

Enlightened Theatrics

Executive Director / CEO

EIN 462041048

OR · NTEE A65

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jessica Peterson, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **189** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

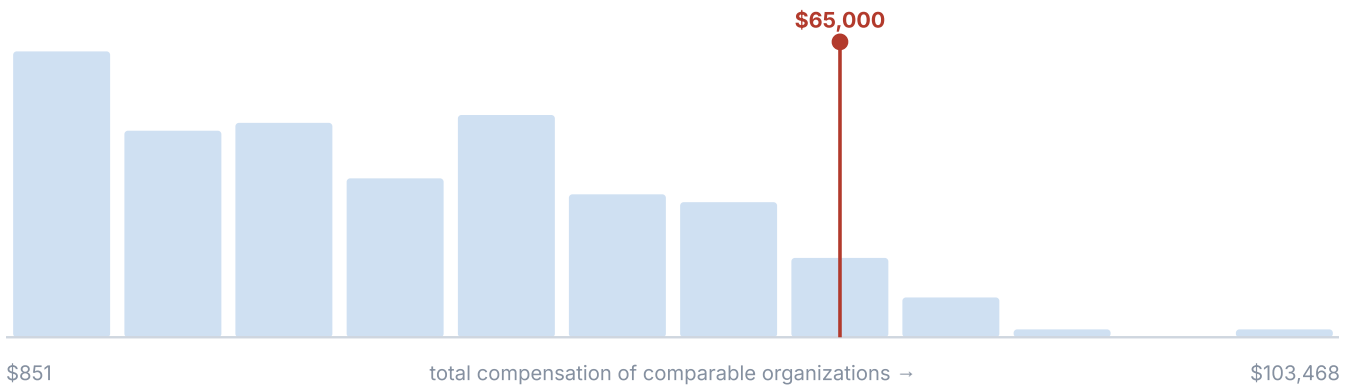
Benchmarked executive: Jessica Peterson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$131,129 and \$293,574 — 0.67x to 1.50x the subject's \$195,716 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

189 organizations qualified on sector, size, and geography → **189** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,568	\$12,088	\$29,306	\$46,028	\$59,153	\$65,000
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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 OR 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
Bandit Theater	WA	\$195,227	Executiveartistic Director	\$57,991	\$55,908	2023
Lakewood Community Players	WA	\$196,531	Producing Artistic Director	\$4,928	\$4,615	2024
Alton Little Theater Incorporated	IL	\$194,676	Executive Director	\$36,050	\$37,070	2024
Bricolage	PA	\$194,428	Principal Creative & Co-fo	\$58,112	\$62,403	2023
Running To Places Theatre Company Ltd	NY	\$194,342	Resident Director	\$31,552	\$29,821	2024
Fort Totten Little Theater Company	ND	\$198,130	President	\$1,500	\$1,773	2023
Lynnville Area Arts Association Inc	TN	\$198,597	Executive Director	\$16,900	\$19,129	2023
What A Do Theatre	MI	\$198,941	Executive Di	\$53,109	\$55,858	2025
Uptown Theater For Creative Arts Inc	NY	\$192,481	Executive Director	\$16,375	\$15,934	2023
Classical Theatre Company	TX	\$199,643	Executive Artistic Director, Treasurer	\$35,000	\$35,676	2025
Delaware Children's Theatre Ltd	DE	\$199,891	Vice President	\$30,000	\$31,631	2023
Spinning Tree Theatre	MO	\$200,081	Ex-officio	\$35,845	\$39,710	2024
Christian Performance Theatre Inc	KS	\$200,199	Artistic Dir	\$9,499	\$11,051	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pittsburgh International Classic Theatre	PA	\$200,248	Artistic Director	\$36,222	\$36,807	2025
Margret And Ha Rey Center Inc	NH	\$190,958	Director	\$56,160	\$54,238	2024
Rubber City Shakespeare Company	OH	\$190,570	Ex-officio	\$11,843	\$13,119	2024
Shabach Enterprise	TX	\$201,957	Executive Director	\$5,500	\$5,924	2023
North Canton Playhouse	OH	\$189,127	Executive Director	\$27,490	\$30,453	2024
North Street Playhouse Inc	VA	\$202,483	Artistic Dir	\$20,800	\$21,006	2024
Off The Wall Productions	PA	\$188,494	Executive Ar	\$5,627	\$6,043	2023
Matheatre Corporation	WY	\$203,072	President	\$18,130	\$20,306	2024
Create Latino Cultural Center Corp	FL	\$188,130	Director	\$60,000	\$58,955	2024
Friends Of Hart Inc	OR	\$187,904	President	\$15,250	\$14,431	2025
St Marys Childrens Theatre Inc	GA	\$204,728	Executive Dir.	\$9,583	\$10,078	2024
St John Community Theatre	LA	\$204,923	Managing Director	\$14,033	\$16,639	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	189 organizations. Compensation range \$851-\$103,468; filing years 2022-2025.
SIZE BASIS	Matched on total revenue (\$195,716); for reference, expenses \$321,943 and assets \$43,560. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jessica Peterson, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	1 peer 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	95 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	94 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 (Jessica Peterson) 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 189 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67-1.5× revenue).

3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 95th 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.