

Water People Theater Group Nfp

Executive Director / CEO

EIN 454125648

IL · NTEE A65

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rebeca Aleman, Executive Director / CEO** (\$61,200) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

Benchmarked executive: Rebeca Aleman — reported title “EXEC 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

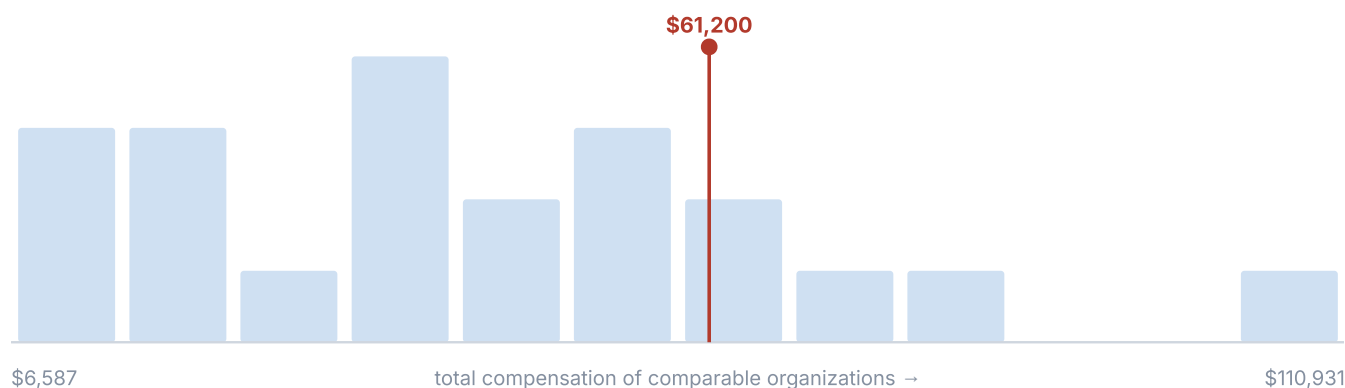
SECTOR Organizations sharing the subject's NTEE classification (A65).

BUDGET Total revenue between \$187,039 and \$418,744 — 0.67x to 1.50x the subject's \$279,163 (the band tightens as size grows).

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

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,805

\$22,308

\$41,346

\$58,259

\$75,000

\$61,200



● 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 IL 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
Invictus Theatre	IL	\$278,797	President And Artistic Director	\$22,028	\$22,028	2024
The Gift Theatre Company	IL	\$280,448	Managing Director	\$41,346	\$41,346	2024
Chicago Dramatists	IL	\$291,266	Artistic Direc.	\$33,065	\$34,042	2023
Artists' Ensemble Theater Inc	IL	\$303,429	Artistic Dir	\$25,487	\$24,830	2025
Schaumburg On Stage	IL	\$253,256	Program Dire	\$6,587	\$6,587	2024
Piven Theatre Workshop	IL	\$308,032	Artistic Dir	\$59,800	\$58,259	2025
Hell In A Handbag Productions	IL	\$250,289	Treasurer	\$43,531	\$43,531	2024
Brightside Theatre Inc	IL	\$249,762	Artistic Director	\$20,175	\$20,771	2023
Eta Creative Arts Foundation	IL	\$249,064	Executive Director	\$75,000	\$77,215	2023
City Lit Theatre Company	IL	\$244,530	Artistic Dir	\$22,308	\$22,308	2024
Kokandy Productions	IL	\$317,321	Producing Artistic Director	\$9,800	\$9,800	2024
Chicago Latino Theater Alliance	IL	\$335,630	Executive Di	\$113,866	\$110,931	2025
Redtwist Theatre	IL	\$342,425	Artist Director	\$14,805	\$14,805	2024
Filament Theatre Ensemble Nfp	IL	\$347,996	Ex Officio	\$46,875	\$48,260	2023
Alton Little Theater Incorporated	IL	\$194,676	Executive Director	\$36,050	\$36,050	2024
Project Danztheatre Company	IL	\$377,104	Executive Dir.	\$66,707	\$64,988	2025
Victory Gardens Theater	IL	\$380,792	Managing Director	\$59,111	\$60,857	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chicago Tap Theatre Nfp	IL	\$391,090	Artistic Director	\$37,000	\$37,000	2024
Childrens Theatre Of Elgin & Fox Valley Theatre Company	IL	\$392,287	Director Of Opertions	\$53,815	\$53,815	2024
Rivendell Theatre Ensemble	IL	\$398,180	Director	\$50,576	\$50,576	2024
Lukaba Productions	IL	\$402,338	Executive Director	\$75,000	\$75,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 21 organizations. Compensation range \$6,587–\$110,931; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$279,163); for reference, expenses \$315,651 and assets \$39,181.

ROLE MATCH Rebeca Aleman, reported title "*EXEC Artistic Director*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	81st
Total compensation (D + F), as reported (no adjustments)	81st
Reportable pay only (column D), adjusted	81st
All sources (D + E + F), adjusted	81st

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 (Rebeca Aleman) 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 21 similarly situated organizations (Same NTEE sector (A65) + IL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,200 is reasonable (approximately the 81st 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.