

Educational Theatre Company

Executive Director / CEO

EIN 522081464
 VA · NTEE A65
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Ashley Hammond, Executive Director / CEO** (\$78,896) against **every comparable organization** that fit the selection criteria — **323** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

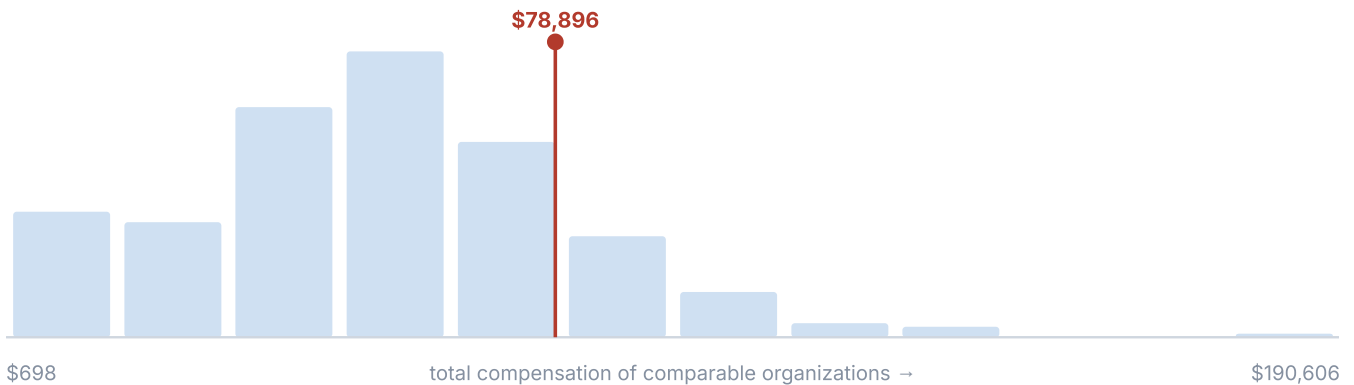
Benchmarked executive: Ashley Hammond — reported title “Managing Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$331,487 and \$742,135 — 0.67x to 1.50x the subject's \$494,757 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

323 organizations qualified on sector, size, and geography → **323** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,854	\$34,950	\$52,285	\$68,681	\$87,361	\$78,896
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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 VA 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
Theatre 831	CA	\$494,859	Artistic Director	\$50,400	\$45,074	2023
Tennessee Theater Company	TN	\$495,163	Director	\$96,000	\$101,512	2024
Fort Hill Performing Arts Center Inc	NY	\$494,348	President	\$36,067	\$32,786	2024
Lifeline Productions Inc	IL	\$493,881	Managing Dir.	\$30,010	\$28,915	2025
Georgia Ensemble Theatre Company	GA	\$497,310	Producing Artistic Director	\$38,347	\$38,788	2024
One More Productions Inc	CA	\$498,048	President	\$80,514	\$69,939	2024
Shattered Globe Theatre	IL	\$490,442	Director	\$75,000	\$74,174	2024
Solas Nua Inc	DC	\$499,950	President	\$75,000	\$66,208	2024
Augusta Mini Theatre Inc	GA	\$500,509	Executive Direc	\$31,777	\$33,091	2023
Great Barrington Public Theater Inc	MA	\$488,819	Development Director	\$41,250	\$37,290	2024
Prospect Theater Project	CA	\$500,736	Executive Dir.	\$29,449	\$25,581	2024
Mabou Mines Development Foundation Inc	NY	\$488,018	President	\$18,120	\$16,471	2024
The Sacred Fools Theater	CA	\$501,859	Managing Director	\$27,500	\$23,888	2024
Salt Pa	PA	\$486,137	Vice President	\$37,233	\$38,455	2023
Halifax Repertory Theatre	FL	\$485,446	President	\$22,500	\$20,715	2025
Vermont Stage Company	VT	\$485,273	Executive Di	\$60,000	\$60,753	2024
Lubbock Community Theatre	TX	\$504,919	Executive Dir.	\$48,830	\$50,588	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Children's Theatre Of Annapolis Inc	MD	\$505,114	Executive Director	\$53,939	\$50,729	2024
Six Points Theater	MN	\$483,858	Producing Artistic Dir	\$83,875	\$83,373	2024
The New Harmony Project Inc	IN	\$506,461	Executive Artistic Director	\$36,372	\$38,585	2024
Rome Little Theatre Inc	GA	\$481,871	Executive Director	\$51,691	\$52,285	2024
Krymov Lab Inc	NY	\$480,680	Managing Director	\$26,486	\$24,076	2024
Road Less Traveled Productions Ltd	NY	\$510,205	Executive Dir.	\$53,083	\$48,254	2024
Theatre Tallahassee Inc	FL	\$510,540	Executive Director	\$80,719	\$78,535	2023
Green Room Theatre Company	CA	\$513,689	Executive Artistic Director	\$23,950	\$20,804	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	323 organizations. Compensation range \$698–\$190,606; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$494,757); for reference, expenses \$473,018 and assets \$508,648.
ROLE MATCH	Ashley Hammond, reported title <i>"Managing 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 4 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	84 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	83 rd

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 (Ashley Hammond) 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 323 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,896 is reasonable (approximately the 84th 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.