

Olney Theatre Center For The Arts Inc

Executive Director / CEO

EIN 536010333
 MD · NTEE A650
 FY ending 2024-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **D Ellinghaus, Executive Director / CEO** (\$12,410) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

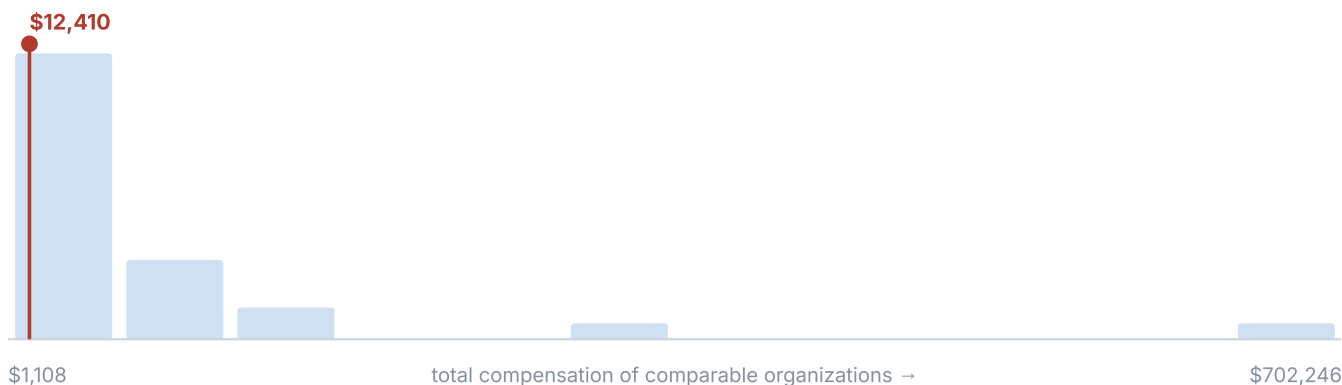
Benchmarked executive: D Ellinghaus — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,123	\$16,052	\$34,536	\$61,970	\$123,864	\$12,410
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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
Booth Art Fund Inc	GA	\$0	Director & Secretary	\$18,895	\$20,321	2024
Smu Corp	TX	\$0	President	\$55,993	\$59,910	2024
Austin Children's Museum Holdings Inc	TX	\$0	President & Treasurer	\$7,080	\$7,575	2024
Four Hundred Beacon Corporation	MA	\$0	Pres. & Executive Director	\$13,288	\$12,772	2024
The Harold E Lemay Museum	WA	\$0	Vice Chair & Ceo,aat	\$26,972	\$25,830	2024
Hollywood Arts Building Qalicb	NY	\$0	President	\$91,971	\$88,894	2024
The Witte Title Holding Company	TX	\$0	President	\$42,276	\$45,234	2024
The Endowment For The Museum Of Fine	TX	\$0	Director	\$314,496	\$327,824	2025
The Stanford White Casino Theatre	RI	\$0	President	\$39,163	\$40,167	2024
The Murray Arts Center Foundation Inc	GA	\$0	Head Of School	\$45,634	\$47,814	2025
Harvest Time Ministries Usa	CA	\$0	Director	\$69,700	\$64,377	2024
Native Sisters Circle Inc	CA	\$0	Ceo	\$1,200	\$1,108	2024
Center Park Productions	MI	\$0	President (Feb 25 - Jun 25)	\$31,282	\$34,536	2024
Oromo Cultural Center	WA	\$0	Director	\$24,000	\$22,983	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nynj Super Bowl Host Company Inc	NJ	\$0	Executive Director/secretary	\$30,000	\$28,650	2024
Drilling Company Theatrical Productions Inc	NY	\$0	Producingartistic Director	\$20,000	\$19,331	2024
The Holy Land Experience Ministries	TX	\$0	Executive Pr	\$10,500	\$11,235	2024
Connecticut Public Broadcasting Real	CT	\$0	President	\$33,775	\$34,874	2023
World War li Campaigns Inc	LA	\$0	President	\$102,148	\$123,864	2023
Institute Of Musical Art	NY	\$0	Trustee	\$63,589	\$63,277	2023
Moma Auxiliaries Inc	NY	\$0	President/director	\$705,709	\$702,246	2023
Irelands Great Hunger Museum Inc	CT	\$0	Chairperson	\$58,752	\$60,662	2023
World War li Pavilions Inc	LA	\$0	President	\$102,148	\$123,864	2023
Native Roots Global Fund	CA	\$0	Officer	\$4,800	\$4,565	2023
Berkeley Traditional Music Foundation	CA	\$0	Interim Managing Director	\$6,778	\$6,445	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 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 27 organizations. Compensation range \$1,108–\$702,246; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$937,237 and assets \$21,910,229. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	D Ellinghaus, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	44 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 (D Ellinghaus) 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 27 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,410 is reasonable (approximately the 22nd 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.