

The Elm Shakespeare Company

Executive Director / CEO

EIN 061426731
 CT · NTEE A650
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Goodheart, Executive Director / CEO** (\$79,711) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

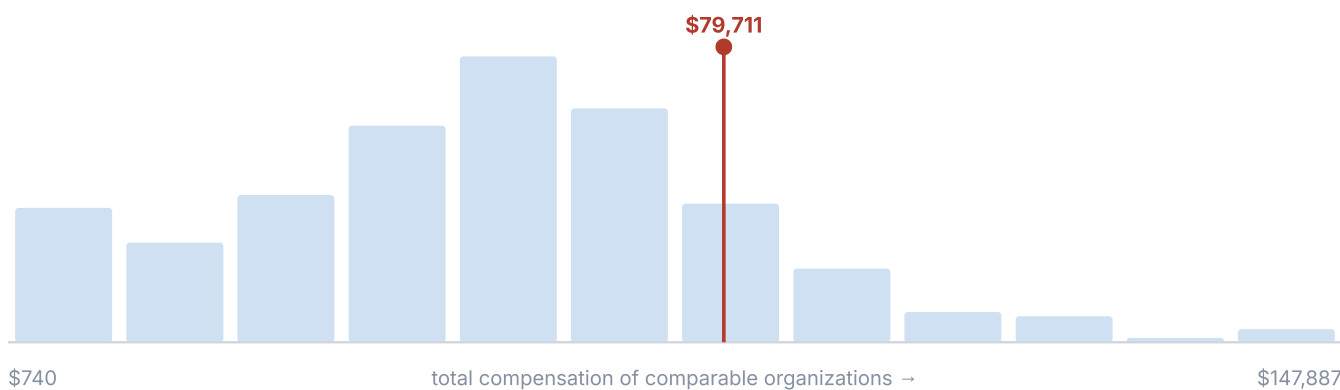
Benchmarked executive: Rebecca Goodheart — reported title “PRODUCING ARTISTIC DIRECTO”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A650).
- BUDGET** Total revenue between \$305,180 and \$683,241 — 0.67x to 1.50x the subject's \$455,494 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

324 organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,768	\$35,037	\$53,922	\$70,445	\$87,031	\$79,711
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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 CT 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
Exodus Ensemble	NM	\$456,258	Executive Di	\$38,595	\$45,581	2023
Hallwalls Inc	NY	\$454,638	Executive Dir.	\$50,500	\$48,670	2024
Saguaro City Music Theatre	AZ	\$457,185	Managing Director	\$3,000	\$3,077	2024
Portland Experimental Theatre Ensemble	OR	\$457,269	Board Member	\$43,250	\$42,837	2024
Portland Revels	OR	\$457,516	Executive Director	\$60,000	\$57,895	2025
Austin Scottish Rite Community And	TX	\$457,853	Executive Dir.	\$58,200	\$62,092	2024
Gingold Theatrical Group	NY	\$452,801	Artistic Dir.	\$57,200	\$55,127	2024
Balanced Almond Inc	TX	\$451,494	President	\$40,134	\$42,818	2024
Chandler Youth Theatre	AZ	\$451,424	Director	\$50,000	\$51,286	2024
Beaumont Community Players Inc	TX	\$459,825	Executive Dir	\$75,000	\$80,015	2024
White Bird Productions Inc	NY	\$450,835	President	\$60,000	\$59,533	2023
Sieminski Theater Inc	NJ	\$462,005	President & Ceo	\$61,550	\$58,611	2024
Playful People Productions	CA	\$463,684	Executive Dir.	\$12,557	\$11,564	2024
Theatre Of The Oppressed Nyc Inc	NY	\$447,079	Executive Director	\$80,641	\$77,718	2024
New Federal Theatre Inc	NY	\$464,790	Board Member/producing Artistic Dir.	\$70,015	\$67,477	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Take-up Productions	MN	\$445,379	Trustee/manager	\$24,880	\$26,995	2023
Sweet Jane Productions Inc	NY	\$465,782	President & Chairman	\$57,077	\$56,633	2023
The Inheritance Project Ltd	NY	\$466,527	Executive Dir.	\$74,750	\$72,041	2024
Hartbeat Ensemble Inc	CT	\$467,053	Managing Director	\$59,333	\$61,086	2023
Community Playhouse Inc	IA	\$443,541	Executive Director	\$50,375	\$60,565	2023
Plan-b Theatre Company	UT	\$467,893	Managing Dir	\$53,117	\$57,981	2024
Fiasco Theater Ltd	NY	\$442,801	President/co-artistic Director	\$36,465	\$35,143	2024
Siudy Flamenco Dance Theatre Inc	FL	\$468,461	Executive Dir.	\$44,790	\$46,202	2023
Performance Now Theatre Company	CO	\$441,146	Executive Producer	\$24,250	\$25,532	2023
Squonk Opera Inc	PA	\$440,506	Co-executive Director/secretary	\$87,000	\$92,532	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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 **324** organizations. Compensation range \$740–\$147,887; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$455,494); for reference, expenses \$685,357 and assets \$321,168. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Rebecca Goodheart, reported title " <i>PRODUCING ARTISTIC DIRECTOR</i> ", 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	85 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	87 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 (Rebecca Goodheart) 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 324 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$79,711 is reasonable (approximately the 85th 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.