

# North Carolina Theatre Conference

Executive Director / CEO

EIN 561018627

NC · NTEE A65C

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Angela Hays, Executive Director / CEO** (\$108,150) against **every comparable organization** that fit the selection criteria — **308** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

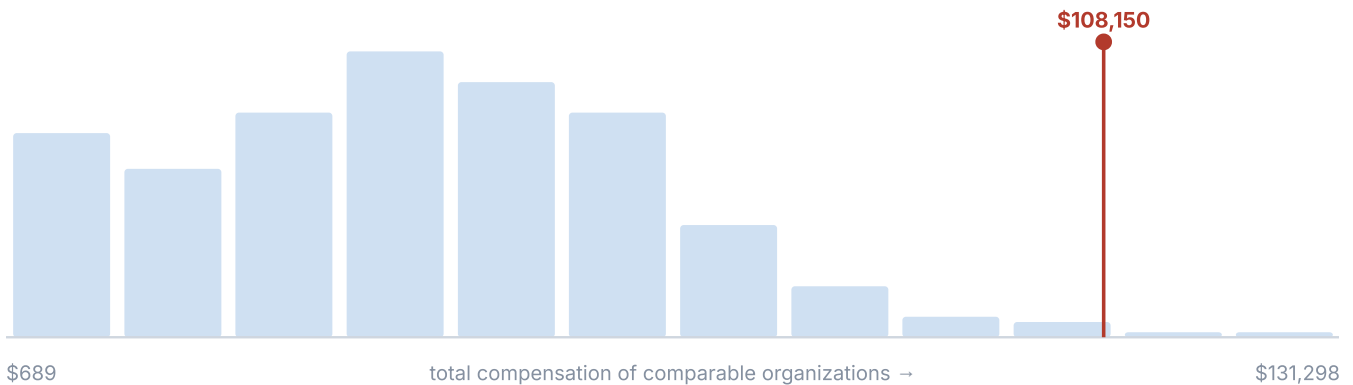
**Benchmarked executive:** Angela Hays — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65C).
BUDGET	Total revenue between \$223,930 and \$501,336 — 0.67x to 1.50x the subject's \$334,224 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**308** organizations qualified on sector, size, and geography → **308** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,214	\$23,754	\$40,394	\$56,975	\$70,660	<b>\$108,150</b>
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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 NC 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
<a href="#">Merely Players</a>	CO	\$333,603	Member	\$1,000	<b>\$952</b>	2024
<a href="#">Fairbanks Drama Association</a>	AK	\$334,859	Executive Director	\$86,120	<b>\$79,684</b>	2025
<a href="#">Los Angeles Theatresports</a>	CA	\$333,547	Board Member	\$780	<b>\$689</b>	2023
<a href="#">Theatre With A Twist Inc</a>	MA	\$333,118	Director	\$43,569	<b>\$38,894</b>	2024
<a href="#">Kidz Konnection Inc</a>	CT	\$333,085	President	\$50,833	<b>\$46,127</b>	2025
<a href="#">Musical Youth Artist Repertory Theatre</a>	CA	\$332,871	President	\$75,955	<b>\$67,080</b>	2023
<a href="#">Germantown Community Theatre Inc</a>	TN	\$332,841	Executive Director	\$53,420	<b>\$54,344</b>	2025
<a href="#">Chicago Latino Theater Alliance</a>	IL	\$335,630	Executive Di	\$113,866	<b>\$108,340</b>	2025
<a href="#">Theatre Rhinoceros Inc</a>	CA	\$336,121	Executive Dir.	\$78,500	<b>\$65,603</b>	2025
<a href="#">The Paper Bag Players Inc</a>	NY	\$336,631	Executive Di	\$20,576	<b>\$18,470</b>	2024
<a href="#">Childrens Musical Theatreworks Inc</a>	CA	\$336,869	Executive Dir.	\$12,000	<b>\$10,294</b>	2024
<a href="#">Playpenn Inc</a>	PA	\$331,512	Artistic Dir	\$88,952	<b>\$88,122</b>	2024
<a href="#">Theatre Puget Sound</a>	WA	\$337,152	Executive Director	\$83,160	<b>\$76,148</b>	2023
<a href="#">Umpqua Actors Community Theatre</a>	OR	\$331,066	Executive Director	\$64,477	<b>\$59,483</b>	2024
<a href="#">Master Arts Theatre</a>	MI	\$331,057	Artistic Dir	\$37,693	<b>\$38,649</b>	2024
<a href="#">Acting Out Theater Company Inc</a>	MA	\$337,474	President/tr	\$39,000	<b>\$34,815</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Longview Act</a>	TX	\$330,966	Executive Director	\$60,108	<b>\$59,730</b>	2024
<a href="#">Mile High Youth Theatre Inc</a>	CO	\$337,898	Executive Director	\$55,042	<b>\$51,079</b>	2025
<a href="#">Glass Half Full Theatre</a>	TX	\$338,468	Co-producing Artistic Director	\$42,696	<b>\$42,428</b>	2024
<a href="#">Jean Shelton Foundation</a>	CA	\$338,712	Executive Director	\$15,000	<b>\$12,867</b>	2024
<a href="#">The Winterset Iowa Theater</a>	IA	\$340,600	President	\$5,000	<b>\$5,438</b>	2024
<a href="#">Coho Productions Inc</a>	OR	\$327,779	Managing Dir	\$40,000	<b>\$36,901</b>	2024
<a href="#">30 By Ninety Theatre Inc</a>	LA	\$341,146	Treasurer	\$36,000	<b>\$39,380</b>	2024
<a href="#">Redtwist Theatre</a>	IL	\$342,425	Artist Director	\$14,805	<b>\$14,459</b>	2024
<a href="#">Theatre Forty</a>	CA	\$343,128	Secretary	\$61,354	<b>\$51,274</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2025 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 NC 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>308</b> organizations. Compensation range \$689–\$131,298; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$334,224); for reference, expenses \$324,217 and assets \$300,085.
ROLE MATCH	Angela Hays, reported title <i>"EXECUTIVE 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	99 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	98 <sup>th</sup>

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 (Angela Hays) 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 308 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$108,150 is reasonable (approximately the 99<sup>th</sup> 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.