

Cardboard Cares

Executive Director / CEO

EIN 873354052

MN · NTEE A25

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Philip Kraft, Executive Director / CEO** (\$81,667) against **every comparable organization** that fit the selection criteria — **155** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

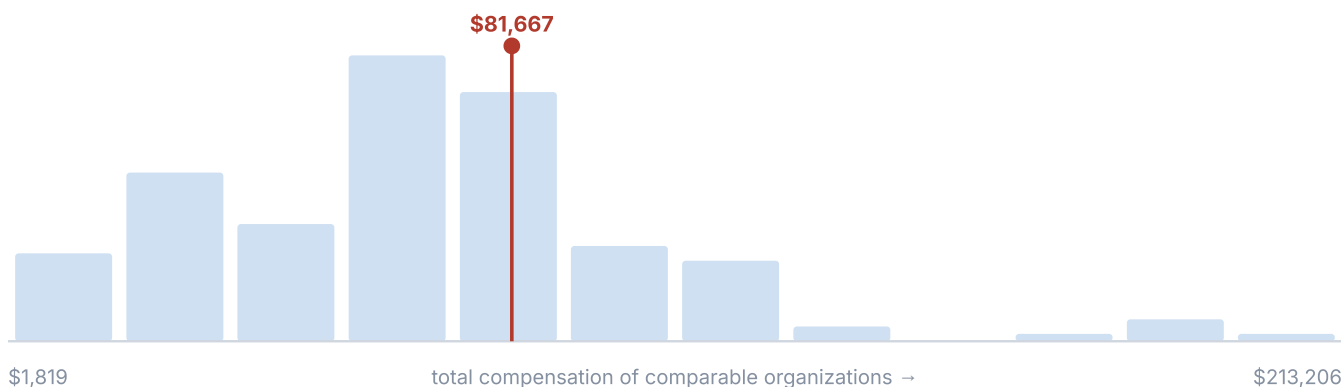
Benchmarked executive: Philip Kraft — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$318,158 and \$712,294 — 0.67x to 1.50x the subject's \$474,863 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

155 organizations qualified on sector, size, and geography → **155** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,889	\$41,001	\$65,467	\$85,725	\$110,977	\$81,667
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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 MN 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
Renaissance Music Academy Of Va	VA	\$475,464	President	\$28,456	\$28,628	2023
Creative Kids Playhouse Childrens	CA	\$476,911	President	\$37,015	\$33,302	2023
Bloom Arts Foundation Inc	CA	\$481,207	Ececutive Director	\$104,137	\$91,004	2024
Faribault Art Center Inc	MN	\$467,473	Executive Di	\$61,040	\$61,040	2024
Wyoming Fine Arts Center	OH	\$482,274	Executive Dir.	\$75,246	\$80,656	2024
Opry Heritage Foundation Of Oklahoma	OK	\$467,347	Executive Director	\$51,150	\$58,685	2023
Fabarts Inc	GA	\$464,606	President	\$64,336	\$65,467	2024
Luna Composition Lab Inc	NY	\$485,571	Executive Director	\$81,332	\$74,378	2024
Teentix	WA	\$463,808	Exec. Dir.	\$75,968	\$68,833	2024
Trilogy Cultural Arts Centre Inc	KS	\$486,373	Board Member	\$35,586	\$38,907	2024
Tian Yue Academy Of The Arts	MA	\$486,571	Director	\$48,000	\$44,942	2023
The Shine Arts Foundation	TX	\$487,667	President	\$38,252	\$38,724	2024
Arthouse Studio Inc	CA	\$489,139	Executive Dir.	\$113,300	\$99,012	2024
The Art Guild Of Port Washington Inc	NY	\$490,098	Executive Director	\$65,885	\$60,252	2024
Glass Art Kalamazoo	MI	\$459,047	Executive Di	\$70,265	\$75,565	2023
Community School Of Music And Arts Inc	NY	\$458,719	Executive Director	\$66,346	\$60,673	2024
Artists Working In Education Inc	WI	\$491,931	Executive Dir.	\$85,213	\$90,064	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Batavia Artists Association Nfp Inc	IL	\$457,708	Fmr Exec Direct	\$28,625	\$28,480	2024
Creative Arts Center In Chatham Inc	MA	\$456,071	Executive Di	\$96,453	\$87,717	2024
Write On Door County Inc	WI	\$494,616	Executive Di	\$67,191	\$71,016	2024
Fellowship School Of Creative Arts	TN	\$495,865	President	\$52,654	\$54,569	2025
L-park Foundation Inc	CT	\$497,869	Treasurer	\$87,808	\$85,782	2023
North Pole Studio	OR	\$500,055	Executive Director	\$53,176	\$48,688	2025
Materials Exchange Center For Community	OR	\$447,734	Executive Dir.	\$60,999	\$57,329	2024
Garage Cultural	MI	\$503,479	Executive Director	\$24,000	\$25,070	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	155 organizations. Compensation range \$1,819–\$213,206; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$474,863); for reference, expenses \$460,428 and assets \$149,347.
ROLE MATCH	Philip Kraft, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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 5 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	70 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	68 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 (Philip Kraft) 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 155 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,667 is reasonable (approximately the 70th 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.