

# The Vigil Project Inc

Executive Director / CEO

EIN 820761918

LA · NTEE A6C

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gregory Boudreaux, Executive Director / CEO** (\$71,854) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88<sup>th</sup>** percentile of comparable organizations within the typical range

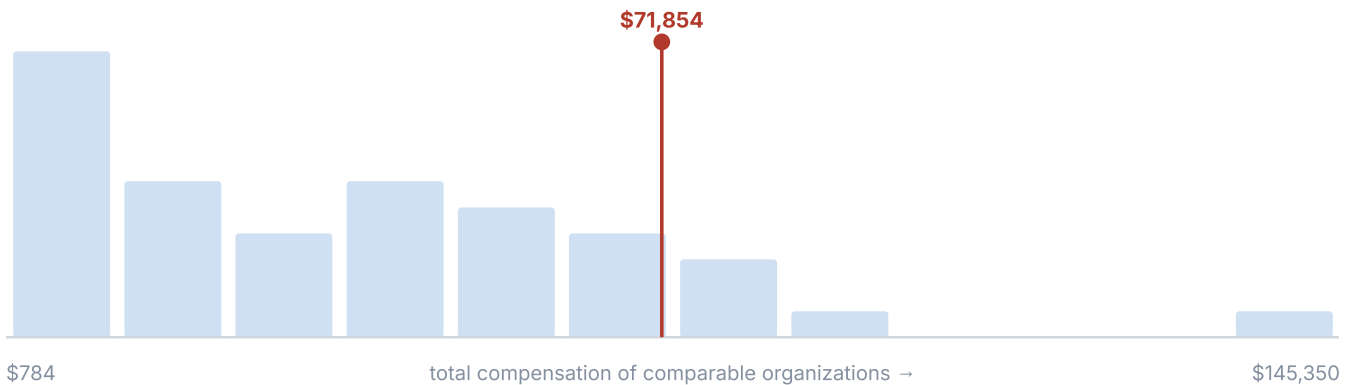
**Benchmarked executive:** Gregory Boudreaux — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A6C).
BUDGET	Total revenue between \$219,259 and \$490,879 — 0.67x to 1.50x the subject's \$327,253 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6C), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,850	\$11,251	\$33,397	\$56,603	\$78,858	<b>\$71,854</b>
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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 LA 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="#">Groove Inc</a>	SD	\$328,225	Executive Director	\$43,500	<b>\$43,599</b>	2024
<a href="#">Israeli Chamber Project Inc</a>	NY	\$332,660	Vice President	\$80,025	<b>\$65,671</b>	2024
<a href="#">We Always Swing Inc</a>	MO	\$335,970	Exec. Director	\$70,200	<b>\$69,518</b>	2023
<a href="#">Waynesboro Symphony Orchestra Inc</a>	VA	\$317,966	Music Direct	\$23,846	<b>\$20,910</b>	2024
<a href="#">The Louisville Leopard Percussionists</a>	KY	\$313,220	Founder, Director	\$22,500	<b>\$21,387</b>	2025
<a href="#">Byron Schenkman &amp; Friends</a>	WA	\$312,706	Executive Dir.	\$38,676	<b>\$31,447</b>	2024
<a href="#">Piedmont Wind Symphony</a>	NC	\$346,466	Executive Di	\$40,520	<b>\$37,043</b>	2025
<a href="#">Cleveland Jazz Orchestra</a>	OH	\$351,397	Executive Di	\$55,000	<b>\$52,903</b>	2024
<a href="#">The Queer Big Apple Corps Inc</a>	NY	\$300,245	Executive Director	\$101,621	<b>\$85,857</b>	2023
<a href="#">North Texas Colorguard Association</a>	TX	\$296,239	President	\$5,000	<b>\$4,542</b>	2024
<a href="#">Akropolis Quintet Inc</a>	MI	\$358,605	Executive Di	\$52,000	<b>\$48,743</b>	2024
<a href="#">Delirium Musicum</a>	CA	\$289,286	President	\$63,410	<b>\$49,726</b>	2024
<a href="#">Milwaukee Jazz Institute Inc</a>	WI	\$288,509	Executive Dir.	\$60,000	<b>\$56,907</b>	2024
<a href="#">Allentown Band Inc</a>	PA	\$275,036	Director	\$12,423	<b>\$11,251</b>	2024
<a href="#">Sun Valley Jazz Jamboree</a>	WA	\$271,187	President	\$28,100	<b>\$22,847</b>	2024
<a href="#">Musical Instruments N Kids Hands</a>	CA	\$385,911	President	\$17,490	<b>\$13,716</b>	2024
<a href="#">City Sound Drum And Bugle Corps</a>	CA	\$265,067	Treasurer	\$1,000	<b>\$784</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chicas Rockeras South East Los Angeles</a>	CA	\$264,873	Director	\$3,525	<b>\$2,846</b>	2023
<a href="#">Ascend Performing Arts Inc</a>	CO	\$264,856	Ceo	\$75,000	<b>\$65,311</b>	2024
<a href="#">Radiance Ministries</a>	TX	\$262,904	Director	\$160,000	<b>\$145,350</b>	2024
<a href="#">The Raleigh Ringers Inc</a>	NC	\$262,339	Music Direct	\$34,095	<b>\$32,938</b>	2023
<a href="#">Boxley Music Fund</a>	WA	\$256,240	Chairman	\$8,000	<b>\$6,505</b>	2024
<a href="#">Jazz Angel Inc</a>	CA	\$252,644	Executive Dir.	\$101,471	<b>\$79,573</b>	2024
<a href="#">Chapparells Baton &amp; Drum Corps Inc</a>	OH	\$402,428	President	\$18,720	<b>\$18,006</b>	2024
<a href="#">45th Parallel</a>	OR	\$404,538	Executive Dir.	\$3,322	<b>\$2,729</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	41 organizations. Compensation range \$784–\$145,350; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$327,253); for reference, expenses \$318,928 and assets \$92,807.
ROLE MATCH	Gregory Boudreaux, reported title <i>"DIRECTOR"</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>
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	88 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	80 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	88 <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 (Gregory Boudreaux) 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 41 similarly situated organizations (Same NTEE sector (A6C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,854 is reasonable (approximately the 88<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 9, 2026.