

William Baker Choral Foundation Inc

Executive Director / CEO

EIN 481214336
 KS · NTEE A6B
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Laura Rene Baker, Executive Director / CEO** (\$37,500) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

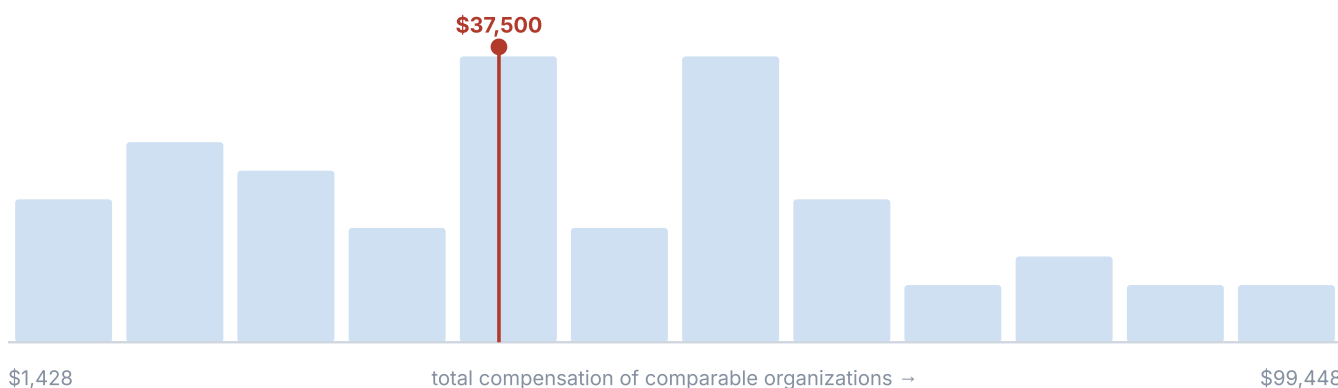
Benchmarked executive: Laura Rene Baker — reported title “Development Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A6B).
- BUDGET** Total revenue between \$195,322 and \$437,289 — 0.67x to 1.50x the subject's \$291,526 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A6B), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,173	\$21,314	\$41,166	\$57,619	\$76,999	\$37,500
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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 KS 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
Choral Chameleon	NY	\$291,315	Artistic Director	\$18,000	\$15,501	2023
The Glen Ellyn Children's Chorus	IL	\$295,492	Executive Director	\$23,155	\$21,071	2024
The Choralis Foundation	VA	\$287,316	Artistic Dir	\$55,000	\$50,608	2023
Central Dakota Children's Choir	ND	\$298,536	Executive Di	\$35,525	\$35,156	2025
Charlotte Master Chorale	NC	\$299,056	Ex-officio	\$52,958	\$50,651	2024
San Luis Obispo Master Chorale	CA	\$299,577	Executive Director (Non-voting)	\$18,146	\$14,130	2025
Larimer Choral Society	CO	\$299,706	Executive Di	\$28,750	\$24,860	2025
Singers Minnesota Choral Artists	MN	\$282,513	Exec And Artistic Director	\$71,902	\$64,069	2025
Chandler Childrens Choir Inc	AZ	\$281,311	Executive/artistic Director	\$30,417	\$27,077	2024
Lake Superior Youth Chorus Inc	MN	\$278,979	Choir Coordinator	\$19,231	\$17,136	2025
Island Choral Experience	WA	\$306,575	Director	\$90,000	\$74,586	2024
National Choral Council Inc	NY	\$306,582	Exec Director	\$74,000	\$61,896	2024
Pittsburgh Youth Chorus	PA	\$275,725	Executive Dir.	\$65,958	\$60,884	2024
The Girl Choir Of South Florida Inc	FL	\$309,837	Exeuctive Artistic Director	\$48,667	\$41,229	2025
The Talent Machine Company Inc	MD	\$313,727	President	\$1,650	\$1,428	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blue Heron Renaissance Choir Inc	MA	\$314,922	Executive Di	\$49,847	\$41,462	2024
Saginaw Choral Society Inc	MI	\$266,006	Executive Di	\$50,000	\$47,771	2024
Golden Gate Boys Choir	CA	\$264,289	Artistic Director	\$26,000	\$21,395	2023
Children's Chorus Of Maryland Inc	MD	\$319,203	Excutive Director	\$85,261	\$73,784	2024
Yale Alumni Chorus Foundation Inc	CT	\$262,203	Admin. Director	\$66,589	\$57,792	2024
James Toland Vocal Arts	CA	\$261,470	Executive Dir.	\$45,000	\$35,968	2024
Baltimore Childrens Choir Inc	MD	\$257,972	Artistic Director	\$16,818	\$14,178	2025
Atlanta Master Chorale	GA	\$325,611	Executive Director	\$61,000	\$56,774	2024
Peninsula Cantare A California Nonprofit Benefit Corporation	CA	\$257,317	Artistic Director	\$64,008	\$51,161	2024
Refugee Choir Project	WA	\$327,706	Executive Director	\$94,274	\$78,128	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS cost of living and 2024 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 KS 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 60 organizations. Compensation range \$1,428–\$99,448; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$291,526); for reference, expenses \$293,493 and assets \$306,299.

ROLE MATCH Laura Rene Baker, reported title "*Development Director*", 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	43 rd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	43 rd

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 (Laura Rene Baker) 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 60 similarly situated organizations (Same NTEE sector (A6B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,500 is reasonable (approximately the 43rd 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.