

Young Victorian Theatre Company

Executive Director / CEO

EIN 521703547
 MD · NTEE A6A0
 FY ending 2024-07-31
 June 10, 2026

This analysis benchmarks the total compensation of **Fallon E Goodman, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **1744** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Fallon E Goodman — reported title “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 (A6A0).
BUDGET	Total revenue between \$120,790 and \$270,427 — 0.67x to 1.50x the subject's \$180,285 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

1,744 organizations qualified on sector, size, and geography → **1,744** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$6,274	\$19,088	\$39,430	\$59,260	\$77,487	\$5,000
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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 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
Worthington Historical Society Inc	OH	\$180,212	Executive Director	\$37,377	\$41,253	2025
Jion Academy	CA	\$180,108	President	\$9,900	\$9,144	2024
Center For Modern Dance Education Inc	NJ	\$180,036	Artistic Director	\$21,150	\$19,678	2025
Carl Cherry Foundation	CA	\$180,011	Executive Director	\$46,501	\$42,949	2024
Birds Of Vermont Museum Inc	VT	\$180,011	Executive Director	\$49,583	\$54,959	2023
Northwest Carriage Museum	WA	\$179,961	Sec / Director	\$43,036	\$41,213	2024
Focus On Lyme Foundation	AZ	\$179,863	President & Executive Dire	\$38,954	\$40,071	2024
Pennsylvania Sinfonia Orchestra	PA	\$179,853	Executive Director	\$25,000	\$26,667	2024
State Theatre Company	TX	\$179,853	Secretary/ceo	\$9,664	\$10,340	2024
Bush Family Home Foundation	TX	\$180,724	Executive Director	\$67,500	\$77,404	2022
Gretna Historical Society	LA	\$179,802	Caretaker Assistant	\$8,470	\$10,270	2023
The Codex Foundation	CA	\$180,771	Executive Di	\$85,500	\$78,970	2024
Frozen River Film Festival	MN	\$179,789	Executive Director - Past	\$49,824	\$51,302	2025
Main Street Arts	VT	\$180,787	Executive Dir.	\$30,300	\$31,780	2025
Alabama June Jam Inc	AL	\$180,835	Executive Officer	\$75,000	\$84,433	2025
Beaumont Civic Ballet	TX	\$180,923	Executive Dir.	\$30,981	\$33,148	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Everett Museum Of History	WA	\$179,646	Executive Director	\$37,090	\$35,519	2024
Heartwood Regional Theater Company	ME	\$181,076	Executive Director	\$55,000	\$57,390	2025
Minnesota International Chines	MN	\$179,407	Principal	\$11,720	\$12,068	2025
Sonrisas Inc	MA	\$181,256	President	\$17,000	\$16,823	2023
Joy Engine Inc	WI	\$181,262	Executive Director	\$87,550	\$97,800	2024
Capitol Hill Jazz Foundation	DC	\$181,291	Executive Di	\$46,519	\$44,954	2023
Radio Eye Inc	KY	\$181,296	Exec. Director	\$66,478	\$78,652	2023
The Locals Inc	MN	\$179,163	President	\$5,000	\$5,441	2023
I Sound Performing Arts	CA	\$181,555	Executive Dir	\$3,500	\$3,233	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.

Sample, role match & sensitivity

PEER COUNT 1744 organizations. Compensation range \$22–\$306,497; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$180,285); for reference, expenses \$178,549 and assets \$479,222.

ROLE MATCH Fallon E Goodman, reported title "*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.**

RELATED-ORG PAY 62 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 29 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	8 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	7 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 (Fallon E Goodman) 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 1744 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 8th 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.