

Marva Theater Performing Arts Center Inc

Executive Director / CEO

EIN 521993880
 MD · NTEE A65Z
 FY ending 2023-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Mark Thompson, Executive Director / CEO** (\$21,333) against **every comparable organization** that fit the selection criteria — **143** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

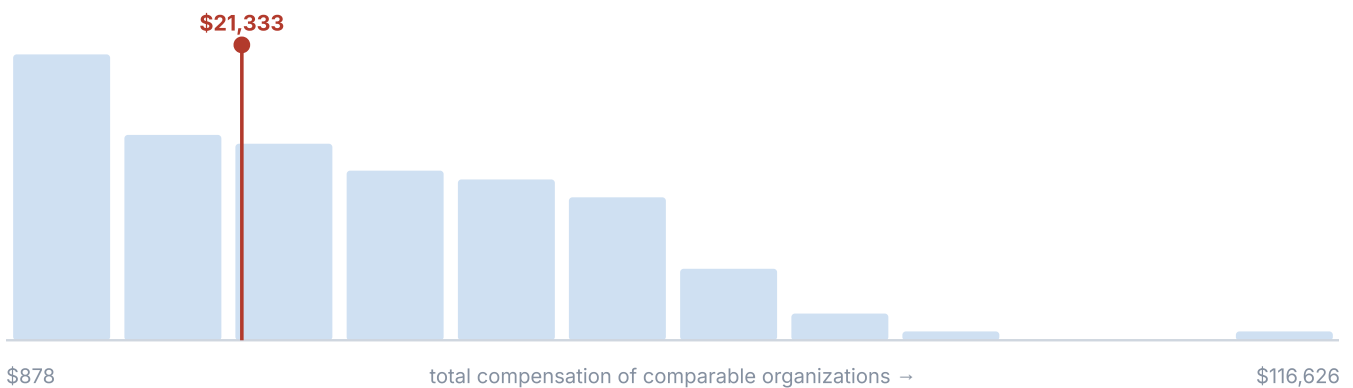
Benchmarked executive: Mark Thompson — reported title “Theater Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65Z).
BUDGET	Total revenue between \$117,312 and \$262,639 — 0.67x to 1.50x the subject's \$175,093 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

143 organizations qualified on sector, size, and geography → **143** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,056	\$11,449	\$27,111	\$45,969	\$58,231	\$21,333
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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
Whidbey Childrens Theater	WA	\$174,519	Executive Director	\$37,000	\$35,433	2023
Oak Park River Forest Civic Theatre	IL	\$175,886	Managing Director	\$28,501	\$29,111	2024
Ohlook Performing Arts Center Inc	TX	\$173,927	Educational And Creative Director	\$36,000	\$37,413	2024
The Nola Project Inc	LA	\$176,949	Executive Director	\$8,177	\$9,354	2024
Dunes Art Foundation Inc	IN	\$176,991	Managing Dir	\$2,000	\$2,192	2024
Iron Crow Theatre Company Inc	MD	\$177,985	Director	\$3,620	\$3,426	2025
Orange Park Community Theatre Inc	FL	\$178,121	President	\$900	\$878	2024
State Theatre Company	TX	\$179,853	Secretary/ceo	\$9,664	\$10,044	2024
Lucky Plush Productions	IL	\$170,279	Secretary	\$3,443	\$3,426	2025
Jion Academy	CA	\$180,108	President	\$9,900	\$8,882	2024
Heartwood Regional Theater Company	ME	\$181,076	Executive Director	\$55,000	\$55,743	2025
My Nose Turns Red Theatre Company	KY	\$167,457	Executive Director	\$43,720	\$48,801	2024
Childrens Theatre Of Houston	TX	\$167,263	Officer	\$44,584	\$46,335	2024
Origin Theatre Company Inc	NY	\$184,758	Artistic Dir	\$67,500	\$65,242	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Calliope Productions Incorporated	MA	\$163,408	President	\$15,000	\$14,418	2023
Friends Of Hart Inc	OR	\$187,904	President	\$15,250	\$14,335	2025
Create Latino Cultural Center Corp	FL	\$188,130	Director	\$60,000	\$58,561	2024
Off The Wall Productions	PA	\$188,494	Executive Ar	\$5,627	\$6,002	2023
North Canton Playhouse	OH	\$189,127	Executive Director	\$27,490	\$30,249	2024
Bay Area Theatresports	CA	\$160,135	Executive Dir.	\$69,401	\$62,261	2024
Rubber City Shakespeare Company	OH	\$190,570	Ex-officio	\$11,843	\$13,032	2024
Grateful Crane Ensemble Inc	CA	\$159,290	Exec Director	\$47,616	\$42,718	2024
Margret And Ha Rey Center Inc	NH	\$190,958	Director	\$56,160	\$53,876	2024
Quincy Music Theatre Inc	FL	\$158,540	Executive Di	\$12,606	\$12,667	2023
Island Stage Left	WA	\$157,842	Executive Di	\$49,666	\$47,562	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 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 143 organizations. Compensation range \$878–\$116,626; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$175,093); for reference, expenses \$177,566 and assets \$287,695.

ROLE MATCH Mark Thompson, reported title "*Theater Manager*", 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 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	43 rd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	42 nd

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 (Mark Thompson) 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 143 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,333 is reasonable (approximately the 43rd 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.