

# Ancient Art Archive

Executive Director / CEO

EIN 813731021

TN · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steven Alvarez, Executive Director / CEO** (\$75,000) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86<sup>th</sup>** percentile of comparable organizations within the typical range

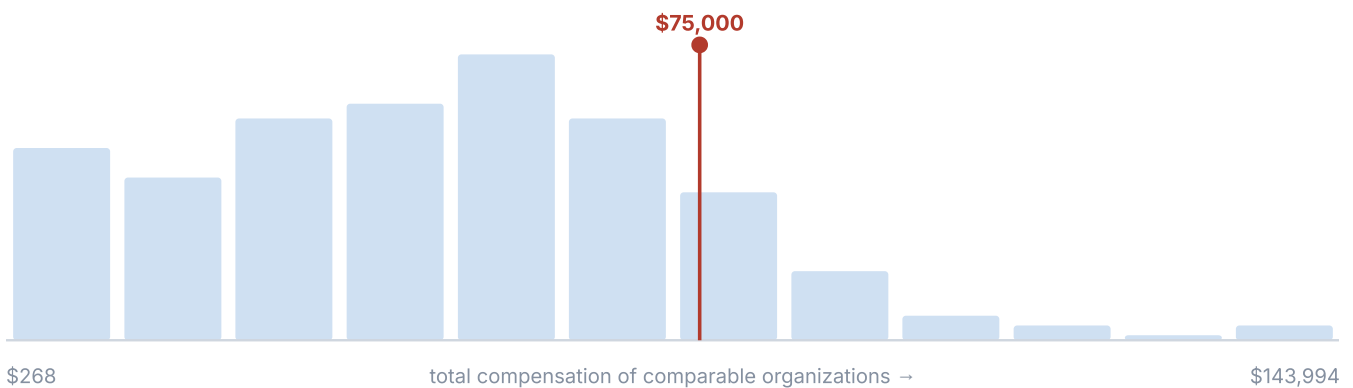
**Benchmarked executive:** Steven Alvarez — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$219,165 and \$490,668 — 0.67x to 1.50x the subject's \$327,112 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

**324** organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,465	\$27,894	\$47,029	\$65,418	\$79,092	\$75,000
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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 TN 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="#">North Topeka Arts District Inc</a>	KS	\$327,696	Former Ed	\$76,877	<b>\$79,012</b>	2024
<a href="#">La Raza Historical Society Of Santa Clara Valley</a>	CA	\$325,923	Director	\$12,000	<b>\$10,149</b>	2023
<a href="#">Jack Arts Inc</a>	NY	\$329,150	Co-director	\$68,896	<b>\$60,977</b>	2023
<a href="#">Arts Southeast Inc</a>	GA	\$324,853	Executive Director	\$39,077	<b>\$37,380</b>	2024
<a href="#">Tofte Lake Center Inc</a>	MN	\$323,257	Executive Di	\$36,805	<b>\$34,598</b>	2024
<a href="#">Raga Massive Inc</a>	NY	\$323,178	Executive Director	\$17,550	<b>\$15,532</b>	2023
<a href="#">4c Lab</a>	CA	\$331,133	Executive Artistic Director	\$65,611	<b>\$55,491</b>	2023
<a href="#">Opening Night Theater Inc</a>	CA	\$331,424	Director	\$54,000	<b>\$44,361</b>	2024
<a href="#">The Leela Institute</a>	CA	\$331,609	Ceo	\$85,750	<b>\$70,443</b>	2024
<a href="#">Make Studio Art Program Inc</a>	MD	\$331,736	Studio Manager	\$36,312	<b>\$33,251</b>	2023
<a href="#">Ann Arbor Street Art Fair Inc</a>	MI	\$332,538	Executive Director	\$76,981	<b>\$77,825</b>	2023
<a href="#">Aguilas</a>	CA	\$333,217	Executive Di	\$41,845	<b>\$34,375</b>	2024
<a href="#">Tonatiuh-danzantes Del Quinto Sol</a>	CA	\$320,656	Artistic Director	\$20,874	<b>\$17,655</b>	2023
<a href="#">San Anto Cultural Arts</a>	TX	\$333,818	Executive Dir.	\$61,799	<b>\$58,811</b>	2024
<a href="#">Darke County Center For The Arts</a>	OH	\$318,073	Executive Di	\$31,669	<b>\$31,910</b>	2024
<a href="#">Tapestry Folkdance Center</a>	MN	\$317,726	Executive Director	\$52,000	<b>\$48,882</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ma's House &amp; Bipoc Art Studio Inc</a>	NY	\$317,270	President	\$26,125	<b>\$22,459</b>	2024
<a href="#">Arts Mission Oak Cliff</a>	TX	\$317,052	Exec. Dir./p	\$36,000	<b>\$34,259</b>	2024
<a href="#">Origami Usa Inc</a>	NY	\$337,288	President	\$30,000	<b>\$25,790</b>	2024
<a href="#">Adopt The Arts Foundation</a>	CA	\$337,393	Co-exe Director	\$84,000	<b>\$69,005</b>	2024
<a href="#">The Association For Cultural Equity Inc</a>	NY	\$337,589	Executive Director	\$68,436	<b>\$58,832</b>	2024
<a href="#">Mitchell Street Arts Collaborative Incorporated</a>	WI	\$337,644	Executive Director	\$33,860	<b>\$34,635</b>	2023
<a href="#">Art Sandy Springs Inc</a>	GA	\$316,160	Treasurer	\$24,013	<b>\$22,378</b>	2025
<a href="#">Kik Ka'eaikahelani Inc</a>	HI	\$338,083	President	\$17,000	<b>\$14,480</b>	2024
<a href="#">Masa Center</a>	MI	\$315,795	President	\$33,334	<b>\$31,889</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	324 organizations. Compensation range \$268–\$143,994; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$327,112); for reference, expenses \$218,770 and assets \$139,106.
ROLE MATCH	Steven Alvarez, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 4 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	86 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	81 <sup>st</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	86 <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 (Steven Alvarez) 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 324 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,000 is reasonable (approximately the 86<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.