

This analysis benchmarks the total compensation of **Nancy Gibson-nash, Executive Director / CEO** (\$37,692) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

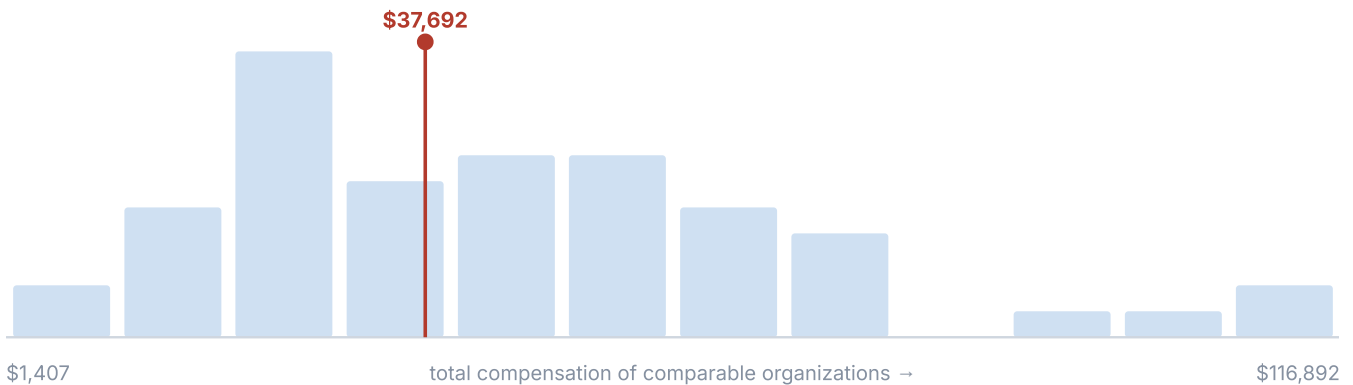
Benchmarked executive: Nancy Gibson-nash — reported title “CO FOUNDER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$98,786 and \$221,164 — 0.67x to 1.50x the subject's \$147,443 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,548	\$25,705	\$44,963	\$60,090	\$77,433	\$37,692
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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 ME 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
Essex Youth Theater Inc	NJ	\$145,404	Artistic Director And General Manager	\$75,712	\$67,508	2024
Susan Kathleen Black Foundation Inc	TX	\$142,600	Exec Director	\$29,333	\$30,168	2023
Great River Taoist Center Inc	VA	\$142,450	Director	\$36,000	\$34,713	2024
Beyond The Grade	TX	\$154,023	Executive Director	\$117,012	\$116,892	2024
Voices	CO	\$154,176	Executive Director	\$72,000	\$70,984	2023
Xyayx The Movement Inc	NY	\$139,000	Program Leader	\$12,335	\$11,460	2023
Dstl Arts	CA	\$137,332	Founder, Executive Director; President	\$14,325	\$12,353	2024
Articulture	MN	\$158,528	Executive Dir.	\$37,316	\$37,910	2023
Childrens Art Studio	DC	\$158,586	Chair	\$130,000	\$113,926	2024
Pulse Arts Inc	CA	\$136,003	Executive Director	\$78,600	\$67,780	2024
Educarte Incorporated	MD	\$159,450	Executive Direc	\$25,363	\$23,680	2024
Emergent Arts	AR	\$161,211	Executive Director	\$26,940	\$30,241	2024
Arts Access South Carolina	SC	\$130,873	Executive Di	\$50,500	\$54,168	2023
National Art Education Foundation	VA	\$168,143	Secretary/treasurer	\$29,651	\$29,436	2023
Shakespearean Youth Theater Company	MN	\$124,596	Managing Director	\$36,000	\$36,573	2023
The Walter Hive	AZ	\$123,495	Executive Director	\$75,790	\$74,942	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Unruly Arts	OH	\$174,101	Executive Director	\$62,400	\$67,952	2023
La A Schools Inc	LA	\$174,496	Executive Director	\$56,667	\$64,155	2023
Working Artists And The Greater Economy Inc	NY	\$120,266	Core Organizer	\$48,396	\$44,963	2023
Institute 193 Incorporated	KY	\$176,991	Board Chair	\$25,000	\$27,615	2023
Joy Engine Inc	WI	\$181,262	Executive Director	\$87,550	\$91,312	2024
The Mountain Artists Guild Inc	AZ	\$184,868	Executive Dir.	\$31,701	\$31,346	2023
Center Grove Fine Arts Academy Inc	IN	\$185,452	Executive Dir.	\$24,000	\$26,022	2023
Appalachian Children's Chorus Inc	WV	\$185,729	Executive Director	\$46,000	\$48,457	2025
Catholic Literary Arts	TX	\$187,228	President And Founder	\$19,500	\$19,480	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 51 organizations. Compensation range \$1,407–\$116,892; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$147,443); for reference, expenses \$227,356 and assets \$1,371,770. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Nancy Gibson-nash, reported title "*CO FOUNDER*", benchmarked as Executive Director / CEO. The title maps directly to this 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	45 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	43 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 (Nancy Gibson-nash) 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 51 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,692 is reasonable (approximately the 45th 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.