

# Make Music Nola

Executive Director / CEO

EIN 474032606

LA · NTEE A68

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jee Yeoun Ko, Executive Director / CEO** (\$90,268) against **every comparable organization** that fit the selection criteria — **130** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

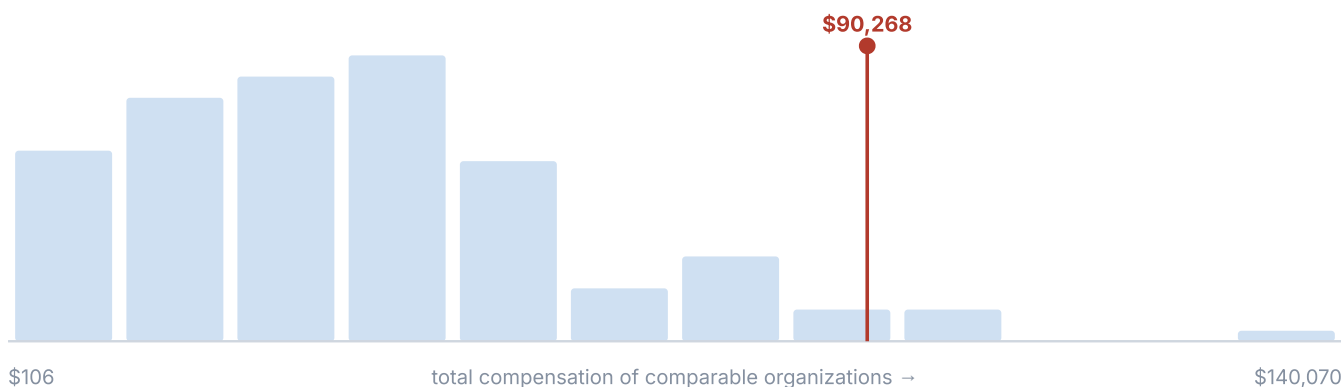
**Benchmarked executive:** Jee Yeoun Ko — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$132,509 and \$296,662 — 0.67x to 1.50x the subject's \$197,775 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

**130** organizations qualified on sector, size, and geography → **130** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,960	\$18,591	\$34,322	\$48,645	\$73,642	\$90,268
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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 LA 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
<a href="#">International Horn Society</a>	CA	\$199,373	Executive Director	\$44,000	<b>\$35,417</b>	2024
<a href="#">The Spk Academy Of Music Inc</a>	AZ	\$199,553	Director	\$27,300	<b>\$24,474</b>	2024
<a href="#">Anthropos Arts</a>	TX	\$195,584	Executive Officer	\$58,333	<b>\$54,394</b>	2024
<a href="#">Indian Music Society Of Houston</a>	TX	\$200,686	Tabla Teacher	\$145,904	<b>\$140,070</b>	2023
<a href="#">La Donna Musicale Inc</a>	MA	\$200,800	Executive Di	\$58,150	<b>\$48,711</b>	2024
<a href="#">Chiarina</a>	DC	\$201,516	Co-president	\$34,750	<b>\$27,693</b>	2025
<a href="#">Methow Music Festival Association</a>	WA	\$201,532	Executive Director	\$10,540	<b>\$8,797</b>	2024
<a href="#">New Choral Society Of Central Westchester</a>	NY	\$193,599	Executive Director	\$18,500	<b>\$16,043</b>	2023
<a href="#">Brooklyn Youth Music Project Inc</a>	NY	\$203,789	Artistic Dir	\$43,732	<b>\$36,837</b>	2024
<a href="#">Joy For Generations</a>	TN	\$191,568	President	\$10,200	<b>\$10,290</b>	2023
<a href="#">Aequalis Inc</a>	FL	\$204,241	Pres. & Treas.	\$16,623	<b>\$14,182</b>	2025
<a href="#">Red Cedar Chamber Music</a>	IA	\$190,279	Executive Di	\$37,561	<b>\$38,338</b>	2024
<a href="#">Tampa Metropolitan Youth Orchestra</a>	FL	\$206,773	Executive Di	\$15,000	<b>\$12,797</b>	2025
<a href="#">Sacraprofana Inc</a>	CA	\$188,463	Director	\$2,000	<b>\$1,658</b>	2023
<a href="#">Music Conservatory Of Coeur D Alene Inc</a>	ID	\$207,388	Executive Operations Manager	\$14,800	<b>\$15,110</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Southwest Roots Music Inc</a>	NM	\$207,751	Treasurer/executive Director	\$40,000	<b>\$41,289</b>	2023
<a href="#">Washington Metropolitan</a>	VA	\$187,379	Executive Di	\$30,000	<b>\$27,002</b>	2024
<a href="#">Women In Music Inc</a>	NY	\$185,771	President	\$12,000	<b>\$10,109</b>	2024
<a href="#">Hill Country Youth Orchestras Inc</a>	TX	\$185,192	Executive Director	\$41,166	<b>\$38,386</b>	2024
<a href="#">Soundcorps Inc</a>	TN	\$211,424	Former Executive Director	\$40,008	<b>\$39,202</b>	2024
<a href="#">Great American Brass Band Festival Inc</a>	KY	\$211,712	Sponsorship Coordinator	\$13,820	<b>\$13,484</b>	2025
<a href="#">Roots Of American Music</a>	OH	\$183,683	Executive Di	\$70,000	<b>\$69,113</b>	2024
<a href="#">Capitol Hill Jazz Foundation</a>	DC	\$181,291	Executive Di	\$46,519	<b>\$39,177</b>	2023
<a href="#">Early Music Foundation Inc</a>	NY	\$214,692	General Manager	\$46,000	<b>\$39,893</b>	2023
<a href="#">Alabama June Jam Inc</a>	AL	\$180,835	Executive Officer	\$75,000	<b>\$73,583</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **130** organizations. Compensation range \$106–\$140,070; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$197,775); for reference, expenses \$197,499 and assets \$42,132.

ROLE MATCH	Jee Yeoun Ko, reported title "EXECUTIVE DIRECTOR", 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	4 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	93 <sup>rd</sup>
Reportable pay only (column D), adjusted	98 <sup>th</sup>
All sources (D + E + F), adjusted	96 <sup>th</sup>

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 (Jee Yeoun Ko) 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 130 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,268 is reasonable (approximately the 97<sup>th</sup> 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.