

# Alchemy Art Center

Executive Director / CEO

EIN 824766421  
 WA · NTEE A40  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Maria Michaelson, Executive Director / CEO** (\$32,270) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

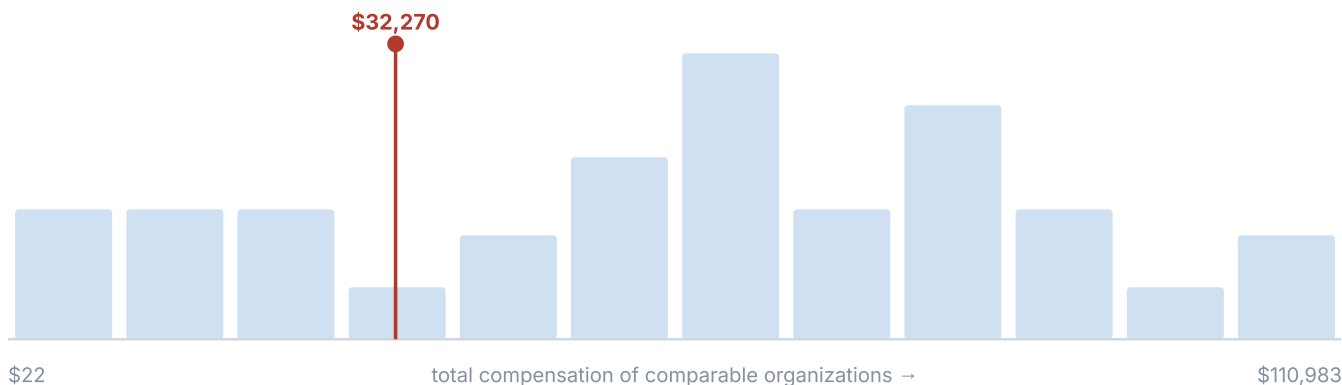
**Benchmarked executive:** Maria Michaelson — reported title “CO-DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A40).
BUDGET	Total revenue between \$195,759 and \$438,267 — 0.67x to 1.50x the subject's \$292,178 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A40), nationwide + budget 0.67–1.5x revenue.

**64** organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,762	\$32,938	\$59,685	\$78,594	\$89,809	\$32,270
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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 WA 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="#">The Light Factory</a>	NC	\$294,949	Executive Di	\$46,442	<b>\$52,061</b>	2024
<a href="#">Cuyahoga Valley Art Center</a>	OH	\$299,875	Executive Di	\$77,895	<b>\$89,506</b>	2024
<a href="#">Stay Arts</a>	CA	\$300,980	Executive Director	\$35,229	<b>\$33,978</b>	2023
<a href="#">Mooresville Artist Guild</a>	NC	\$302,180	Executive Dir.	\$21,839	<b>\$24,481</b>	2024
<a href="#">Octagon Center For The Arts</a>	IA	\$310,524	Executive Director	\$47,000	<b>\$54,392</b>	2025
<a href="#">Manhattan Graphics Center Inc</a>	NY	\$271,886	Board Member	\$5,850	<b>\$5,904</b>	2023
<a href="#">Art Saint Louis</a>	MO	\$270,260	Executive Director	\$20,184	<b>\$23,878</b>	2023
<a href="#">Cambridge Art Association</a>	MA	\$270,126	Executive Director	\$85,169	<b>\$83,032</b>	2024
<a href="#">Center For Contemporary Arts</a>	TX	\$315,227	Executive Director	\$71,066	<b>\$77,123</b>	2024
<a href="#">The Artist Book Foundation</a>	MA	\$269,033	Executive Director	\$30,585	<b>\$29,818</b>	2024
<a href="#">Lansing Art Gallery &amp; Education Center</a>	MI	\$320,045	Acting Executive Director	\$56,140	<b>\$64,722</b>	2023
<a href="#">The Digs Chicago</a>	IL	\$263,945	Director	\$47,530	<b>\$50,694</b>	2024
<a href="#">Winter Garden Art Association</a>	FL	\$321,429	Exec Director	\$59,654	<b>\$62,593</b>	2023
<a href="#">Center For The Visual Arts</a>	WI	\$322,171	Executive Di	\$50,402	<b>\$57,107</b>	2024
<a href="#">Washington Architectural Foundation</a>	DC	\$324,151	Executive Director	\$2,275	<b>\$2,166</b>	2024
<a href="#">The Video Game History Foundation Inc</a>	CA	\$324,387	President / Executive Director	\$67,416	<b>\$63,156</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Watercolor Art Society-houston</a>	TX	\$330,071	Annual Members Exhibit Director	\$11,302	<b>\$11,949</b>	2025
<a href="#">Pennsylvania Guild Of Craftsmen</a>	PA	\$333,636	Exec Dir Out	\$22,212	<b>\$24,031</b>	2024
<a href="#">Sacramento Master Singers</a>	CA	\$250,238	Artistic Director	\$24,750	<b>\$23,871</b>	2023
<a href="#">Associated Artists Of Pittsburgh</a>	PA	\$246,204	Executive Director	\$72,877	<b>\$81,174</b>	2023
<a href="#">Plymouth Art Foundation Inc</a>	WI	\$338,171	Exec Dir	\$71,564	<b>\$81,084</b>	2024
<a href="#">Clayart Guild Of The Hamptons Inc</a>	NY	\$245,843	Trustee	\$3,200	<b>\$3,137</b>	2024
<a href="#">Maryland Art Place Inc</a>	MD	\$338,917	Executive Director	\$96,373	<b>\$100,636</b>	2023
<a href="#">The Alliance For American Quilts Inc</a>	NC	\$243,639	Executive Director	\$75,868	<b>\$85,046</b>	2024
<a href="#">Kansas City Artists Coalition</a>	MO	\$243,347	Executive Director	\$48,752	<b>\$57,674</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	64 organizations. Compensation range \$22–\$110,983; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$292,178); for reference, expenses \$195,249 and assets \$230,525.
ROLE MATCH	Maria Michaelson, reported title <i>"CO-DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	25 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	25 <sup>th</sup>
All sources (D + E + F), adjusted	20 <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 (Maria Michaelson) 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 64 similarly situated organizations (Same NTEE sector (A40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,270 is reasonable (approximately the 25<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.