

# Heartland Youth Choir

Executive Director / CEO

EIN 200049799

IA · NTEE A6B

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Marco Melendez, Executive Director / CEO** (\$31,790) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

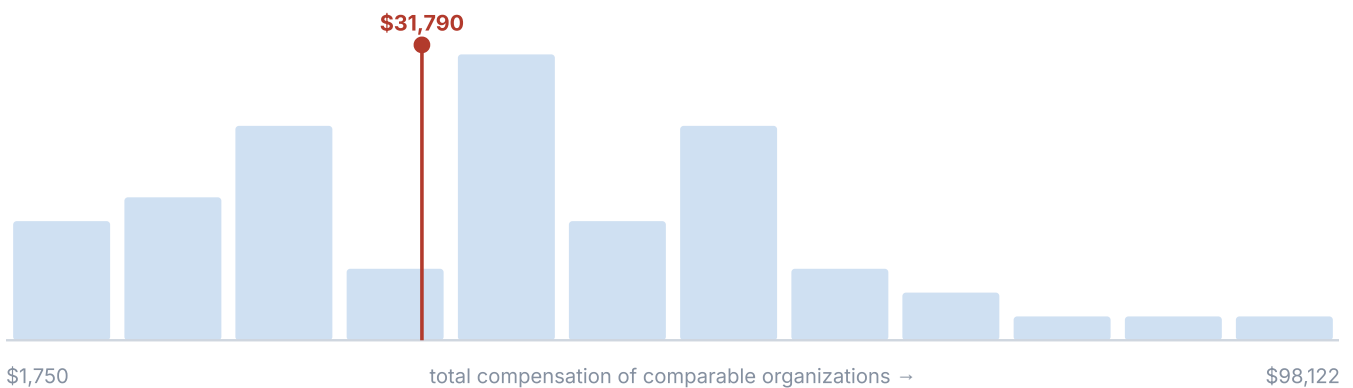
Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6B).
BUDGET	Total revenue between \$155,257 and \$347,592 — 0.67x to 1.50x the subject's \$231,728 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6B), nationwide + budget 0.67–1.5x revenue.

**57** organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$12,950</b> 10TH	<b>\$20,486</b> 25TH	<b>\$38,513</b> MEDIAN	<b>\$51,688</b> 75TH	<b>\$61,929</b> 90TH	<b>\$31,790</b> THIS ORG · 39TH
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■ **Comparable organizations**

P16  
\$12,950

P25  
\$20,486

P50  
\$38,513

P75  
\$51,688

P90  
\$61,929

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 IA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Orpheus Male Chorus Of Phoenix	AZ	\$232,072	<b>\$43,805</b>	990
Threshold Choir	CA	\$231,258	<b>\$56,793</b>	990
The Mississippi Mass Choir Ministries Inc	MS	\$226,110	<b>\$18,380</b>	990
Chattanooga Boys Choir	TN	\$243,379	<b>\$39,554</b>	990
Bach Cantata Choir	OR	\$243,472	<b>\$4,241</b>	990
Bucks County Choral Society	PA	\$219,753	<b>\$32,788</b>	990
Youth Chorus Of Kansas City Inc	MO	\$217,944	<b>\$33,926</b>	990
The Lira Ensemble	IL	\$216,384	<b>\$3,499</b>	990
Magnum Chorum	MN	\$215,490	<b>\$16,724</b>	990
Rogue World Music	OR	\$213,377	<b>\$39,014</b>	990
Northwest Choir Resources	WA	\$212,816	<b>\$98,122</b>	990
Carolina Master Chorale Inc	SC	\$210,799	<b>\$15,785</b>	990
Pacific International Choral	OR	\$209,346	<b>\$18,337</b>	990
The Bach Chorale Singers Inc	IN	\$206,377	<b>\$24,539</b>	990
Peninsula Cantare A California Nonprofit Benefit Corporation	CA	\$257,317	<b>\$50,479</b>	990
Baltimore Childrens Choir Inc	MD	\$257,972	<b>\$42,460</b>	990
Classical Chorus Of Abilene	TX	\$203,831	<b>\$40,554</b>	990
James Toland Vocal Arts	CA	\$261,470	<b>\$35,488</b>	990
Yale Alumni Chorus Foundation Inc	CT	\$262,203	<b>\$57,021</b>	990
Cantores In Ecclesia	OR	\$200,876	<b>\$20,355</b>	990
Orlando Gay Chorus Inc	FL	\$199,468	<b>\$5,433</b>	990
Golden Gate Boys Choir	CA	\$264,289	<b>\$21,110</b>	990
Youth Chorale Of Central Minnesota	MN	\$198,106	<b>\$36,098</b>	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Saginaw Choral Society Inc	MI	\$266,006	<b>\$47,134</b>	990
Kidsingers	CA	\$196,337	<b>\$51,688</b>	990

## ■ 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 IA 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	57 organizations. Compensation range \$1,750–\$98,122; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$231,728); for reference, expenses \$245,069 and assets \$95,721.
ROLE MATCH	Marco Melendez, reported title " <i>Former Artistic Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	39 <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 (Marco Melendez) 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 57 similarly situated organizations (Same NTEE sector (A6B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,790 is reasonable (approximately the 39<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). 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.