

Orchestra Santa Monica Association

Executive Director / CEO

EIN 460914435

CA · NTEE A69

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Roger Kalia, Executive Director / CEO** (\$21,500) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

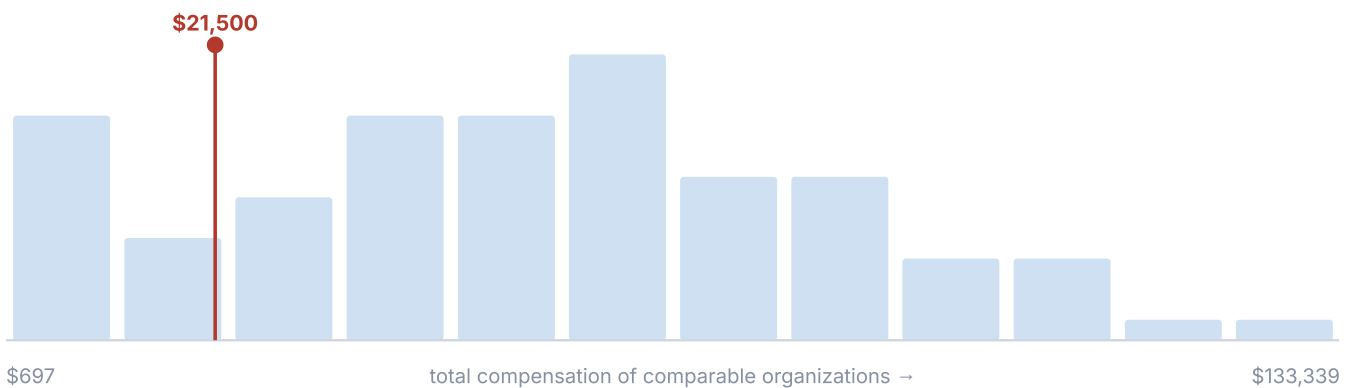
Benchmarked executive: Roger Kalia — reported title "MUSIC DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A69).
BUDGET	Total revenue between \$220,512 and \$493,684 — 0.67x to 1.50x the subject's \$329,123 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,892	\$29,642	\$52,881	\$72,429	\$92,761	\$21,500
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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 CA 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
The Capitol Symphonic Youth Orchestras Inc	VA	\$327,611	Executive Director	\$50,400	\$57,848	2024
Elmhurst Symphony Association Inc	IL	\$333,330	Executive Director	\$45,250	\$52,881	2024
Monticello Opera House Inc	FL	\$338,277	Executive Director	\$50,417	\$57,965	2023
Classical Kids Music Education Nfp	IL	\$338,843	President	\$104,875	\$119,403	2025
Chamber Music Center Of New	NY	\$339,122	Artistic Dir	\$71,625	\$74,953	2025
Longview Symphony League	TX	\$342,620	Executive Di	\$50,634	\$60,209	2024
The Hershey Symphony Orchestra	PA	\$344,049	Executive Di	\$25,000	\$28,872	2025
Mankato Symphony Orchestra Inc	MN	\$344,402	Executive Director	\$69,892	\$79,978	2025
Sheboygan Symphony Orchestra Inc	WI	\$344,700	Executive Director (Current)	\$38,231	\$47,463	2024
Mountain West String Academy	UT	\$345,567	Executive Dir.	\$55,503	\$65,786	2025
Riverside Symphony Inc	NY	\$346,730	President/di	\$73,525	\$81,311	2023
Southeastern Minnesota Youth	MN	\$310,682	Executive Di	\$44,637	\$51,079	2025
Fredericksburg Symphony Orchestra	VA	\$351,726	Executive Di	\$25,666	\$30,328	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dream Orchestra Inc	CA	\$353,195	President	\$60,000	\$63,407	2023
Enid Symphony Association	OK	\$354,358	Music Director/ Ceo	\$40,600	\$53,143	2024
Pueblo Symphony Association Inc	CO	\$303,796	Orch. Rep.	\$7,398	\$8,682	2023
Santa Monica Youth Orchestra	CA	\$355,404	Executive Director	\$85,378	\$87,637	2024
Vivo Youth Orchestras	CA	\$300,586	President/executive Director	\$88,200	\$93,208	2023
Juneau Symphony Inc	AK	\$358,417	Executive Di	\$68,933	\$80,655	2023
Corvallis Youth Symphony Assoc	OR	\$299,505	Executive Director	\$57,440	\$65,281	2023
Chamber Orchestra Of New York	NY	\$364,933	Music Director	\$52,500	\$56,393	2024
The Ridgefield Symphony Orchestra Inc	CT	\$365,834	Executive Director	\$60,000	\$66,874	2024
Eureka Symphony	CA	\$366,053	Artistic Director/conductor	\$40,000	\$40,000	2025
Heartland Festival Orchestra	IL	\$366,821	Trustee	\$86,950	\$101,614	2024
Bluewater Chamber Orchestra	OH	\$288,511	Artistic Director	\$29,000	\$36,512	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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 CA 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	85 organizations. Compensation range \$697–\$133,339; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$329,123); for reference, expenses \$316,968 and assets \$87,111.
ROLE MATCH	Roger Kalia, reported title " <i>MUSIC DIRECTOR</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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	19 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	18 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 (Roger Kalia) 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 85 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,500 is reasonable (approximately the 19th 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.