

Jazz At The Ballroom Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Suzanne Waldowski Roche, Executive Director / CEO** (\$2,414) 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 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Suzanne Waldowski Roche — reported title “EXECUTIVE DIREC”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A68).

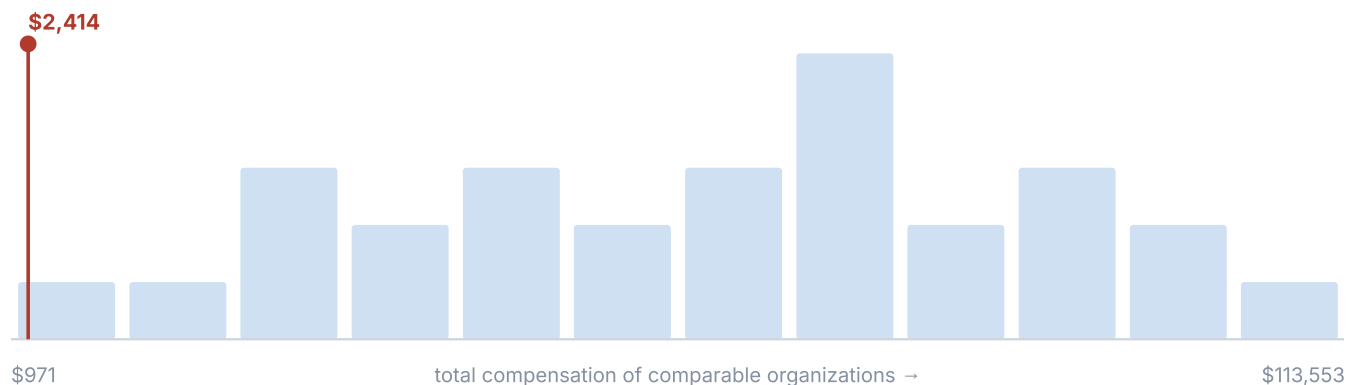
BUDGET Total revenue between \$278,817 and \$624,217 — 0.67x to 1.50x the subject's \$416,145 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A68) + CA + 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



\$20,229

\$39,375

\$62,495

\$78,259

\$92,516

\$2,414



● 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
Aimusic Us	CA	\$424,303	Executive Director	\$90,750	\$85,874	2025
Kaleidoscope Chamber Orchestra	CA	\$405,189	President	\$40,000	\$40,000	2023
Tahoe School Of Music	CA	\$435,812	Director	\$62,313	\$60,525	2024
Redtone Records	CA	\$395,896	Ed/pres/boar	\$14,230	\$14,230	2023
Little Village Foundation	CA	\$392,844	Executive Director	\$86,000	\$86,000	2023
Global Arts Corporation	CA	\$380,948	Ceo	\$63,009	\$61,201	2024
Chamber Music Monterey Bay	CA	\$373,584	Operations Manager	\$69,075	\$67,093	2024
Young Artists Conservatory Of Music	CA	\$459,777	Executive Director And Former Brd Director	\$28,000	\$28,000	2023
Sam First	CA	\$460,597	Executive & Artistic Director	\$35,305	\$34,292	2024
Art Of Elan	CA	\$461,100	Executive Director	\$78,916	\$76,652	2024
Take Me To The River Education	CA	\$368,685	Board Member	\$37,500	\$37,500	2023
Mercury Soul Inc	CA	\$463,634	Executive Dir.	\$120,000	\$113,553	2025
Camarada Inc	CA	\$356,020	Executive Director	\$72,750	\$68,841	2025
Ppc Entertainment Inc	CA	\$480,329	Artistic Dir.	\$69,583	\$67,587	2024
Jacarandamusic	CA	\$347,407	Artistic & E	\$48,000	\$46,623	2024
Music At Kohl Mansion Inc	CA	\$336,836	Exec. Dir.	\$90,417	\$90,417	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Noe Valley Chamber Music	CA	\$495,560	Co-artistic Director And Co-executive Director, Board Member	\$74,107	\$70,125	2025
Bach Dancing And Dynamite Society Inc	CA	\$496,421	President & Ceo	\$85,532	\$83,078	2024
Braver Players Musical Theater Foundation	CA	\$326,173	President	\$50,000	\$48,566	2024
United States Open Music Competition	CA	\$318,411	President	\$1,000	\$971	2024
The Maestro Foundation	CA	\$516,427	Secretary	\$100,291	\$97,414	2024
Hip Hop For Change Inc	CA	\$523,175	Executive Director	\$48,640	\$47,245	2024
Los Angeles Youth Symphony Orchestra	CA	\$293,994	President And Program Director	\$102,000	\$102,000	2023
Voices Of Music Inc	CA	\$539,834	Trustee	\$65,673	\$63,789	2024
Sweetwater Music Hall Inc	CA	\$282,170	Executive Dir.	\$68,454	\$68,454	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 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 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.

Sample, role match & sensitivity

PEER COUNT **28** organizations. Compensation range \$971–\$113,553; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$416,145); for reference, expenses \$509,940 and assets \$98,201.

ROLE MATCH Suzanne Waldowski Roche, reported title "*EXECUTIVE DIREC*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	4 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 (Suzanne Waldowski Roche) 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 28 similarly situated organizations (Same NTEE sector (A68) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,414 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.