

The Music Library Association

Executive Director / CEO

EIN 526056338

WI · NTEE B76Z

FY ending 2024-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Serena Vaquilar, Executive Director / CEO** (\$1,050) against the **2000** closest of **3,238** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Serena Vaquilar — reported title “CHIEF FINANCIAL OFFICER”, 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 (B76Z).
BUDGET	Total revenue between \$322,678 and \$722,413 — 0.67x to 1.50x the subject's \$481,609 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

3,238 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$14,614	\$34,848	\$58,367	\$83,124	\$113,432	\$1,050
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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 WI 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
South Carolina First Steps To	SC	\$481,526	Executive Di	\$65,640	\$67,506	2023
Pinnacle Christian School	TX	\$481,840	Head Of School	\$43,654	\$41,813	2024
Natural Refrigeration Foundation	VA	\$482,152	liar President	\$365,313	\$329,037	2025
Rainbow Kidz Inc	WI	\$482,156	President	\$40,118	\$40,118	2024
My Neighborhood News Network	WA	\$482,162	President	\$85,685	\$73,456	2024
Corporate Tax Foundation	AZ	\$482,198	President	\$23,416	\$21,563	2024
Apga Security And Integrity Foundation	DC	\$482,269	Ceo	\$48,104	\$40,420	2024
The Junior Center Of Art And Science	CA	\$480,914	Exec Director	\$93,762	\$77,524	2024
Green Mountain Montessori School	VT	\$482,315	President	\$80,077	\$79,455	2023
Practice Transformation Institute	MI	\$480,890	Vice-preside	\$73,669	\$72,809	2024
Texas Bar College	TX	\$482,376	Executive Director Tbc	\$16,090	\$15,411	2024
Ohio Restaurant Association Education	OH	\$480,705	Executive Director	\$94,328	\$98,489	2023
The City Club	WA	\$482,574	Executive Director	\$135,000	\$115,732	2024
Acpa Research & Education Foundation	TX	\$480,585	Acpa President	\$33,724	\$32,301	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Backcountry Medical Guides	WA	\$480,581	President	\$71,982	\$61,708	2024
St Mary's Episcopal School	VA	\$480,546	Executive Director	\$41,254	\$37,158	2025
Black In Ai	CA	\$480,536	Ceo	\$197,918	\$163,643	2024
Deer Valley Charter Schools Inc	AZ	\$482,697	Executive Di	\$12,692	\$12,033	2023
Prairie Stem	NE	\$480,488	Executive Director	\$53,846	\$55,454	2024
Frontline Policy Council Inc	GA	\$482,966	President	\$62,790	\$62,238	2023
Imagine Scholar Inc	WA	\$482,994	Executive Dir.	\$97,402	\$83,500	2024
Lake Geauga Educational Assistance	OH	\$480,156	Executive Director	\$80,348	\$83,892	2023
Eei Support Corporation	CA	\$480,000	Ceo (Until 5/22)	\$34,043	\$28,979	2023
South Central Section Pga Foundation	OK	\$479,970	Executive Director	\$25,405	\$26,786	2024
First Gen Scholars	CA	\$479,860	President/executive Direct	\$79,063	\$65,371	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 2000 organizations. Compensation range \$121–\$464,049; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$481,609); for reference, expenses \$465,134 and assets \$2,732,144.

ROLE MATCH	Serena Vaquilar, reported title " <i>CHIEF FINANCIAL OFFICER</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	200 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	70 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	1st
Total compensation (D + F), as reported (no adjustments)	1st
Reportable pay only (column D), adjusted	10th
All sources (D + E + F), adjusted	1st

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 (Serena Vaquilar) 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 13, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,050 is reasonable (approximately the 1st 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 13, 2026.