

Enchantment Theatre Company

Executive Director / CEO

EIN 232633542

PA · NTEE A65

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Zachary Chiero, Executive Director / CEO** (\$39,200) against **every comparable organization** that fit the selection criteria — **109** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

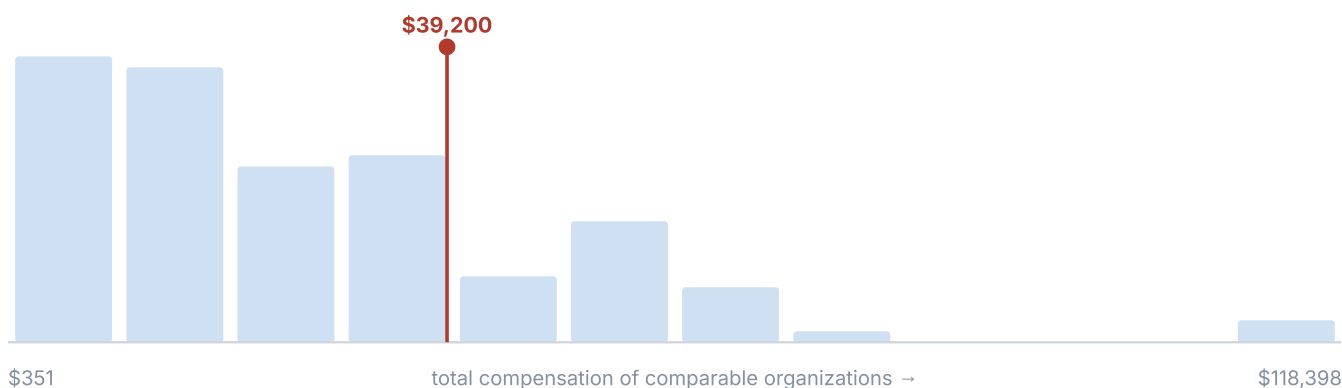
Benchmarked executive: Zachary Chiero — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$102,028 and \$228,423 — 0.67x to 1.50x the subject's \$152,282 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

109 organizations qualified on sector, size, and geography → **109** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,307	\$10,595	\$20,838	\$38,619	\$54,362	\$39,200
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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 PA 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
Milwaukee Ballet Orchestra Inc	WI	\$151,804	Managing Director	\$3,460	\$3,730	2023
Knights Of Indulgence Theatre United Sta	CA	\$153,332	Executive Dir.	\$42,000	\$36,368	2024
Yara Arts Group	NY	\$150,689	Artistic Director & Board Member	\$20,750	\$18,802	2024
Stage Left Theater Association	WA	\$155,129	Managing Director	\$12,000	\$10,773	2024
Pax Amicus Foundation	NJ	\$155,661	President	\$12,000	\$10,744	2024
Theatre On The Ridge	CA	\$148,824	Executive Dir.	\$13,000	\$11,589	2023
Academy Of Community Theatre	CO	\$148,319	Director	\$24,435	\$23,495	2024
Actors Theater Of Minnesota	MN	\$147,132	Managing Dir	\$2,400	\$2,317	2025
Island Stage Left	WA	\$157,842	Executive Di	\$49,666	\$45,907	2023
Upstream Theater	MO	\$146,085	Artistic Director	\$10,700	\$11,364	2024
Quincy Music Theatre Inc	FL	\$158,540	Executive Di	\$12,606	\$12,226	2023
The Actors' Group (Tag)	HI	\$145,978	Treasurer/production/manag	\$26,475	\$24,471	2023
Grateful Crane Ensemble Inc	CA	\$159,290	Exec Director	\$47,616	\$41,231	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bay Area Theatresports	CA	\$160,135	Executive Dir.	\$69,401	\$60,094	2024
Calliope Productions Incorporated	MA	\$163,408	President	\$15,000	\$13,916	2023
Twilight Theatre Inc	KS	\$138,595	Executive Director	\$27,373	\$29,654	2024
Childrens Theatre Of Houston	TX	\$167,263	Officer	\$44,584	\$44,722	2024
My Nose Turns Red Theatre Company	KY	\$167,457	Executive Director	\$43,720	\$47,102	2024
Great Small Works Inc	NY	\$136,745	Board Member	\$14,200	\$12,867	2024
Lucky Plush Productions	IL	\$170,279	Secretary	\$3,443	\$3,307	2025
Audrey Herman Spotlighters Theatre Inc	MD	\$132,426	Executive Director	\$57,920	\$54,300	2024
Ohlook Performing Arts Center Inc	TX	\$173,927	Educational And Creative Director	\$36,000	\$36,111	2024
Whidbey Childrens Theater	WA	\$174,519	Executive Director	\$37,000	\$34,200	2023
Marva Theater Performing Arts Center Inc	MD	\$175,093	Theater Manager	\$21,333	\$20,590	2023
Oak Park River Forest Civic Theatre	IL	\$175,886	Managing Director	\$28,501	\$28,098	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	109 organizations. Compensation range \$351–\$118,398; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$152,282); for reference, expenses \$252,354 and assets \$202,530. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Zachary Chiero, reported title " <i>DIRECTOR</i> ", 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	2 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	75 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	73 rd

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 (Zachary Chiero) 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 109 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,200 is reasonable (approximately the 75th 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.