

# Port Tobacco Players Inc

Executive Director / CEO

EIN 521191001

MD · NTEE A650

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Michael J Gahan Iii, Executive Director / CEO** (\$28,000) against **every comparable organization** that fit the selection criteria — **306** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 31<sup>st</sup> percentile of comparable organizations**

within the typical range

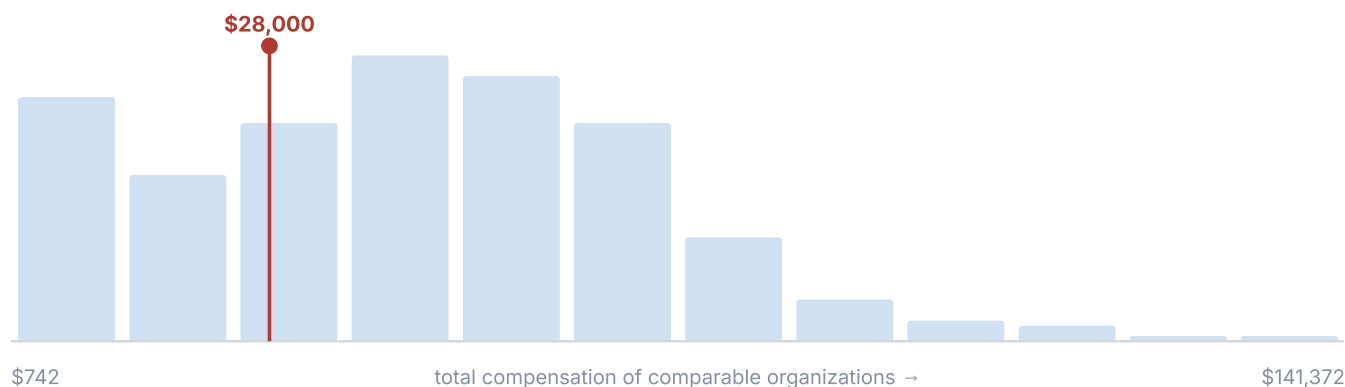
**Benchmarked executive:** Michael J Gahan Iii — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

|           |   |
|-----------|---|
| SECTOR    | Organizations sharing the subject's NTEE classification (A650).   |
| BUDGET    | Total revenue between \$213,247 and \$477,420 — 0.67x to 1.50x the subject's \$318,280 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.  |

**306** organizations qualified on sector, size, and geography → **306** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|         |          |          |          |          |          |
|---------|----------|----------|----------|----------|----------|
| \$8,128 | \$22,992 | \$42,542 | \$59,945 | \$75,164 | \$28,000 |
|---------|----------|----------|----------|----------|----------|



