

# Pawleys Island Festival Of Music

Executive Director / CEO

EIN 571061600

SC · NTEE A67Z

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Susan Bryant, Executive Director / CEO** (\$60,000) against the **2000** closest of **2,975** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

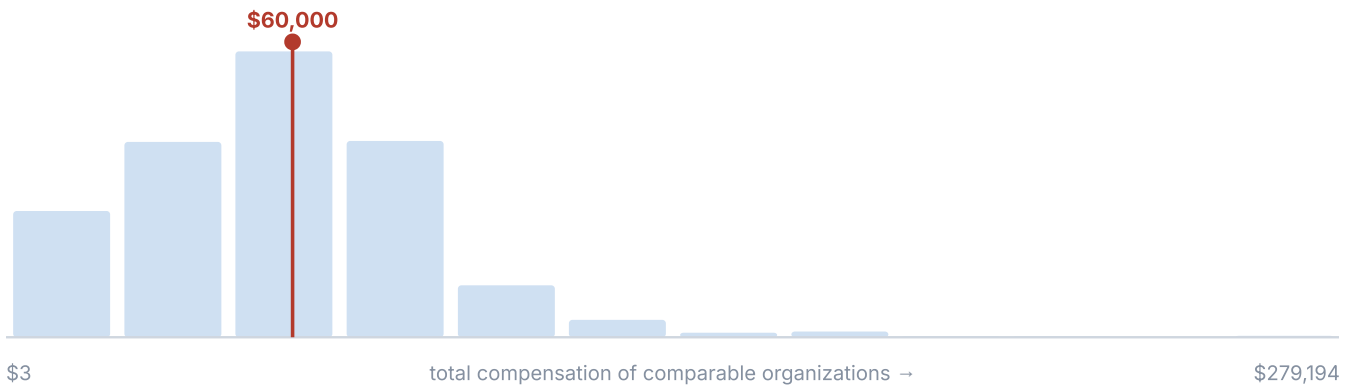
**Benchmarked executive:** Susan Bryant — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A67Z).
BUDGET	Total revenue between \$308,902 and \$691,573 — 0.67x to 1.50x the subject's \$461,049 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**2,975** organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$17,375	\$36,034	\$57,027	\$75,108	\$91,925	\$60,000
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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
<a href="#">Art Of Elan</a>	CA	\$461,100	Executive Director	\$78,916	<b>\$65,319</b>	2024
<a href="#">Crowley Museum And Nature Center Inc</a>	FL	\$460,858	President	\$75,417	<b>\$69,918</b>	2023
<a href="#">Huntington Historical Society</a>	NY	\$461,277	Executive Director	\$75,500	<b>\$65,396</b>	2024
<a href="#">Renewal Ministries</a>	TN	\$461,326	President	\$63,000	<b>\$63,477</b>	2024
<a href="#">Youth Choirs Inc</a>	TX	\$460,601	President	\$128,750	<b>\$123,452</b>	2024
<a href="#">Sam First</a>	CA	\$460,597	Executive & Artistic Director	\$35,305	<b>\$29,222</b>	2024
<a href="#">Childrens Ballet Of San Antonio</a>	TX	\$460,569	Executive Dir.	\$25,000	<b>\$24,679</b>	2023
<a href="#">Southern Memorial Association</a>	VA	\$460,504	Executive Di	\$65,430	<b>\$62,346</b>	2023
<a href="#">World Around Inc</a>	NY	\$461,660	Executive Director	\$120,000	<b>\$107,010</b>	2023
<a href="#">Music At Gretna Inc</a>	PA	\$460,354	Executive Di	\$85,000	<b>\$81,251</b>	2024
<a href="#">Phoenix Chamber Music Society</a>	AZ	\$461,745	Executive Director	\$56,375	<b>\$53,505</b>	2023
<a href="#">Arnot Art Museum</a>	NY	\$460,339	Trustee	\$4	<b>\$3</b>	2023
<a href="#">The Story Collider Inc</a>	NY	\$461,809	Executive Dir.	\$97,565	<b>\$84,508</b>	2024
<a href="#">Iris Music Project</a>	MD	\$461,813	Executive Director	\$85,000	<b>\$78,423</b>	2023
<a href="#">Lowell's Maritime Foundation Inc</a>	MA	\$460,259	Executive Director	\$75,602	<b>\$65,121</b>	2024
<a href="#">Women Wonder Writers</a>	CA	\$460,237	Lead Instructor	\$42,317	<b>\$36,061</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pacific Youth Choir</a>	OR	\$460,226	Executive Di	\$69,525	<b>\$61,889</b>	2024
<a href="#">Sieminski Theater Inc</a>	NJ	\$462,005	President & Ceo	\$61,550	<b>\$52,676</b>	2024
<a href="#">Early Ford V-8 Foundation Inc</a>	IN	\$460,035	Secretary	\$78,040	<b>\$81,216</b>	2023
<a href="#">Riverviewjazz Org</a>	NJ	\$462,102	Director	\$44,000	<b>\$37,657</b>	2024
<a href="#">Mcct Inc</a>	MI	\$462,177	Executive Director	\$66,029	<b>\$67,257</b>	2023
<a href="#">Naples Ballet And Company Inc</a>	FL	\$459,852	Coo, Artistic Director	\$84,938	<b>\$76,485</b>	2024
<a href="#">Beaumont Community Players Inc</a>	TX	\$459,825	Executive Dir	\$75,000	<b>\$71,914</b>	2024
<a href="#">Young Artists Conservatory Of Music</a>	CA	\$459,777	Executive Director And Former Brd Director	\$28,000	<b>\$23,860</b>	2023
<a href="#">The Episcopal Actors' Guild</a>	NY	\$462,407	Executive Di	\$194,093	<b>\$163,784</b>	2025

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

## ■ Sample, role match & sensitivity

**PEER COUNT** 2000 organizations. Compensation range \$3–\$279,194; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$461,049); for reference, expenses \$478,953 and assets \$416,463.

**ROLE MATCH** Susan Bryant, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 59 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 40 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	47 <sup>th</sup>
Reportable pay only (column D), adjusted	56 <sup>th</sup>
All sources (D + E + F), adjusted	52 <sup>nd</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 (Susan Bryant) 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 (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 55<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 13, 2026.