

# Center For Music By People With Disabilities

Executive Director / CEO

EIN 731706500  
 MT · NTEE A6C  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Devan Km Kartha, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69<sup>th</sup>** percentile of comparable organizations within the typical range

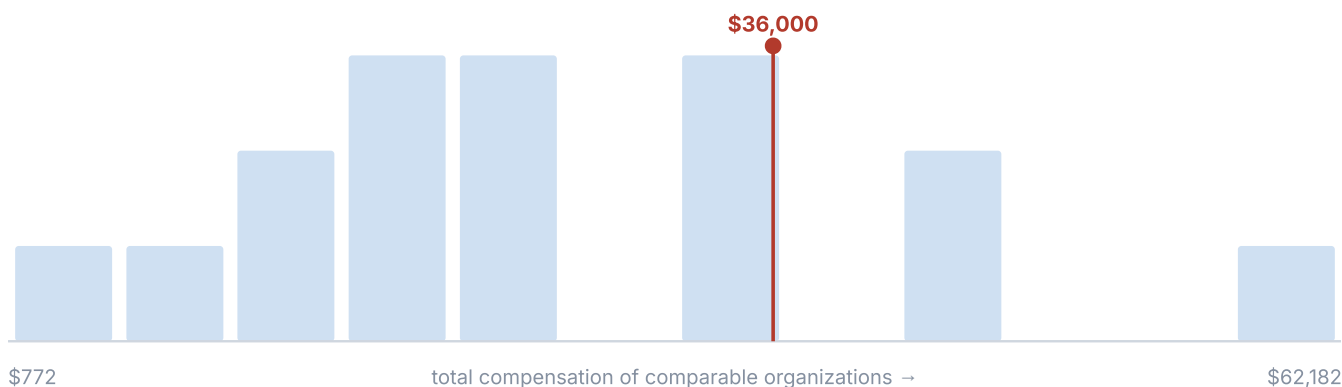
**Benchmarked executive:** Devan Km Kartha — reported title “Executive Director non voting member of the board”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6C).
BUDGET	Total revenue between \$91,097 and \$203,950 — 0.67x to 1.50x the subject's \$135,967 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6C), nationwide + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,221	\$16,155	\$24,115	\$36,457	\$43,157	\$36,000
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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 MT 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="#">Mistral Music Inc</a>	MA	\$137,198	Artistic Director	\$20,250	<b>\$16,446</b>	2025
<a href="#">Magical Strings Of Youth Nfp</a>	IL	\$128,512	President	\$15,000	<b>\$14,085</b>	2023
<a href="#">Cedar Falls Band Inc</a>	IA	\$123,132	President	\$760	<b>\$772</b>	2024
<a href="#">One Achord Guitar Lessons Inc</a>	CA	\$122,814	President	\$77,624	<b>\$62,182</b>	2024
<a href="#">River City Drum Corp Cultural Arts Institute Inc</a>	KY	\$111,932	Executive Director	\$44,500	<b>\$44,352</b>	2024
<a href="#">Klezmer Music Foundation</a>	IL	\$161,844	President	\$26,000	<b>\$23,713</b>	2024
<a href="#">Carpe Diem String Quartet</a>	OH	\$162,448	Trustee	\$16,600	<b>\$16,311</b>	2024
<a href="#">Parkway High School Band Boosters Inc</a>	LA	\$108,314	Main Treasurer	\$24,000	<b>\$24,516</b>	2024
<a href="#">Ensemble For The Romantic Century</a>	NY	\$99,658	President	\$12,000	<b>\$10,356</b>	2023
<a href="#">Renovare Music Inc</a>	OH	\$174,055	Executive Director	\$36,000	<b>\$36,417</b>	2023
<a href="#">Kadima Conservatory Of Music Inc</a>	CA	\$177,171	Ceo	\$19,582	<b>\$15,686</b>	2024
<a href="#">Miami Chamber Music Society</a>	FL	\$178,365	Artistic Director	\$30,000	<b>\$26,145</b>	2024
<a href="#">Wichita Falls Youth Symphony Orchestra</a>	TX	\$189,592	Executive Director	\$38,333	<b>\$35,572</b>	2024
<a href="#">Sacramento Jazz Education Foundation</a>	CA	\$198,559	Executive Director	\$52,382	<b>\$41,961</b>	2024
<a href="#">Cavani String Quartet</a>	OH	\$202,846	Treasurer	\$17,410	<b>\$17,612</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Boise Baroque Inc</a>	ID	\$203,674	Executive Director	\$36,000	<b>\$36,576</b>	2023

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

## ■ Sample, role match & sensitivity

PEER COUNT	16 organizations. Compensation range \$772–\$62,182; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$135,967); for reference, expenses \$120,271 and assets \$278,797.
ROLE MATCH	Devan Km Kartha, reported title <i>"Executive Director non voting member of the board"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	69 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	63 <sup>rd</sup>
Reportable pay only (column D), adjusted	75 <sup>th</sup>
All sources (D + E + F), adjusted	69 <sup>th</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 (Devan Km Kartha) 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 16 similarly situated organizations (Same NTEE sector (A6C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 69<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.