

Rorschach Theatre

Executive Director / CEO

EIN 522254724

DC · NTEE A65

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Frederick, Executive Director / CEO** (\$61,231) against **every comparable organization** that fit the selection criteria — **320** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

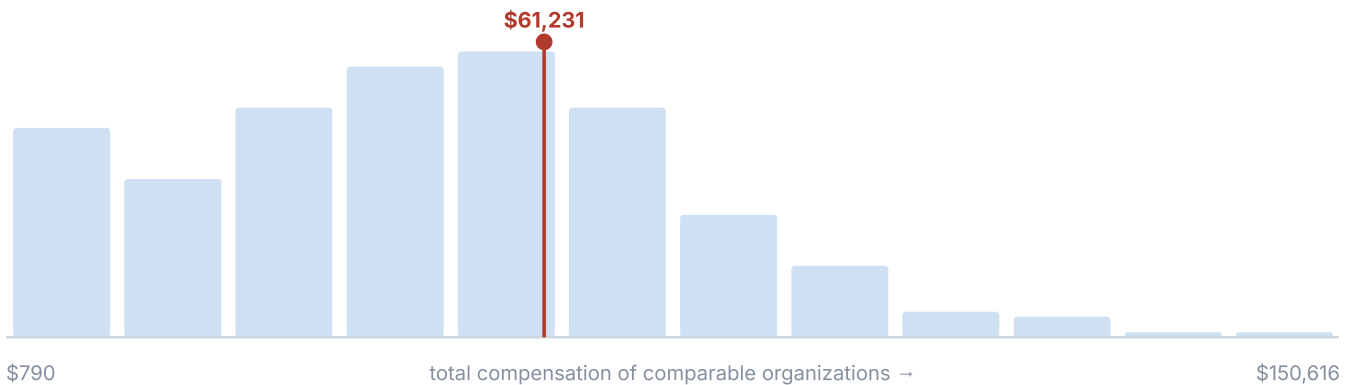
Benchmarked executive: Jennifer Frederick — reported title “Board of Directors and Co-Artistic Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$241,270 and \$540,157 — 0.67x to 1.50x the subject's \$360,105 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

320 organizations qualified on sector, size, and geography → **320** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,678	\$27,636	\$48,746	\$68,047	\$83,679	\$61,231
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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 DC 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
Centerstage Theatre Company	CO	\$359,823	Board Member	\$1,200	\$1,311	2024
Soho Think Tank Inc	NY	\$362,005	Member/ad	\$47,536	\$50,395	2023
New York Neo-futurists	NY	\$358,046	Co-artistic Director	\$67,734	\$71,809	2023
Wimberley Players Inc	TX	\$357,953	Technical Director	\$52,824	\$61,993	2023
Youth Performance Company	MN	\$357,276	Managing Director	\$76,470	\$86,106	2024
The Children's Theatre Company Inc	NY	\$356,467	Executive Artistic Director	\$4,800	\$5,089	2023
Manitou Art Theatre	CO	\$356,011	Executive Director	\$39,234	\$44,138	2023
Facetime Theatre Inc	PA	\$364,499	Executive Director	\$17,504	\$20,479	2023
Parkway Playhouse Of Burnsville	NC	\$365,272	Exc Director	\$31,607	\$37,216	2024
Prime Stage	PA	\$365,478	Treasurer	\$7,600	\$8,891	2023
Oklahoma Shakespeare In The Park	OK	\$365,936	Exec & Artis	\$58,168	\$72,990	2024
Capital City Theatre	WI	\$365,982	Managing Director/director	\$43,652	\$53,485	2023
Richmond Shakespeare	VA	\$367,435	Managing Director	\$60,000	\$67,968	2023
Scoundrel And Scamp Theatre Inc	AZ	\$352,459	Artistic Dir	\$9,750	\$10,685	2024
New Art City Theatre	CA	\$352,132	Founder/arti	\$23,500	\$23,124	2024
Hope Stone Inc	TX	\$351,828	Founder & President	\$70,000	\$79,794	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Centerstage Theatre	WA	\$351,431	Executive Director	\$53,440	\$56,133	2023
Spotlight Youth Theatre	AZ	\$368,952	Managing Director	\$11,050	\$12,467	2023
Summit Theatre Group	MO	\$369,198	President	\$1,980	\$2,390	2024
Co Lab Theater Group Inc	NY	\$369,803	Executive Director Resigned 1/14/24	\$89,374	\$92,032	2024
Ridgway Chautauqua	CO	\$372,005	Executive Director	\$133,883	\$150,616	2023
Filament Theatre Ensemble Nfp	IL	\$347,996	Ex Officio	\$46,875	\$54,067	2023
Ensemble Studio Theatre The La Project	CA	\$372,384	Artistic Director	\$14,500	\$14,689	2023
North American Cultural Laboratory	NY	\$347,461	Executive Di	\$45,013	\$46,352	2024
The Tennessee Williams Theatre Company	LA	\$373,292	Co Artistic Director	\$24,976	\$31,340	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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	320 organizations. Compensation range \$790–\$150,616; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$360,105); for reference, expenses \$384,191 and assets \$3,318.
ROLE MATCH	Jennifer Frederick, reported title <i>"Board of Directors and Co-Artistic Director"</i> , 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	68 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	68 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 (Jennifer Frederick) 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 320 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,231 is reasonable (approximately the 68th 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.