

Campbell Learning Center Inc

Executive Director / CEO

EIN 272186081

TX · NTEE A68

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Shih-ting Wu, Executive Director / CEO** (\$58,994) against **every comparable organization** that fit the selection criteria — **165** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

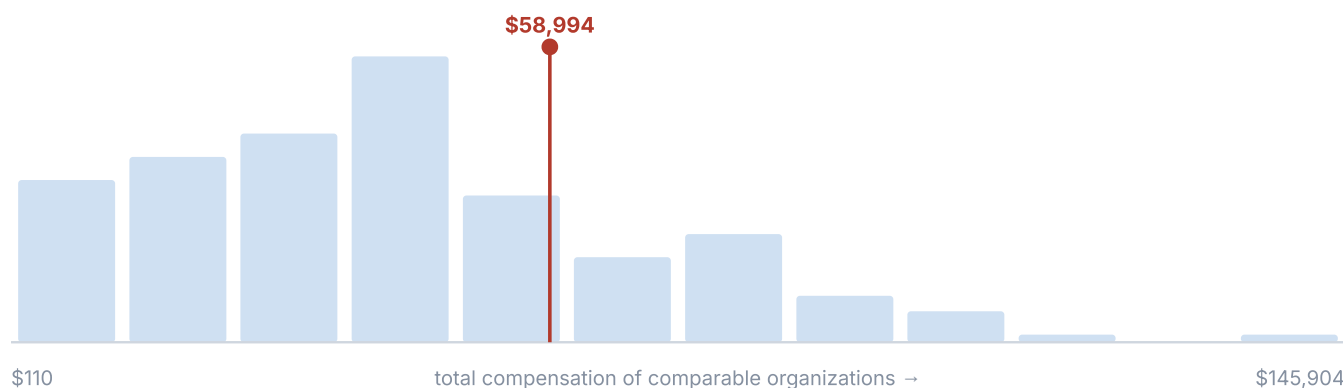
Benchmarked executive: Shih-ting Wu — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$164,943 and \$369,277 — 0.67x to 1.50x the subject's \$246,185 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

165 organizations qualified on sector, size, and geography → **165** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,071	\$21,730	\$39,934	\$59,092	\$80,699	\$58,994
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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 TX 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
Colorado Music Bridge	CO	\$245,716	Co-exec Director	\$18,000	\$17,254	2023
Music Heals International	CA	\$245,634	Founder/exec	\$44,550	\$37,354	2024
Asociacion Suzuki De Puerto Rico Inc	PR	\$244,801	Administrator	\$35,132	\$34,124	2024
Asheville Music School Sound Education	NC	\$247,759	Ex Officio	\$43,403	\$42,424	2025
Contemporaneous Inc	NY	\$249,614	Director	\$30,057	\$26,373	2024
Mallarme Chamber Players Inc	NC	\$249,676	Artistic Director	\$77,004	\$77,259	2024
Montana Chamber Music Society	MT	\$249,956	Director	\$108	\$110	2025
Crescendo Inc	CT	\$241,857	Founding And Artistic Director	\$30,000	\$27,313	2024
Poss Music Works Nfp	IL	\$240,849	Executive Director	\$20,000	\$18,600	2025
Sound Impact	VA	\$240,775	Secretary	\$32,945	\$31,800	2023
Ansonia Music Outreach Organization Inc	NY	\$240,243	President	\$44,974	\$39,462	2024
The Mundi Project	UT	\$239,581	Executive Di	\$46,910	\$46,619	2024
Queen Bee Music Association	NM	\$239,253	Executive Dir.	\$38,457	\$40,164	2024
Ten Sleepless Knights Inc	VI	\$239,048	President	\$8,380	\$8,380	2023
Dallas Bach Society	TX	\$238,812	Executive Director	\$20,000	\$20,000	2023
Music Is Art	NY	\$238,547	Executive Director	\$69,216	\$60,732	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Songfest Inc	OH	\$238,320	President	\$71,250	\$73,277	2024
American Harp Society Inc	MA	\$254,201	Executive Director	\$59,600	\$53,541	2023
Guardians Of Sound	PA	\$254,493	Executive Director	\$48,200	\$46,673	2024
St Louis Classical Guitar	MO	\$237,684	Executive Director	\$66,462	\$70,372	2023
Opus Community Music School Inc	MD	\$254,890	Executive Director/teacher	\$47,417	\$43,046	2024
Oregon Mozart Players	OR	\$236,572	Executive Di	\$25,000	\$21,962	2025
Bach Beethoven & Brahms Society Of Boston Inc	MA	\$236,272	Director	\$1,803	\$1,533	2025
Okc Improv Foundation	OK	\$236,224	Executive Director	\$22,125	\$23,656	2024
Mencius Society For The Arts Inc	NY	\$256,991	Executive Di	\$34,793	\$29,742	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 165 organizations. Compensation range \$110–\$145,904; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$246,185); for reference, expenses \$206,426 and assets \$235,688.

ROLE MATCH Shih-ting Wu, reported title "*DIRECTOR*", 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.

OUTLIERS 1 peer 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	75 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	74 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 (Shih-ting Wu) 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 10, 2026, comparing compensation against 165 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,994 is reasonable (approximately the 75th 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 10, 2026.