

School Of American Music

Executive Director / CEO

EIN 455027554

MI · NTEE A68

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Denise Vandebussche, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

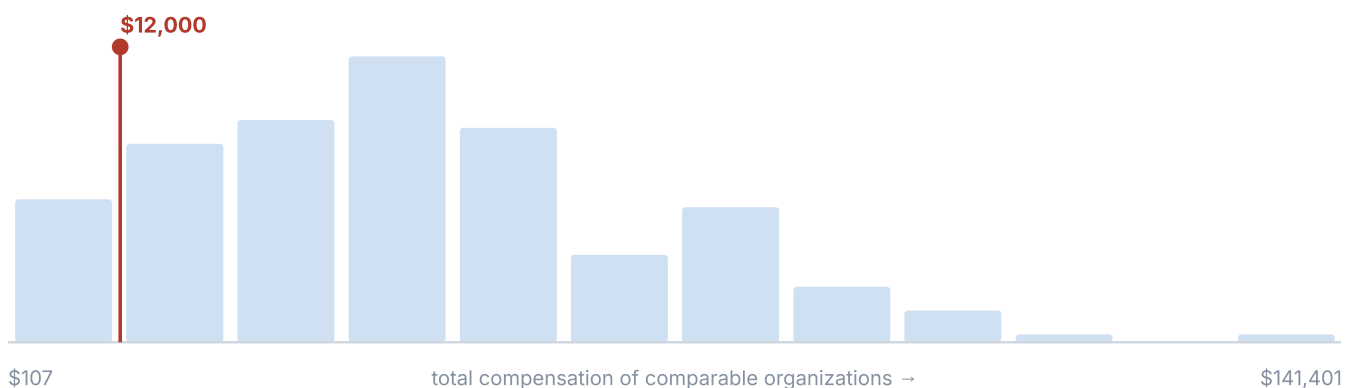
Benchmarked executive: Denise Vandebussche — reported title "DIRECTOR/TEACHER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$182,331 and \$408,205 — 0.67x to 1.50x the subject's \$272,137 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

175 organizations qualified on sector, size, and geography → **175** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,994	\$24,429	\$40,271	\$57,521	\$80,179	\$12,000
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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 MI 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
Endless Mountain Music Festival Inc	PA	\$272,950	Executive Director	\$17,000	\$15,953	2024
Swan Scaling Walls A Note At A Time	PA	\$269,848	Executive Director	\$29,330	\$28,337	2023
Uil Music Region 24	TX	\$274,907	Asst Exec Secretary	\$11,028	\$10,114	2025
Ladies Musical Club Of Seattle	WA	\$274,987	Executive Director	\$96,000	\$80,882	2024
Kingston Chamber Music Festival At The	RI	\$275,012	Executive Director (Former)	\$60,000	\$54,141	2024
Envelop	CA	\$267,859	Executive Dir.	\$106,000	\$86,134	2024
Music City Artist Development	CA	\$267,297	Executive Director	\$6,955	\$5,651	2024
International Tuba Euphonium Association	CT	\$266,921	Executive Director	\$24,996	\$21,486	2025
Copper Street Brass Quintet Non Profit	MN	\$277,682	Executive Program Director	\$54,000	\$48,918	2025
Bach Society Of Minnesota	MN	\$277,880	Executive Director	\$52,800	\$49,096	2024
The Impact Project	NY	\$265,968	Director	\$59,250	\$50,383	2024
The Claflin Hill Music Performance	MA	\$265,767	Exec & Artistic Director	\$60,324	\$52,519	2023
Girls Rock Des Moines	IA	\$265,402	Executive Director	\$33,280	\$34,291	2024
Cormont Music	NH	\$279,064	Executive Dir.	\$14,600	\$12,686	2024
Omaha Girls Rock Inc	NE	\$279,075	Executive Director	\$33,205	\$33,608	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New Orleans Arts & Cultural Host	LA	\$264,844	Executive Di	\$42,000	\$43,521	2024
Tacoma Youth Chorus	WA	\$281,483	Managing Director	\$53,700	\$46,580	2023
Renovation In Music Education	DC	\$262,501	President	\$119,086	\$101,245	2023
Sweetwater Music Hall Inc	CA	\$282,170	Executive Dir.	\$68,454	\$57,268	2023
Border Crossing	MN	\$261,798	Exec Director	\$85,906	\$77,821	2025
Etm-massachusetts Inc	MA	\$260,492	Exective Director	\$94,688	\$82,436	2023
The Big House Foundation Inc	GA	\$284,594	Executive Di	\$99,832	\$97,251	2023
Close Encounters With Music	NY	\$284,653	Artistic Director	\$100,000	\$85,035	2024
Rock Central Inc	WI	\$259,349	Executive Di	\$18,886	\$18,561	2024
Music In Place	CA	\$258,414	Mkting Adm Off.	\$39,708	\$32,266	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	175 organizations. Compensation range \$107–\$141,401; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$272,137); for reference, expenses \$83,595 and assets \$620,265. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Denise Vandebussche, reported title " <i>DIRECTOR/TEACHER</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.
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	11 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	11 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 (Denise Vandebussche) 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 175 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 11th 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.