

The Justice Theater Project

Executive Director / CEO

EIN 061722912

NC · NTEE A65

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Jerry Sipp, Executive Director / CEO** (\$35,700) against **every comparable organization** that fit the selection criteria — **317** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

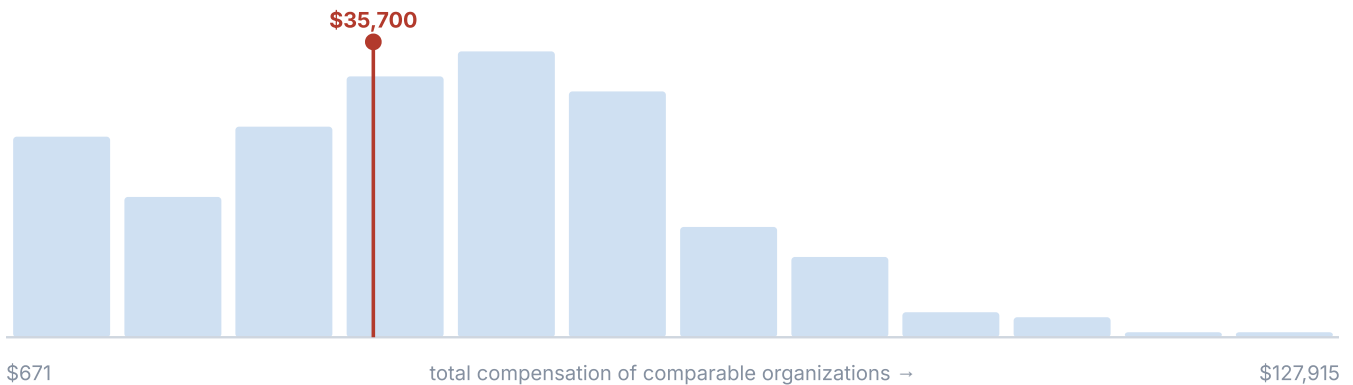
Benchmarked executive: Jerry Sipp — reported title “Executive Producer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$254,701 and \$570,226 — 0.67x to 1.50x the subject's \$380,151 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

317 organizations qualified on sector, size, and geography → **317** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,710	\$24,611	\$42,548	\$57,903	\$71,360	\$35,700
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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 NC 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
Beaver Dam Area Community Theatre Inc	WI	\$380,164	Managing Director	\$60,000	\$62,436	2023
The Theatre Within Inc	NY	\$379,723	President	\$34,400	\$30,973	2023
Victory Gardens Theater	IL	\$380,792	Managing Director	\$59,111	\$57,903	2023
Portland Drama Club	OR	\$382,766	Executive Director & Board Chair	\$59,072	\$53,091	2024
Project Danztheatre Company	IL	\$377,104	Executive Dir.	\$66,707	\$61,834	2025
Island Star Performances Inc	TX	\$376,544	Vice President	\$50,441	\$48,832	2024
Assitejusa Dba Theatre For Young Audiences Usainc	NY	\$375,692	Executive Director	\$96,992	\$87,328	2023
Bell Tower Productions	IA	\$375,624	President/executive Direct	\$32,192	\$35,121	2023
Golden Thread Productions	CA	\$374,921	Exec Artist Dir	\$72,000	\$60,171	2024
Freehold Theatre Lab Studio	WA	\$374,871	Artistic And Founding Partner	\$32,800	\$28,421	2024
American Friends Of Chicken Shed Inc	NY	\$374,584	Ceo & President	\$55,328	\$49,815	2023
Literature To Life Inc	NY	\$385,828	Exe Dir	\$32,200	\$27,434	2025
Millbrook Playhouse Inc	PA	\$386,051	Managing Director	\$32,810	\$31,666	2024
The Tennessee Williams Theatre Company	LA	\$373,292	Co Artistic Director	\$24,976	\$26,617	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cyrano's Theatre Company	AK	\$387,508	Producing Artistic Director	\$48,000	\$44,413	2024
Sonoma Arts Live	CA	\$387,782	President	\$3,325	\$2,779	2024
Ensemble Studio Theatre The La Project	CA	\$372,384	Artistic Director	\$14,500	\$12,475	2023
Ridgway Chautauqua	CO	\$372,005	Executive Director	\$133,883	\$127,915	2023
Theatrezone Inc	MA	\$389,362	Treas/clerk	\$88,451	\$76,925	2024
Co Lab Theater Group Inc	NY	\$369,803	Executive Director Resigned 1/14/24	\$89,374	\$78,161	2024
Chicago Tap Theatre Nfp	IL	\$391,090	Artistic Director	\$37,000	\$35,204	2024
Summit Theatre Group	MO	\$369,198	President	\$1,980	\$2,030	2024
Spotlight Youth Theatre	AZ	\$368,952	Managing Director	\$11,050	\$10,588	2023
Yorba Linda Spotlight Theater Company	CA	\$391,469	Studio Manager	\$69,564	\$58,135	2024
Saratoga Sponsor-a-scholar	NY	\$391,840	Executive Director	\$35,000	\$31,513	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 317 organizations. Compensation range \$671–\$127,915; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$380,151); for reference, expenses \$358,827 and assets \$166,407.

ROLE MATCH Jerry Sipp, reported title "*Executive Producer*", 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 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	38 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	38 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 (Jerry Sipp) 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 317 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,700 is reasonable (approximately the 38th 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.