

This analysis benchmarks the total compensation of **Matt Whyte, Executive Director / CEO** (\$70,000) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

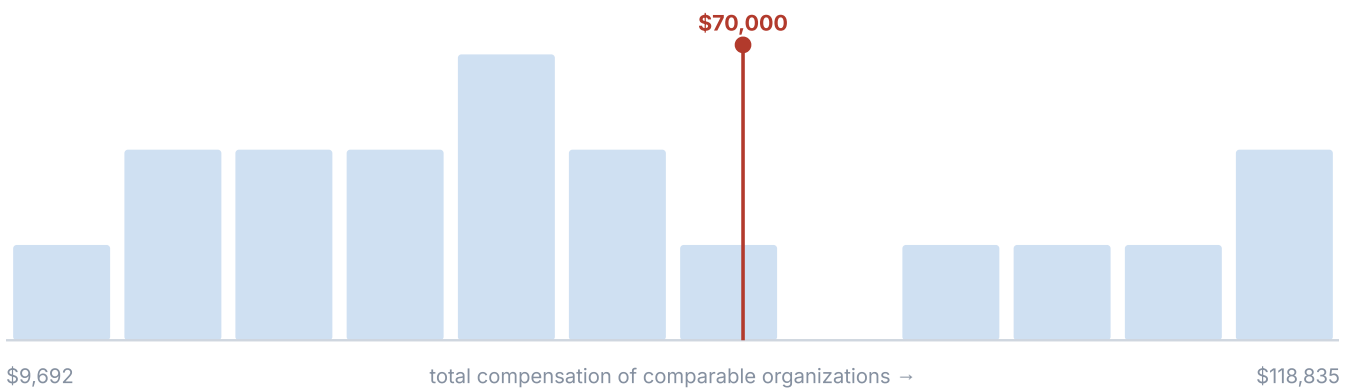
**Benchmarked executive:** Matt Whyte — reported title "Podcast Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

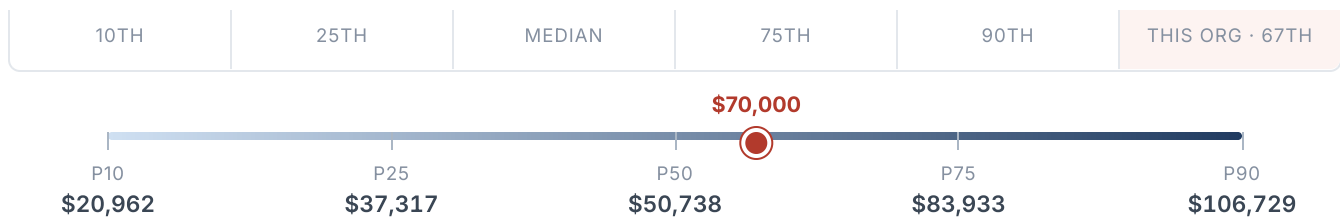
SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$197,101 and \$441,273 — 0.67x to 1.50x the subject's \$294,182 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68) + NY + budget 0.67–1.5x revenue.

**18** organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,962	\$37,317	\$50,738	\$83,933	\$106,729	\$70,000
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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
<a href="#">Prism Quartet Incorporated</a>	NY	\$288,772	Executive Director	\$113,258	<b>\$116,255</b>	2024
<a href="#">Close Encounters With Music</a>	NY	\$284,653	Artistic Director	\$100,000	<b>\$102,646</b>	2024
<a href="#">Keys Corp</a>	NY	\$316,049	Executive Director	\$43,378	<b>\$45,841</b>	2023
<a href="#">The Impact Project</a>	NY	\$265,968	Director	\$59,250	<b>\$60,818</b>	2024
<a href="#">Make Music Alliance Inc</a>	NY	\$328,374	Executive Director	\$9,692	<b>\$9,692</b>	2025
<a href="#">Anthology Of Recorded Music Inc</a>	NY	\$330,999	Vice President & Secretary	\$112,450	<b>\$118,835</b>	2023
<a href="#">Mencius Society For The Arts Inc</a>	NY	\$256,991	Executive Di	\$34,793	<b>\$34,793</b>	2025
<a href="#">Contemporaneous Inc</a>	NY	\$249,614	Director	\$30,057	<b>\$30,852</b>	2024
<a href="#">Los Pleneros De La 21 Inc</a>	NY	\$340,822	Executive Director	\$91,006	<b>\$93,414</b>	2024
<a href="#">Orchestrating Dreams Inc</a>	NY	\$344,729	Executive Director	\$51,500	<b>\$52,863</b>	2024
<a href="#">Bronx Conservatory Of Music Inc</a>	NY	\$346,450	Executive Director	\$20,108	<b>\$21,250</b>	2023
<a href="#">Ansonia Music Outreach Organization Inc</a>	NY	\$240,243	President	\$44,974	<b>\$46,164</b>	2024
<a href="#">Music Is Art</a>	NY	\$238,547	Executive Director	\$69,216	<b>\$71,047</b>	2024
<a href="#">Pappy Martin Legacy Jazz Collective Inc</a>	NY	\$235,048	Executive Director	\$19,200	<b>\$20,290</b>	2023
<a href="#">Early Music Foundation Inc</a>	NY	\$214,692	General Manager	\$46,000	<b>\$48,612</b>	2023
<a href="#">Brooklyn Youth Music Project Inc</a>	NY	\$203,789	Artistic Dir	\$43,732	<b>\$44,889</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Creative Ability Development Inc</a>	NY	\$420,918	Vice Chair/executive Director	\$83,488	<b>\$88,228</b>	2023
<a href="#">Beyond Booking Inc</a>	NY	\$427,072	Executive Dir.	\$60,000	<b>\$61,588</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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	18 organizations. Compensation range \$9,692–\$118,835; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$294,182); for reference, expenses \$266,905 and assets \$55,061.
ROLE MATCH	Matt Whyte, reported title <i>"Podcast 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>

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	72 <sup>nd</sup>
All sources (D + E + F), adjusted	67 <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

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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 (Matt Whyte) 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 18 similarly situated organizations (Same NTEE sector (A68) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,000 is reasonable (approximately the 67<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.