiyou County Arts Council	CA	\$203,220	Executive Dir.	\$48,146	\$46,765	2024
The Wow Flower Project	CA	\$202,883	Board Of Trustee	\$14,000	\$14,000	2023
The Roustabouts	CA	\$202,254	Ceo	\$5,720	\$5,720	2023
Bird & Beckett	CA	\$188,725	Treasurer	\$27,759	\$27,759	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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.

■ Sample, role match & sensitivity

PEER COUNT	44 organizations. Compensation range \$5,700–\$106,625; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$235,700); for reference, expenses \$247,792 and assets \$73,577.
ROLE MATCH	Samee Roberts, reported title " <i>President, CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	23 rd
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	23 rd
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 (Samee Roberts) 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 44 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 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 9, 2026.