

Elevar Foundation Inc

Executive Director / CEO

EIN 473853344

FL · NTEE A68

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jill Arbetter, Executive Director / CEO** (\$47,670) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61st** percentile of comparable organizations

within the typical range

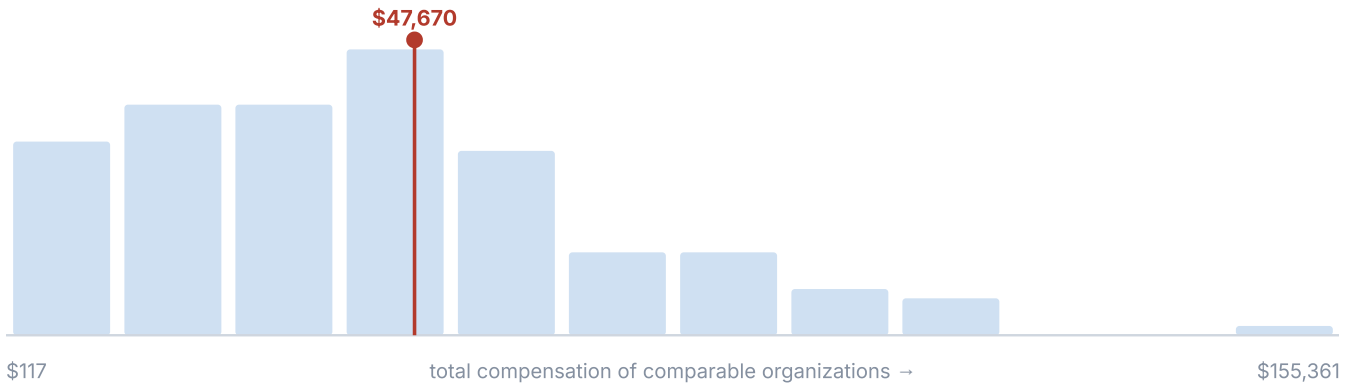
Benchmarked executive: Jill Arbetter — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$149,541 and \$334,795 — 0.67x to 1.50x the subject's \$223,197 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,394	\$20,619	\$40,317	\$57,531	\$82,591	\$47,670
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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 FL 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
Marlow Guitar International Incorporated	MD	\$223,339	Executive Director	\$33,600	\$33,438	2023
The Music Coop	MN	\$223,343	Managing Director	\$46,644	\$49,062	2023
City Park Jazz Inc	CO	\$223,582	Executive Di	\$22,500	\$22,307	2024
Wisconsin Music Educators	WI	\$223,664	Executive Di	\$40,081	\$44,558	2023
Oklahoma Philharmonic Affiliated Fund Of	OK	\$223,708	Secretary	\$25,864	\$30,316	2023
Siletz Bay Music Festival	OR	\$222,643	Operations Manager	\$18,000	\$17,284	2024
Ellsworth Community Music Institute	ME	\$222,622	Artistic Dir	\$6,792	\$7,032	2024
Piano Spheres	CA	\$222,590	Executive Director	\$39,000	\$33,922	2025
We Are All Music Foundation Inc	NJ	\$222,128	Chief Operating Officer	\$28,744	\$26,535	2024
Hausmann Quartet Foundation	CA	\$221,963	President	\$25,917	\$23,139	2024
Taiko Community Alliance	CA	\$224,568	Executive Director	\$38,967	\$34,790	2024
Baltimore Rock Opera Society Inc	MD	\$221,609	Executive Director	\$15,833	\$15,305	2024
The Tidewater Winds	VA	\$228,993	Executive Di	\$52,499	\$53,959	2023
North Shore Music Alliance Inc	IL	\$217,260	President	\$10,000	\$10,465	2023
Camille Catherine Inc	OH	\$215,685	Pres/sec/treas	\$79,000	\$89,069	2023
Rocky Mountain Highway	CO	\$215,371	Executive Director	\$36,458	\$36,145	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Early Music Foundation Inc	NY	\$214,692	General Manager	\$46,000	\$44,247	2023
Great American Brass Band Festival Inc	KY	\$211,712	Sponsorship Coordinator	\$13,820	\$14,955	2025
Soundcorps Inc	TN	\$211,424	Former Executive Director	\$40,008	\$43,481	2024
Pappy Martin Legacy Jazz Collective Inc	NY	\$235,048	Executive Director	\$19,200	\$18,468	2023
Okc Improv Foundation	OK	\$236,224	Executive Director	\$22,125	\$25,189	2024
Bach Beethoven & Brahms Society Of Boston Inc	MA	\$236,272	Director	\$1,803	\$1,632	2025
Oregon Mozart Players	OR	\$236,572	Executive Di	\$25,000	\$23,386	2025
St Louis Classical Guitar	MO	\$237,684	Executive Director	\$66,462	\$74,933	2023
Songfest Inc	OH	\$238,320	President	\$71,250	\$78,026	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	150 organizations. Compensation range \$117–\$155,361; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$223,197); for reference, expenses \$364,869 and assets \$10,789. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jill Arbetter, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	61 st
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	61 st

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 (Jill Arbetter) 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 150 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,670 is reasonable (approximately the 61st 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.