

Elmhurst Symphony Association Inc

Executive Director / CEO

EIN 237348453

IL · NTEE A69Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Greg Hughes, Executive Director / CEO** (\$45,250) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

Benchmarked executive: Greg Hughes — reported title "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 (A69Z).

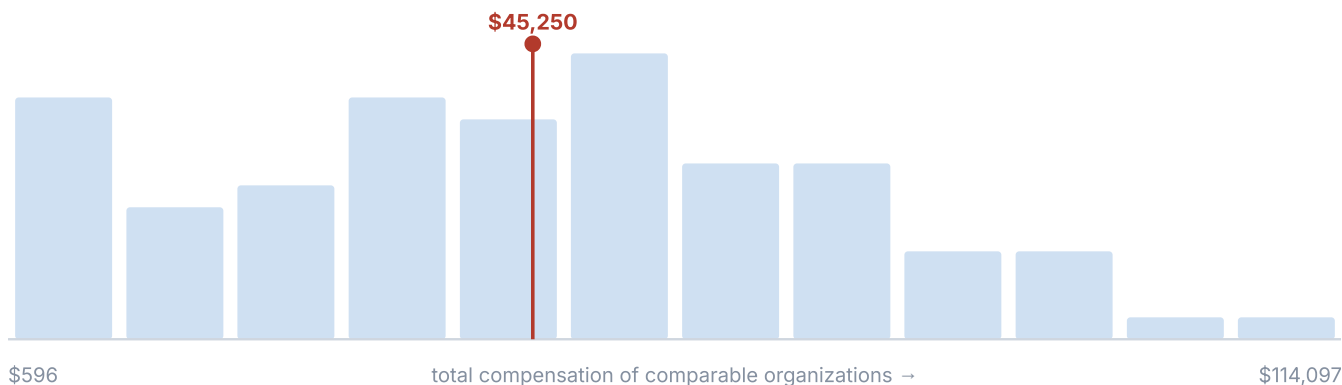
BUDGET Total revenue between \$223,331 and \$499,995 — 0.67x to 1.50x the subject's \$333,330 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography

→ **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,564

\$24,644

\$43,262

\$62,473

\$79,470

\$45,250



● 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 IL 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
Orchestra Santa Monica Association	CA	\$329,123	Music Director	\$21,500	\$18,398	2025
Monticello Opera House Inc	FL	\$338,277	Executive Director	\$50,417	\$49,599	2023
Classical Kids Music Education Nfp	IL	\$338,843	President	\$104,875	\$102,172	2025
The Capitol Symphonic Youth Orchestras Inc	VA	\$327,611	Executive Director	\$50,400	\$49,499	2024
Chamber Music Center Of New	NY	\$339,122	Artistic Dir	\$71,625	\$64,137	2025
Longview Symphony League	TX	\$342,620	Executive Di	\$50,634	\$51,520	2024
The Hershey Symphony Orchestra	PA	\$344,049	Executive Di	\$25,000	\$24,706	2025
Mankato Symphony Orchestra Inc	MN	\$344,402	Executive Director	\$69,892	\$68,436	2025
Sheboygan Symphony Orchestra Inc	WI	\$344,700	Executive Director (Current)	\$38,231	\$40,613	2024
Mountain West String Academy	UT	\$345,567	Executive Dir.	\$55,503	\$56,292	2025
Riverside Symphony Inc	NY	\$346,730	President/di	\$73,525	\$69,577	2023
Fredericksburg Symphony Orchestra	VA	\$351,726	Executive Di	\$25,666	\$25,952	2023
Dream Orchestra Inc	CA	\$353,195	President	\$60,000	\$54,256	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Enid Symphony Association	OK	\$354,358	Music Director/ Ceo	\$40,600	\$45,474	2024
Santa Monica Youth Orchestra	CA	\$355,404	Executive Director	\$85,378	\$74,990	2024
Southeastern Minnesota Youth	MN	\$310,682	Executive Di	\$44,637	\$43,707	2025
Juneau Symphony Inc	AK	\$358,417	Executive Di	\$68,933	\$69,015	2023
Pueblo Symphony Association Inc	CO	\$303,796	Orch. Rep.	\$7,398	\$7,429	2023
Chamber Orchestra Of New York	NY	\$364,933	Music Director	\$52,500	\$48,255	2024
The Ridgefield Symphony Orchestra Inc	CT	\$365,834	Executive Director	\$60,000	\$57,223	2024
Eureka Symphony	CA	\$366,053	Artistic Director/conductor	\$40,000	\$34,228	2025
Vivo Youth Orchestras	CA	\$300,586	President/executive Director	\$88,200	\$79,757	2023
Heartland Festival Orchestra	IL	\$366,821	Trustee	\$86,950	\$86,950	2024
Corvallis Youth Symphony Assoc	OR	\$299,505	Executive Director	\$57,440	\$55,861	2023
Yarnwire Inc	NY	\$371,254	Executive Director	\$66,350	\$60,985	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	84 organizations. Compensation range \$596–\$114,097; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$333,330); for reference, expenses \$327,369 and assets \$643,544.
ROLE MATCH	Greg Hughes, reported title "EXECUTIVE DIRECTOR", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	51 st
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	49 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 (Greg Hughes) 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 84 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,250 is reasonable (approximately the 51st 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.