

The Talent Machine Company Inc

Executive Director / CEO

EIN 521874970

MD · NTEE A6B

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lea Capps, Executive Director / CEO** (\$1,650) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

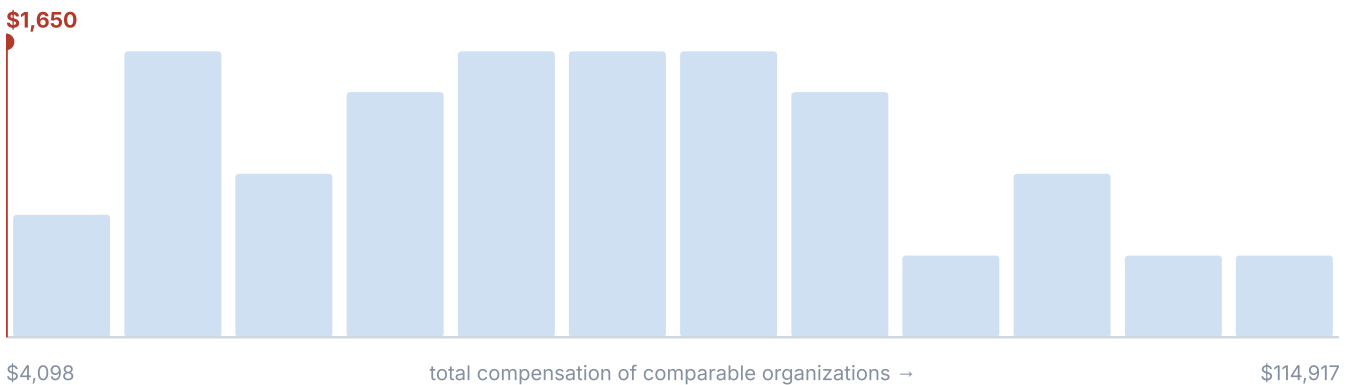
Benchmarked executive: Lea Capps — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6B).
BUDGET	Total revenue between \$210,197 and \$470,590 — 0.67x to 1.50x the subject's \$313,727 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6B), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,418	\$32,842	\$51,304	\$70,355	\$89,867	\$1,650
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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 MD 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
Blue Heron Renaissance Choir Inc	MA	\$314,922	Executive Di	\$49,847	\$47,912	2024
The Girl Choir Of South Florida Inc	FL	\$309,837	Exeuctive Artistic Director	\$48,667	\$47,642	2025
Children's Chorus Of Maryland Inc	MD	\$319,203	Excutive Director	\$85,261	\$85,261	2024
National Choral Council Inc	NY	\$306,582	Exec Director	\$74,000	\$71,524	2024
Island Choral Experience	WA	\$306,575	Director	\$90,000	\$86,188	2024
Atlanta Master Chorale	GA	\$325,611	Executive Director	\$61,000	\$65,605	2024
Refugee Choir Project	WA	\$327,706	Executive Director	\$94,274	\$90,281	2024
Larimer Choral Society	CO	\$299,706	Executive Di	\$28,750	\$28,727	2025
San Luis Obispo Master Chorale	CA	\$299,577	Executive Director (Non-voting)	\$18,146	\$16,328	2025
Charlotte Master Chorale	NC	\$299,056	Ex-officio	\$52,958	\$58,530	2024
Central Dakota Children's Choir	ND	\$298,536	Executive Di	\$35,525	\$40,625	2025
The Piatigorsky Foundation	NY	\$331,767	Aristic Director/president	\$5,000	\$4,976	2023
The Glen Ellyn Children's Chorus	IL	\$295,492	Executive Director	\$23,155	\$24,349	2024
William Baker Choral Foundation Inc	KS	\$291,526	Development Director	\$37,500	\$43,333	2024
Choral Chameleon	NY	\$291,315	Artistic Director	\$18,000	\$17,912	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jack Music Inc	NY	\$338,095	Director	\$46,667	\$45,106	2024
The Choralis Foundation	VA	\$287,316	Artistic Dir	\$55,000	\$58,481	2023
Salt Lake Choral Artists	UT	\$341,175	Managing Direct	\$50,000	\$54,737	2024
Wilmington Children's Chorus	DE	\$344,704	Executive Director	\$60,043	\$64,743	2023
Singers Minnesota Choral Artists	MN	\$282,513	Exec And Artistic Director	\$71,902	\$74,036	2025
Chandler Childrens Choir Inc	AZ	\$281,311	Executive/artistic Director	\$30,417	\$31,289	2024
Lake Superior Youth Chorus Inc	MN	\$278,979	Choir Coordinator	\$19,231	\$19,801	2025
Pittsburgh Youth Chorus	PA	\$275,725	Executive Dir.	\$65,958	\$70,355	2024
Arkansas Choral Directors	AR	\$359,780	Exec Director	\$55,000	\$66,127	2024
Roanoke Valley Childrens Choir Inc	VA	\$360,633	Rvcc Director	\$74,106	\$76,534	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 57 organizations. Compensation range \$4,098–\$114,917; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$313,727); for reference, expenses \$225,431 and assets \$470,060.

ROLE MATCH Lea Capps, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Lea Capps) 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 57 similarly situated organizations (Same NTEE sector (A6B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,650 is reasonable (approximately the 0th 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.