

Opera Ithaca Incorporated

Executive Director / CEO

EIN 813452061

NY · NTEE A6A

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Gretchen Van Valen, Executive Director / CEO** (\$20,838) against **every comparable organization** that fit the selection criteria — **1840** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

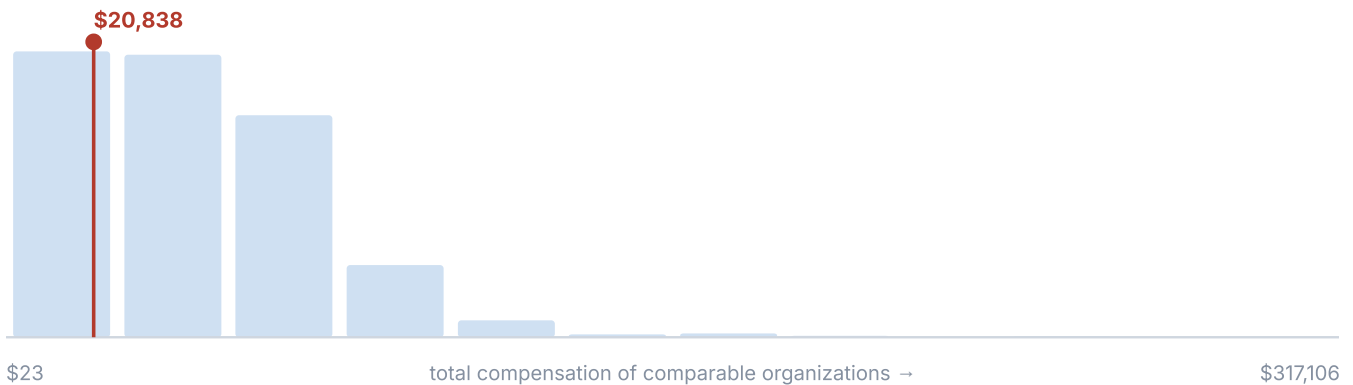
Benchmarked executive: Gretchen Van Valen — reported title “MANAGING DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

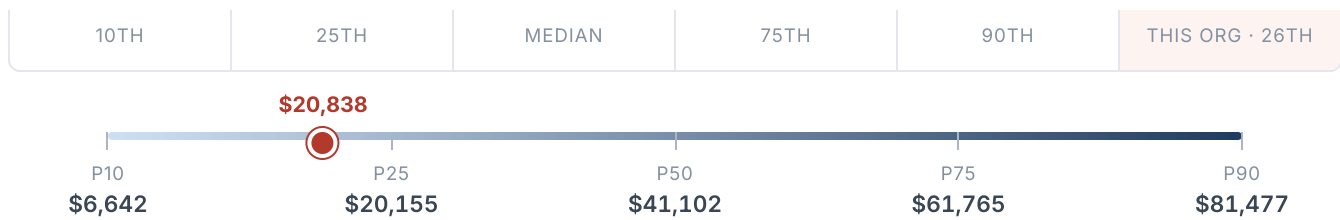
SECTOR	Organizations sharing the subject's NTEE classification (A6A).
BUDGET	Total revenue between \$125,064 and \$279,994 — 0.67x to 1.50x the subject's \$186,663 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

1,840 organizations qualified on sector, size, and geography → **1,840** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,642	\$20,155	\$41,102	\$61,765	\$81,477	\$20,838
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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 NY 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
Mower County Historical Society	MN	\$186,707	Executive Director	\$52,824	\$57,763	2024
Riverside Arts Center	IL	\$186,596	Fmr Exec Dir	\$31,706	\$35,515	2023
Preserve Chattanooga Inc	TN	\$186,750	Executive Director	\$95,727	\$111,354	2024
Oberlin Choristers	OH	\$186,552	Artist Director	\$22,167	\$25,313	2025
Western Justice	OR	\$186,494	Director/sec/treas	\$30,000	\$30,831	2024
Leadership Hendricks County	IN	\$186,890	Executive Director	\$55,860	\$65,190	2024
Dayton International Peace Museum	OH	\$186,358	Executive Di	\$66,650	\$80,429	2023
Torrance Chinese School	CA	\$186,971	President	\$15,404	\$14,341	2025
Denver Museum Of Miniatures Dolls & Toys	CO	\$187,017	Museum Director	\$58,320	\$63,714	2023
Capitol View Arts	TX	\$187,062	President	\$66,000	\$73,062	2024
Allegro The Chamber Orchestra Of	PA	\$186,161	Ceo	\$32,008	\$35,324	2024
Espanola Valley Fiber Arts Center	NM	\$186,150	Retail Manag	\$44,386	\$52,831	2024
Us Space Walk Of Fame Foundation Inc	FL	\$187,184	Past Executive Director	\$32,931	\$34,236	2024
Catholic Literary Arts	TX	\$187,228	President And Founder	\$19,500	\$21,586	2024
51 Walden Inc	MA	\$187,311	Secretary And Director	\$38,521	\$37,320	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Western States Communication Association	MT	\$187,356	Executive Director	\$12,500	\$15,351	2023
Washington Metropolitan	VA	\$187,379	Executive Di	\$30,000	\$32,056	2024
Spokane Language House	WA	\$185,944	Board Pres/e	\$3,250	\$3,220	2024
Giving Voice Initiative	MN	\$185,861	Executive Director	\$59,189	\$66,634	2023
St Charles History Museum	IL	\$187,467	Executive Dir.	\$58,000	\$63,102	2024
Anikaya Akhra Inc	MA	\$185,771	Artistic Director	\$9,700	\$9,646	2024
Women In Music Inc	NY	\$185,771	President	\$12,000	\$12,000	2024
Appalachian Children's Chorus Inc	WV	\$185,729	Executive Director	\$46,000	\$53,697	2025
Indy Convergence Inc	IN	\$187,607	Managing Director	\$12,445	\$14,953	2023
Museum Assn Of The American Frontier	NE	\$185,679	Executive Director	\$39,000	\$46,420	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	1840 organizations. Compensation range \$23–\$317,106; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$186,663); for reference, expenses \$193,875 and assets \$40,484.
ROLE MATCH	Gretchen Van Valen, reported title " <i>MANAGING DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 62 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 30 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	26 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	24 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 (Gretchen Van Valen) 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 1840 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,838 is reasonable (approximately the 26th 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.