

Carolina Master Chorale Inc

Executive Director / CEO

EIN 570773385
 SC · NTEE A6B
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Donevant, Executive Director / CEO** (\$17,005) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

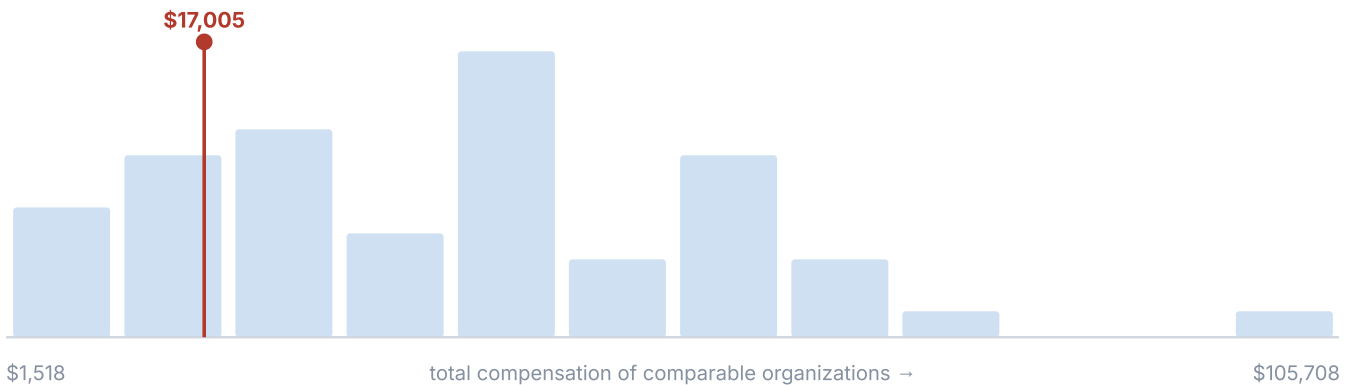
Benchmarked executive: Rebecca Donevant — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6B).
BUDGET	Total revenue between \$141,235 and \$316,198 — 0.67x to 1.50x the subject's \$210,799 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6B), nationwide + budget 0.67–1.5x revenue.

50 organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,103	\$20,298	\$36,959	\$52,688	\$61,759	\$17,005
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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 SC 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
Pacific International Choral	OR	\$209,346	Artistic/exe	\$21,000	\$19,754	2023
Northwest Choir Resources	WA	\$212,816	Secretary And Artistic Director	\$120,000	\$105,708	2024
Rogue World Music	OR	\$213,377	Executive Director	\$46,000	\$42,031	2024
The Bach Chorale Singers Inc	IN	\$206,377	Managing Dir	\$24,748	\$26,437	2023
Magnum Chorum	MN	\$215,490	Executive Director	\$18,000	\$18,017	2023
The Lira Ensemble	IL	\$216,384	Artistic Director Gm	\$4,000	\$3,769	2025
Classical Chorus Of Abilene	TX	\$203,831	Executive Dir	\$43,116	\$43,689	2023
Youth Chorus Of Kansas City Inc	MO	\$217,944	Executive Officer	\$36,000	\$36,549	2025
Bucks County Choral Society	PA	\$219,753	Ex Officio	\$36,000	\$35,323	2024
Cantores In Ecclesia	OR	\$200,876	Officer: Choir Music Director <1099-nec>	\$24,000	\$21,929	2024
Orlando Gay Chorus Inc	FL	\$199,468	Treasurer	\$6,500	\$5,853	2025
Youth Chorale Of Central Minnesota	MN	\$198,106	Executive Director	\$40,000	\$38,888	2024
Kidsingers	CA	\$196,337	Executive Dir.	\$67,275	\$55,684	2025
The Mississippi Mass Choir Ministries Inc	MS	\$226,110	President	\$14,000	\$15,341	2024
Threshold Choir	CA	\$231,258	Executive Dir.	\$69,949	\$61,185	2023
Heartland Youth Choir	IA	\$231,728	Former Artistic Director	\$31,790	\$34,248	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Orpheus Male Chorus Of Phoenix	AZ	\$232,072	Artistic Director Exofficio Board Member	\$49,873	\$47,193	2024
Oberlin Choristers	OH	\$186,552	Artist Director	\$22,167	\$22,505	2025
Giving Voice Initiative	MN	\$185,861	Executive Director	\$59,189	\$59,245	2023
Chattanooga Boys Choir	TN	\$243,379	Finance Director	\$42,292	\$42,612	2025
Bach Cantata Choir	OR	\$243,472	President & Artistic Director	\$5,000	\$4,568	2024
Appleton Boychoir Inc	WI	\$174,656	Artistic Director	\$17,500	\$18,514	2023
Peninsula Cantare A California Nonprofit Benefit Corporation	CA	\$257,317	Artistic Director	\$64,008	\$54,382	2024
Baltimore Childrens Choir Inc	MD	\$257,972	Artistic Director	\$16,818	\$15,072	2025
The Washington Mens Camerata Inc	DC	\$162,374	Managing Director	\$61,760	\$53,324	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	50 organizations. Compensation range \$1,518–\$105,708; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$210,799); for reference, expenses \$218,180 and assets \$184,814.
ROLE MATCH	Rebecca Donevant, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

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	18 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	18 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 (Rebecca Donevant) 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 50 similarly situated organizations (Same NTEE sector (A6B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,005 is reasonable (approximately the 18th 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.