

# Corning Elmira Musical Arts Inc

Executive Director / CEO

EIN 161482732

NY · NTEE A69

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Karen Dusek, Executive Director / CEO** (\$72,643) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56<sup>th</sup>** percentile of comparable organizations within the typical range

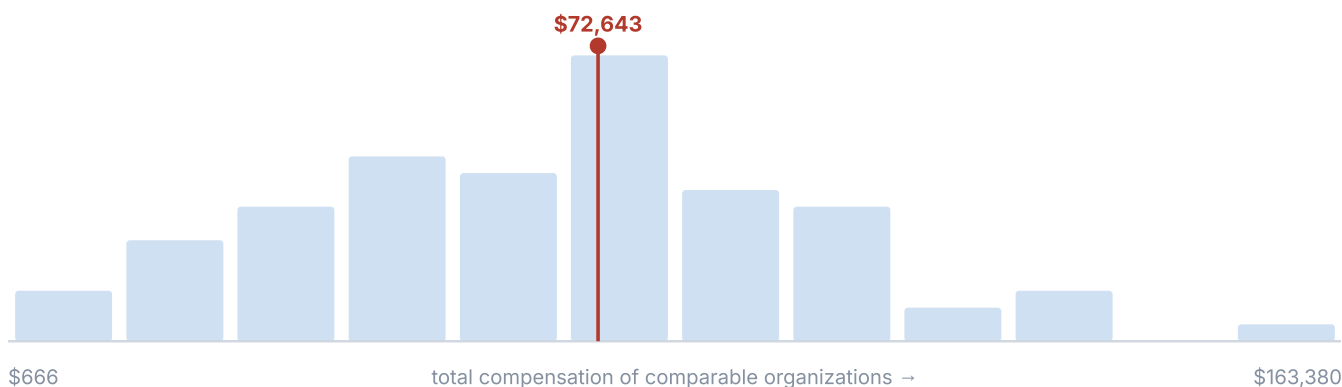
**Benchmarked executive:** Karen Dusek — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A69).
BUDGET	Total revenue between \$315,915 and \$707,272 — 0.67x to 1.50x the subject's \$471,515 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

**78** organizations qualified on sector, size, and geography → **78** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$27,287	\$47,190	\$68,872	\$86,402	\$102,508	\$72,643
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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
<a href="#">Bremerton Symphony Association</a>	WA	\$471,172	Music Direct	\$68,055	<b>\$69,213</b>	2024
<a href="#">Journey Arts</a>	PA	\$471,130	Exec Directo	\$71,807	<b>\$79,245</b>	2025
<a href="#">Tulsa Youth Symphony</a>	OK	\$470,992	Executive Di	\$28,500	<b>\$36,701</b>	2023
<a href="#">Philadelphia Sinfonia Association</a>	PA	\$469,445	Executive Di	\$61,250	<b>\$71,433</b>	2023
<a href="#">Cayuga Chamber Orchestra Inc</a>	NY	\$467,713	Executive Director	\$56,860	<b>\$58,364</b>	2024
<a href="#">Johns Creek Symphony Orchestra</a>	GA	\$475,812	President	\$3,448	<b>\$3,938</b>	2024
<a href="#">The Hendersonville Symphony</a>	NC	\$486,821	Executive Di	\$66,000	<b>\$77,465</b>	2024
<a href="#">National Symphony Orch Assn Of Washington Dc</a>	DC	\$455,325	Executive Director	\$8,827	<b>\$8,799</b>	2024
<a href="#">Orchestra Miami Inc</a>	FL	\$452,261	Artistic/exec D	\$18,000	<b>\$19,208</b>	2024
<a href="#">Aiken Symphony Orchestra</a>	SC	\$446,451	Executive Director	\$37,156	<b>\$42,897</b>	2025
<a href="#">Inside The Orchestra</a>	CO	\$500,639	Exec Director	\$115,544	<b>\$125,853</b>	2024
<a href="#">Street Symphony Project Inc</a>	CA	\$502,791	Ceo	\$113,108	<b>\$110,946</b>	2024
<a href="#">Huntington Symphony Orchestra</a>	WV	\$437,997	Executive Di	\$47,500	<b>\$58,422</b>	2024
<a href="#">Lagrange Symphony Orchestra Inc</a>	GA	\$437,714	Executive Di	\$60,000	<b>\$68,530</b>	2024
<a href="#">Florida Orchestra Association Inc</a>	FL	\$506,095	Executive Director	\$43,400	<b>\$47,681</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tuscaloosa Symphony Association Inc</a>	AL	\$432,019	Executive Director	\$69,652	<b>\$88,001</b>	2023
<a href="#">Citymusic Cleveland Inc</a>	OH	\$430,152	Executive Director	\$75,000	<b>\$92,899</b>	2023
<a href="#">Academy Of Music Of The Paderewski Symphony Orchestra</a>	IL	\$514,194	Bundyra	\$36,388	<b>\$40,637</b>	2024
<a href="#">Bridge Leadership Academy</a>	MO	\$426,622	Ceo	\$83,667	<b>\$103,635</b>	2023
<a href="#">Oregon Symphony Association In Salem</a>	OR	\$424,281	President	\$24,474	<b>\$26,580</b>	2023
<a href="#">Black Pearl Chamber Orchestra Inc</a>	PA	\$415,379	President	\$112,482	<b>\$127,418</b>	2024
<a href="#">The Orchestra &amp; Community Choral</a>	NV	\$414,291	Executiveartistic Director	\$82,532	<b>\$93,974</b>	2024
<a href="#">Student Orchestras Of Greater Olympia</a>	WA	\$529,426	Executive Director	\$39,813	<b>\$40,490</b>	2024
<a href="#">Laporte County Symphony Orchestra</a>	IN	\$531,579	Executive Di	\$60,900	<b>\$71,072</b>	2025
<a href="#">Idaho State Civic Symphony</a>	ID	\$409,838	Executive Di	\$551	<b>\$666</b>	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 2025 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **78** organizations. Compensation range \$666–\$163,380; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$471,515); for reference, expenses \$513,588 and assets \$553,555.
ROLE MATCH	Karen Dusek, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers 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	56 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	54 <sup>th</sup>

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 (Karen Dusek) 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 78 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,643 is reasonable (approximately the 56<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.