

Ahwatukee Children's Theatre Inc

Executive Director / CEO

EIN 010640326

AZ · NTEE A65

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melissa Snow, Executive Director / CEO** (\$68,645) against **every comparable organization** that fit the selection criteria — **329** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

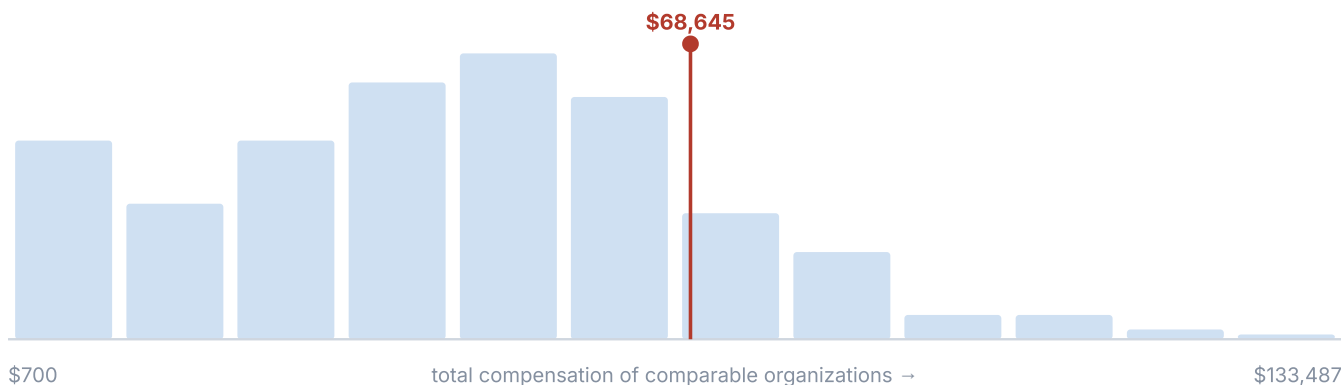
Benchmarked executive: Melissa Snow — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$262,863 and \$588,501 — 0.67x to 1.50x the subject's \$392,334 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

329 organizations qualified on sector, size, and geography → **329** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,342	\$25,941	\$46,088	\$60,994	\$75,880	\$68,645
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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 AZ 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
Childrens Theatre Of Elgin & Fox Valley Theatre Company	IL	\$392,287	Director Of Opertions	\$53,815	\$53,434	2024
Saratoga Sponsor-a-scholar	NY	\$391,840	Executive Director	\$35,000	\$32,886	2023
Yorba Linda Spotlight Theater Company	CA	\$391,469	Studio Manager	\$69,564	\$60,667	2024
Vanguard Theater Company	NJ	\$393,281	Artistic Director	\$12,500	\$11,605	2023
Chicago Tap Theatre Nfp	IL	\$391,090	Artistic Director	\$37,000	\$36,737	2024
Theatrezone Inc	MA	\$389,362	Treas/clerk	\$88,451	\$80,275	2024
Sonoma Arts Live	CA	\$387,782	President	\$3,325	\$2,900	2024
Cyrano's Theatre Company	AK	\$387,508	Producing Artistic Director	\$48,000	\$46,348	2024
Santa Monica Theatre Guild	CA	\$397,778	Member	\$27,615	\$24,084	2024
Rivendell Theatre Ensemble	IL	\$398,180	Director	\$50,576	\$50,218	2024
Millbrook Playhouse Inc	PA	\$386,051	Managing Director	\$32,810	\$33,046	2024
North Platte Community Playhouse	NE	\$398,815	Administrati	\$20,766	\$23,224	2023
Literature To Life Inc	NY	\$385,828	Exe Dir	\$32,200	\$28,629	2025
Shaker Bridge Theatre Inc	VT	\$400,360	Producing Artistic Director Ex Officio	\$48,750	\$48,280	2025
Second Generation Theatre Company	NY	\$400,401	Executive Di	\$10,000	\$9,126	2024
Portland Drama Club	OR	\$382,766	Executive Director & Board Chair	\$59,072	\$55,404	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Theatre33	WA	\$402,026	Vice President	\$25,602	\$23,834	2023
Lukaba Productions	IL	\$402,338	Executive Director	\$75,000	\$74,468	2024
Yellow Tree Theatre	MN	\$403,540	Executive Artistic Director	\$66,128	\$64,292	2025
Victory Gardens Theater	IL	\$380,792	Managing Director	\$59,111	\$60,426	2023
Beaver Dam Area Community Theatre Inc	WI	\$380,164	Managing Director	\$60,000	\$65,156	2023
The Justice Theater Project	NC	\$380,151	Executive Producer	\$35,700	\$37,256	2024
The Theatre Within Inc	NY	\$379,723	President	\$34,400	\$32,322	2023
Skylight Theatre Company	CA	\$405,316	Executive Director	\$85,000	\$74,129	2024
Haddonfield Plays And Players	NJ	\$406,428	Managing Artistic Director	\$34,800	\$31,381	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	329 organizations. Compensation range \$700–\$133,487; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$392,334); for reference, expenses \$409,730 and assets \$35,212.
ROLE MATCH	Melissa Snow, 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	84 th
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	84 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 (Melissa Snow) 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 329 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,645 is reasonable (approximately the 84th 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.