

Black Lemonade

Executive Director / CEO

EIN 862976641

TN · NTEE A23

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kaymi Butler, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

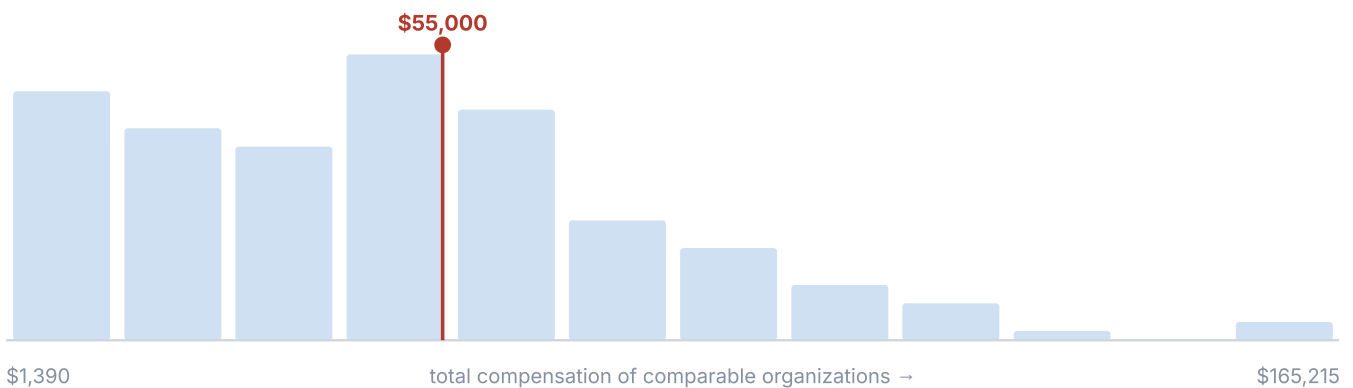
Benchmarked executive: Kaymi Butler — reported title “PRESIDENT DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

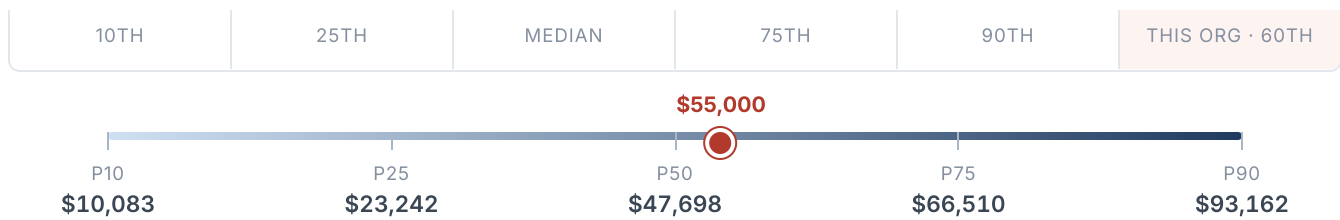
SECTOR	Organizations sharing the subject's NTEE classification (A23).
BUDGET	Total revenue between \$212,887 and \$476,614 — 0.67x to 1.50x the subject's \$317,743 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A23), nationwide + budget 0.67–1.5x revenue.

163 organizations qualified on sector, size, and geography → **163** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,083	\$23,242	\$47,698	\$66,510	\$93,162	\$55,000
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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 TN 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
Inffinito Art & Cultural Foundation Inc	FL	\$317,718	President	\$20,005	\$17,418	2025
Gwich'in Social And Cultural	AK	\$317,016	President	\$10,717	\$10,036	2023
Esselen Tribe Of Monterey County	CA	\$316,920	Secretary	\$76,970	\$65,097	2023
Vang Council Of La Crosse	WI	\$321,316	Grant Manager	\$77,189	\$78,957	2023
Global Alliance Of Indigenous Peoples Gender Justi	NY	\$312,058	Director	\$58,000	\$51,333	2023
Artes De La Rosa Inc	TX	\$311,607	Executive Dir.	\$70,192	\$68,771	2023
Capital Area New Mainers Project	ME	\$311,379	Executive Di	\$39,992	\$39,222	2023
Kyoungs Pacific Beat Inc	NY	\$324,992	Executive Dir.	\$40,000	\$35,402	2023
Black Arts & Culture Alliance Of Chicago	IL	\$309,339	Fmr Exe Dir.	\$61,257	\$57,293	2024
Klondike Smokey City Community Development Corpora	TN	\$308,713	Executive Director	\$75,000	\$75,000	2024
Twelve Gates Arts	PA	\$308,584	Exec Dir./pr	\$64,992	\$63,481	2023
Cultural Enrichment Center Of Fort Collins	CO	\$307,911	Executive Director	\$70,955	\$66,639	2023
Irish Diaspora Center	PA	\$307,323	Executive Di	\$90,612	\$88,504	2023
lu Mien Community Services	CA	\$328,273	Executive Director	\$66,560	\$54,679	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Extend	NY	\$328,827	Director	\$85,533	\$73,530	2024
India Cultural Center Of Greenwich Inc	CT	\$306,484	Executive Dir.	\$127,200	\$113,462	2024
Elegba Folklore Society Inc	VA	\$329,430	President Artistic Director	\$50,435	\$47,697	2023
Darul Uloom New Jersey Inc	NJ	\$305,996	President	\$41,100	\$35,942	2023
Mexico Beyond Mariachi Inc	NY	\$330,935	Ceo/executive Director	\$19,757	\$16,547	2025
Indiana Latino Expo	IN	\$304,186	Board Member	\$129,489	\$129,910	2024
Balkan Cultural Center	CA	\$301,138	President	\$22,000	\$18,607	2023
Philippine Cultural Foundation Inc	FL	\$298,020	Senior Vice Chariman	\$37,440	\$32,598	2025
Bomazeen Land Trust	ME	\$297,541	Co-executive Director/board Member	\$45,604	\$43,444	2024
Central District Forum For Arts & Ideas	WA	\$297,012	Executive Dir.	\$91,129	\$77,619	2024
Arkansas Culture And Dialog Center	AR	\$295,824	Executive Director	\$81,917	\$87,599	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2024 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 TN 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 **163** organizations. Compensation range \$1,390–\$165,215; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$317,743); for reference, expenses \$285,388 and assets \$46,051.
ROLE MATCH	Kaymi Butler, reported title " <i>PRESIDENT DIRECTOR</i> ", 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	2 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	60 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	59 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 (Kaymi Butler) 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 163 similarly situated organizations (Same NTEE sector (A23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 60th 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.