## ■ 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 MD 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="#">Walla Walla Summer Theater Studios</a>              | WA    | \$318,806 | Executive Artistic Director | \$70,000        | <b>\$67,035</b> | 2024 |
| <a href="#">Theatre Macon Inc</a>                               | GA    | \$317,696 | Executive Di                | \$59,740        | <b>\$64,250</b> | 2024 |
| <a href="#">Teatro Hispano De Dallas</a>                        | TX    | \$317,399 | Executive Director          | \$63,750        | <b>\$70,225</b> | 2023 |
| <a href="#">Kokandy Productions</a>                             | IL    | \$317,321 | Producing Artistic Director | \$9,800         | <b>\$10,305</b> | 2024 |
| <a href="#">Alaska Theatre Of Youth</a>                         | AK    | \$316,999 | Exec Dir                    | \$20,238        | <b>\$20,696</b> | 2024 |
| <a href="#">Stolen Shakespeare Guild</a>                        | TX    | \$319,631 | Executive Di                | \$48,166        | <b>\$51,536</b> | 2024 |
| <a href="#">Anchorage Community Theater Inc</a>                 | AK    | \$320,704 | Executive Dir.              | \$63,675        | <b>\$65,115</b> | 2024 |
| <a href="#">Lights Up Theater Inc</a>                           | CA    | \$315,600 | Vice President              | \$75,000        | <b>\$69,272</b> | 2024 |
| <a href="#">Regional Theatre Of The Palouse</a>                 | WA    | \$315,442 | President                   | \$12,000        | <b>\$11,492</b> | 2024 |
| <a href="#">Actors Guild Of Parkersburg Inc</a>                 | WV    | \$315,308 | Interim Technical Director  | \$35,798        | <b>\$42,683</b> | 2023 |
| <a href="#">Theatre Dybbuk</a>                                  | CA    | \$314,939 | See Sch O                   | \$65,149        | <b>\$60,173</b> | 2024 |
| <a href="#">Baltimore Theatre Project</a>                       | MD    | \$322,398 | Executive Director          | \$47,700        | <b>\$46,470</b> | 2025 |
| <a href="#">Musical Theatre Factory Inc</a>                     | NY    | \$313,462 | President                   | \$50,000        | <b>\$49,755</b> | 2023 |
| <a href="#">Cloverdale Playhouse Inc</a>                        | AL    | \$313,352 | Operations M                | \$43,820        | <b>\$50,636</b> | 2024 |
| <a href="#">Control Group Productions</a>                       | CO    | \$312,866 | Ex Officio/n                | \$42,185        | <b>\$42,152</b> | 2025 |
| <a href="#">Music On The Hill Inc</a>                           | CT    | \$312,763 | President, D                | \$30,330        | <b>\$30,418</b> | 2024 |
| <a href="#">Actors Bridge Ensemble Theater Of Nashville Inc</a> | TN    | \$312,269 | Producing Artistic Director | \$76,500        | <b>\$83,794</b> | 2025 |

| ORGANIZATION                                    | STATE | REVENUE   | MATCHED TITLE               | COMP (REPORTED) | COMP (ADJUSTED) | FY   |
|---|-------|-----------|-----------------------------|-----------------|-----------------|------|
| <a href="#">Theatre Lab Inc</a>                 | NY    | \$310,477 | President                   | \$21,000        | <b>\$20,297</b> | 2024 |
| <a href="#">Carpenter Square Theatre Inc</a>    | OK    | \$309,628 | Executive Artistic Dir      | \$52,955        | <b>\$60,763</b> | 2025 |
| <a href="#">Second Thought Theatre</a>          | TX    | \$309,488 | Executive Director          | \$33,500        | <b>\$35,844</b> | 2024 |
| <a href="#">The Mountain Playhouse</a>          | PA    | \$309,483 | Accountant                  | \$12,830        | <b>\$14,090</b> | 2023 |
| <a href="#">Wing-it Productions</a>             | WA    | \$309,153 | Executive Artistic Director | \$42,249        | <b>\$41,655</b> | 2023 |
| <a href="#">Coho Productions Inc</a>            | OR    | \$327,779 | Managing Dir                | \$40,000        | <b>\$39,733</b> | 2024 |
| <a href="#">Piven Theatre Workshop</a>          | IL    | \$308,032 | Artistic Dir                | \$59,800        | <b>\$61,263</b> | 2025 |
| <a href="#">Theater For Personal Growth Inc</a> | NY    | \$306,579 | Mgr Director/secty          | \$95,500        | <b>\$92,305</b> | 2024 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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      | <b>306</b> organizations. Compensation range \$742–\$141,372; filing years 2022–2025.  |
| SIZE BASIS      | Matched on total revenue (\$318,280); for reference, expenses \$450,673 and assets \$1,137,431. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b> |
| ROLE MATCH      | Michael J Gahan lii, reported title " <i>President</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** 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 | 31 <sup>st</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 32 <sup>nd</sup>   |
| Reportable pay only (column D), adjusted  | 32 <sup>nd</sup>   |
| All sources (D + E + F), adjusted   | 31 <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 (Michael J Gahan lii) 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 10, 2026, comparing compensation against 306 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,000 is reasonable (approximately the 31<sup>st</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 10, 2026.