

Inwood Art Works Inc

Executive Director / CEO

EIN 814379932
 NY · NTEE A20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Aaron Simms, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

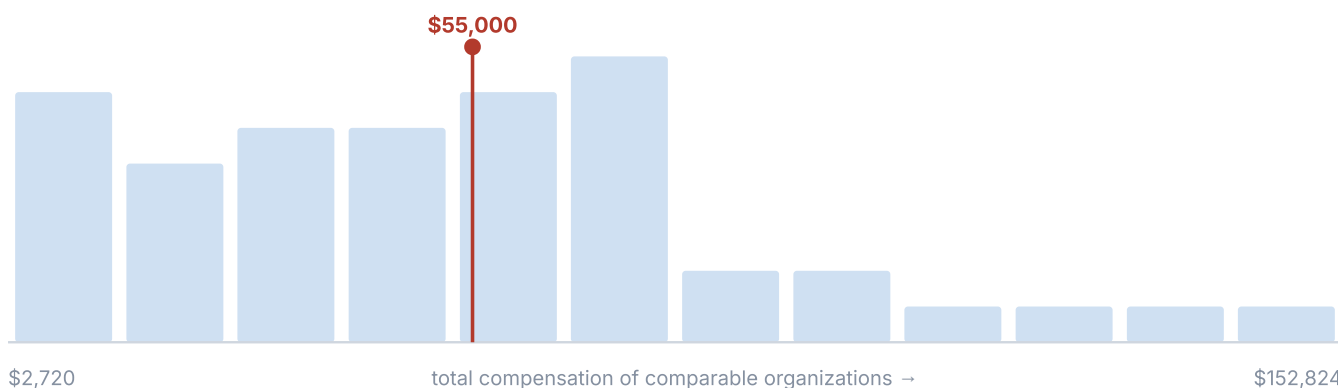
Benchmarked executive: Aaron Simms — reported title "Chairman", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A20).
- BUDGET** Total revenue between \$237,167 and \$530,973 — 0.67x to 1.50x the subject's \$353,982 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A20) + NY + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,900	\$27,695	\$52,000	\$68,808	\$96,386	\$55,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 53RD
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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
Bailey's Cafe Inc	NY	\$353,023	Executive Di	\$18,750	\$18,750	2023
Nars Foundation Inc	NY	\$355,287	Founding Director	\$43,002	\$43,002	2023
The Brooklyn Steppers Inc	NY	\$359,620	Executive Director	\$41,500	\$39,270	2025
Space On The Farminc	NY	\$359,689	Executive Director (Left 2024)	\$70,750	\$68,720	2024
Pharos The International Photo Archives Association	NY	\$343,867	Executive Director	\$33,405	\$33,405	2023
The Association For Cultural Equity Inc	NY	\$337,589	Executive Director	\$68,436	\$66,473	2024
Origami Usa Inc	NY	\$337,288	President	\$30,000	\$29,139	2024
Jack Arts Inc	NY	\$329,150	Co-director	\$68,896	\$68,896	2023
Statement Arts Inc	NY	\$379,950	Secretary	\$60,818	\$59,073	2024
Ugly Duckling Presse Ltd	NY	\$381,176	Press Manager	\$58,125	\$56,457	2024
Raga Massive Inc	NY	\$323,178	Executive Director	\$17,550	\$17,550	2023
Ma's House & Bipoc Art Studio Inc	NY	\$317,270	President	\$26,125	\$25,375	2024
Dorill Initiative Inc	NY	\$314,146	Executive Director	\$9,149	\$9,149	2023
Artistic Freedom Initiative Inc	NY	\$393,958	Co-executive Director & Secretary	\$157,338	\$152,824	2024
Coming Together Festival Of Dance &	NY	\$399,596	Executive Director	\$25,064	\$25,064	2023
Kindred Arts Inc	NY	\$305,052	Executive Director	\$11,750	\$11,750	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Buffalo Institute For Contemporary Art	NY	\$301,221	Part Time Executive Director	\$12,000	\$12,000	2023
Catskill Art Society Inc	NY	\$411,785	Executive Director	\$70,000	\$70,000	2023
Funoon	NY	\$295,886	Executive Director	\$75,556	\$75,556	2023
Pesvebi Inc	NY	\$412,518	President	\$2,800	\$2,720	2024
Western Ny Book Arts Collaborative Inc	NY	\$289,491	Executive Dir.	\$53,000	\$53,000	2023
Main Street Arts Inc	NY	\$424,719	Executive Director & Curator	\$81,818	\$81,818	2023
Rochester Folk Art Guild Inc	NY	\$427,098	Treasurer	\$15,000	\$15,000	2023
Discovery Trail Inc	NY	\$280,393	Executive Director	\$70,510	\$66,722	2025
Next Edge Arts Inc	NY	\$277,332	Artistic Dir	\$10,250	\$10,250	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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 47 organizations. Compensation range \$2,720–\$152,824; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$353,982); for reference, expenses \$174,559 and assets \$331,585. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Aaron Simms, reported title "*Chairman*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	53 rd
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	51 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 (Aaron Simms) 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 47 similarly situated organizations (Same NTEE sector (A20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 53rd 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.