

Not So Common Players Inc

Executive Director / CEO

EIN 270783873

NY · NTEE A65

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jim Mackenzie, Executive Director / CEO** (\$2,000) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Jim Mackenzie — reported title “BOARD MEMBER”, 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 \$54,085 and \$121,086 — 0.67x to 1.50x the subject's \$80,724 (the band tightens as size grows).

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

19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,905

\$8,173

\$15,311

\$23,785

\$85,032

\$2,000



■ 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 NY 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
Jaks Youth Theatre Company	UT	\$80,761	President	\$4,500	\$5,247	2023
Project Y Theatre Inc	NY	\$81,374	Treasurer	\$4,250	\$4,376	2023
Central Stage Theatre Of County Kitsap	WA	\$85,801	Executive Dir.	\$12,504	\$12,389	2024
Playing On Air Inc	NY	\$71,866	Officer	\$60,641	\$62,432	2023
Apples And Oranges Arts Inc	CA	\$90,438	Artistic Director	\$137,245	\$131,151	2024
Prime Productions	MN	\$90,454	Co-artistic	\$7,500	\$8,201	2024
Ardmore Little Theatre Inc	OK	\$70,420	Office Staff	\$15,631	\$19,610	2023
Towne Street Theatre	CA	\$69,090	Secretary	\$10,000	\$9,556	2024
Stage Aurora Theatrical Company Inc	FL	\$95,085	Executive Director	\$16,400	\$17,553	2023
Acting Naturally	PA	\$95,376	Director	\$13,874	\$15,311	2024
The Palmetto Opera	SC	\$95,977	Treasurer	\$1,750	\$2,020	2024
Reach Youth & Family Theatre	IA	\$61,765	Executive Director	\$6,528	\$8,144	2023
A Call To Conscience	MO	\$58,342	Secretary	\$9,600	\$11,585	2023
Salvage Vanguard Theater	TX	\$107,275	Artistic Director	\$64,600	\$73,624	2023
Denizen Theatre Inc	NY	\$110,746	Secretary/treasurer	\$19,980	\$19,980	2024
Chambersburg Community Theatre Inc	PA	\$111,852	Managing Director	\$25,000	\$27,590	2024
Exitheatre	CA	\$113,764	Secretary/treasurer	\$18,000	\$16,757	2025
Aquila Theatre Company	NY	\$115,626	Artistic Director	\$134,120	\$130,663	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mud Creek Players Inc	IN	\$117,062	Director	\$332	\$387	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	19 organizations. Compensation range \$387–\$131,151; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$80,724); for reference, expenses \$80,594 and assets \$53,072.
ROLE MATCH	Jim Mackenzie, reported title <i>"BOARD MEMBER"</i> , 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.
OUTLIERS	4 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	5 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	5 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 (Jim Mackenzie) 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 19 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,000 is reasonable (approximately the 5th 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.