

The Compound Inc

Executive Director / CEO

EIN 824930672

MD · NTEE A26

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicholas Wisniewski, Executive Director / CEO** (\$1,846) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

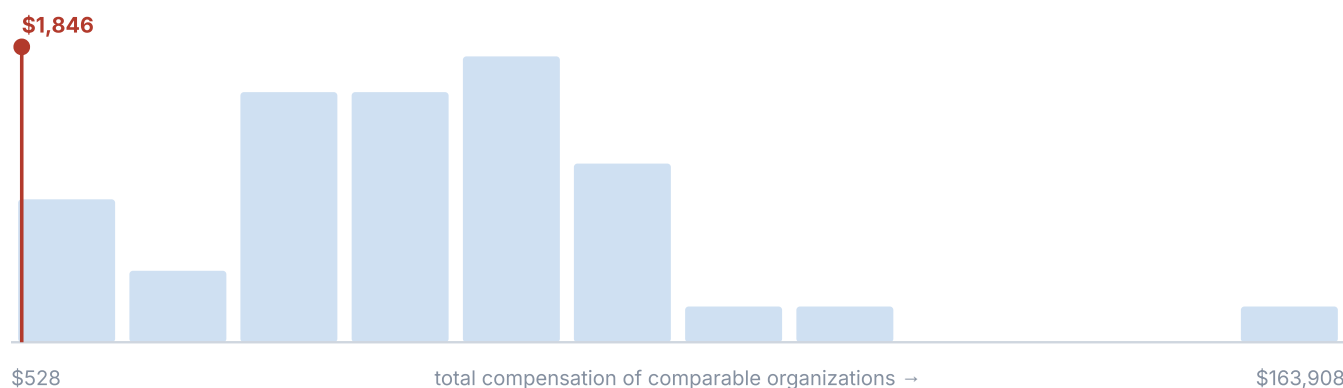
Benchmarked executive: Nicholas Wisniewski — reported title “Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A26).
BUDGET	Total revenue between \$136,462 and \$305,512 — 0.67x to 1.50x the subject's \$203,675 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,650	\$38,240	\$53,577	\$64,922	\$74,744	\$1,846
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 6TH
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\$1,846



■ 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
Arts Council Of Southwestern Indiana Inc	IN	\$204,241	Executive Director	\$61,790	\$67,698	2024
The Staunton Augusta Art Center Inc	VA	\$204,331	Interim Exec	\$33,987	\$35,101	2023
Theatre League Of South Florida Inc	FL	\$204,432	Executive Director	\$40,498	\$39,526	2024
Artspartners Of Central Illinois Inc	IL	\$207,717	Executive Director	\$71,945	\$73,485	2024
Starkville Area Arts Council	MS	\$196,421	Executive Director	\$46,200	\$55,038	2023
Cooperstown Art Association Inc	NY	\$210,929	Executive Direc	\$62,300	\$60,216	2023
Johnston County Arts Council Inc	NC	\$212,629	Executive Di	\$52,800	\$55,219	2025
Chinese American Arts Council	NY	\$213,969	Executive Director	\$39,180	\$37,869	2023
Kern River Valley Art Associat	CA	\$216,842	President	\$18,000	\$15,732	2025
Randolph Arts Guild Inc	NC	\$219,464	Director	\$51,304	\$53,656	2025
Cahiers D'art Institute	NY	\$184,633	Secretary And Treasurer	\$20,000	\$18,776	2024
Southeast Texas Arts Council Inc	TX	\$183,951	Exec Directo	\$50,000	\$53,498	2023
Clarksville-montgomery County	TN	\$224,353	Executive Dir.	\$40,008	\$42,566	2025
Huntingdon County Arts Council	PA	\$229,077	Executive Director	\$34,615	\$35,863	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Birmingham Arts Education Collaborative Inc	AL	\$229,095	Executive Director	\$55,829	\$62,662	2024
Artreach St Croix	MN	\$232,525	Executive Di	\$73,243	\$75,191	2024
Hammond Cultural Foundation Inc	LA	\$171,408	Executive Di	\$47,515	\$54,358	2024
Arizona Citizens For The Arts	AZ	\$170,457	Ceo	\$105,000	\$104,913	2024
Shoreline Arts Alliance Inc	CT	\$246,862	Ceo/executiv	\$172,714	\$163,908	2025
Putnam Arts Council	NY	\$248,244	President	\$78,640	\$73,828	2024
Chagrin Foundation For Arts	OH	\$259,370	Executive Di	\$45,000	\$48,241	2025
East Bay Center For Thepreservation Oof Cultural Arts	CA	\$260,374	President/admin Support	\$10,947	\$9,568	2025
Chenango County Council Of The Arts	NY	\$261,508	Executive Director	\$42,182	\$38,581	2025
Creative Alliance Manitou Springs	CO	\$144,375	Vice Chair	\$2,800	\$2,872	2023
Dona Ana Arts Council	NM	\$266,004	Executive Director	\$33,346	\$38,363	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 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 36 organizations. Compensation range \$528–\$163,908; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$203,675); for reference, expenses \$620,853 and assets \$1,055,781. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Nicholas Wisniewski, reported title "*Treasurer*", 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.**

OUTLIERS 1 peer 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	6 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 (Nicholas Wisniewski) 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 36 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,846 is reasonable (approximately the 6th 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.