

Idaho Music Educators Association Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Wayne Millett, Executive Director / CEO** (\$21,000) against **every comparable organization** that fit the selection criteria — **188** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

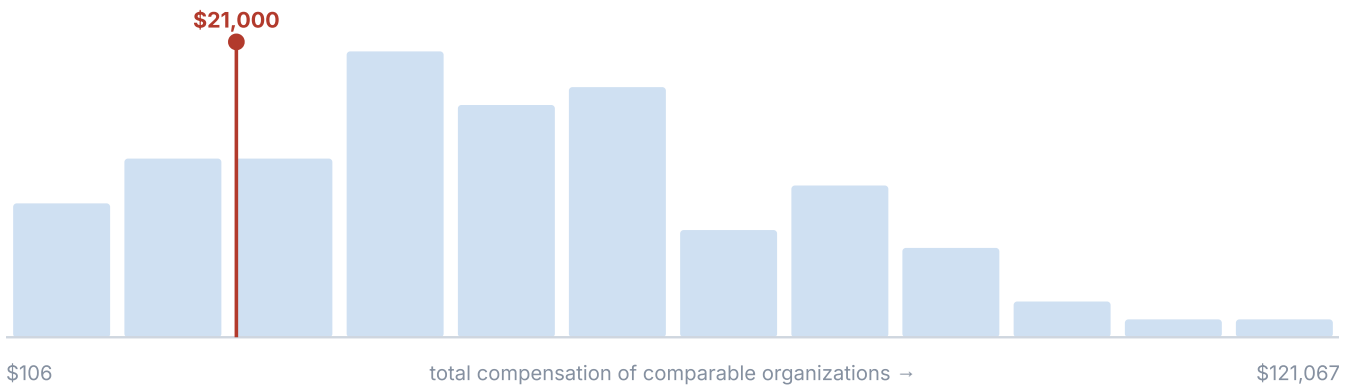
Benchmarked executive: Wayne Millett — reported title “EXECUTIVE DIRECTOR (NON-VOTING)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$208,852 and \$467,580 — 0.67x to 1.50x the subject's \$311,720 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

188 organizations qualified on sector, size, and geography → **188** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,636	\$26,981	\$42,751	\$60,583	\$79,888	\$21,000
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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 ID 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
Baton Rouge Blues Festival & Foundation	LA	\$313,533	Executive Director	\$72,000	\$74,528	2024
Keys Corp	NY	\$316,049	Executive Director	\$43,378	\$37,935	2023
Baltimore Classical Guitar Society Inc	MD	\$307,151	President	\$70,000	\$59,934	2025
Colajazz Foundation	SC	\$306,593	Director	\$45,000	\$45,434	2023
Southwood Band Booster Club	LA	\$305,948	Director	\$5,310	\$5,496	2024
Sarasota Music Conservatory Inc	FL	\$305,622	Director (Appt. 2/24)	\$600	\$530	2024
Rain City Rock Camp For Girls	WA	\$317,881	Executive Dir.	\$76,489	\$64,375	2024
United States Open Music Competition	CA	\$318,411	President	\$1,000	\$812	2024
Music In The Somerset Hills Inc	NJ	\$318,720	Artistic Director	\$65,141	\$54,673	2024
Backcountry Concerts Inc	CT	\$304,276	Artistic Direct	\$54,000	\$49,001	2023
Market Square Concerts	PA	\$321,305	Co-director	\$32,000	\$29,225	2025
City Strings United Inc	MA	\$301,126	President	\$72,220	\$62,808	2023
Master Musicians Festival Inc	KY	\$323,246	Executive Di	\$54,799	\$55,344	2024
Cellobello Inc	MA	\$323,408	Executive Director	\$101,952	\$86,122	2024
Twin Cities Catalyst Music Inc	MN	\$298,787	Executive Director	\$45,866	\$43,862	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mount Desert Festival Of Chamber Music	ME	\$325,266	Executive Director	\$13,140	\$12,734	2023
Overture Band Programs Inc	WI	\$325,285	President/treas.	\$72,755	\$69,586	2025
Braver Players Musical Theater Foundation	CA	\$326,173	President	\$50,000	\$40,586	2024
Utah Chamber Artists	UT	\$297,112	Executive Direc	\$31,500	\$31,201	2023
Keeping The Blues Alive Foundation	FL	\$326,367	President	\$41,958	\$38,147	2023
Moon & Stars Foundation	CO	\$326,461	Executive Director	\$40,498	\$35,563	2025
Bravo Waukegan	IL	\$296,493	Executive Director (Terminated)	\$6,058	\$5,599	2024
Danbury Music Centre	CT	\$327,415	President	\$14,615	\$12,549	2025
Make Music Alliance Inc	NY	\$328,374	Executive Director	\$9,692	\$8,020	2025
Goat In The Road Productions	LA	\$329,022	Co-artistic Director	\$52,916	\$53,362	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 **188** organizations. Compensation range \$106–\$121,067; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$311,720); for reference, expenses \$305,792 and assets \$191,031.

ROLE MATCH	Wayne Millett, reported title " <i>EXECUTIVE DIRECTOR (NON-VOTING)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	19th
Total compensation (D + F), as reported (no adjustments)	19th
Reportable pay only (column D), adjusted	21st
All sources (D + E + F), adjusted	19th

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 (Wayne Millett) 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 188 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,000 is reasonable (approximately the 19th 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.