

# Claremont Young Musicians Orchestra

Executive Director / CEO

EIN 954234835

CA · NTEE A69Z

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Janet Samuel, Executive Director / CEO** (\$18,000) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Janet Samuel — 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 (A69Z).

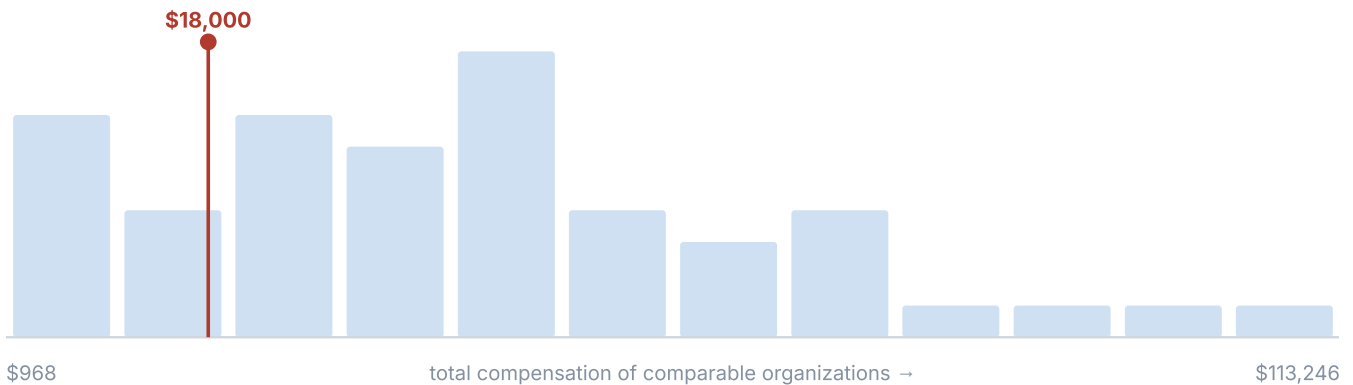
**BUDGET** Total revenue between \$135,397 and \$303,129 — 0.67x to 1.50x the subject's \$202,086 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

**48** organizations qualified on sector, size, and geography

→ **48** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,589

\$20,701

\$38,157

\$54,911

\$70,926

**\$18,000**



## ● 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
<a href="#">Longwood Symphony Orchestra Inc</a>	MA	\$202,894	Executive Director	\$35,100	<b>\$35,586</b>	2025
<a href="#">Magik Magik Orchestra</a>	CA	\$196,586	President	\$66,700	<b>\$68,670</b>	2023
<a href="#">Pittsburgh Youth Philharmonic Orchestra</a>	PA	\$194,959	Executive Director	\$36,000	<b>\$42,803</b>	2023
<a href="#">Tertulia Inc</a>	NY	\$210,279	Board Member	\$39,000	<b>\$42,018</b>	2023
<a href="#">Capital City Symphony</a>	DC	\$210,335	Executive Dir.	\$24,334	<b>\$25,460</b>	2023
<a href="#">Youth Orchestras Of Charlotte</a>	NC	\$214,280	Former Ex. Dir.	\$30,485	<b>\$36,478</b>	2024
<a href="#">Barenboim-said Foundation (Usa)</a>	NY	\$216,233	Executive Director	\$91,667	<b>\$95,927</b>	2024
<a href="#">Allegro The Chamber Orchestra Of</a>	PA	\$186,161	Ceo	\$32,008	<b>\$36,965</b>	2024
<a href="#">Cascade Symphony Orchestra Inc</a>	WA	\$218,574	Executive Director	\$72,000	<b>\$72,728</b>	2025
<a href="#">Napa Valley Youth Symphony</a>	CA	\$221,203	Executive Director	\$54,000	<b>\$55,595</b>	2023
<a href="#">Youth Orchestra</a>	NY	\$182,245	Ceo & Art Dir.	\$10,200	<b>\$10,399</b>	2025
<a href="#">Pennsylvania Sinfonia Orchestra</a>	PA	\$179,853	Executive Director	\$25,000	<b>\$28,872</b>	2024
<a href="#">Alpharetta Symphony Orchestra Inc</a>	GA	\$224,666	Executive Director	\$24,800	<b>\$28,878</b>	2024
<a href="#">Monterey County Pops</a>	CA	\$225,001	Executive Director	\$18,337	<b>\$18,879</b>	2023
<a href="#">Portland Chamber Music Festival</a>	ME	\$228,015	Executive Director	\$40,404	<b>\$48,237</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Arizona Philharmonic Inc</a>	AZ	\$228,246	Executive Dir.	\$25,000	<b>\$27,844</b>	2024
<a href="#">Huntsville Youth Orchestra Inc</a>	AL	\$228,701	Executive Dir	\$16,000	<b>\$20,610</b>	2023
<a href="#">Columbia Gorge Orchestra Association</a>	OR	\$230,007	Artistic Chair Sinfonietta Dir	\$5,500	<b>\$5,762</b>	2025
<a href="#">Experiential Orchestra Inc</a>	NY	\$230,111	General Manager	\$4,500	<b>\$4,709</b>	2024
<a href="#">East County Youth Symphony</a>	CA	\$233,133	Executive Director	\$44,000	<b>\$45,300</b>	2023
<a href="#">South Coast Symphony</a>	CA	\$234,409	Ceo	\$23,332	<b>\$23,332</b>	2024
<a href="#">Symphony Of The Redwoods</a>	CA	\$234,665	Executive Director	\$16,402	<b>\$16,886</b>	2023
<a href="#">Metropolitan Youth Symphony Inc</a>	MI	\$236,483	Executive Director	\$37,451	<b>\$43,613</b>	2025
<a href="#">Macon Pops Inc</a>	GA	\$239,728	Ceo	\$48,500	<b>\$58,143</b>	2023
<a href="#">Chamber Music Oc</a>	CA	\$243,060	Executive Dir.	\$10,580	<b>\$10,893</b>	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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	48 organizations. Compensation range \$968–\$113,246; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$202,086); for reference, expenses \$147,527 and assets \$96,439.
ROLE MATCH	Janet Samuel, 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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	21 <sup>st</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Janet Samuel) 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 48 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,000 is reasonable (approximately the 21<sup>st</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 10, 2026.