

Germantown Community Theatre Inc

Executive Director / CEO

EIN 620903617
 TN · NTEE A650
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Marques Brown, Executive Director / CEO** (\$53,420) against **every comparable organization** that fit the selection criteria — **305** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

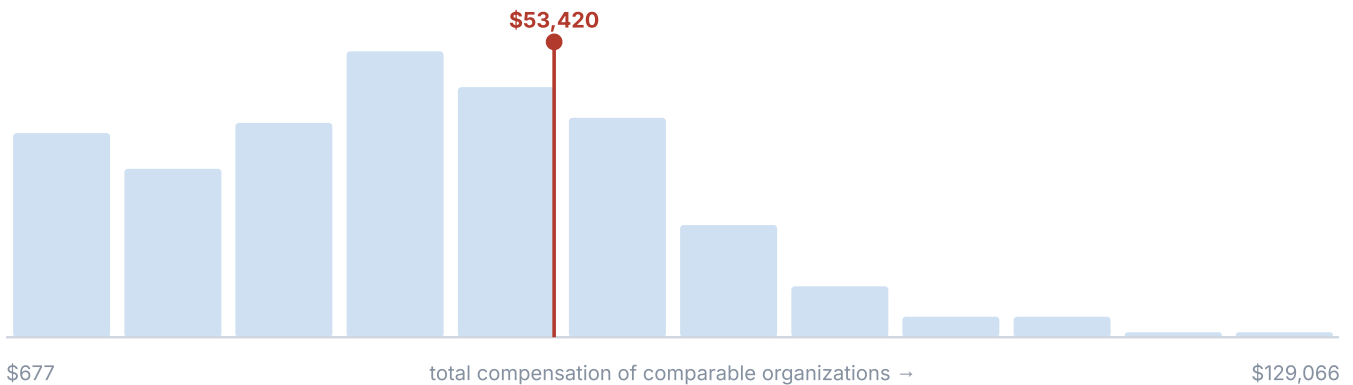
Benchmarked executive: Marques Brown — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$223,003 and \$499,261 — 0.67x to 1.50x the subject's \$332,841 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

305 organizations qualified on sector, size, and geography → **305** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,957	\$23,286	\$39,720	\$56,232	\$69,933	\$53,420
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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 TN 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
Musical Youth Artist Repertory Theatre	CA	\$332,871	President	\$75,955	\$65,940	2023
Kidz Konnection Inc	CT	\$333,085	President	\$50,833	\$45,343	2025
Theatre With A Twist Inc	MA	\$333,118	Director	\$43,569	\$38,233	2024
Los Angeles Theatresports	CA	\$333,547	Board Member	\$780	\$677	2023
Merely Players	CO	\$333,603	Member	\$1,000	\$936	2024
Playpenn Inc	PA	\$331,512	Artistic Dir	\$88,952	\$86,624	2024
North Carolina Theatre Conference	NC	\$334,224	Executive Director	\$108,150	\$106,311	2025
Umpqua Actors Community Theatre	OR	\$331,066	Executive Director	\$64,477	\$58,471	2024
Master Arts Theatre	MI	\$331,057	Artistic Dir	\$37,693	\$37,992	2024
Longview Act	TX	\$330,966	Executive Director	\$60,108	\$58,715	2024
Fairbanks Drama Association	AK	\$334,859	Executive Director	\$86,120	\$78,329	2025
Chicago Latino Theater Alliance	IL	\$335,630	Executive Di	\$113,866	\$106,498	2025
Theatre Rhinoceros Inc	CA	\$336,121	Executive Dir.	\$78,500	\$64,487	2025
The Paper Bag Players Inc	NY	\$336,631	Executive Di	\$20,576	\$18,156	2024
Childrens Musical Theatreworks Inc	CA	\$336,869	Executive Dir.	\$12,000	\$10,119	2024
Theatre Puget Sound	WA	\$337,152	Executive Director	\$83,160	\$74,853	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acting Out Theater Company Inc	MA	\$337,474	President/tr	\$39,000	\$34,223	2024
Mile High Youth Theatre Inc	CO	\$337,898	Executive Director	\$55,042	\$50,211	2025
Coho Productions Inc	OR	\$327,779	Managing Dir	\$40,000	\$36,274	2024
Glass Half Full Theatre	TX	\$338,468	Co-producing Artistic Director	\$42,696	\$41,707	2024
Jean Shelton Foundation	CA	\$338,712	Executive Director	\$15,000	\$12,649	2024
The Winterset Iowa Theater	IA	\$340,600	President	\$5,000	\$5,346	2024
30 By Ninety Theatre Inc	LA	\$341,146	Treasurer	\$36,000	\$38,711	2024
Redtwist Theatre	IL	\$342,425	Artist Director	\$14,805	\$14,214	2024
Theatre Forty	CA	\$343,128	Secretary	\$61,354	\$50,402	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	305 organizations. Compensation range \$677–\$129,066; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$332,841); for reference, expenses \$400,953 and assets \$349,526.
ROLE MATCH	Marques Brown, 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 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	71 st
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	71 st

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 (Marques Brown) 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 305 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,420 is reasonable (approximately the 71st 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.