

Capital Regiment Drum & Bugle Corps

Executive Director / CEO

EIN 311356282
OH · NTEE A6C0
FY ending 2023-09-30
June 9, 2026

This analysis benchmarks the total compensation of **Richard D Bays, Executive Director / CEO** (\$19,000) against **every comparable organization** that fit the selection criteria — **401** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

Benchmarked executive: Richard D Bays — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6C0).
BUDGET	Total revenue between \$55,221 and \$123,630 — 0.67x to 1.50x the subject's \$82,420 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

401 organizations qualified on sector, size, and geography → **401** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,812	\$7,892	\$19,293	\$35,083	\$49,221	\$19,000
---------	---------	----------	----------	----------	----------



● 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 OH 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
Oconee Youth Playhouse	GA	\$82,270	Executive Di	\$7,450	\$7,072	2023
Agc Of Oklahoma Education Foundation	OK	\$82,641	Executive Director	\$13,188	\$13,711	2023
Arts Mentorship Program Inc	CA	\$82,824	Executive Dir.	\$34,766	\$27,531	2024
Sewickley Valley Historical Society	PA	\$81,939	Executive Director	\$41,167	\$38,760	2023
Ohio To Erie Trail Fund	OH	\$83,119	Exec Director-non Voting	\$36,000	\$34,967	2024
Pierre Claeysens Veterans Foundation	CA	\$81,667	President	\$22,500	\$17,817	2024
Pacific Northwest Railroad Archive	WA	\$81,621	Director	\$3,349	\$2,831	2023
Historical Association Of Princeville	IL	\$81,544	Director	\$10,800	\$9,737	2024
Scandinavian Heritage Association Inc	ND	\$83,315	Office Manager	\$12,347	\$12,793	2023
Electrical Workers Historical Society	DC	\$81,472	President (Eff. 1/4/23)	\$239,765	\$198,650	2023
Cor Mundi Center For Sacred Music	TX	\$83,397	President And Artistic Director	\$6,500	\$5,963	2024
Project Y Theatre Inc	NY	\$81,374	Treasurer	\$4,250	\$3,626	2023
Ukrainian American	MI	\$83,474	Executive Di	\$36,000	\$35,083	2023
Patten Lumbermen's Museum Inc	ME	\$81,354	Secretary/treasurer	\$31,905	\$29,298	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brolly Arts	UT	\$81,148	Director	\$21,900	\$20,555	2024
Mountain Home Arts Council Inc	ID	\$83,708	Executive Director	\$16,294	\$16,365	2023
The Nolumbeka Project Inc	MA	\$83,733	President	\$250	\$212	2023
United Lakes & Trail Riders Association	MN	\$81,106	Gambling Manager	\$6,971	\$6,317	2024
One Reel	WA	\$83,772	Executive Director	\$7,842	\$6,439	2024
Leesburg Art Festival Inc	FL	\$83,828	Executive Di	\$21,731	\$18,722	2024
Nurturing Golden Heart	AL	\$81,000	Executive Director	\$1,000	\$1,020	2023
Kaleidoscope School Of Fine Art Inc	IL	\$80,819	Executive Director	\$6,135	\$5,695	2023
Jaks Youth Theatre Company	UT	\$80,761	President	\$4,500	\$4,348	2023
Not So Common Players Inc	NY	\$80,724	Board Member	\$2,000	\$1,658	2024
Jazz Outreach Initiative	NV	\$84,314	Directo Of Programming	\$36,000	\$33,092	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 401 organizations. Compensation range \$1–\$408,799; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$82,420); for reference, expenses \$87,309 and assets \$182,067.

ROLE MATCH	Richard D Bays, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	49 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	46 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 (Richard D Bays) 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 401 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,000 is reasonable (approximately the 49th 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.