

# Allentown Public Theatre

Executive Director / CEO

EIN 263054573

PA · NTEE A65

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Norberto Dominguez, Executive Director / CEO** (\$8,070) 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 **32<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Norberto Dominguez — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

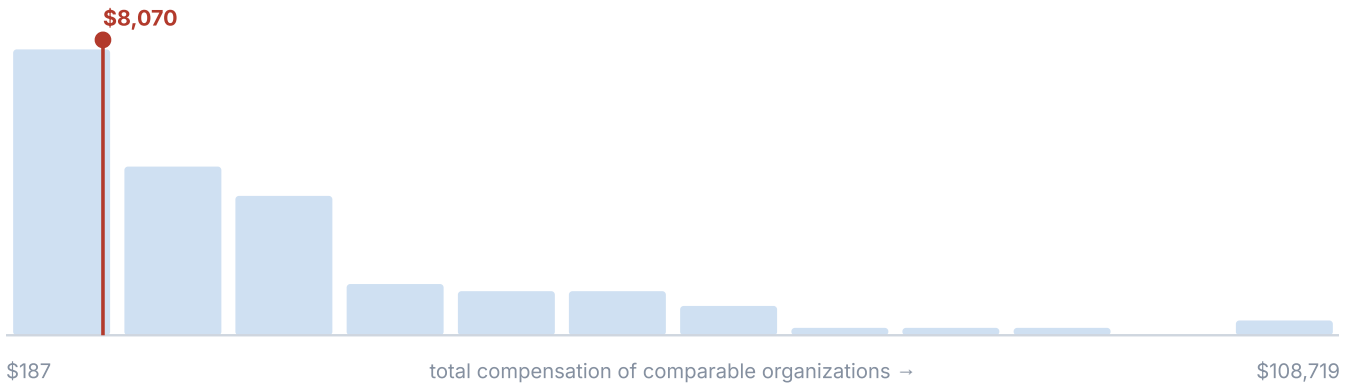
**SECTOR** Organizations sharing the subject's NTEE classification (A65).

**BUDGET** Total revenue between \$26,967 and \$60,375 — 0.67x to 1.50x the subject's \$40,250 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (A), 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



\$1,927	\$5,602	\$14,646	\$27,555	\$46,917	\$8,070
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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
<a href="#">Sayat Nova Dance Co Inc</a>	MA	\$39,235	Officer	\$12,000	<b>\$11,132</b>	2023
<a href="#">Decatur Fine Arts Academy Inc</a>	GA	\$41,280	President, Ceo	\$9,390	<b>\$9,747</b>	2023
<a href="#">The Centralia Area Historical</a>	IL	\$39,167	Executive Di	\$8,554	<b>\$8,433</b>	2024
<a href="#">Michael S Rosen Foundation</a>	NY	\$41,453	Secretary	\$30,887	<b>\$27,988</b>	2024
<a href="#">Phoenix Art Museum Endowment Fund Inc</a>	AZ	\$38,958	Ceo	\$4,148	<b>\$4,119</b>	2023
<a href="#">Rogers Museum Foundation</a>	AR	\$38,934	Acting Executive Director	\$36,000	<b>\$40,578</b>	2024
<a href="#">Beavercreek Historical Society</a>	OH	\$38,924	Director	\$1,680	<b>\$1,784</b>	2024
<a href="#">Combat Diver Foundation</a>	FL	\$41,576	President	\$2,100	<b>\$1,978</b>	2024
<a href="#">Center For Environmental Structure</a>	CA	\$38,804	Secretary, Director	\$30,048	<b>\$26,018</b>	2024
<a href="#">North Shore Historical Museum Inc</a>	NY	\$38,653	Former Director	\$5,025	<b>\$4,553</b>	2024
<a href="#">Delilah Charity Inc</a>	CA	\$38,650	Officer	\$18,655	<b>\$16,153</b>	2024
<a href="#">Thiokol Memorial Project</a>	GA	\$38,496	Adviser	\$500	<b>\$504</b>	2024
<a href="#">Greater Buckeye Lake Historical Society</a>	OH	\$42,419	Director	\$20,000	<b>\$21,870</b>	2023
<a href="#">Goethe House Wisconsin Inc</a>	WI	\$42,578	Executive Director	\$21,506	<b>\$22,522</b>	2024
<a href="#">Seattle Piano Institute Inc</a>	WA	\$37,538	Artistic Dir	\$3,500	<b>\$3,142</b>	2024
<a href="#">Potters House Community Develo</a>	FL	\$43,271	Pd	\$24,494	<b>\$24,729</b>	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chinese Gospel Broadcasting Center Inc</a>	NY	\$43,522	Former Director	\$61,295	<b>\$57,182</b>	2023
<a href="#">Long Island Association Of The</a>	NY	\$36,905	Chairman	\$4,500	<b>\$4,198</b>	2023
<a href="#">Oregon Newspapers Foundation Inc</a>	OR	\$43,648	Executive Director	\$23,517	<b>\$21,900</b>	2024
<a href="#">Spokane Favs</a>	WA	\$43,979	Executive Dir.	\$36,000	<b>\$33,275</b>	2023
<a href="#">Canton Madison Historical Society</a>	MS	\$44,182	Board Member	\$4,370	<b>\$4,754</b>	2025
<a href="#">Center On Modernity In Transition</a>	NC	\$36,231	Consultant	\$55,000	<b>\$56,987</b>	2024
<a href="#">Sauk Prairie Area Historical Society Inc</a>	WI	\$44,462	Museum Manager	\$13,520	<b>\$14,577</b>	2023
<a href="#">Northwest Collaborative Center</a>	WA	\$35,940	President	\$6,240	<b>\$5,602</b>	2024
<a href="#">1893 Land Run Historical Center Inc</a>	OK	\$44,642	Operations Manage	\$12,130	<b>\$13,394</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>109</b> organizations. Compensation range \$187–\$108,719; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$40,250); for reference, expenses \$36,422 and assets \$5,725.
ROLE MATCH	Norberto Dominguez, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 14 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	30 <sup>th</sup>
Reportable pay only (column D), adjusted	43 <sup>rd</sup>
All sources (D + E + F), adjusted	29 <sup>th</sup>

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 (Norberto Dominguez) 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 major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,070 is reasonable (approximately the 32<sup>nd</sup> 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.