

Emerging Artists Theatre Co Inc

Executive Director / CEO

EIN 133740018
 NY · NTEE A650
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Paul Adams, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Paul Adams — reported title “Artistic Direct”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

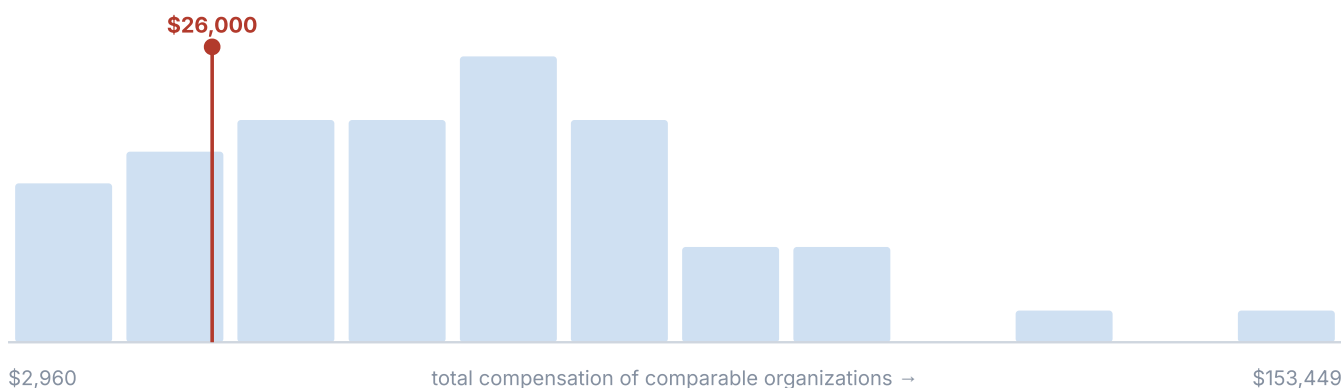
SECTOR Organizations sharing the subject's NTEE classification (A650).

BUDGET Total revenue between \$285,426 and \$639,013 — 0.67x to 1.50x the subject's \$426,009 (the band tightens as size grows).

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

49 organizations qualified on sector, size, and geography → **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,200	\$31,200	\$53,083	\$70,015	\$89,879	\$26,000
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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
The Theatre Of The Emerging American	NY	\$429,983	Producing Director	\$44,645	\$45,964	2023
Time & Space Limited Theatre Company Inc	NY	\$419,361	Secretary/treasurer	\$40,810	\$40,810	2024
The 24 Hour Company	NY	\$414,726	Artistic Dir	\$58,034	\$59,748	2023
Caborca Inc	NY	\$413,336	Co-president	\$64,217	\$66,114	2023
Fiasco Theater Ltd	NY	\$442,801	President/co-artistic Director	\$36,465	\$36,465	2024
Afterwork Theater Inc	NY	\$407,873	Executive Dir.	\$71,750	\$71,750	2024
Theatre Of The Oppressed Nyc Inc	NY	\$447,079	Executive Director	\$80,641	\$80,641	2024
White Bird Productions Inc	NY	\$450,835	President	\$60,000	\$61,772	2023
Second Generation Theatre Company	NY	\$400,401	Executive Di	\$10,000	\$10,000	2024
Gingold Theatrical Group	NY	\$452,801	Artistic Dir.	\$57,200	\$57,200	2024
Hallwalls Inc	NY	\$454,638	Executive Dir.	\$50,500	\$50,500	2024
Saratoga Sponsor-a-scholar	NY	\$391,840	Executive Director	\$35,000	\$36,034	2023
New Federal Theatre Inc	NY	\$464,790	Board Member/producing Artistic Dir.	\$70,015	\$70,015	2024
Sweet Jane Productions Inc	NY	\$465,782	President & Chairman	\$57,077	\$58,763	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Literature To Life Inc	NY	\$385,828	Exe Dir	\$32,200	\$31,370	2025
The Inheirance Project Ltd	NY	\$466,527	Executive Dir.	\$74,750	\$74,750	2024
The Theatre Within Inc	NY	\$379,723	President	\$34,400	\$35,416	2023
Assitejusa DbA Theatre For Young Audiences Usainc	NY	\$375,692	Executive Director	\$96,992	\$99,857	2023
American Friends Of Chicken Shed Inc	NY	\$374,584	Ceo & President	\$55,328	\$56,962	2023
Krymov Lab Inc	NY	\$480,680	Managing Director	\$26,486	\$26,486	2024
Co Lab Theater Group Inc	NY	\$369,803	Executive Director Resigned 1/14/24	\$89,374	\$89,374	2024
Mabou Mines Development Foundation Inc	NY	\$488,018	President	\$18,120	\$18,120	2024
Soho Think Tank Inc	NY	\$362,005	Member/ad	\$47,536	\$48,940	2023
New York Neo-futurists	NY	\$358,046	Co-artistic Director	\$67,734	\$69,735	2023
Fort Hill Performing Arts Center Inc	NY	\$494,348	President	\$36,067	\$36,067	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 **49** organizations. Compensation range \$2,960–\$153,449; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$426,009); for reference, expenses \$447,094 and assets \$34,286.

ROLE MATCH Paul Adams, reported title "Artistic Direct", 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.

OUTLIERS 1 peer 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	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	20 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 (Paul Adams) 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 49 similarly situated organizations (Same NTEE sector (A65) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 20th 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.