

Lobster Theater Project

Executive Director / CEO

EIN 100008474
 CA · NTEE A65
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Emma Mccool, Executive Director / CEO** (\$60,708) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

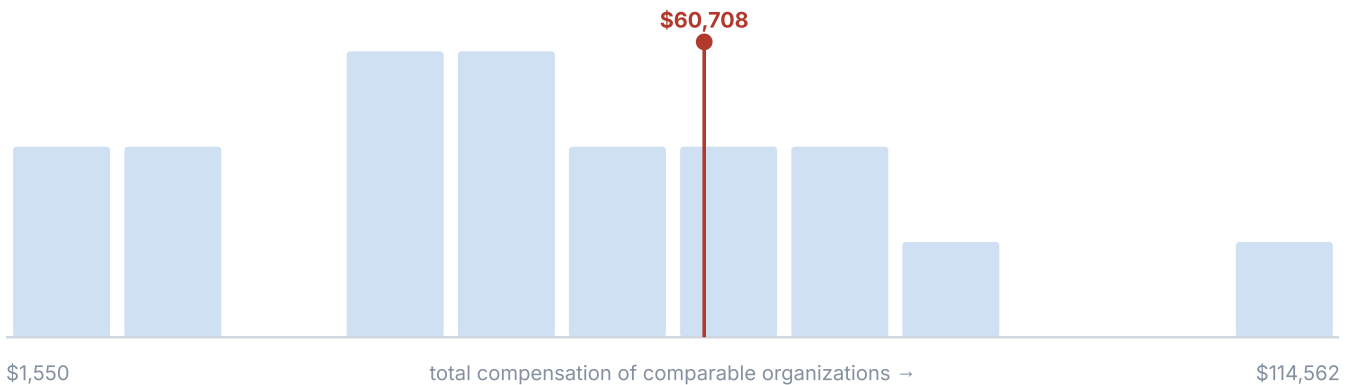
Benchmarked executive: Emma Mccool — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$148,704 and \$332,920 — 0.67x to 1.50x the subject's \$221,947 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65) + CA + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,339	\$30,429	\$45,858	\$66,477	\$75,960	\$60,708
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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 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
Northern California Dance Collective	CA	\$220,351	Treasurer	\$1,550	\$1,550	2024
Lunchtime Productions	CA	\$209,049	Executive Dir.	\$42,834	\$44,099	2023
Act Out Theatre Company	CA	\$237,977	Executive Director	\$51,923	\$51,923	2024
Common Ground Theatre	CA	\$252,965	Artist Director	\$30,280	\$30,280	2024
Jion Academy	CA	\$180,108	President	\$9,900	\$9,900	2024
The Roots And Wings Project	CA	\$270,111	President	\$20,000	\$20,000	2024
Lower Bottom Playaz Inc	CA	\$273,901	Executive Director	\$111,275	\$114,562	2023
Bay Area Theatresports	CA	\$160,135	Executive Dir.	\$69,401	\$69,401	2024
Grateful Crane Ensemble Inc	CA	\$159,290	Exec Director	\$47,616	\$47,616	2024
Murphys Creek Theater Conservatory	CA	\$286,025	Vice President	\$65,000	\$66,920	2023
Improv Utopia	CA	\$289,594	Presidentceo	\$50,417	\$50,417	2024
Knights Of Indulgence Theatre United Sta	CA	\$153,332	Executive Dir.	\$42,000	\$42,000	2024
Theatre On The Ridge	CA	\$148,824	Executive Dir.	\$13,000	\$13,384	2023
Yard Theater Inc	CA	\$296,182	President	\$31,150	\$32,070	2023
Rogue Artists Ensemble	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	\$30,876	2024
Theatre Dybbuk	CA	\$314,939	See Sch O	\$65,149	\$65,149	2024
Lights Up Theater Inc	CA	\$315,600	Vice President	\$75,000	\$75,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Musical Youth Artist Repertory Theatre	CA	\$332,871	President	\$75,955	\$78,199	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.

Sample, role match & sensitivity

PEER COUNT	18 organizations. Compensation range \$1,550–\$114,562; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$221,947); for reference, expenses \$243,937 and assets \$36,141.
ROLE MATCH	Emma Mccool, reported title <i>"Executive Dir."</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	67 th
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	67 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 (Emma Mccool) 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 18 similarly situated organizations (Same NTEE sector (A65) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,708 is reasonable (approximately the 67th 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.