

# Oconee Youth Playhouse

Executive Director / CEO

EIN 582494182  
 GA · NTEE A60  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Terra Hannon, Executive Director / CEO** (\$7,450) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

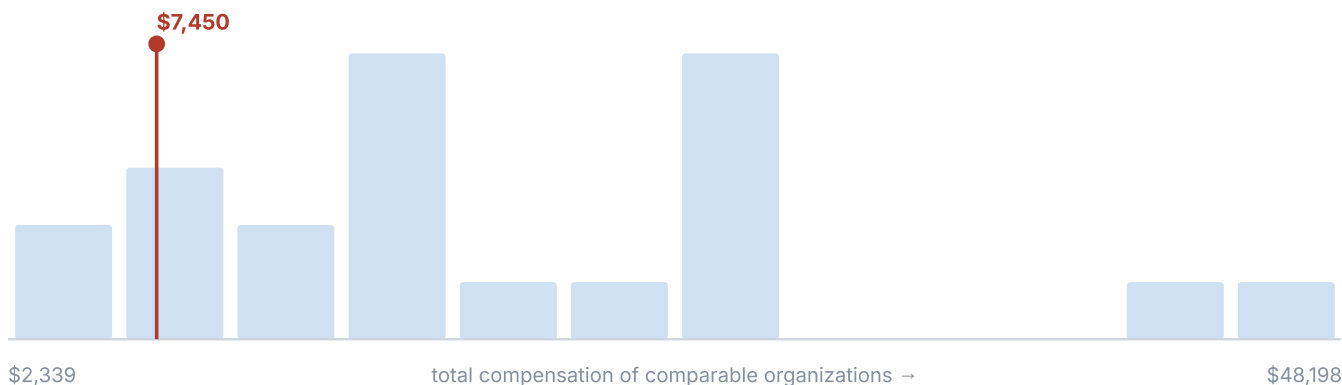
**Benchmarked executive:** Terra Hannon — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$55,120 and \$123,405 — 0.67x to 1.50x the subject's \$82,270 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,282	\$12,118	\$17,031	\$25,647	\$29,001	\$7,450
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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 GA 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="#">Arts Mentorship Program Inc</a>	CA	\$82,824	Executive Dir.	\$34,766	<b>\$29,001</b>	2024
<a href="#">Cor Mundi Center For Sacred Music</a>	TX	\$83,397	President And Artistic Director	\$6,500	<b>\$6,282</b>	2024
<a href="#">United Lakes &amp; Trail Riders Association</a>	MN	\$81,106	Gambling Manager	\$6,971	<b>\$6,654</b>	2024
<a href="#">Mountain Home Arts Council Inc</a>	ID	\$83,708	Executive Director	\$16,294	<b>\$17,239</b>	2023
<a href="#">The Shining Stars Project Inc</a>	CA	\$77,600	Chief Executive Officer	\$19,385	<b>\$16,648</b>	2023
<a href="#">The Stage Door Inc</a>	UT	\$87,427	Managing Dir	\$8,000	<b>\$7,909</b>	2024
<a href="#">Americans For The Arts Foundation</a>	DC	\$76,278	President & Ceo	\$14,898	<b>\$13,002</b>	2023
<a href="#">Shakespeare In Clark Park</a>	PA	\$74,437	Producing Artistic Director	\$4,000	<b>\$3,967</b>	2023
<a href="#">Kairos Dance Theater Inc</a>	MA	\$73,305	President	\$13,960	<b>\$12,118</b>	2024
<a href="#">Phoenix Womens Chorus</a>	AZ	\$71,318	Ex Officio	\$15,500	<b>\$14,029</b>	2025
<a href="#">Eicher Arts Center Inc</a>	PA	\$93,230	Coordinator	\$13,977	<b>\$13,862</b>	2023
<a href="#">Casoe Inc</a>	MI	\$68,300	Ceostore Manager	\$24,000	<b>\$25,647</b>	2022
<a href="#">Small Wonder Puppet Theatre Inc</a>	NY	\$97,235	Executive Director	\$55,215	<b>\$48,198</b>	2024
<a href="#">Team Sunshine Performance Corp</a>	PA	\$101,673	Co-artistic	\$28,280	<b>\$27,244</b>	2024
<a href="#">Early Era Collective</a>	TX	\$62,422	Artistic Director	\$2,351	<b>\$2,339</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Marigold Arts Development Inc</a>	SC	\$103,128	Ceo	\$16,900	<b>\$17,031</b>	2024
<a href="#">Music From China Inc</a>	NY	\$104,010	Executive Director	\$28,200	<b>\$24,616</b>	2024
<a href="#">Chinese Christian Church Music Institute</a>	CA	\$104,020	Admin	\$25,500	<b>\$21,271</b>	2024
<a href="#">Five Myles Inc</a>	NY	\$113,371	Founder	\$50,000	<b>\$43,646</b>	2024
<a href="#">Wake Forest Community Youth Orchestra</a>	NC	\$115,843	Executive Director (Ex-officio)	\$25,440	<b>\$25,393</b>	2024
<a href="#">Korean American Youth Performing</a>	CA	\$116,512	President	\$30,000	<b>\$25,764</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	21 organizations. Compensation range \$2,339–\$48,198; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$82,270); for reference, expenses \$67,944 and assets \$42,163.
ROLE MATCH	Terra Hannon, reported title "EXECUTIVE DI", 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	1 peer 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	19 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	24 <sup>th</sup>
All sources (D + E + F), adjusted	14 <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 (Terra Hannon) 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 21 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,450 is reasonable (approximately the 19<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.