

Lumina Studio Theatre Inc

Executive Director / CEO

EIN 522274879
 MD · NTEE A65
 FY ending 2024-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **Meg Lebow, Executive Director / CEO** (\$56,986) against **every comparable organization** that fit the selection criteria — **311** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

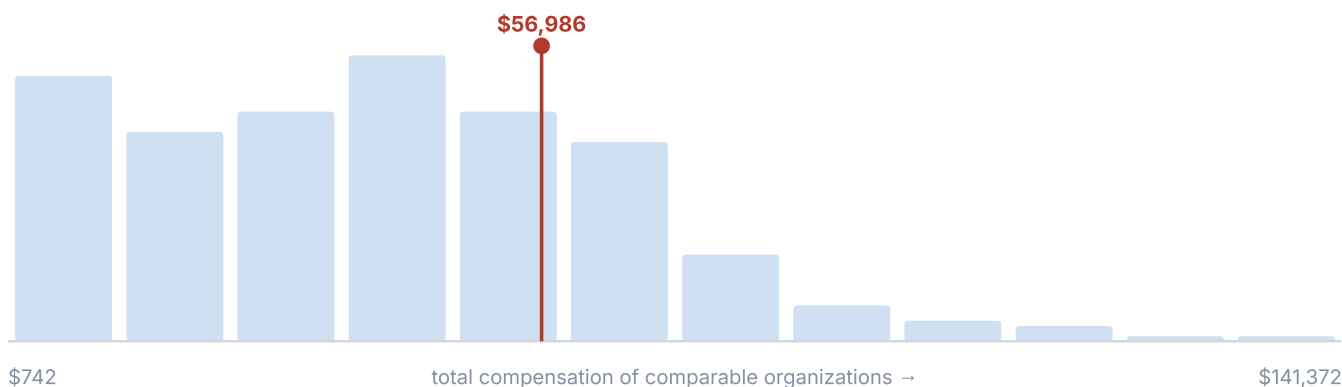
Benchmarked executive: Meg Lebow — reported title “CO-EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$199,664 and \$447,009 — 0.67x to 1.50x the subject's \$298,006 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

311 organizations qualified on sector, size, and geography → **311** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,631	\$20,731	\$39,588	\$57,629	\$72,329	\$56,986
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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
Shakesperience Productions Inc	CT	\$298,001	Executive Pr	\$21,000	\$20,518	2025
Asante Art Institute Of Indianapolis Inc	IN	\$297,818	Director	\$25,000	\$27,473	2025
New York City Players Inc	NY	\$296,648	President	\$2,875	\$2,861	2023
Warehouse Theatre Company	WA	\$299,704	Executive Director	\$14,997	\$13,991	2025
Yard Theater Inc	CA	\$296,182	President	\$31,150	\$29,621	2023
Mineral Point Opera House Inc	WI	\$295,976	Director	\$33,132	\$37,011	2024
Paris Community Theater	TX	\$295,327	President	\$4,700	\$5,029	2024
Bond Street Theatre Coalition Ltd	NY	\$295,067	Vice Preside	\$31,200	\$30,156	2024
Rogue Artists Ensemble	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	\$28,518	2024
Rosendale Theatre Collective Inc	NY	\$302,387	Managing Director	\$59,499	\$57,508	2024
Main Street Players Inc	GA	\$302,461	President	\$24,000	\$25,812	2024
Firebird Childrens Theatre	PA	\$302,599	President	\$36,150	\$38,560	2024
Rainbow Productions	VA	\$302,690	President	\$73,038	\$75,431	2024
Artists' Ensemble Theater Inc	IL	\$303,429	Artistic Dir	\$25,487	\$26,110	2025
North Shore Children's Theatre Inc	MA	\$304,291	President & Treasurer	\$65,000	\$62,477	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chicago Dramatists	IL	\$291,266	Artistic Direc.	\$33,065	\$35,797	2023
Children's Educational Theatre Inc	OR	\$291,263	Executive Director	\$23,089	\$22,935	2024
Wichita Falls Backdoor Players Inc	TX	\$290,648	Executive Director	\$45,510	\$50,132	2023
The Liberty Theatre Company	ID	\$305,616	Executive Di	\$43,770	\$49,804	2024
Soul Rep Theatre Company	TX	\$289,722	Producton	\$26,854	\$27,992	2025
Collaborative Theatre Project Inc	OR	\$306,297	Artistic Dir	\$3,500	\$3,477	2024
Boundless Theatre Company Inc	NY	\$306,353	Founding Member	\$16,331	\$15,785	2024
Improv Utopia	CA	\$289,594	Presidentceo	\$50,417	\$46,566	2024
Theater For Personal Growth Inc	NY	\$306,579	Mgr Director/secty	\$95,500	\$92,305	2024
Marblehead Little Theatre Inc	MA	\$288,684	Secretary	\$3,800	\$3,558	2025

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 **311** organizations. Compensation range \$742–\$141,372; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$298,006); for reference, expenses \$276,086 and assets \$348,329.
ROLE MATCH	Meg Lebow, reported title " <i>CO-EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	74 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	74 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 (Meg Lebow) 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 311 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,986 is reasonable (approximately the 74th 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.