

The Point Theater Inc

Executive Director / CEO

EIN 270168087
 IN · NTEE A65
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Laura Baltz, Executive Director / CEO** (\$68,462) against **every comparable organization** that fit the selection criteria — **326** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

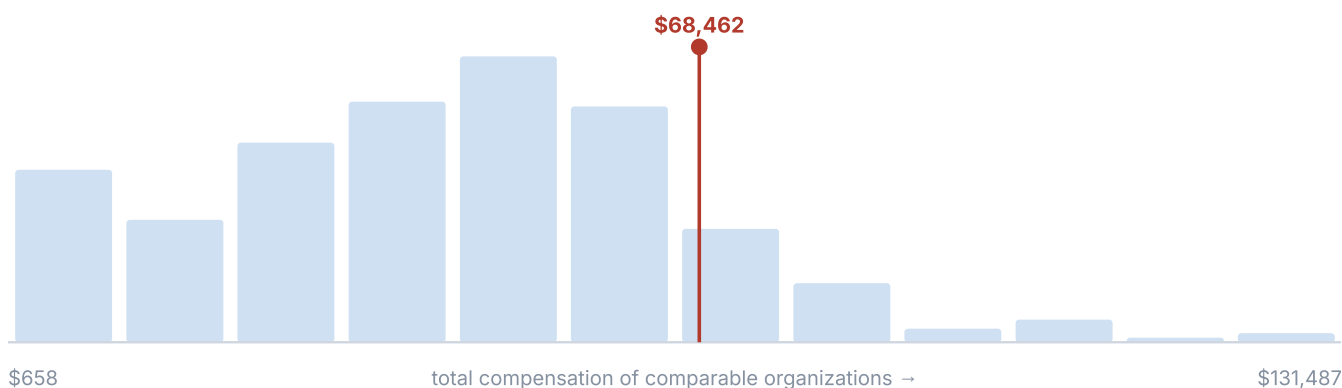
Benchmarked executive: Laura Baltz — reported title “ARTISTIC DIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$277,696 and \$621,709 — 0.67x to 1.50x the subject's \$414,473 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

326 organizations qualified on sector, size, and geography → **326** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,007	\$25,693	\$44,444	\$57,862	\$73,015	\$68,462
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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 IN 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
The 24 Hour Company	NY	\$414,726	Artistic Dir	\$58,034	\$51,197	2023
Macguffin Theatre And Film Company	PA	\$413,361	Artistic Dir	\$80,214	\$73,898	2025
Caborca Inc	NY	\$413,336	Co-president	\$64,217	\$56,652	2023
Downtown Springfield Community	MO	\$413,173	Key Employee	\$65,000	\$67,212	2023
Chico Theater Company Inc	CA	\$412,854	Executive Dir.	\$138,005	\$110,090	2025
The Theatre Company Of Bcs	TX	\$411,951	Executive Director	\$60,000	\$58,594	2023
Gas Lamp Inc	NJ	\$417,322	Artistic Director	\$30,058	\$25,449	2024
Puppet Co	MD	\$417,430	Executive Director	\$55,000	\$48,760	2024
Great Arizona Puppet Theater Inc	AZ	\$411,157	President	\$42,404	\$39,813	2023
Civic Theatre Of Greater Lafayette	IN	\$409,937	Prod Artisti	\$56,400	\$58,066	2023
Center Stage Theatrical Productions	CA	\$419,146	Artistic Dir	\$66,687	\$54,605	2024
Playwrights Foundation Inc	CA	\$409,712	Exec Artisti	\$57,051	\$46,715	2024
Time & Space Limited Theatre Company Inc	NY	\$419,361	Secretary/treasurer	\$40,810	\$34,969	2024
Community Theater Inc	AL	\$419,548	Board Member	\$36,398	\$37,288	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rising Youth Theatre	AZ	\$419,761	Producing Artistic Collaborator	\$43,560	\$40,899	2023
Theatrikos Theatre Company	AZ	\$408,875	Executive Dir.	\$60,264	\$56,582	2023
Afterwork Theater Inc	NY	\$407,873	Executive Dir.	\$71,750	\$61,481	2024
Francis Wilson Playhouse Inc	FL	\$421,112	1st Vp	\$8,200	\$7,117	2025
Haddonfield Plays And Players	NJ	\$406,428	Managing Artistic Director	\$34,800	\$29,463	2024
Rocklin Community Theatre	CA	\$422,636	Executive Director	\$22,709	\$18,595	2024
Timothy Mooney Repertory Theatre	MI	\$422,982	President And Executive Direc	\$51,000	\$49,917	2024
Skylight Theatre Company	CA	\$405,316	Executive Director	\$85,000	\$69,600	2024
Lubbock Moonlight Musicals Inc	TX	\$425,007	Founder & Ar	\$12,000	\$11,719	2023
Yellow Tree Theatre	MN	\$403,540	Executive Artistic Director	\$66,128	\$60,364	2025
Emerging Artists Theatre Co Inc	NY	\$426,009	Artistic Direct	\$26,000	\$22,279	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	326 organizations. Compensation range \$658–\$131,487; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$414,473); for reference, expenses \$393,268 and assets \$426,336.
ROLE MATCH	Laura Baltz, 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.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	87 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	86 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 (Laura Baltz) 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 326 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$68,462 is reasonable (approximately the 87th 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.