

Jazz Angel Inc

Executive Director / CEO

EIN 841686341

CA · NTEE A6C

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Barry Cogert, Executive Director / CEO** (\$101,471) 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 **95th** percentile of comparable organizations above the 90th percentile — board review recommended

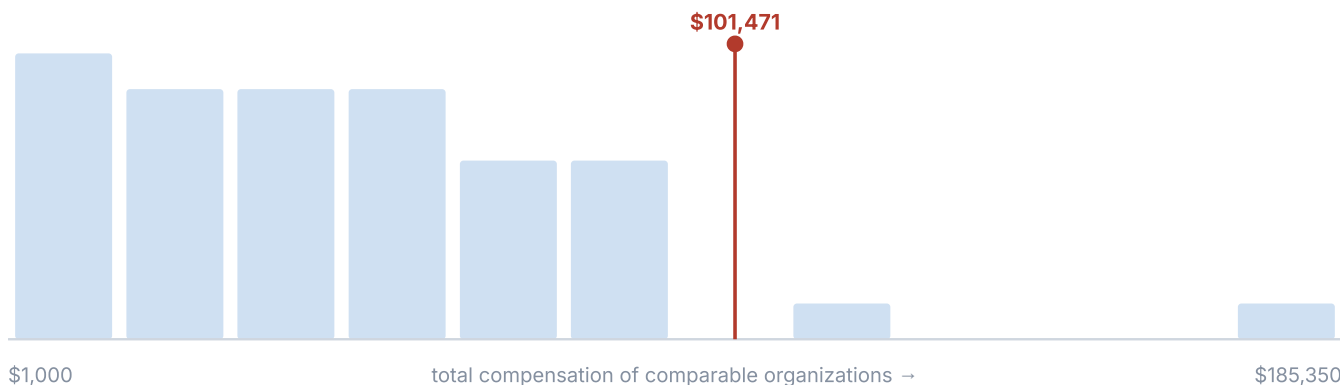
Benchmarked executive: Barry Cogert — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

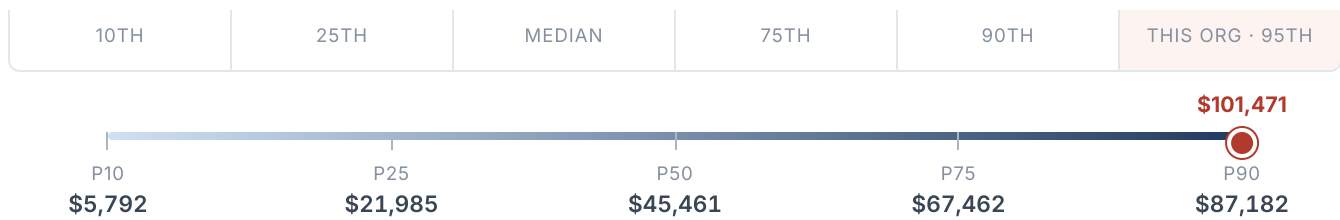
SECTOR	Organizations sharing the subject's NTEE classification (A6C).
BUDGET	Total revenue between \$169,271 and \$378,966 — 0.67x to 1.50x the subject's \$252,644 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6C), nationwide + budget 0.67–1.5x revenue.

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

Distribution of comparable compensation



\$5,792	\$21,985	\$45,461	\$67,462	\$87,182	\$101,471
---------	----------	----------	----------	----------	------------------



■ 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
Boxley Music Fund	WA	\$256,240	Chairman	\$8,000	\$8,295	2024
Capital City Percussion	OH	\$248,755	President	\$4,950	\$6,072	2024
Delgani String Quartet	OR	\$247,107	Executive Director	\$39,600	\$42,588	2024
Young Chamber Musicians Inc	CA	\$246,549	President	\$5,040	\$4,910	2025
The Raleigh Ringers Inc	NC	\$262,339	Music Direct	\$34,095	\$42,003	2023
Radiance Ministries	TX	\$262,904	Director	\$160,000	\$185,350	2024
Ascend Performing Arts Inc	CO	\$264,856	Ceo	\$75,000	\$83,284	2024
Chicas Rockeras South East Los Angeles	CA	\$264,873	Director	\$3,525	\$3,629	2023
City Sound Drum And Bugle Corps	CA	\$265,067	Treasurer	\$1,000	\$1,000	2024
Avokado Artists Inc	NM	\$236,815	President	\$45,417	\$56,570	2024
Sun Valley Jazz Jamboree	WA	\$271,187	President	\$28,100	\$29,135	2024
Denver Municipal Band	CO	\$230,704	Executive Di	\$65,000	\$72,179	2024
Allentown Band Inc	PA	\$275,036	Director	\$12,423	\$14,347	2024
Musicians Of Ma'alwyck Inc	NY	\$225,332	Artistic Director	\$47,200	\$49,393	2024
Dolce Suono Ensemble Inc	PA	\$224,288	Executive Director	\$73,325	\$87,182	2023
Vienna Jammers Percussion Ensemble Inc	VA	\$223,789	Executive Dir.	\$42,800	\$47,858	2024
Dallas Chamber Music Society Inc	TX	\$222,869	Executive Dir.	\$60,000	\$71,559	2023
Villa Sinfonia Foundation	CA	\$220,620	President	\$27,000	\$27,798	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Milwaukee Jazz Institute Inc	WI	\$288,509	Executive Dir.	\$60,000	\$72,567	2024
Delirium Musicum	CA	\$289,286	President	\$63,410	\$63,410	2024
El Cerrito Band Association	CA	\$214,748	Director	\$5,250	\$5,115	2025
Mcm Productions	TN	\$212,044	Executive Director	\$16,225	\$19,242	2025
North Texas Colorguard Association	TX	\$296,239	President	\$5,000	\$5,792	2024
The Queer Big Apple Corps Inc	NY	\$300,245	Executive Director	\$101,621	\$109,485	2023
Boise Baroque Inc	ID	\$203,674	Executive Director	\$36,000	\$45,660	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.

■ Sample, role match & sensitivity

PEER COUNT	41 organizations. Compensation range \$1,000–\$185,350; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$252,644); for reference, expenses \$290,279 and assets \$17,011.
ROLE MATCH	Barry Cogert, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	95 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	95 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 (Barry Cogert) 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 10, 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 \$101,471 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 10, 2026.