

Sewanee Church Music Conference

Executive Director / CEO

EIN 621573186

AL · NTEE B60Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kevin Simon, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Kevin Simon — reported title “CONFERENCE DIRECTOR”, 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 (B60Z).

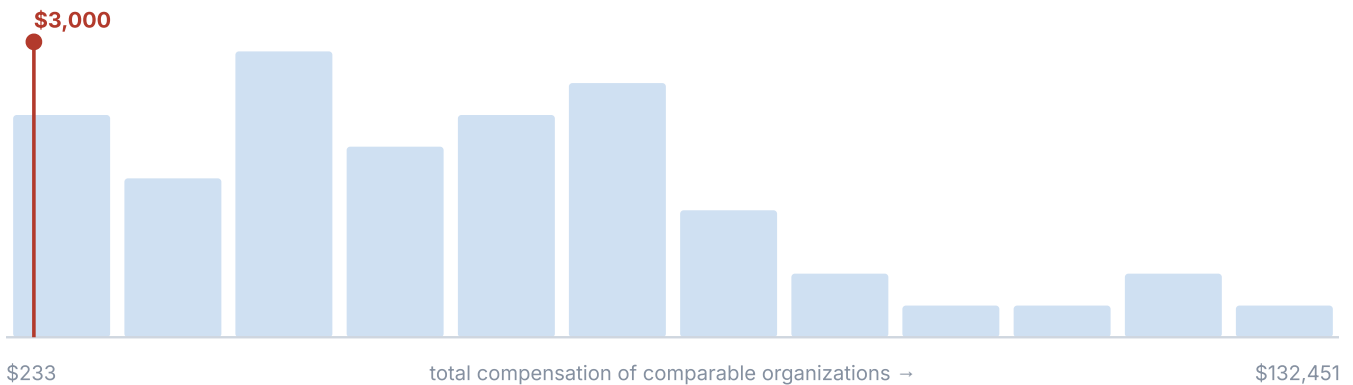
BUDGET Total revenue between \$97,867 and \$219,106 — 0.67x to 1.50x the subject's \$146,071 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,464

\$23,795

\$41,153

\$64,344

\$80,161

\$3,000

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 2ND
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\$3,000



● 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 AL 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
Khatib Bridge And Education Of Palm City Inc	FL	\$145,880	Manager	\$10,000	\$8,696	2023
Effective Management Association Corp	IL	\$146,424	Past Board Member	\$59,255	\$53,923	2023
Christian Heritage Home	WA	\$149,107	Director	\$30,000	\$24,148	2024
Financial Wellness Institute Inc	NJ	\$149,920	Ceo	\$165,000	\$132,451	2024
Wyoming Family Home Ownership	WY	\$151,400	Prior Exec D	\$81,474	\$78,440	2024
Balanced Rock Foundation	CA	\$153,486	Executive Director	\$81,638	\$65,252	2023
Houston Taiwan Institute Of Senior	TX	\$154,911	President	\$30,107	\$27,077	2024
Center For Arts Design And Social	MA	\$135,560	Executive Director	\$89,581	\$74,513	2023
German Laguage School Of Naper	IL	\$156,641	Chair Of The B	\$26,920	\$23,795	2024
Iowa Civil Justice Foundation	IA	\$157,676	Executive Director	\$122,488	\$120,582	2024
Vermont Federation Of Sportsmen's	VT	\$132,930	President	\$30,000	\$27,148	2024
National African-american Women's Leadership Institute	TX	\$131,195	Executive Director	\$36,458	\$32,789	2024
Western Institute Of Legal Medicine	CA	\$162,345	President	\$47,500	\$37,966	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Institute For Advertising Ethics	NY	\$165,475	President	\$125,000	\$104,554	2023
Rocky Mountain Sustainable Living Assoc	CO	\$122,850	Director	\$61,215	\$52,774	2024
The Meadows Of Northern Arizona Inc	AZ	\$169,304	London	\$42,271	\$36,550	2024
Professional Learning Us Inc	NY	\$173,772	Chief Executive	\$40,000	\$32,497	2024
The S E L F Help Foundation Inc	NY	\$176,289	President/cob	\$58,000	\$48,513	2023
Nevada Christian Institute	NV	\$115,276	Secretary	\$10,500	\$9,463	2024
Literacy Volunteers Of America Bitterroot Inc	MT	\$114,411	Executive Director	\$75,481	\$75,314	2023
Washington Baptist Seminary	DC	\$114,397	President	\$12,000	\$9,468	2024
Academy For Lifelong Learning	NY	\$114,020	Executive Di	\$81,673	\$64,644	2025
Gestalt Therapy Institute Of The	CA	\$179,113	President	\$300	\$233	2024
National Foundation For Judicial Excellence	IL	\$179,322	Secretary-treasurer	\$23,000	\$20,330	2024
Minne	MN	\$182,257	Executive Director Beginning July	\$56,731	\$51,888	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL cost of living and 2023 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 AL 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	53 organizations. Compensation range \$233–\$132,451; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$146,071); for reference, expenses \$109,050 and assets \$164,683.
ROLE MATCH	Kevin Simon, reported title " <i>CONFERENCE DIRECTOR</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	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	2 nd

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 (Kevin Simon) 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 53 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 2nd 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.