



● 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 VA 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
Picco Music Academy Inc	CA	\$96,948	President	\$15,500	\$13,862	2024
Trilogy An Opera Company	NJ	\$111,031	Artisticexecutive Director	\$19,150	\$17,708	2024
Tanner Gift Of Music Trust	UT	\$113,311	Secretary/tr	\$8,500	\$9,276	2023
International Federation For Choral Music	TX	\$113,444	Office Manager	\$36,960	\$38,291	2024
Arco Collaborative Inc	NY	\$93,123	President	\$39,000	\$36,499	2024
Lake County Symphony	CA	\$114,856	President	\$1,230	\$1,100	2024
Spokane Chamber Music Association	WA	\$90,126	Marketing Director	\$11,100	\$10,293	2024
International Jazz Day Az	AZ	\$87,344	Executive Dir.	\$18,215	\$18,143	2024
Music For Autism	CA	\$87,168	Executive Director	\$35,744	\$32,911	2023
Agc Of Oklahoma Education Foundation	OK	\$82,641	Executive Director	\$13,188	\$15,485	2023
The Classical Saxophone Project Inc	NY	\$128,004	President	\$27,500	\$25,737	2024
Musiconnects Inc	MA	\$128,066	Executive Di	\$65,000	\$58,936	2025
Festival Music Society Inc	IN	\$78,111	Managing Director	\$22,800	\$24,902	2024
Alice And Eleonore Schoenfeld	CA	\$132,945	Ceo	\$60,000	\$53,659	2024
Korea Music Foundation Inc	NY	\$132,970	President	\$3,000	\$2,891	2023
William Lewis School Of Opera	TX	\$135,149	Vice President	\$36,000	\$37,296	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chamber Music Society Of	MN	\$72,513	Executive Di	\$27,500	\$28,143	2024
Russian Chamber Art Society	VA	\$70,860	Treasurer, Director	\$3,500	\$3,603	2023
York County Honors Choirs Inc	PA	\$137,484	Executive Director	\$26,000	\$26,853	2024
Composers Now Inc	NY	\$145,117	Board Chair Artistic Director	\$34,275	\$32,077	2024
Songs Of Solomon An Inspirational Ensemble Inc	NY	\$146,131	President	\$24,412	\$23,521	2023
Detroit Performing Artists Inc	MI	\$153,760	Executive Di	\$21,186	\$23,317	2023
Alleghany Jam	NC	\$155,028	Executive Director	\$53,791	\$56,080	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	23 organizations. Compensation range \$1,100–\$58,936; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$103,840); for reference, expenses \$119,117 and assets \$29,279.
ROLE MATCH	Tracee Prillaman, reported title <i>"EXECUTIVE & VIVO DIRECTOR/PAST-PRESIDENT"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	2 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	87 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	83 rd

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 (Tracee Prillaman) 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 23 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,633 is reasonable (approximately the 87th 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.