

# Collaborative Theatre Project Inc

Executive Director / CEO

EIN 475012121

OR · NTEE A65

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Susan Aversa, Executive Director / CEO** (\$3,500) against **every comparable organization** that fit the selection criteria — **313** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

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

## How comparable organizations were selected

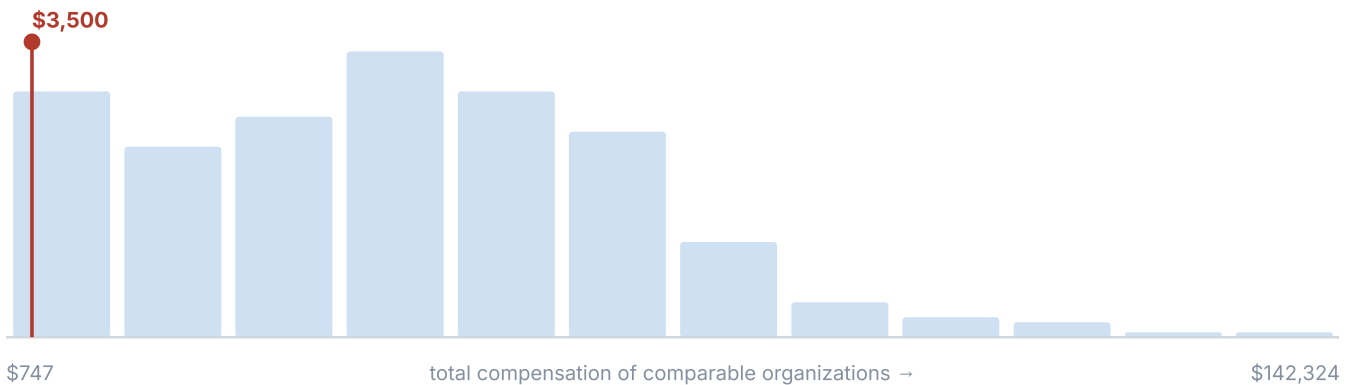
**SECTOR** Organizations sharing the subject's NTEE classification (A65).

**BUDGET** Total revenue between \$205,218 and \$459,445 — 0.67x to 1.50x the subject's \$306,297 (the band tightens as size grows).

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

**313** organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,096

\$21,851

\$41,708

\$58,886

\$74,384

\$3,500



## ■ 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
<a href="#">Boundless Theatre Company Inc</a>	NY	\$306,353	Founding Member	\$16,331	<b>\$15,891</b>	2024
<a href="#">Theater For Personal Growth Inc</a>	NY	\$306,579	Mgr Director/secty	\$95,500	<b>\$92,926</b>	2024
<a href="#">The Liberty Theatre Company</a>	ID	\$305,616	Executive Di	\$43,770	<b>\$50,139</b>	2024
<a href="#">Piven Theatre Workshop</a>	IL	\$308,032	Artistic Dir	\$59,800	<b>\$61,676</b>	2025
<a href="#">North Shore Children's Theatre Inc</a>	MA	\$304,291	President & Treasurer	\$65,000	<b>\$62,897</b>	2024
<a href="#">Wing-it Productions</a>	WA	\$309,153	Executive Artistic Director	\$42,249	<b>\$41,935</b>	2023
<a href="#">Artists' Ensemble Theater Inc</a>	IL	\$303,429	Artistic Dir	\$25,487	<b>\$26,286</b>	2025
<a href="#">The Mountain Playhouse</a>	PA	\$309,483	Accountant	\$12,830	<b>\$14,184</b>	2023
<a href="#">Second Thought Theatre</a>	TX	\$309,488	Executive Director	\$33,500	<b>\$36,085</b>	2024
<a href="#">Carpenter Square Theatre Inc</a>	OK	\$309,628	Executive Artistic Dir	\$52,955	<b>\$61,172</b>	2025
<a href="#">Rainbow Productions</a>	VA	\$302,690	President	\$73,038	<b>\$75,939</b>	2024
<a href="#">Firebird Childrens Theatre</a>	PA	\$302,599	President	\$36,150	<b>\$38,820</b>	2024
<a href="#">Main Street Players Inc</a>	GA	\$302,461	President	\$24,000	<b>\$25,986</b>	2024
<a href="#">Rosendale Theatre Collective Inc</a>	NY	\$302,387	Managing Director	\$59,499	<b>\$57,895</b>	2024
<a href="#">Theatre Lab Inc</a>	NY	\$310,477	President	\$21,000	<b>\$20,434</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rogue Artists Ensemble</a>	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	<b>\$28,710</b>	2024
<a href="#">Actors Bridge Ensemble Theater Of Nashville Inc</a>	TN	\$312,269	Producing Artistic Director	\$76,500	<b>\$84,358</b>	2025
<a href="#">Music On The Hill Inc</a>	CT	\$312,763	President, D	\$30,330	<b>\$30,622</b>	2024
<a href="#">Control Group Productions</a>	CO	\$312,866	Ex Officio/n	\$42,185	<b>\$42,436</b>	2025
<a href="#">Warehouse Theatre Company</a>	WA	\$299,704	Executive Director	\$14,997	<b>\$14,085</b>	2025
<a href="#">Cloverdale Playhouse Inc</a>	AL	\$313,352	Operations M	\$43,820	<b>\$50,977</b>	2024
<a href="#">Musical Theatre Factory Inc</a>	NY	\$313,462	President	\$50,000	<b>\$50,090</b>	2023
<a href="#">Lumina Studio Theatre Inc</a>	MD	\$298,006	Co-executive Director	\$56,986	<b>\$57,370</b>	2024
<a href="#">Shakesperience Productions Inc</a>	CT	\$298,001	Executive Pr	\$21,000	<b>\$20,656</b>	2025
<a href="#">Asante Art Institute Of Indianapolis Inc</a>	IN	\$297,818	Director	\$25,000	<b>\$27,658</b>	2025

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

## ■ Sample, role match & sensitivity

PEER COUNT **313** organizations. Compensation range \$747–\$142,324; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$306,297); for reference, expenses \$345,849 and assets \$80,743.

**ROLE MATCH** Susan Aversa, reported title "*Artistic Dir*", 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.**

**RELATED-ORG PAY** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 5 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	4 <sup>th</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 (Susan Aversa) 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 313 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,500 is reasonable (approximately the 4<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.