

# Emerald Ballet Theatre

Executive Director / CEO

EIN 593841291

WA · NTEE B90

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Viktorija Titova, Executive Director / CEO** (\$16,500) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

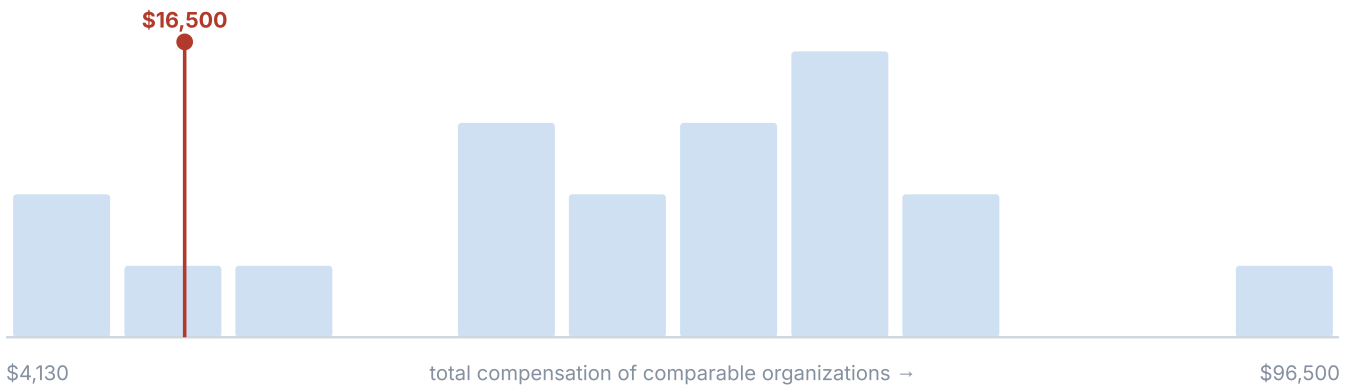
**Benchmarked executive:** Viktorija Titova — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$178,168 and \$398,884 — 0.67x to 1.50x the subject's \$265,923 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90) + WA + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,424	\$39,761	\$52,519	\$63,445	\$67,021	\$16,500
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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 WA 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="#">Climb The Mountain Speech And Debate Foundation</a>	WA	\$267,206	Executive Director	\$42,000	<b>\$40,795</b>	2024
<a href="#">Camp Hope Of Southwest Washington</a>	WA	\$269,860	Executive Dir.	\$42,000	<b>\$40,795</b>	2024
<a href="#">Joshua 19 A Non Profit Organization</a>	WA	\$271,035	President, Executive Director, Summit Seekers Director And Teacher	\$60,565	<b>\$57,311</b>	2025
<a href="#">Wssaaa</a>	WA	\$260,605	Executive Director	\$25,550	<b>\$24,177</b>	2025
<a href="#">Student Research And Development</a>	WA	\$259,062	Executive Director And Board Member	\$62,308	<b>\$62,308</b>	2023
<a href="#">Neural Education</a>	WA	\$286,250	Co-founder	\$53,528	<b>\$53,528</b>	2023
<a href="#">Coastal Interpretive Center</a>	WA	\$241,549	Executive Dir.	\$52,519	<b>\$52,519</b>	2023
<a href="#">Wisecamps</a>	WA	\$294,422	Executive Dir.	\$66,000	<b>\$64,106</b>	2024
<a href="#">Madres</a>	WA	\$308,512	Director	\$67,200	<b>\$65,272</b>	2024
<a href="#">Classroom In Bloom</a>	WA	\$309,135	Executive Director	\$66,348	<b>\$62,783</b>	2025
<a href="#">Hodos Institute</a>	WA	\$219,466	President, Board Member	\$96,500	<b>\$96,500</b>	2023
<a href="#">Islands' Oil Spill Association</a>	WA	\$322,423	Vice Preside	\$4,130	<b>\$4,130</b>	2023
<a href="#">Prime Factor</a>	WA	\$344,699	Lead Teacher	\$39,871	<b>\$38,727</b>	2024
<a href="#">Customized Education Designs</a>	WA	\$352,700	President	\$14,900	<b>\$14,473</b>	2024
<a href="#">Discovery Leadership</a>	WA	\$178,998	President	\$48,000	<b>\$46,623</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Iskra Books</a>	WA	\$358,430	Board President	\$9,500	<b>\$9,227</b>	2024
<a href="#">Global Outreach And Love Of Soccer Inc</a>	WA	\$373,191	Director	\$71,000	<b>\$68,963</b>	2024
<a href="#">Millwood Impact</a>	WA	\$373,348	Executive Di	\$46,667	<b>\$45,328</b>	2024
<a href="#">Empowering Latina Leadership &amp; Action</a>	WA	\$376,803	Executive Director Board President	\$68,500	<b>\$66,535</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	19 organizations. Compensation range \$4,130–\$96,500; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$265,923); for reference, expenses \$234,729 and assets \$310,800.
ROLE MATCH	Viktoria Titova, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	<b>16<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>16<sup>th</sup></b>

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 Reportable pay only (column D), adjusted
16<sup>th</sup>


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 All sources (D + E + F), adjusted
16<sup>th</sup>


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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

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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 (Viktoria Titova) 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 19 similarly situated organizations (Same NTEE sector (B90) + WA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,500 is reasonable (approximately the 16<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date] , by a vote of [\_\_ for / \_\_ against] .

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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.