

# Market Square Concerts

Executive Director / CEO

EIN 222570747

PA · NTEE A68Z

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Ya-ting Chang, Executive Director / CEO** (\$32,000) against **every comparable organization** that fit the selection criteria — **189** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29<sup>th</sup>** percentile of comparable organizations within the typical range

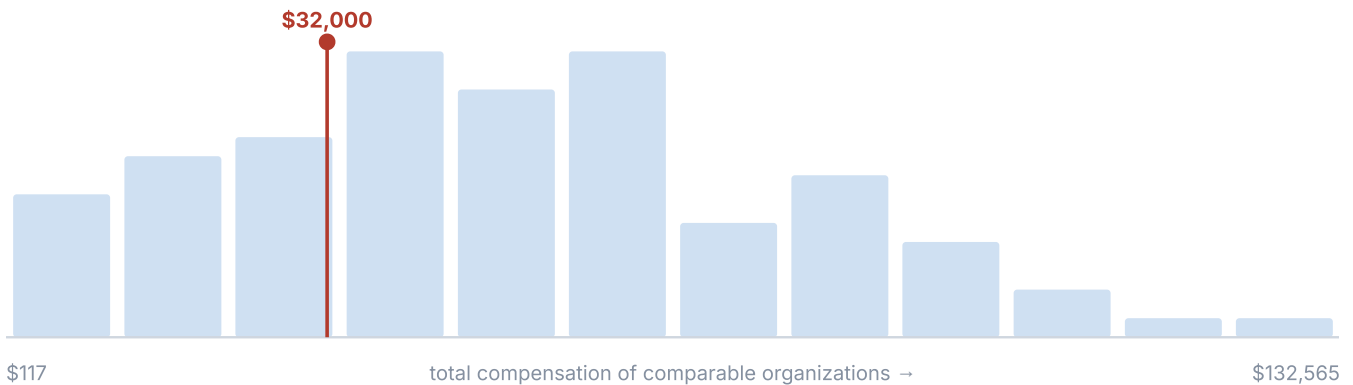
**Benchmarked executive:** Ya-ting Chang — reported title “CO-DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68Z).
BUDGET	Total revenue between \$215,274 and \$481,957 — 0.67x to 1.50x the subject's \$321,305 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

**189** organizations qualified on sector, size, and geography → **189** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,849	\$29,738	\$47,901	\$66,367	\$88,094	\$32,000
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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 PA 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="#">Master Musicians Festival Inc</a>	KY	\$323,246	Executive Di	\$54,799	<b>\$60,600</b>	2024
<a href="#">Cellobello Inc</a>	MA	\$323,408	Executive Director	\$101,952	<b>\$94,300</b>	2024
<a href="#">Music In The Somerset Hills Inc</a>	NJ	\$318,720	Artistic Director	\$65,141	<b>\$59,865</b>	2024
<a href="#">United States Open Music Competition</a>	CA	\$318,411	President	\$1,000	<b>\$888</b>	2024
<a href="#">Rain City Rock Camp For Girls</a>	WA	\$317,881	Executive Dir.	\$76,489	<b>\$70,488</b>	2024
<a href="#">Mount Desert Festival Of Chamber Music</a>	ME	\$325,266	Executive Director	\$13,140	<b>\$13,943</b>	2023
<a href="#">Overture Band Programs Inc</a>	WI	\$325,285	President/treas.	\$72,755	<b>\$76,193</b>	2025
<a href="#">Braver Players Musical Theater Foundation</a>	CA	\$326,173	President	\$50,000	<b>\$44,440</b>	2024
<a href="#">Keeping The Blues Alive Foundation</a>	FL	\$326,367	President	\$41,958	<b>\$41,770</b>	2023
<a href="#">Moon &amp; Stars Foundation</a>	CO	\$326,461	Executive Director	\$40,498	<b>\$38,940</b>	2025
<a href="#">Keys Corp</a>	NY	\$316,049	Executive Director	\$43,378	<b>\$41,538</b>	2023
<a href="#">Danbury Music Centre</a>	CT	\$327,415	President	\$14,615	<b>\$13,741</b>	2025
<a href="#">Make Music Alliance Inc</a>	NY	\$328,374	Executive Director	\$9,692	<b>\$8,782</b>	2025
<a href="#">Goat In The Road Productions</a>	LA	\$329,022	Co-artistic Director	\$52,916	<b>\$58,429</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Baton Rouge Blues Festival &amp; Foundation</a>	LA	\$313,533	Executive Director	\$72,000	<b>\$81,605</b>	2024
<a href="#">Idaho Music Educators Association Inc</a>	ID	\$311,720	Executive Director (Non-voting)	\$21,000	<b>\$22,995</b>	2024
<a href="#">Anthology Of Recorded Music Inc</a>	NY	\$330,999	Vice President & Secretary	\$112,450	<b>\$107,680</b>	2023
<a href="#">Baltimore Classical Guitar Society Inc</a>	MD	\$307,151	President	\$70,000	<b>\$65,625</b>	2025
<a href="#">Colajazz Foundation</a>	SC	\$306,593	Director	\$45,000	<b>\$49,749</b>	2023
<a href="#">Kelly Music For Life</a>	PA	\$336,039	President	\$39,000	<b>\$40,032</b>	2024
<a href="#">Southwood Band Booster Club</a>	LA	\$305,948	Director	\$5,310	<b>\$6,018</b>	2024
<a href="#">Music At Kohl Mansion Inc</a>	CA	\$336,836	Exec. Dir.	\$90,417	<b>\$82,737</b>	2023
<a href="#">Sarasota Music Conservatory Inc</a>	FL	\$305,622	Director (Appt. 2/24)	\$600	<b>\$580</b>	2024
<a href="#">Virginia Chamber Music Foundation</a>	VA	\$337,034	Coartistic Director	\$8,000	<b>\$7,951</b>	2024
<a href="#">Academie Musique</a>	TX	\$338,017	Director	\$45,743	<b>\$45,884</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 **189** organizations. Compensation range \$117–\$132,565; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$321,305); for reference, expenses \$234,902 and assets \$775,868.
ROLE MATCH	Ya-ting Chang, reported title " <i>CO-DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers 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	29 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	27 <sup>th</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	28 <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 (Ya-ting Chang) 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 189 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,000 is reasonable (approximately the 29<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.