

# Pella Opera House Commission

Executive Director / CEO

EIN 421320801

IA · NTEE A6AZ

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Atkins, Executive Director / CEO** (\$62,500) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Cynthia Atkins — 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 (A6AZ).

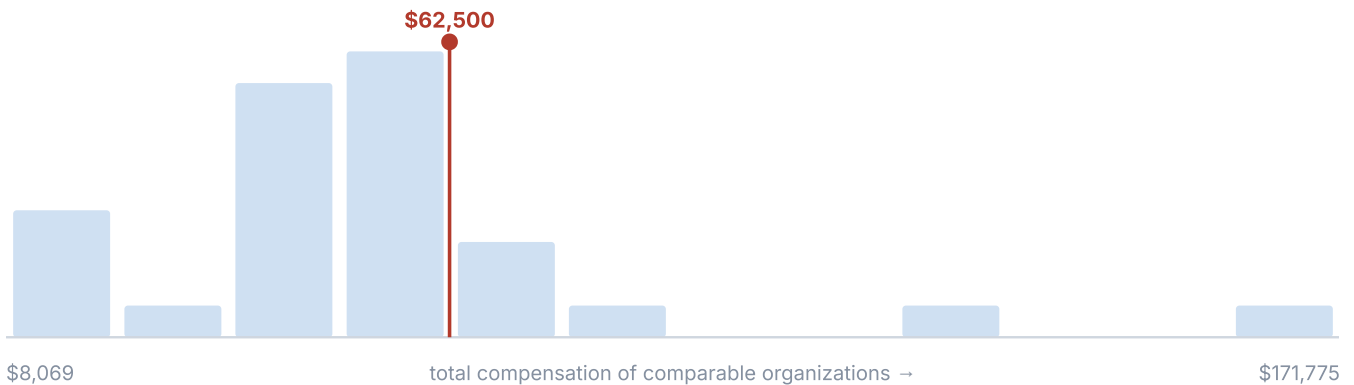
**BUDGET** Total revenue between \$312,530 and \$699,696 — 0.67x to 1.50x the subject's \$466,464 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A6A), nationwide + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography

→ **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,012	\$40,271	\$49,991	\$61,556	\$69,274	\$62,500
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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 IA 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="#">Opera Festival Of Chicago</a>	IL	\$457,892	Treasurer	\$9,500	<b>\$8,530</b>	2023
<a href="#">Washington National Opera</a>	DC	\$450,793	General Director	\$50,907	<b>\$39,628</b>	2024
<a href="#">Cedar Rapids Opera Theatre</a>	IA	\$450,651	Ex Officio B	\$66,090	<b>\$62,539</b>	2025
<a href="#">Amarillo Opera Inc</a>	TX	\$492,252	General & Artist Director	\$69,000	<b>\$61,228</b>	2024
<a href="#">Charleston Opera Theater Inc</a>	SC	\$424,145	Executive Artistic Directo	\$8,950	<b>\$8,069</b>	2025
<a href="#">Finger Lakes Opera Inc</a>	NY	\$508,935	Executive Director	\$51,000	<b>\$40,882</b>	2024
<a href="#">Baltimore Concert Opera Inc</a>	MD	\$413,560	Artistic And General Director	\$60,547	<b>\$50,215</b>	2024
<a href="#">Tacoma Opera Association Professional Services</a>	WA	\$520,849	General Director	\$56,500	<b>\$44,873</b>	2024
<a href="#">American Opera Projects Inc</a>	NY	\$524,289	Board Member	\$22,000	<b>\$17,635</b>	2024
<a href="#">Wichita Grand Opera Inc</a>	KS	\$407,537	General Director	\$65,743	<b>\$64,866</b>	2023
<a href="#">Teatro Grattacielo Inc</a>	NY	\$406,756	General And Artistic Director	\$60,000	<b>\$48,096</b>	2024
<a href="#">Opera Louisiane Inc</a>	LA	\$397,792	General Director & Ceo	\$54,856	<b>\$53,584</b>	2024
<a href="#">Pocket Opera Inc</a>	CA	\$391,868	General Director	\$50,400	<b>\$39,747</b>	2023
<a href="#">Livermore Valley Opera</a>	CA	\$542,305	Director	\$15,500	<b>\$12,224</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lancaster New York Opera House Inc</a>	NY	\$550,899	Executive Di	\$60,303	<b>\$49,767</b>	2023
<a href="#">Opera Roanoke</a>	VA	\$380,673	General Dire	\$63,614	<b>\$56,097</b>	2023
<a href="#">Claremont Opera House Inc</a>	NH	\$557,679	Executive Director	\$70,735	<b>\$57,940</b>	2024
<a href="#">The Opera Company Inc</a>	TX	\$568,126	Executive Director	\$51,371	<b>\$46,932</b>	2023
<a href="#">Opera On The James</a>	VA	\$349,600	General Director	\$72,000	<b>\$63,492</b>	2023
<a href="#">Opera On Tap</a>	NY	\$584,918	Asst. Secretary, Executive & Artistic Director	\$99,248	<b>\$79,558</b>	2024
<a href="#">Landmark Community Theatre Inc</a>	CT	\$591,088	Executive Di	\$74,561	<b>\$63,848</b>	2023
<a href="#">Nova Center For The Performing Arts</a>	MT	\$335,164	Executive Director	\$43,417	<b>\$40,446</b>	2025
<a href="#">Opera Company Of Middlebury</a>	VT	\$317,657	Administrative Director Eff 11/2023 End 3/2024	\$27,750	<b>\$24,778</b>	2024
<a href="#">Opera Maine</a>	ME	\$649,947	Executive Director	\$63,624	<b>\$56,516</b>	2024
<a href="#">Opera North</a>	NH	\$659,599	General Dire	\$50,000	<b>\$42,165</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 28 organizations. Compensation range \$8,069–\$171,775; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$466,464); for reference, expenses \$624,361 and assets \$2,527,504.
ROLE MATCH	Cynthia Atkins, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	75 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Cynthia Atkins) 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 28 similarly situated organizations (Same NTEE sector (A6A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,500 is reasonable (approximately the 75<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.