

# The Off-central Players Inc

Executive Director / CEO

EIN 862468322

FL · NTEE A20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ward Smith, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Ward Smith — reported title "BOARD MEMBER / PRODUCING A", 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 \$160,032 and \$358,282 — 0.67x to 1.50x the subject's \$238,855 (the band tightens as size grows).

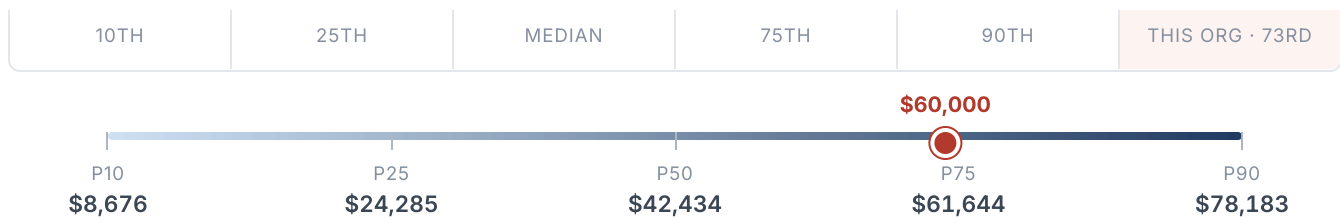
**GEOGRAPHY** Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

**282** organizations qualified on sector, size, and geography → **282** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$8,676	\$24,285	\$42,434	\$61,644	\$78,183	\$60,000
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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 FL 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="#">North Gwinnett Arts Association</a>	GA	\$239,511	Executive Director	\$53,962	<b>\$56,100</b>	2024
<a href="#">701 Center For Contemporary Art</a>	SC	\$237,911	Administrative Director	\$21,154	<b>\$22,229</b>	2025
<a href="#">Confluence Gallery And Art Center</a>	WA	\$237,369	Executive Director	\$30,156	<b>\$27,196</b>	2025
<a href="#">Surati For Performing Arts Inc</a>	NJ	\$240,472	President	\$27,200	<b>\$25,110</b>	2024
<a href="#">Teatro Tariakuri</a>	IL	\$240,585	Executive Director And President	\$28,000	<b>\$28,462</b>	2024
<a href="#">Siren-protectors Of The Rainforest</a>	NY	\$240,987	Executive Director	\$9,446	<b>\$9,086</b>	2023
<a href="#">Community Arts &amp; Empowerment</a>	CA	\$236,571	Ceo	\$48,400	<b>\$43,212</b>	2024
<a href="#">Partnership Inc</a>	AK	\$236,483	Executive Di	\$56,040	<b>\$57,032</b>	2023
<a href="#">Gallery Night Of Pensacola Inc</a>	FL	\$236,039	Director	\$43,880	<b>\$42,621</b>	2024
<a href="#">Art &amp; Soul Oakland</a>	CA	\$235,700	President, Ceo	\$26,000	<b>\$23,899</b>	2023
<a href="#">Latino Arte And Culture</a>	NV	\$242,054	Chair/executive Director	\$81,053	<b>\$84,004</b>	2024
<a href="#">Schoolhouse History And Art Center</a>	MT	\$242,143	Executive Director	\$52,333	<b>\$56,823</b>	2025
<a href="#">Psymposia Inc</a>	DE	\$235,243	President	\$20,000	<b>\$20,248</b>	2024
<a href="#">Central Area Youth Association</a>	WA	\$242,467	Executive Dir.	\$64,200	<b>\$59,430</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Carolyn Glasoe Bailey Foundation Inc</a>	CA	\$235,050	Executive Director	\$82,796	<b>\$76,105</b>	2023
<a href="#">The American Meditation Institute</a>	NY	\$242,823	President	\$50,000	<b>\$46,715</b>	2024
<a href="#">Crested Butte Society Inc</a>	CO	\$234,861	Executive Director	\$69,592	<b>\$68,995</b>	2024
<a href="#">Mannakin Theater And Dance</a>	CA	\$234,670	Ceo Artistic/executive Director	\$40,000	<b>\$35,712</b>	2024
<a href="#">Kaje Inc</a>	NY	\$243,425	Founding Member And Executive Director	\$66,437	<b>\$62,072</b>	2024
<a href="#">Skabob House</a>	WA	\$243,946	Treasurer	\$4,800	<b>\$4,329</b>	2025
<a href="#">Ekmeles Inc</a>	NY	\$233,616	President	\$31,675	<b>\$30,468</b>	2023
<a href="#">Allied Ceramics Art Institute</a>	CA	\$233,412	Member At Large	\$8,279	<b>\$7,610</b>	2023
<a href="#">Autumn House Press</a>	PA	\$244,505	Editor In Ch	\$56,207	<b>\$57,954</b>	2024
<a href="#">Canvas Institute</a>	NY	\$244,903	Executive Director	\$45,000	<b>\$43,285</b>	2023
<a href="#">Cite Des Arts</a>	LA	\$245,479	Executive Director	\$40,000	<b>\$45,540</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **282** organizations. Compensation range \$291–\$296,272; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$238,855); for reference, expenses \$242,200 and assets \$102,189.
ROLE MATCH	Ward Smith, reported title " <i>BOARD MEMBER / PRODUCING A</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	8 peers 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	73 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	73 <sup>rd</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Ward Smith) 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 282 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 73<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.