

# Cardboard Playhouse Theatre Company

Executive Director / CEO

EIN 452591227  
 NM · NTEE A65  
 FY ending 2023-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Doug Montoya, Executive Director / CEO** (\$24,500) against **every comparable organization** that fit the selection criteria — **263** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

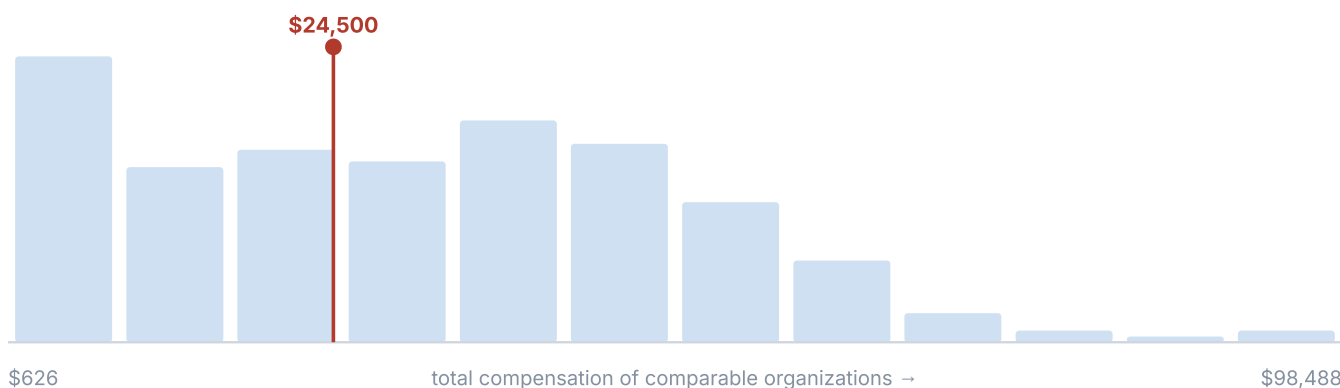
**Benchmarked executive:** Doug Montoya — reported title “Co-Artistic Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

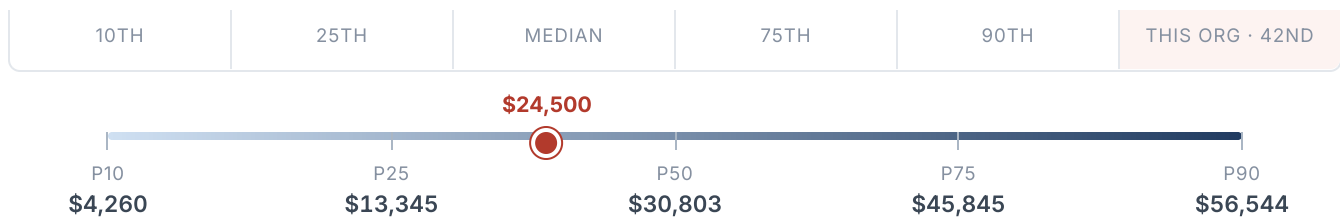
SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$163,819 and \$366,759 — 0.67x to 1.50x the subject's \$244,506 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**263** organizations qualified on sector, size, and geography → **263** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,260	\$13,345	\$30,803	\$45,845	\$56,544	<b>\$24,500</b>
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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 NM 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="#">Hopewell Valley Children's Theatre Inc</a>	NJ	\$244,506	Executive Director	\$21,867	<b>\$17,632</b>	2024
<a href="#">City Lit Theatre Company</a>	IL	\$244,530	Artistic Dir	\$22,308	<b>\$19,806</b>	2024
<a href="#">Garrison Players Inc</a>	NH	\$244,611	President	\$3,000	<b>\$2,437</b>	2025
<a href="#">Notch Theatre Company</a>	NY	\$245,219	President/artistic Director	\$50,000	<b>\$40,803</b>	2024
<a href="#">Oye Palaver Hut Inc</a>	DC	\$245,225	Executive Director	\$24,000	<b>\$19,019</b>	2024
<a href="#">New York Theatre Barn Incorporated</a>	NY	\$245,252	General Manager	\$4,500	<b>\$3,781</b>	2023
<a href="#">Poetry Society Of New York Inc</a>	NY	\$248,150	Chair, Treasurer & C.e.o.	\$48,700	<b>\$39,742</b>	2024
<a href="#">Ripple Productions</a>	WA	\$248,443	Co-executive Artistic Director	\$69,672	<b>\$56,332</b>	2024
<a href="#">The Newnan Community Theatre</a>	GA	\$248,684	Executive Di	\$46,500	<b>\$41,135</b>	2025
<a href="#">Broken Box Mime Theater</a>	NY	\$248,740	Artistic Director	\$77,258	<b>\$64,908</b>	2023
<a href="#">Eta Creative Arts Foundation</a>	IL	\$249,064	Executive Director	\$75,000	<b>\$68,554</b>	2023
<a href="#">Aiken Performing Arts Group Inc</a>	SC	\$249,120	Executive Director	\$30,037	<b>\$27,569</b>	2025
<a href="#">Brightside Theatre Inc</a>	IL	\$249,762	Artistic Director	\$20,175	<b>\$18,441</b>	2023
<a href="#">Hell In A Handbag Productions</a>	IL	\$250,289	Treasurer	\$43,531	<b>\$38,648</b>	2024
<a href="#">Theatre Off Jackson</a>	WA	\$250,342	Executive Director	\$60,833	<b>\$50,638</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Exposed Brick Theatre</a>	MN	\$238,127	Co-artistic Director	\$55,000	<b>\$50,528</b>	2023
<a href="#">Act Out Theatre Company</a>	CA	\$237,977	Executive Director	\$51,923	<b>\$40,490</b>	2024
<a href="#">Looking For Lilith</a>	KY	\$237,210	Co-artistic Director	\$23,142	<b>\$21,875</b>	2025
<a href="#">Le Chat Noir Inc</a>	GA	\$236,621	Secretary	\$40,000	<b>\$37,394</b>	2023
<a href="#">Pipeline Theatre Company Inc</a>	NY	\$236,519	Artist Trustee	\$10,122	<b>\$8,047</b>	2025
<a href="#">Common Ground Theatre</a>	CA	\$252,965	Artist Director	\$30,280	<b>\$23,612</b>	2024
<a href="#">Schaumburg On Stage</a>	IL	\$253,256	Program Dire	\$6,587	<b>\$5,848</b>	2024
<a href="#">Roanoke Childrens Theatre Inc</a>	VA	\$235,675	Executive Dir.	\$4,950	<b>\$4,316</b>	2024
<a href="#">Dreams Of Hope</a>	PA	\$254,163	Former Officer	\$63,402	<b>\$58,785</b>	2023
<a href="#">Corsicana Community Playhouse Inc</a>	TX	\$254,265	Exc Dir	\$30,805	<b>\$27,828</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>263</b> organizations. Compensation range \$626–\$98,488; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$244,506); for reference, expenses \$295,315 and assets \$536,583.
ROLE MATCH	Doug Montoya, reported title <i>"Co-Artistic Director"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	42 <sup>nd</sup>
All sources (D + E + F), adjusted	42 <sup>nd</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 (Doug Montoya) 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 263 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,500 is reasonable (approximately the 42<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.