

Ogden Friends Of Acoustic Music-foam

Executive Director / CEO

EIN 272564950

UT · NTEE A68

FY ending 2023-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Tanner, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **173** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Michelle Tanner — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A68).

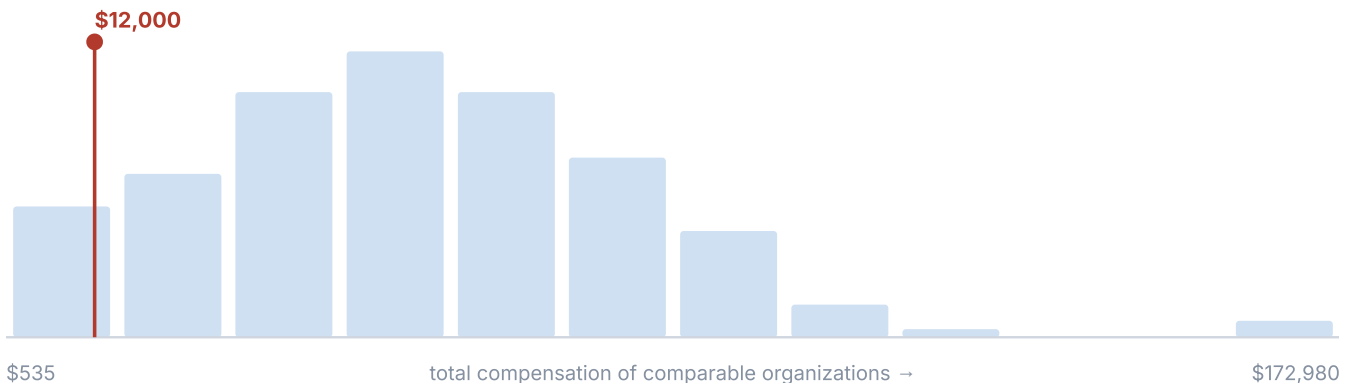
BUDGET Total revenue between \$291,282 and \$652,125 — 0.67x to 1.50x the subject's \$434,750 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

173 organizations qualified on sector, size, and geography

→ **173** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,503

\$33,748

\$52,974

\$72,169

\$88,592

\$12,000



● 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 UT 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
Tahoe School Of Music	CA	\$435,812	Director	\$62,313	\$51,065	2024
Music In World Cultures Inc	PA	\$432,155	President And Chair Of The Board	\$14,250	\$13,486	2024
Common Ground On The Hill Ltd	MD	\$437,457	Executive Director	\$14,960	\$13,274	2024
Mariachi Spectacular De Albuquerque	NM	\$430,288	Chief Executive Officer	\$64,996	\$66,343	2024
Windsync	TX	\$428,641	Executive Director	\$54,027	\$51,289	2024
Beyond Booking Inc	NY	\$427,072	Executive Dir.	\$60,000	\$51,455	2024
Greater Dallas Choral Society	TX	\$442,475	Executive Dir.	\$34,500	\$32,752	2024
Aimusic Us	CA	\$424,303	Executive Director	\$90,750	\$72,451	2025
Willamette Jazz Society	OR	\$423,685	Executive Dir.	\$33,061	\$29,998	2023
Yakima Music En Accion	WA	\$423,598	Executive Director	\$72,018	\$61,192	2024
Camerata Chicago Association	IL	\$447,816	Executive Director	\$121,500	\$113,360	2024
Table Grace Ministries	NE	\$448,097	Ceo & Director	\$55,474	\$58,297	2023
Creative Ability Development Inc	NY	\$420,918	Vice Chair/executive Director	\$83,488	\$73,712	2023
La Musica Di Asolo Inc	FL	\$450,053	Executive Director	\$28,700	\$24,928	2025
The Early Music Guild Of Seattle	WA	\$451,123	Executive Director	\$62,882	\$55,007	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chamber Music Society Of St Louis Inc	MO	\$418,086	Executive & Artistic Director	\$67,250	\$67,598	2024
Femme House	NY	\$452,396	President	\$53,600	\$45,966	2024
Jazz At The Ballroom Inc	CA	\$416,145	Executive Direc	\$2,414	\$2,037	2023
I Am Music Inc	CO	\$454,835	Executive Dir.	\$17,250	\$15,697	2024
Young Artists Conservatory Of Music	CA	\$459,777	Executive Director And Former Brd Director	\$28,000	\$23,623	2023
Music At Gretna Inc	PA	\$460,354	Executive Di	\$85,000	\$80,444	2024
Vibe Of Portland	OR	\$408,947	Executive Director, Founder, Board President	\$44,700	\$39,396	2024
Sam First	CA	\$460,597	Executive & Artistic Director	\$35,305	\$28,932	2024
Youth Choirs Inc	TX	\$460,601	President	\$128,750	\$122,226	2024
Art Of Elan	CA	\$461,100	Executive Director	\$78,916	\$64,671	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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 173 organizations. Compensation range \$535–\$172,980; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$434,750); for reference, expenses \$396,931 and assets \$224,701.

ROLE MATCH	Michelle Tanner, reported title " <i>Executive Dir.</i> ", 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	2 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	6 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 (Michelle Tanner) 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 173 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 6th 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.