

# Harvest Broadcasting Company Inc

Executive Director / CEO

EIN 770132124  
 CA · NTEE A34Z  
 FY ending 2024-06-30  
 June 13, 2026

This analysis benchmarks the total compensation of **Gage Qualls, Executive Director / CEO** (\$37,389) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Gage Qualls — reported title “MEMBER AT LARGE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

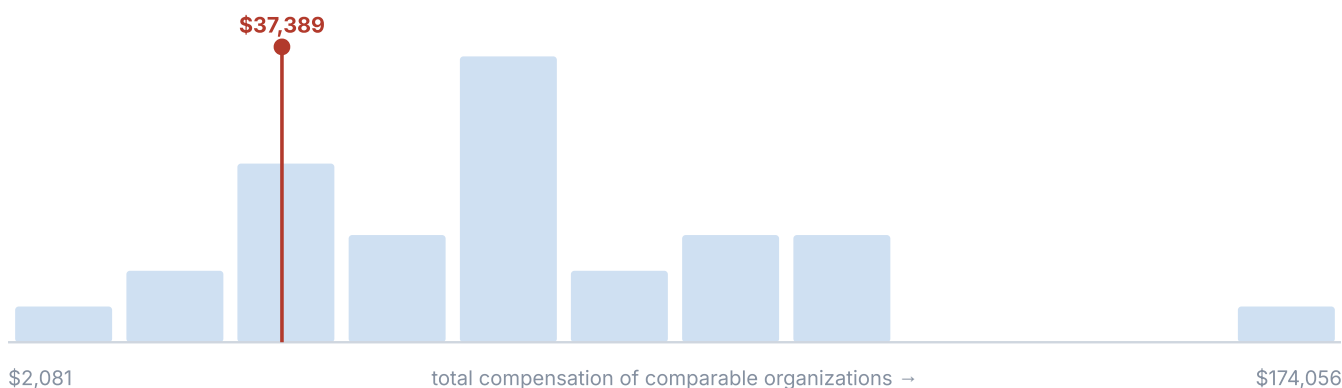
**SECTOR** Organizations sharing the subject's NTEE classification (A34Z).

**BUDGET** Total revenue between \$209,693 and \$469,464 — 0.67x to 1.50x the subject's \$312,976 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A34), nationwide + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$34,186	\$43,474	\$62,947	\$81,464	\$110,260	\$37,389
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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 CA 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="#">Kekahu Foundation Inc Db</a> <a href="#">Kkcr</a>	HI	\$320,448	General Manager	\$37,778	<b>\$39,169</b>	2024
<a href="#">International Media Project</a>	CA	\$325,761	Executive Director	\$101,554	<b>\$101,554</b>	2024
<a href="#">Christian Media Inc</a>	NE	\$300,084	General Director	\$49,044	<b>\$62,893</b>	2023
<a href="#">J C Maxwell Broadcasting Corporatio</a>	MS	\$294,860	General Manager	\$33,251	<b>\$44,154</b>	2023
<a href="#">Sunrise Communications Inc</a>	NE	\$332,983	General Mana	\$57,348	<b>\$71,431</b>	2024
<a href="#">World Music Productions</a>	NY	\$336,580	Executive Dir.	\$21,000	<b>\$21,976</b>	2024
<a href="#">Skeptoid Media Inc</a>	OR	\$343,012	Executive Di	\$107,100	<b>\$115,181</b>	2024
<a href="#">Gallup Public Radio Inc</a>	NM	\$345,431	Station Mana	\$78,129	<b>\$97,316</b>	2024
<a href="#">Radio For The Blind &amp; Print Handicapped</a>	LA	\$271,454	Executive Dir.	\$47,500	<b>\$60,572</b>	2024
<a href="#">Mje Broadcasting Inc</a>	TN	\$264,501	President	\$142,986	<b>\$174,056</b>	2024
<a href="#">Wayword Inc</a>	CA	\$263,967	Ceo/officer	\$54,436	<b>\$54,436</b>	2024
<a href="#">Ricochet Productions Inc</a>	CA	\$366,284	President/ceo	\$63,000	<b>\$63,000</b>	2024
<a href="#">Voicecorps Reading Services Inc</a>	OH	\$373,016	Executive Di	\$54,474	<b>\$68,790</b>	2023
<a href="#">Kfug Community Radio Inc</a>	CA	\$250,385	Board Member	\$40,640	<b>\$40,640</b>	2024
<a href="#">Friends Of Community Radio</a>	NC	\$243,221	Executive Director	\$60,000	<b>\$71,796</b>	2024
<a href="#">Pennsylvania Public Radio Associates Inc</a>	PA	\$237,168	President	\$95,040	<b>\$109,759</b>	2024
<a href="#">Rochester Public Radio</a>	MN	\$237,136	President	\$44,788	<b>\$51,251</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Gospel Opportunities Inc</a>	MI	\$392,127	Manager/boar	\$61,175	<b>\$73,124</b>	2024
<a href="#">American Coalition For Public Radio</a>	DC	\$232,882	Director And President	\$30,048	<b>\$30,536</b>	2024
<a href="#">Tri-cities Broadcasting Foundation</a>	MI	\$231,020	President	\$93,220	<b>\$111,429</b>	2024
<a href="#">Chicago Independent Radio Project</a>	IL	\$227,292	Executive Dir.	\$84,131	<b>\$95,785</b>	2024
<a href="#">El Buen Samaritano Radio Ministry</a>	CA	\$404,005	Ceo	\$35,750	<b>\$35,750</b>	2024
<a href="#">Spencer Cable Access Corporation</a>	MA	\$219,617	Treasurer	\$2,000	<b>\$2,081</b>	2024
<a href="#">Southern Communication Volunteers Inc</a>	TN	\$215,690	Station Manager	\$38,242	<b>\$46,552</b>	2024
<a href="#">Radio Salvacion Inc</a>	PA	\$212,434	Former Board Member	\$34,848	<b>\$41,433</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	28 organizations. Compensation range \$2,081–\$174,056; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$312,976); for reference, expenses \$317,017 and assets \$113,361.
ROLE MATCH	Gage Qualls, reported title <i>"MEMBER AT LARGE"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

**RELATED-ORG PAY** 1 peer 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	14 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	21 <sup>st</sup>
Reportable pay only (column D), adjusted	21 <sup>st</sup>
All sources (D + E + F), adjusted	11 <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 (Gage Qualls) 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 28 similarly situated organizations (Same NTEE sector (A34), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,389 is reasonable (approximately the 14<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.