

Higher Octave Healing Inc

Executive Director / CEO

EIN 271896282
 AZ · NTEE A68
 FY ending 2023-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Kymla J Eubanks, Executive Director / CEO** (\$61,677) against **every comparable organization** that fit the selection criteria — **162** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

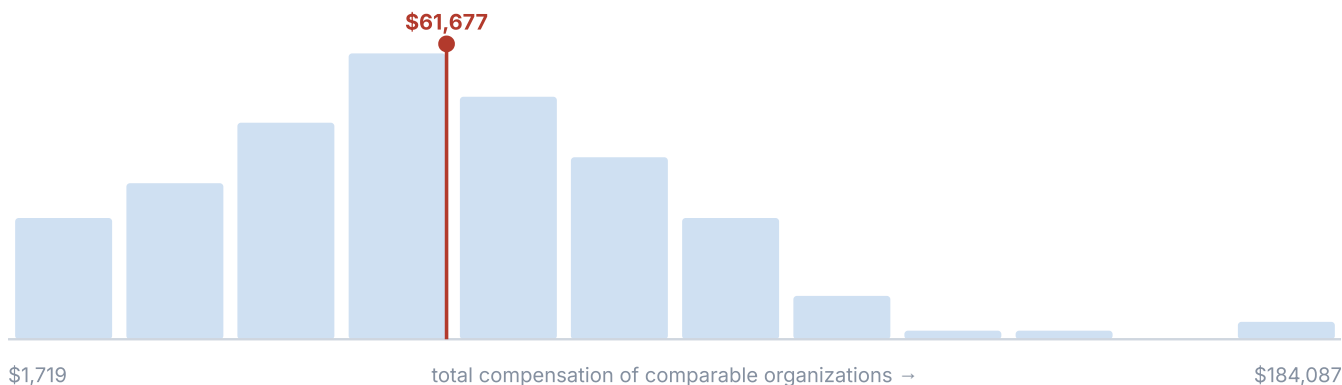
Benchmarked executive: Kymla J Eubanks — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$328,419 and \$735,268 — 0.67x to 1.50x the subject's \$490,179 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

162 organizations qualified on sector, size, and geography → **162** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,057	\$38,618	\$59,622	\$80,643	\$99,492	\$61,677
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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 AZ 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
Tkiya Music Inc	NY	\$488,414	Executive Director	\$110,967	\$104,264	2023
Compass Resonance	CO	\$487,131	Artistic And Executive Dir	\$110,587	\$107,096	2024
Noe Valley Chamber Music	CA	\$495,560	Co-artistic Director And Co-executive Director, Board Member	\$74,107	\$62,963	2025
Bach Dancing And Dynamite Society Inc	CA	\$496,421	President & Ceo	\$85,532	\$74,593	2024
Project 440 Inc	PA	\$497,692	Ex-officio	\$25,000	\$25,180	2024
Mendelssohn Club Of Philadelphia	PA	\$480,443	Executive Director	\$98,822	\$99,531	2024
Ppc Entertainment Inc	CA	\$480,329	Artistic Dir.	\$69,583	\$60,684	2024
Central New York Jazz Arts	NY	\$503,115	Executive Di	\$27,400	\$25,006	2024
Daisy Jopling Foundation	NY	\$505,784	Chair	\$62,500	\$57,040	2024
Victor Wooten's Center For Music	NY	\$506,095	Executive Di	\$22,500	\$20,534	2024
Liberty Bell Pops	PA	\$473,306	Executive Director	\$29,740	\$29,954	2024
Harlem Gospel Choir On Tour Inc	NY	\$507,464	Executive Director	\$96,000	\$87,613	2024
The Central Music Academy Inc	KY	\$507,948	Executive Direc	\$45,455	\$49,322	2024
Elastic Arts Foundation	IL	\$508,476	Executive Dir.	\$75,985	\$75,447	2024
Music To Life Inc	VT	\$471,212	Executive Director	\$55,000	\$54,469	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Decoda Inc	NY	\$465,077	General Manager	\$40,000	\$36,505	2024
The Maestro Foundation	CA	\$516,427	Secretary	\$100,291	\$87,465	2024
Jazzmobile Inc	NY	\$463,679	Director	\$48,000	\$45,100	2023
Mercury Soul Inc	CA	\$463,634	Executive Dir.	\$120,000	\$101,956	2025
Pacific Northwest School Of Music	WA	\$463,456	Key Employee	\$61,415	\$57,174	2023
Tamworth Music Festival	VA	\$462,751	Executive Di	\$40,571	\$39,564	2024
Fort Collins Musicians Association	CO	\$517,850	Director	\$42,000	\$40,674	2024
Riverviewjazz Org	NJ	\$462,102	Director	\$44,000	\$39,677	2024
Iris Music Project	MD	\$461,813	Executive Director	\$85,000	\$82,630	2023
Phoenix Chamber Music Society	AZ	\$461,745	Executive Director	\$56,375	\$56,375	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ cost of living and 2023 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 AZ 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	162 organizations. Compensation range \$1,719–\$184,087; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$490,179); for reference, expenses \$478,007 and assets \$43,878.
ROLE MATCH	Kymla J Eubanks, reported title "CEO", 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.
OUTLIERS	3 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	54 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	54 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 (Kymia J Eubanks) 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 13, 2026, comparing compensation against 162 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,677 is reasonable (approximately the 54th 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 13, 2026.