

Eta Creative Arts Foundation

Executive Director / CEO

EIN 237157694
 IL · NTEE A650
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kenya Thomas, Executive Director / CEO** (\$75,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Kenya Thomas — reported title “EXECUTIVE 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).

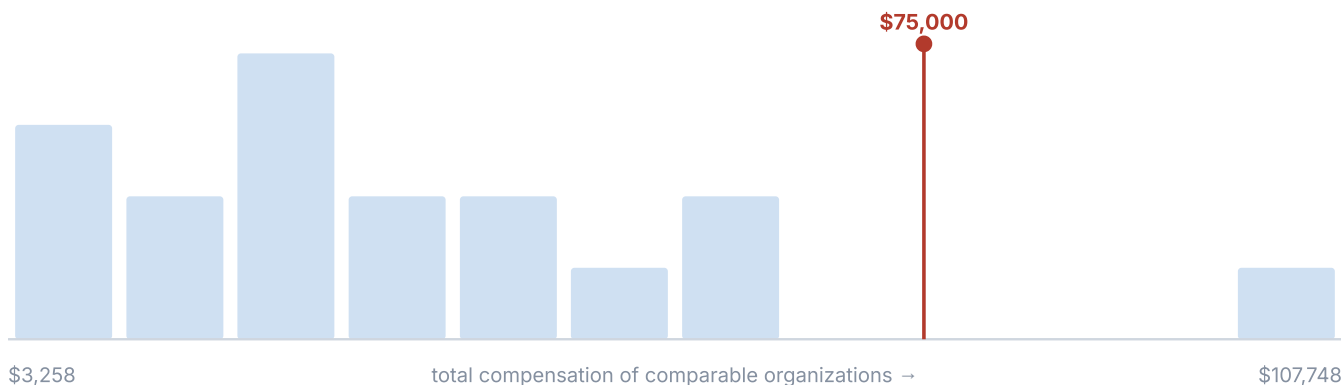
BUDGET Total revenue between \$166,872 and \$373,596 — 0.67x to 1.50x the subject's \$249,064 (the band tightens as size grows).

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

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,271	\$20,175	\$27,683	\$42,282	\$57,730	\$75,000
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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 IL 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
Brightside Theatre Inc	IL	\$249,762	Artistic Director	\$20,175	\$20,175	2023
Hell In A Handbag Productions	IL	\$250,289	Treasurer	\$43,531	\$42,282	2024
Schaumburg On Stage	IL	\$253,256	Program Dire	\$6,587	\$6,398	2024
City Lit Theatre Company	IL	\$244,530	Artistic Dir	\$22,308	\$21,668	2024
Invictus Theatre	IL	\$278,797	President And Artistic Director	\$22,028	\$21,396	2024
Water People Theater Group Nfp	IL	\$279,163	Exec Artistic Director	\$61,200	\$59,444	2024
The Gift Theatre Company	IL	\$280,448	Managing Director	\$41,346	\$40,160	2024
Chicago Dramatists	IL	\$291,266	Artistic Direc.	\$33,065	\$33,065	2023
Artists' Ensemble Theater Inc	IL	\$303,429	Artistic Dir	\$25,487	\$24,118	2025
Alton Little Theater Incorporated	IL	\$194,676	Executive Director	\$36,050	\$35,016	2024
Piven Theatre Workshop	IL	\$308,032	Artistic Dir	\$59,800	\$56,587	2025
Kokandy Productions	IL	\$317,321	Producing Artistic Director	\$9,800	\$9,519	2024
Oak Park River Forest Civic Theatre	IL	\$175,886	Managing Director	\$28,501	\$27,683	2024
Lucky Plush Productions	IL	\$170,279	Secretary	\$3,443	\$3,258	2025
Chicago Latino Theater Alliance	IL	\$335,630	Executive Di	\$113,866	\$107,748	2025
Redtwist Theatre	IL	\$342,425	Artist Director	\$14,805	\$14,380	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Filament Theatre Ensemble Nfp	IL	\$347,996	Ex Officio	\$46,875	\$46,875	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	17 organizations. Compensation range \$3,258–\$107,748; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$249,064); for reference, expenses \$399,313 and assets \$4,131,966. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kenya Thomas, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	94 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 (Kenya Thomas) 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 17 similarly situated organizations (Same NTEE sector (A65) + IL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,000 is reasonable (approximately the 94th 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.