

# Labyrinth Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Andrew Frank, Executive Director / CEO** (\$16,000) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Andrew Frank — reported title “INTERIM MANAGING 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).

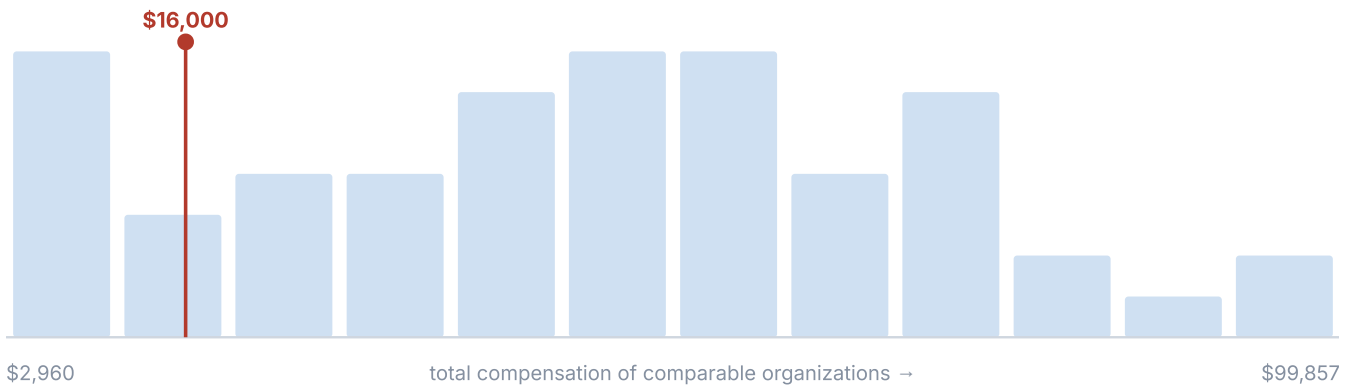
**BUDGET** Total revenue between \$232,200 and \$519,852 — 0.67x to 1.50x the subject's \$346,568 (the band tightens as size grows).

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

**53** organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,062	\$26,486	\$47,315	\$59,748	\$74,816	\$16,000
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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
<a href="#">North American Cultural Laboratory</a>	NY	\$347,461	Executive Di	\$45,013	<b>\$45,013</b>	2024
<a href="#">Developing Artists Theaters Company Inc</a>	NY	\$344,610	Executive Dir.	\$74,833	<b>\$74,833</b>	2024
<a href="#">The Children's Theatre Company Inc</a>	NY	\$356,467	Executive Artistic Director	\$4,800	<b>\$4,942</b>	2023
<a href="#">The Paper Bag Players Inc</a>	NY	\$336,631	Executive Di	\$20,576	<b>\$20,576</b>	2024
<a href="#">New York Neo-futurists</a>	NY	\$358,046	Co-artistic Director	\$67,734	<b>\$69,735</b>	2023
<a href="#">Soho Think Tank Inc</a>	NY	\$362,005	Member/ad	\$47,536	<b>\$48,940</b>	2023
<a href="#">Co Lab Theater Group Inc</a>	NY	\$369,803	Executive Director Resigned 1/14/24	\$89,374	<b>\$89,374</b>	2024
<a href="#">American Friends Of Chicken Shed Inc</a>	NY	\$374,584	Ceo & President	\$55,328	<b>\$56,962</b>	2023
<a href="#">Assitejusa DbA Theatre For Young Audiences Usainc</a>	NY	\$375,692	Executive Director	\$96,992	<b>\$99,857</b>	2023
<a href="#">Musical Theatre Factory Inc</a>	NY	\$313,462	President	\$50,000	<b>\$51,477</b>	2023
<a href="#">The Theatre Within Inc</a>	NY	\$379,723	President	\$34,400	<b>\$35,416</b>	2023
<a href="#">Theatre Lab Inc</a>	NY	\$310,477	President	\$21,000	<b>\$21,000</b>	2024
<a href="#">Literature To Life Inc</a>	NY	\$385,828	Exe Dir	\$32,200	<b>\$31,370</b>	2025
<a href="#">Theater For Personal Growth Inc</a>	NY	\$306,579	Mgr Director/secty	\$95,500	<b>\$95,500</b>	2024
<a href="#">Boundless Theatre Company Inc</a>	NY	\$306,353	Founding Member	\$16,331	<b>\$16,331</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rosendale Theatre Collective Inc</a>	NY	\$302,387	Managing Director	\$59,499	<b>\$59,499</b>	2024
<a href="#">Saratoga Sponsor-a-scholar</a>	NY	\$391,840	Executive Director	\$35,000	<b>\$36,034</b>	2023
<a href="#">New York City Players Inc</a>	NY	\$296,648	President	\$2,875	<b>\$2,960</b>	2023
<a href="#">Bond Street Theatre Coalition Ltd</a>	NY	\$295,067	Vice Preside	\$31,200	<b>\$31,200</b>	2024
<a href="#">Second Generation Theatre Company</a>	NY	\$400,401	Executive Di	\$10,000	<b>\$10,000</b>	2024
<a href="#">Afterwork Theater Inc</a>	NY	\$407,873	Executive Dir.	\$71,750	<b>\$71,750</b>	2024
<a href="#">Caborca Inc</a>	NY	\$413,336	Co-president	\$64,217	<b>\$66,114</b>	2023
<a href="#">Pulse Ensemble Theatre Inc</a>	NY	\$278,685	President	\$6,600	<b>\$6,795</b>	2023
<a href="#">The 24 Hour Company</a>	NY	\$414,726	Artistic Dir	\$58,034	<b>\$59,748</b>	2023
<a href="#">The Movement Theatre Company Inc</a>	NY	\$274,101	President	\$67,980	<b>\$67,980</b>	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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 53 organizations. Compensation range \$2,960–\$99,857; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$346,568); for reference, expenses \$301,132 and assets \$138,273.

**ROLE MATCH** Andrew Frank, reported title "*INTERIM MANAGING 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	15 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <sup>th</sup>
All sources (D + E + F), adjusted	15 <sup>th</sup>

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 (Andrew Frank) 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 53 similarly situated organizations (Same NTEE sector (A65) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,000 is reasonable (approximately the 15<sup>th</sup> 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.