

Comedy Gives Back

Executive Director / CEO

EIN 841886550
 CA · NTEE A03
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Zoe Friedman, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

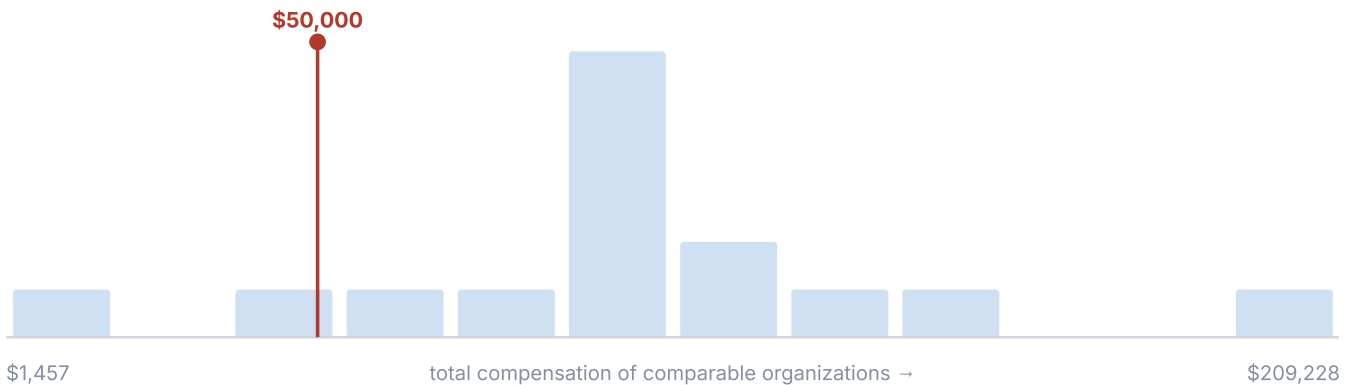
Benchmarked executive: Zoe Friedman — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A03).
BUDGET	Total revenue between \$318,062 and \$712,080 — 0.67x to 1.50x the subject's \$474,720 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A03), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$48,419	\$82,933	\$99,551	\$107,053	\$144,425	\$50,000
----------	----------	----------	-----------	-----------	----------



■ 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 CA 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
Arizona Solar Energy Industries Assoc	AZ	\$462,545	Executive Director	\$193,408	\$209,228	2024
Faith Co-op Inc	TN	\$491,232	Executive Director & President	\$86,157	\$99,244	2025
Shakespeare Association Of America	MS	\$455,594	Executive Director	\$35,724	\$44,755	2024
Glass Art Society Inc	WA	\$452,347	Executive Director	\$102,473	\$106,247	2023
Music And Culture Coalition Of New Orleans Nonprofit Corporation	LA	\$503,323	Executive Director	\$80,373	\$99,551	2024
California Choral Directors Association	CA	\$445,924	Director	\$1,500	\$1,457	2024
Design Management Institute Inc	MA	\$426,070	President	\$124,447	\$125,793	2024
International Association For Dance	CO	\$554,785	Executive Director	\$100,000	\$107,859	2024
Connecticut High School Coaches	CT	\$555,181	Executive Di	\$98,333	\$101,036	2025
Open Channels New York Inc	NY	\$370,950	Secretary/treas	\$71,913	\$73,096	2024
Association Of Professional Genealogists	WA	\$338,756	Executive Director	\$52,000	\$53,915	2023
New York City Arts-in-education	NY	\$617,658	Executive Di	\$97,122	\$98,720	2024
Quincy Society Of Fine Arts	IL	\$328,373	Executive Director	\$83,890	\$92,770	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
League Of Historic American	MD	\$680,509	President & Ceo	\$144,867	\$156,846	2023
American Institute Of Dental Public Health	IL	\$702,394	Co-founder/executive Director	\$94,500	\$104,504	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	15 organizations. Compensation range \$1,457–\$209,228; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$474,720); for reference, expenses \$412,579 and assets \$231,472.
ROLE MATCH	Zoe Friedman, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	13th
Total compensation (D + F), as reported (no adjustments)	13th
Reportable pay only (column D), adjusted	13th
All sources (D + E + F), adjusted	13th

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 (Zoe Friedman) 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 15 similarly situated organizations (Same NTEE sector (A03), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 13th 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.