

Music Export Memphis

Executive Director / CEO

EIN 822214830

TN · NTEE A60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Cawein, Executive Director / CEO** (\$90,857) against **every comparable organization** that fit the selection criteria — **140** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

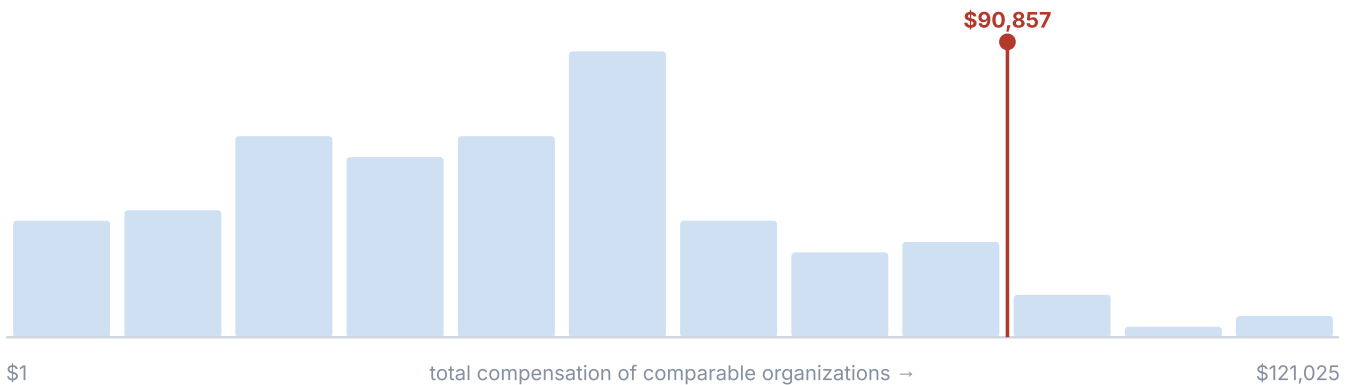
Benchmarked executive: Elizabeth Cawein — reported title “Executive Director.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$276,703 and \$619,486 — 0.67x to 1.50x the subject's \$412,991 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

140 organizations qualified on sector, size, and geography → **140** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,912	\$26,640	\$46,557	\$60,242	\$84,069	\$90,857
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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 TN 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
Mondo Bizarro Productions	LA	\$414,694	Executive Director	\$7,000	\$7,550	2023
Luminary Arts Corporation	CA	\$410,560	President	\$60,331	\$49,561	2024
Child Hope International	CA	\$410,405	Executive Director	\$94,738	\$77,827	2024
Theater Reaching Young People & Schools	MO	\$417,834	Executive Artistic Director	\$45,000	\$45,343	2024
Linton Incorporated	OH	\$407,275	Executive Director	\$65,291	\$67,733	2023
Cherry Orchard Festival Foundation Corp	NY	\$418,930	Chairman	\$109,334	\$96,767	2023
Gilmer Arts & Heritage Association	GA	\$406,349	Excutive Director	\$48,000	\$45,915	2024
Riverside Arts Center Foundation Inc	MI	\$405,796	Executive Dir.	\$88,580	\$86,981	2024
Hot House West	UT	\$402,831	Executive Di	\$22,936	\$22,332	2024
Roshni	CO	\$423,743	Executive/artistic Director	\$99,000	\$90,311	2024
Beaches Fine Arts Series Inc	FL	\$401,211	Executive Di	\$81,764	\$71,190	2025
Conundrum Theatre Company Inc	CA	\$424,860	Executive Direc	\$88,720	\$72,883	2024
Katia And Company Inc	CA	\$427,041	President	\$1,800	\$1,522	2023
Golden Gate Symphony Orchestra	CA	\$396,157	Music Direcotr	\$35,730	\$28,595	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New York Mills Arts Retreat	MN	\$395,859	Exec Directo	\$46,833	\$45,325	2023
Portland Taiko	OR	\$430,188	Board Member	\$1,025	\$906	2024
Urban Music Theatre Inc	IN	\$430,269	Executive Director/vice Chairman	\$40,000	\$40,130	2024
Cincinnati Children's Choir	OH	\$431,289	Executive Director	\$44,425	\$43,610	2025
Celebration Arts	CA	\$392,684	Executive Director	\$32,083	\$26,356	2024
Steel River Playhouse Inc	PA	\$392,567	Artistic Dir	\$25,000	\$24,418	2023
No Surf House	OH	\$389,127	President	\$22,000	\$22,168	2024
The Gilbert Theater Inc	NC	\$388,639	Artistic Director	\$24,000	\$23,592	2024
Del Sol Performing Arts	CA	\$386,620	Assistant Se	\$42,815	\$36,211	2023
Marquee Youth Stage	IL	\$439,452	Executive Dir.	\$61,154	\$57,197	2024
Yaa Samar Dance Theatre	NY	\$386,500	Executive Director	\$52,400	\$45,046	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	140 organizations. Compensation range \$1–\$121,025; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$412,991); for reference, expenses \$476,975 and assets \$43,752.
ROLE MATCH	Elizabateh Cawein, reported title " <i>Executive Director.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 peers 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	95 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	94 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 (Elizabeth Cawein) 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 140 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,857 is reasonable (approximately the 95th 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.