

Chinese Theatre Works Inc

Executive Director / CEO

EIN 112393789

NY · NTEE A650

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Kuang Yu Fong, Executive Director / CEO** (\$32,650) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

Benchmarked executive: Kuang Yu Fong — reported title “Exec Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A650).

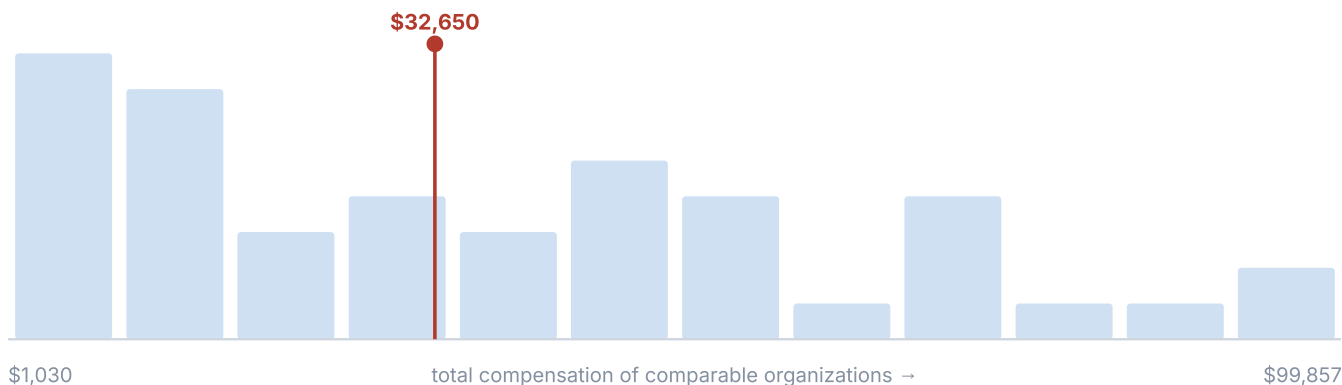
BUDGET Total revenue between \$176,007 and \$394,047 — 0.67x to 1.50x the subject's \$262,698 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A65) + NY + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,695	\$11,398	\$33,375	\$54,220	\$73,813	\$32,650
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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 NY 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
Noor Theatre Inc	NY	\$262,003	Treasurer/secretary/executive Director	\$12,500	\$12,500	2024
Franklin Stock Company	NY	\$266,791	Ex-officio/ad	\$50,000	\$51,477	2023
Mohawk Valley Center For The Arts Inc	NY	\$269,570	Executive Director	\$48,567	\$47,315	2025
Stageworks On The Hudson Inc	NY	\$272,369	Exec. Artist	\$32,417	\$33,375	2023
National Queer Theater	NY	\$273,780	Director	\$39,748	\$40,922	2023
The Movement Theatre Company Inc	NY	\$274,101	President	\$67,980	\$67,980	2024
Broken Box Mime Theater	NY	\$248,740	Artistic Director	\$77,258	\$79,540	2023
Poetry Society Of New York Inc	NY	\$248,150	Chair, Treasurer & C.e.o.	\$48,700	\$48,700	2024
Pulse Ensemble Theatre Inc	NY	\$278,685	President	\$6,600	\$6,795	2023
New York Theatre Barn Incorporated	NY	\$245,252	General Manager	\$4,500	\$4,633	2023
Notch Theatre Company	NY	\$245,219	President/artistic Director	\$50,000	\$50,000	2024
Pipeline Theatre Company Inc	NY	\$236,519	Artist Trustee	\$10,122	\$9,861	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The American Friends Of The Almeida	NY	\$230,773	Secretary	\$5,170	\$5,037	2025
Bond Street Theatre Coalition Ltd	NY	\$295,067	Vice Preside	\$31,200	\$31,200	2024
New York City Players Inc	NY	\$296,648	President	\$2,875	\$2,960	2023
Shake On The Lake Inc	NY	\$227,871	Director	\$20,200	\$20,200	2024
Rosendale Theatre Collective Inc	NY	\$302,387	Managing Director	\$59,499	\$59,499	2024
Latinx Playwrights Circle Inc	NY	\$222,247	President	\$4,355	\$4,243	2025
Boundless Theatre Company Inc	NY	\$306,353	Founding Member	\$16,331	\$16,331	2024
Theater For Personal Growth Inc	NY	\$306,579	Mgr Director/secty	\$95,500	\$95,500	2024
She Nyc Arts Inc	NY	\$218,793	Artistic Executive Director	\$4,000	\$4,118	2023
Staretthe Directors Company Inc	NY	\$215,411	Executive Dir.	\$1,000	\$1,030	2023
Innervision Theatre Arts Center Inc	NY	\$215,083	Director	\$9,360	\$9,360	2024
Theatre Lab Inc	NY	\$310,477	President	\$21,000	\$21,000	2024
Staten Island Shakespearean Theatre Co	NY	\$213,428	Director	\$57,693	\$57,693	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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

NY 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 43 organizations. Compensation range \$1,030–\$99,857; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$262,698); for reference, expenses \$306,430 and assets \$221,030.

ROLE MATCH Kuang Yu Fong, reported title "*Exec Director*", 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	49 th
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	49 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 (Kuang Yu Fong) 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 43 similarly situated organizations (Same NTEE sector (A65) + NY + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$32,650 is reasonable (approximately the 49th 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.