

Macguffin Theatre And Film Company

Executive Director / CEO

EIN 232962685

PA · NTEE A65

FY ending 2025-07-31

June 9, 2026

This analysis benchmarks the total compensation of **John Rea, Executive Director / CEO** (\$80,214) against **every comparable organization** that fit the selection criteria — **16** 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

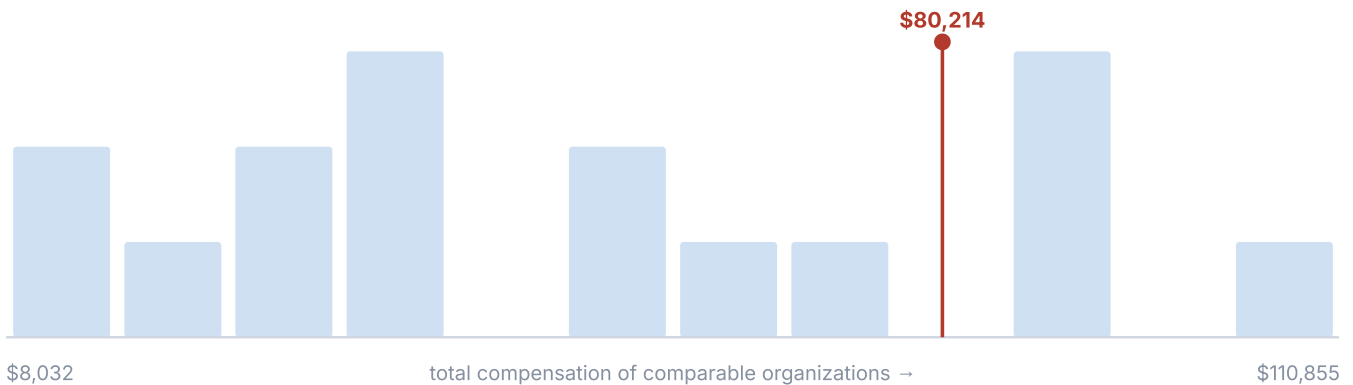
Benchmarked executive: John Rea — reported title "ARTISTIC DIR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$276,951 and \$620,041 — 0.67x to 1.50x the subject's \$413,361 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65) + PA + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,028	\$32,957	\$45,335	\$77,567	\$90,304	\$80,214
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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
Squonk Opera Inc	PA	\$440,506	Co-executive Director/secretary	\$87,000	\$89,302	2024
Millbrook Playhouse Inc	PA	\$386,051	Managing Director	\$32,810	\$33,678	2024
Prime Stage	PA	\$365,478	Treasurer	\$7,600	\$8,032	2023
Facetime Theatre Inc	PA	\$364,499	Executive Director	\$17,504	\$18,498	2023
Barebones Productions Inc	PA	\$343,995	Artistic Dir	\$50,000	\$51,323	2024
Salt Pa	PA	\$486,137	Vice President	\$37,233	\$39,347	2023
Playpenn Inc	PA	\$331,512	Artistic Dir	\$88,952	\$91,306	2024
Open Stage Of Harrisburg	PA	\$515,507	Exec Director	\$49,343	\$52,145	2023
The Mountain Playhouse	PA	\$309,483	Accountant	\$12,830	\$13,558	2023
Dreamwrights Youth And Family Theatre	PA	\$517,831	Executive Director	\$83,418	\$85,625	2024
Firebird Childrens Theatre	PA	\$302,599	President	\$36,150	\$37,106	2024
Harrisburg Community Theatre	PA	\$586,162	Exec Director	\$107,998	\$110,855	2024
Montgomery Theater Inc	PA	\$587,750	Producing Artistic Director	\$70,858	\$74,881	2023
Touchstone Theatre	PA	\$589,113	Ex Officio, Non-voting	\$60,000	\$61,588	2024
Philadelphia Scenic Works	PA	\$597,937	Executive Di	\$30,000	\$30,794	2024
Gamut Theatre Group	PA	\$599,838	Exec Director	\$36,807	\$37,781	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 2025 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 16 organizations. Compensation range \$8,032–\$110,855; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$413,361); for reference, expenses \$413,176 and assets \$57,122.

ROLE MATCH John Rea, reported title "*ARTISTIC DIR*", 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.**

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)	75 th
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	75 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 (John Rea) 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 16 similarly situated organizations (Same NTEE sector (A65) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,214 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.