

509 Cultural Center

Executive Director / CEO

EIN 943095774

CA · NTEE A20

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **Laurie Lazer, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

Benchmarked executive: Laurie Lazer — reported title “CO-EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A20).

BUDGET Total revenue between \$58,994 and \$132,076 — 0.67x to 1.50x the subject's \$88,051 (the band tightens as size grows).

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

35 organizations qualified on sector, size, and geography

→ **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,389

\$10,791

\$35,164

\$54,523

\$70,282

\$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
Palacios House Of Arts	LA	\$88,100	Executive Director	\$19,123	\$25,106	2023
Sentimental Journey Inc	PA	\$87,602	Executive Coordinator	\$9,909	\$11,444	2024
The Center For Less Unpleasant	NY	\$86,910	President	\$288,000	\$301,383	2024
Society Of Animal Artists Inc	CO	\$91,564	Executive Direc	\$49,000	\$54,412	2024
Leesburg Art Festival Inc	FL	\$83,828	Executive Di	\$21,731	\$23,642	2024
Vedanta Institute Houston	TX	\$94,177	Director	\$8,500	\$10,137	2023
Center For Reflection Education And Action Incorporated	CT	\$80,446	Executive Director	\$45,000	\$48,862	2024
Artlands Creative	CA	\$80,166	Executive Director	\$25,000	\$25,738	2023
Beverlys Exhibitions Corp	NY	\$96,523	Creative Director	\$6,100	\$6,572	2023
El Paso International & Cultural Arts	TX	\$76,381	Artistic Director	\$4,000	\$4,770	2023
Noise Salon Inc	MA	\$100,002	Executive Director/ Treasurer	\$15,914	\$17,050	2023
In Tandem Arts Inc	VT	\$75,578	Executive Director	\$45,983	\$55,182	2023
Asian Resource Center Of San Antoni	TX	\$75,000	President	\$1	\$1	2023
Alki Art Fair	WA	\$74,872	Rental & Volunteer Director	\$8,000	\$8,295	2024
Dumbo Film Festival	NY	\$74,805	Ceo/director	\$13,797	\$14,865	2023
The Corda Foundation	NC	\$103,285	Treasurer	\$35,000	\$43,118	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bird Island Cultural Centre	MN	\$103,456	Director	\$1,800	\$2,060	2024
Women Shoah-jewish Placemaking	NC	\$71,779	Executive Director	\$39,930	\$47,780	2024
Committee For A Better New Orleans	LA	\$107,720	Executive Director	\$80,000	\$102,016	2024
Grippo Stage Company Inc	IL	\$67,129	President/artistic Director	\$30,000	\$35,164	2023
The Arts Project Inc	MD	\$110,552	Executive Director	\$24,559	\$26,590	2024
Belton Center For The Arts	SC	\$111,131	Executive Director	\$35,077	\$42,378	2024
Japan House La Foundation	CA	\$111,910	Ceo	\$6,000	\$6,000	2024
Ruskin Art Club Inc	CA	\$62,321	Executive Dir.	\$33,662	\$33,662	2024
Chicago Fashion Development	IL	\$114,325	Executive Director	\$40,000	\$46,886	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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 35 organizations. Compensation range \$1–\$301,383; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$88,051); for reference, expenses \$238,511 and assets \$394,426. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Laurie Lazer, reported title "*CO-EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer 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	71 st
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	69 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 (Laurie Lazer) 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 35 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 71st 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.