

# Tanner Gift Of Music Trust

Executive Director / CEO

EIN 870393467  
 UT · NTEE A68J  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Gregory, Executive Director / CEO** (\$8,500) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

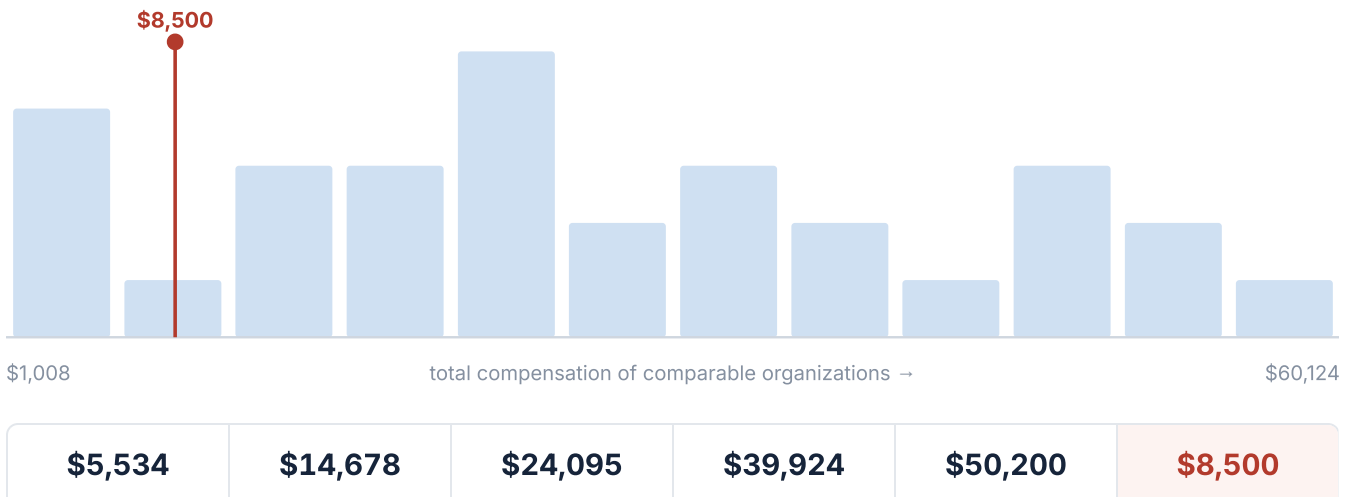
**Benchmarked executive:** Michael Gregory — reported title “SECRETARY/TR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68J).
BUDGET	Total revenue between \$75,918 and \$169,966 — 0.67x to 1.50x the subject's \$113,311 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

**30** organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

## Distribution of comparable compensation





## ■ 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 UT 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="#">International Federation For Choral Music</a>	TX	\$113,444	Office Manager	\$36,960	<b>\$35,087</b>	2024
<a href="#">Lake County Symphony</a>	CA	\$114,856	President	\$1,230	<b>\$1,008</b>	2024
<a href="#">Trilogy An Opera Company</a>	NJ	\$111,031	Artisticexecutive Director	\$19,150	<b>\$16,227</b>	2024
<a href="#">Da Capo Virginia</a>	VA	\$103,840	Executive & Vivo Director/past-president	\$43,633	<b>\$39,982</b>	2024
<a href="#">The Classical Saxophone Project Inc</a>	NY	\$128,004	President	\$27,500	<b>\$23,583</b>	2024
<a href="#">Musiconnects Inc</a>	MA	\$128,066	Executive Di	\$65,000	<b>\$54,004</b>	2025
<a href="#">Picco Music Academy Inc</a>	CA	\$96,948	President	\$15,500	<b>\$12,702</b>	2024
<a href="#">Alice And Eleonore Schoenfeld</a>	CA	\$132,945	Ceo	\$60,000	<b>\$49,170</b>	2024
<a href="#">Korea Music Foundation Inc</a>	NY	\$132,970	President	\$3,000	<b>\$2,649</b>	2023
<a href="#">Arco Collaborative Inc</a>	NY	\$93,123	President	\$39,000	<b>\$33,445</b>	2024
<a href="#">William Lewis School Of Opera</a>	TX	\$135,149	Vice President	\$36,000	<b>\$34,176</b>	2024
<a href="#">Spokane Chamber Music Association</a>	WA	\$90,126	Marketing Director	\$11,100	<b>\$9,432</b>	2024
<a href="#">York County Honors Choirs Inc</a>	PA	\$137,484	Executive Director	\$26,000	<b>\$24,606</b>	2024
<a href="#">International Jazz Day Az</a>	AZ	\$87,344	Executive Dir.	\$18,215	<b>\$16,625</b>	2024
<a href="#">Music For Autism</a>	CA	\$87,168	Executive Director	\$35,744	<b>\$30,157</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Agc Of Oklahoma Education Foundation</a>	OK	\$82,641	Executive Director	\$13,188	<b>\$14,189</b>	2023
<a href="#">Composers Now Inc</a>	NY	\$145,117	Board Chair Artistic Director	\$34,275	<b>\$29,393</b>	2024
<a href="#">Songs Of Solomon An Inspirational Ensemble Inc</a>	NY	\$146,131	President	\$24,412	<b>\$21,553</b>	2023
<a href="#">Festival Music Society Inc</a>	IN	\$78,111	Managing Director	\$22,800	<b>\$22,819</b>	2024
<a href="#">Detroit Performing Artists Inc</a>	MI	\$153,760	Executive Di	\$21,186	<b>\$21,366</b>	2023
<a href="#">Alleghany Jam</a>	NC	\$155,028	Executive Director	\$53,791	<b>\$51,388</b>	2025
<a href="#">C'est Bon Music Inc</a>	CA	\$156,557	Ceo	\$14,300	<b>\$11,719</b>	2024
<a href="#">One Heart Beat Inc</a>	GA	\$156,857	Co-founder & Executive Dir	\$50,000	<b>\$47,712</b>	2024
<a href="#">Seasun Theatre Artist Group</a>	CA	\$157,161	Director	\$6,940	<b>\$5,855</b>	2023
<a href="#">Cleveland Rocks Past Present And Future</a>	OH	\$159,775	Key Employee	\$15,600	<b>\$16,144</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **30** organizations. Compensation range \$1,008–\$60,124; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$113,311); for reference, expenses \$244,790 and assets \$2,050,740. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Michael Gregory, reported title "SECRETARY/TR", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 2 peers 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	17 <sup>th</sup>
All sources (D + E + F), adjusted	13 <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 (Michael Gregory) 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 30 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,500 is reasonable (approximately the 13<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.