

Gaudeamus Music Ministry Inc

Executive Director / CEO

EIN 611465232

PA · NTEE A6C

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Constance Steuer, Executive Director / CEO** (\$1,200) against **every comparable organization** that fit the selection criteria — **355** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Constance Steuer — 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 (A6C).
BUDGET	Total revenue between \$49,515 and \$110,854 — 0.67x to 1.50x the subject's \$73,903 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

355 organizations qualified on sector, size, and geography → **355** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,495	\$8,821	\$19,935	\$35,533	\$52,759	\$1,200
---------	---------	----------	----------	----------	----------------



■ 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 PA 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
Indian Horizon Of Florida Inc	FL	\$73,681	President	\$25,000	\$24,246	2023
Saints Hall Of Fame Inc	LA	\$73,591	General Manager	\$38,364	\$41,269	2025
Slaton Railroad Heritage	TX	\$73,571	Executive Director	\$24,321	\$24,396	2024
Native American Guardians Association	ND	\$73,458	President	\$3,200	\$3,521	2024
Shakespeare In Clark Park	PA	\$74,437	Producing Artistic Director	\$4,000	\$4,118	2023
Appelo Archives Center	WA	\$73,356	Administration	\$23,914	\$22,104	2023
Tomah Area Historical Society Inc	WI	\$73,348	Ex Director	\$20,000	\$21,564	2023
Kairos Dance Theater Inc	MA	\$73,305	President	\$13,960	\$12,579	2024
The American Institute Of Graphic Arts N	NY	\$74,665	Executive Dir.	\$90,000	\$81,552	2024
C Grier Beam Truck Museum	NC	\$73,082	Secretary	\$36,400	\$37,715	2024
Dumbo Film Festival	NY	\$74,805	Ceo/director	\$13,797	\$12,872	2023
Alki Art Fair	WA	\$74,872	Rental & Volunteer Director	\$8,000	\$7,182	2024
Memphis Cultural Arts Enrichment	TN	\$75,000	President	\$60,000	\$63,243	2024
Asian Resource Center Of San Antoni	TX	\$75,000	President	\$1	\$1	2023
Home Of Sliced Bread Corporation	MO	\$75,168	Secretary	\$5,685	\$5,882	2025
Fort Preservation Society	CA	\$75,251	Executive Director	\$14,880	\$13,266	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chamber Music Society Of	MN	\$72,513	Executive Di	\$27,500	\$27,248	2024
In Tandem Arts Inc	VT	\$75,578	Executive Director	\$45,983	\$47,782	2023
The Jaques Art Center	MN	\$72,111	Executive As	\$10,573	\$10,476	2024
Patriot Art Foundation	SC	\$72,104	Executive Director	\$71,700	\$75,008	2024
Central European History Society	GA	\$72,068	Editor Of Ce	\$1,000	\$1,039	2023
Meta Mesh Wireless Communities	PA	\$71,885	Executive Director	\$63,077	\$63,077	2024
Playing On Air Inc	NY	\$71,866	Officer	\$60,641	\$56,572	2023
Women Shoah-jewish Placemaking	NC	\$71,779	Executive Director	\$39,930	\$41,373	2024
Outer Voices	MA	\$76,057	Officer	\$40,000	\$36,044	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	355 organizations. Compensation range \$1–\$447,006; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$73,903); for reference, expenses \$80,519 and assets \$4,092.
ROLE MATCH	Constance Steuer, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	4 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 (Constance Steuer) 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 355 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,200 is reasonable (approximately the 4th 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.