

Saltworks Theatre Company

Executive Director / CEO

EIN 251395314
 PA · NTEE A65Z
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Norma Alrutz, Executive Director / CEO** (\$71,749) against **every comparable organization** that fit the selection criteria — **211** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

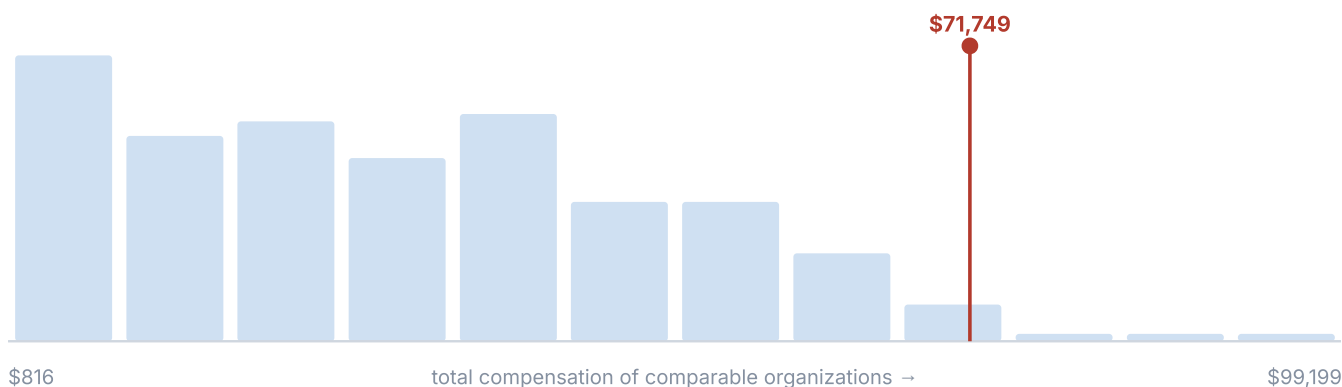
Benchmarked executive: Norma Alrutz — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65Z).
BUDGET	Total revenue between \$138,291 and \$309,607 — 0.67x to 1.50x the subject's \$206,405 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

211 organizations qualified on sector, size, and geography → **211** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,424	\$12,402	\$28,098	\$44,176	\$57,471	\$71,749
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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
Evergreen Players Inc	CO	\$207,078	Executive Director	\$58,055	\$57,471	2023
Dandylyon Drama	WA	\$205,579	Artistic Director	\$31,973	\$28,705	2024
Restoration Stage Inc	MD	\$207,234	Executive Dir	\$50,098	\$48,354	2023
Bright Lights Theatre	TX	\$205,508	President And Exec Dir	\$17,750	\$17,345	2025
Black Repertory Theatre Of Kansas City	MO	\$204,948	President Emeritus/ Executive Artistic Director/founder	\$51,416	\$54,608	2024
St John Community Theatre	LA	\$204,923	Managing Director	\$14,033	\$15,952	2023
St Marys Childrens Theatre Inc	GA	\$204,728	Executive Dir.	\$9,583	\$9,662	2024
Asbury Park Theater Company	NJ	\$208,816	Executive Director	\$24,324	\$21,778	2024
Lunchtime Productions	CA	\$209,049	Executive Dir.	\$42,834	\$38,185	2023
Story Theater Company	IA	\$209,154	President	\$2,635	\$2,893	2024
Mixed Magic Theatre & Cultural Events	RI	\$209,376	Director	\$20,500	\$19,712	2024
Music Box Players	PA	\$209,622	President	\$1,615	\$1,615	2024
Matheatre Corporation	WY	\$203,072	President	\$18,130	\$19,468	2024
Oklahoma Shakespearean Festival	OK	\$209,969	Coker	\$34,975	\$38,619	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
North Street Playhouse Inc	VA	\$202,483	Artistic Dir	\$20,800	\$20,139	2024
Southern Plain Productions	OK	\$210,644	Artistic Dir.	\$33,612	\$37,114	2024
Shabach Enterprise	TX	\$201,957	Executive Director	\$5,500	\$5,679	2023
Recreational Arts Inc	NJ	\$211,220	President	\$16,938	\$15,165	2024
Teatro De La Luna	DC	\$211,505	Producer	\$18,638	\$16,401	2024
A Host Of People Inc	MI	\$211,567	Secretary	\$18,936	\$19,599	2024
Upfront Theatre	WA	\$211,640	Executive Director	\$5,038	\$4,523	2024
Piper Theatre Productions Inc	NY	\$212,121	Artistic Director	\$10,000	\$9,329	2023
Pittsburgh International Classic Theatre	PA	\$200,248	Artistic Director	\$36,222	\$35,288	2025
Christian Performance Theatre Inc	KS	\$200,199	Artistic Dir	\$9,499	\$10,595	2023
Spinning Tree Theatre	MO	\$200,081	Ex-officio	\$35,845	\$38,071	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 **211** organizations. Compensation range \$816–\$99,199; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$206,405); for reference, expenses \$192,286 and assets \$236,849.
ROLE MATCH	Norma Alrutz, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	98 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	97 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 (Norma Alrutz) 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 211 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,749 is reasonable (approximately the 98th 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.