

Korea Music Foundation Inc

Executive Director / CEO

EIN 133255396
 NY · NTEE A68
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kyung Hee Kim, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

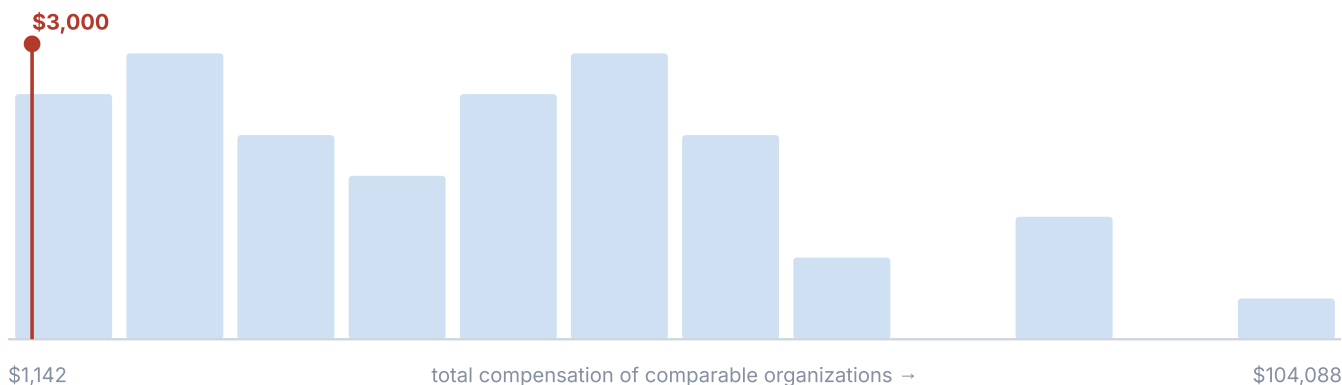
Benchmarked executive: Kyung Hee Kim — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$89,089 and \$199,455 — 0.67x to 1.50x the subject's \$132,970 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,130	\$15,361	\$37,266	\$48,726	\$65,410	\$3,000
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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 NY 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
Alice And Eleonore Schoenfeld	CA	\$132,945	Ceo	\$60,000	\$55,691	2024
William Lewis School Of Opera	TX	\$135,149	Vice President	\$36,000	\$38,708	2024
York County Honors Choirs Inc	PA	\$137,484	Executive Director	\$26,000	\$27,870	2024
Musiconnects Inc	MA	\$128,066	Executive Di	\$65,000	\$61,167	2025
The Classical Saxophone Project Inc	NY	\$128,004	President	\$27,500	\$26,711	2024
Composers Now Inc	NY	\$145,117	Board Chair Artistic Director	\$34,275	\$33,292	2024
Songs Of Solomon An Inspirational Ensemble Inc	NY	\$146,131	President	\$24,412	\$24,412	2023
Lake County Symphony	CA	\$114,856	President	\$1,230	\$1,142	2024
International Federation For Choral Music	TX	\$113,444	Office Manager	\$36,960	\$39,741	2024
Tanner Gift Of Music Trust	UT	\$113,311	Secretary/tr	\$8,500	\$9,627	2023
Detroit Performing Artists Inc	MI	\$153,760	Executive Di	\$21,186	\$24,200	2023
Trilogy An Opera Company	NJ	\$111,031	Artisticexecutive Director	\$19,150	\$18,379	2024
Alleghany Jam	NC	\$155,028	Executive Director	\$53,791	\$58,203	2025
C'est Bon Music Inc	CA	\$156,557	Ceo	\$14,300	\$13,273	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
One Heart Beat Inc	GA	\$156,857	Co-founder & Executive Dir	\$50,000	\$54,040	2024
Seasun Theatre Artist Group	CA	\$157,161	Director	\$6,940	\$6,632	2023
Cleveland Rocks Past Present And Future	OH	\$159,775	Key Employee	\$15,600	\$18,285	2023
Bach Aria Soloists Inc	MO	\$160,884	Executive Artistic Director	\$58,099	\$68,099	2023
Da Capo Virginia	VA	\$103,840	Executive & Vivo Director/past-president	\$43,633	\$45,285	2024
Oil Region Music Preservation Museum	PA	\$162,981	Director	\$42,000	\$45,021	2024
Beale Street Caravan Inc	TN	\$163,951	Exec. Dir.	\$48,750	\$56,708	2023
International Association Of Music Libraries Archives & Documentation	WI	\$164,970	Secretary General	\$2,165	\$2,431	2024
Camfel Productions Inc	CA	\$166,635	President	\$53,677	\$49,822	2024
Picco Music Academy Inc	CA	\$96,948	President	\$15,500	\$14,386	2024
St Marys Music Academy	NC	\$170,173	Director	\$33,000	\$36,651	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **46** organizations. Compensation range \$1,142–\$104,088; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$132,970); for reference, expenses \$89,294 and assets \$52,761.
ROLE MATCH	Kyung Hee Kim, reported title " <i>PRESIDENT</i> ", 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	1 peer 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	7 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	7 th
All sources (D + E + F), adjusted	7 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 (Kyung Hee Kim) 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 46 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 7th 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.