

Carpe Diem Arts Inc

Executive Director / CEO

EIN 814336754
 MD · NTEE A20
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Peggy Sue Busy Graham, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **319** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

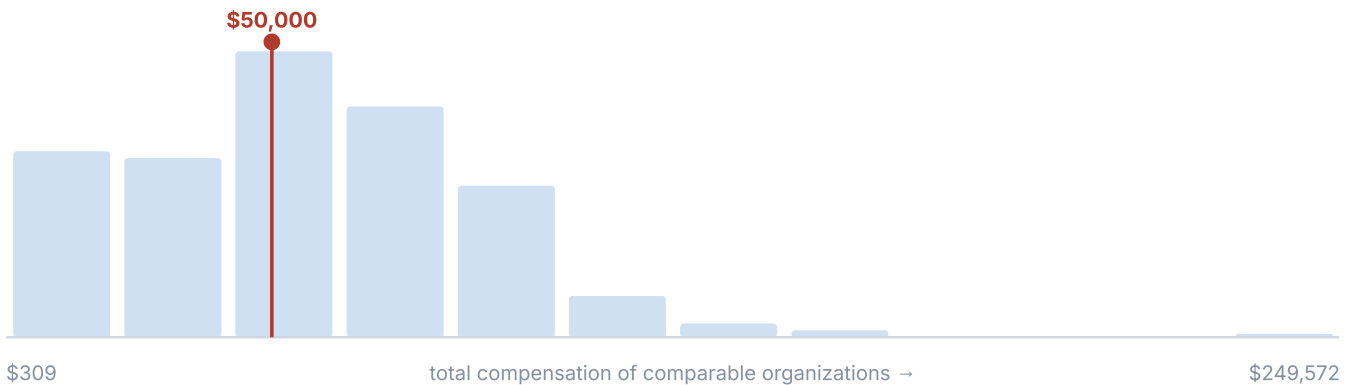
Benchmarked executive: Peggy Sue Busy Graham — reported title "Executive Director (thru 8/3/25)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$244,081 and \$546,451 — 0.67x to 1.50x the subject's \$364,301 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

319 organizations qualified on sector, size, and geography → **319** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,471	\$33,813	\$57,034	\$77,828	\$94,177	\$50,000
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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 MD 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
New City Arts Initiative	VA	\$364,446	Executive Director	\$83,276	\$86,005	2025
Legends Do Live	TX	\$364,008	Director	\$27,083	\$29,745	2024
Camden Fireworks Incorporated	NJ	\$363,657	Executive Director	\$62,414	\$62,990	2023
Roxy Bremerton	WA	\$363,396	Executive Director	\$72,459	\$71,226	2024
Luma 8	IL	\$362,280	President	\$121,752	\$131,418	2024
The Spark	CO	\$362,046	Ed	\$12,190	\$12,834	2024
Sage Studio & Gallery	TX	\$367,809	President	\$65,292	\$73,826	2023
Mid India Christian Mission	FL	\$360,298	Executive Director	\$91,008	\$96,640	2023
We Players	CA	\$368,436	Artistic Director	\$55,000	\$52,143	2024
Summit Artspace	OH	\$359,966	Executive Di	\$69,197	\$82,844	2023
Diaspora Arts Connection Inc	CA	\$368,688	Executive Dir.	\$6,310	\$5,982	2024
Space On The Farminc	NY	\$359,689	Executive Director (Left 2024)	\$70,750	\$70,192	2024
The Brooklyn Steppers Inc	NY	\$359,620	Executive Director	\$41,500	\$40,112	2025
Stecoah Valley Arts Crafts &	NC	\$369,110	Executive Di	\$47,020	\$51,967	2025
Beta-local Inc	PR	\$369,234	Co-director	\$30,000	\$31,703	2023
Handmade Arcade	PA	\$369,502	Executive Director	\$64,500	\$70,621	2024
Danzantes Unidos De California	CA	\$369,632	Executive Director	\$50,000	\$46,181	2025
The Summer Solstice Celebration Inc	CA	\$358,935	Executive Dir.	\$60,000	\$56,884	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arts Council Of Lake Oswego	OR	\$371,294	Executive Director	\$97,734	\$99,649	2024
Allied Arts Association	WA	\$356,635	Scholarships	\$7,560	\$7,431	2024
Herencia Mariachi Academy	CA	\$355,883	Instructor	\$80,458	\$76,279	2024
Millburn Institute Of Talent	NJ	\$373,033	Principal	\$7,510	\$7,172	2025
Root Cause Research Center Inc	KY	\$355,460	President	\$23,999	\$28,309	2024
Coalition For African Americans In The Performing Arts	MD	\$355,440	Executive Director	\$30,000	\$31,703	2023
Hawthorne Arts Collaborative	ME	\$373,179	Executive Dir.	\$60,000	\$65,964	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD cost of living and 2025 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 MD 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	319 organizations. Compensation range \$309–\$249,572; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$364,301); for reference, expenses \$327,241 and assets \$122,059.
ROLE MATCH	Peggy Sue Busy Graham, reported title " <i>Executive Director (thru 8/3/25)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	43 rd
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	41 st

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 (Peggy Sue Busy Graham) 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 319 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 43rd 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.