

Emerald Empire Art Association Inc

Executive Director / CEO

EIN 930570075
 OR · NTEE A260
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Donald Hudgins, Executive Director / CEO** (\$5,344) against **every comparable organization** that fit the selection criteria — **807** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Donald Hudgins — reported title “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 (A260).
BUDGET	Total revenue between \$88,427 and \$197,973 — 0.67x to 1.50x the subject's \$131,982 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

807 organizations qualified on sector, size, and geography → **807** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$5,138	\$14,915	\$32,125	\$53,285	\$70,219	\$5,344
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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 OR 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
Santa Barbara Dance Institute	CA	\$131,986	Executive Dir.	\$75,000	\$67,737	2024
Islamic Outreach Foundation	CA	\$132,115	Vp Finance	\$2,189	\$1,977	2024
Slovenian Union Of America Inc	IL	\$131,740	National Vp Of Outreach	\$600	\$617	2024
Suzuki Collaborative Of Cps	OH	\$131,697	Executive Dir.	\$41,141	\$44,402	2025
Capitol Historic Trust Inc	DC	\$131,573	President	\$25,000	\$23,624	2023
Audrey Herman Spotlighters Theatre Inc	MD	\$132,426	Executive Director	\$57,920	\$56,637	2024
Speedwell Projects	ME	\$131,474	Managing Director	\$33,246	\$34,819	2024
Saveartspace	MI	\$132,588	Officer - Co	\$19,900	\$21,484	2024
River Valley Pioneer Museum	TX	\$131,346	Executive Dir.	\$37,000	\$38,711	2024
North Texas Society Of History & Culture	TX	\$131,331	Executive Director	\$15,500	\$16,217	2024
T Thomas Fortune Foundation	NJ	\$132,664	Executive Di	\$34,588	\$32,300	2024
Dwight D Eisenhower Society	PA	\$132,722	Executive Dir.	\$41,074	\$42,842	2024
Amarillo Youth Choirs Inc	TX	\$131,155	Executive Di	\$45,480	\$48,989	2023
Miami Short Film Festival Inc	FL	\$131,124	Executive Director	\$36,000	\$36,417	2023
Oregon Marshallese Community Association	OR	\$132,849	President	\$3,639	\$3,535	2024
Afrikan Poetry Theatre Inc	NY	\$131,100	Executive Director	\$25,000	\$23,019	2025
Hola Cultura	DC	\$131,035	Executive Director And Director	\$55,900	\$52,822	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alice And Eleonore Schoenfeld	CA	\$132,945	Ceo	\$60,000	\$54,190	2024
Korea Music Foundation Inc	NY	\$132,970	President	\$3,000	\$2,919	2023
Arts Access South Carolina	SC	\$130,873	Executive Di	\$50,500	\$56,731	2023
Abraham Lincoln Association	IL	\$133,129	Executive Manager	\$29,125	\$30,833	2023
Friends Of The St Augustine Amphitheatre Inc	FL	\$130,774	Director	\$2,000	\$2,023	2023
Culture Mill Inc	NC	\$130,625	Director	\$46,866	\$49,344	2025
Kansas Sampler Foundation Inc	KS	\$130,535	Co-director	\$100,202	\$116,568	2023
Friends Of The M	MN	\$133,626	Director	\$12,670	\$13,481	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	807 organizations. Compensation range \$271–\$299,707; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$131,982); for reference, expenses \$180,597 and assets \$733,130.
ROLE MATCH	Donald Hudgins, reported title " <i>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	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	10 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	10 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 (Donald Hudgins) 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 807 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,344 is reasonable (approximately the 10th 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.