

The Mountain Playhouse

Executive Director / CEO

EIN 232904891
 PA · NTEE A65Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Linda Pugh, Executive Director / CEO** (\$12,830) against **every comparable organization** that fit the selection criteria — **311** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

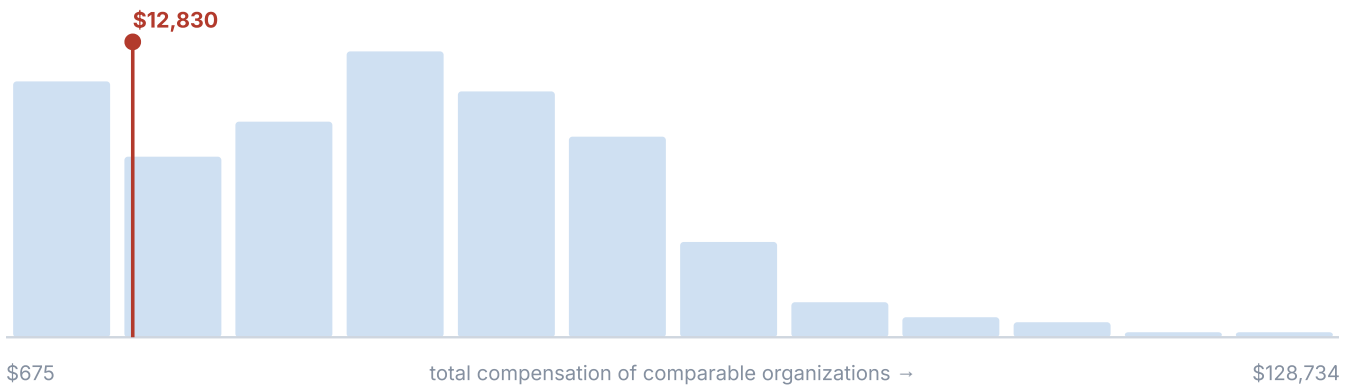
Benchmarked executive: Linda Pugh — reported title “ACCOUNTANT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65Z).
BUDGET	Total revenue between \$207,353 and \$464,224 — 0.67x to 1.50x the subject's \$309,483 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

311 organizations qualified on sector, size, and geography → **311** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,948	\$19,456	\$37,725	\$53,273	\$67,552	\$12,830
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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
Second Thought Theatre	TX	\$309,488	Executive Director	\$33,500	\$32,639	2024
Carpenter Square Theatre Inc	OK	\$309,628	Executive Artistic Dir	\$52,955	\$55,331	2025
Wing-it Productions	WA	\$309,153	Executive Artistic Director	\$42,249	\$37,931	2023
Theatre Lab Inc	NY	\$310,477	President	\$21,000	\$18,483	2024
Piven Theatre Workshop	IL	\$308,032	Artistic Dir	\$59,800	\$55,786	2025
Actors Bridge Ensemble Theater Of Nashville Inc	TN	\$312,269	Producing Artistic Director	\$76,500	\$76,303	2025
Theater For Personal Growth Inc	NY	\$306,579	Mgr Director/secty	\$95,500	\$84,053	2024
Boundless Theatre Company Inc	NY	\$306,353	Founding Member	\$16,331	\$14,373	2024
Collaborative Theatre Project Inc	OR	\$306,297	Artistic Dir	\$3,500	\$3,166	2024
Music On The Hill Inc	CT	\$312,763	President, D	\$30,330	\$27,699	2024
Control Group Productions	CO	\$312,866	Ex Officio/n	\$42,185	\$38,384	2025
The Liberty Theatre Company	ID	\$305,616	Executive Di	\$43,770	\$45,351	2024
Cloverdale Playhouse Inc	AL	\$313,352	Operations M	\$43,820	\$46,110	2024
Musical Theatre Factory Inc	NY	\$313,462	President	\$50,000	\$45,307	2023
North Shore Children's Theatre Inc	MA	\$304,291	President & Treasurer	\$65,000	\$56,892	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Theatre Dybbuk	CA	\$314,939	See Sch O	\$65,149	\$54,794	2024
Actors Guild Of Parkersburg Inc	WV	\$315,308	Interim Technical Director	\$35,798	\$38,868	2023
Regional Theatre Of The Palouse	WA	\$315,442	President	\$12,000	\$10,465	2024
Artists' Ensemble Theater Inc	IL	\$303,429	Artistic Dir	\$25,487	\$23,777	2025
Lights Up Theater Inc	CA	\$315,600	Vice President	\$75,000	\$63,079	2024
Rainbow Productions	VA	\$302,690	President	\$73,038	\$68,689	2024
Firebird Childrens Theatre	PA	\$302,599	President	\$36,150	\$35,113	2024
Main Street Players Inc	GA	\$302,461	President	\$24,000	\$23,504	2024
Rosendale Theatre Collective Inc	NY	\$302,387	Managing Director	\$59,499	\$52,367	2024
Rogue Artists Ensemble	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	\$25,968	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 2023 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 311 organizations. Compensation range \$675–\$128,734; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$309,483); for reference, expenses \$317,680 and assets \$273,701.

ROLE MATCH Linda Pugh, reported title "ACCOUNTANT", 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 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	18 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	18 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 (Linda Pugh) 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 311 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,830 is reasonable (approximately the 18th 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.