

Tupelo Community Theatre Inc

Executive Director / CEO

EIN 640501302

MS · NTEE A61

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Lisa Martin, Executive Director / CEO** (\$53,083) against **every comparable organization** that fit the selection criteria — **41** 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: Lisa Martin — 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 (A61).

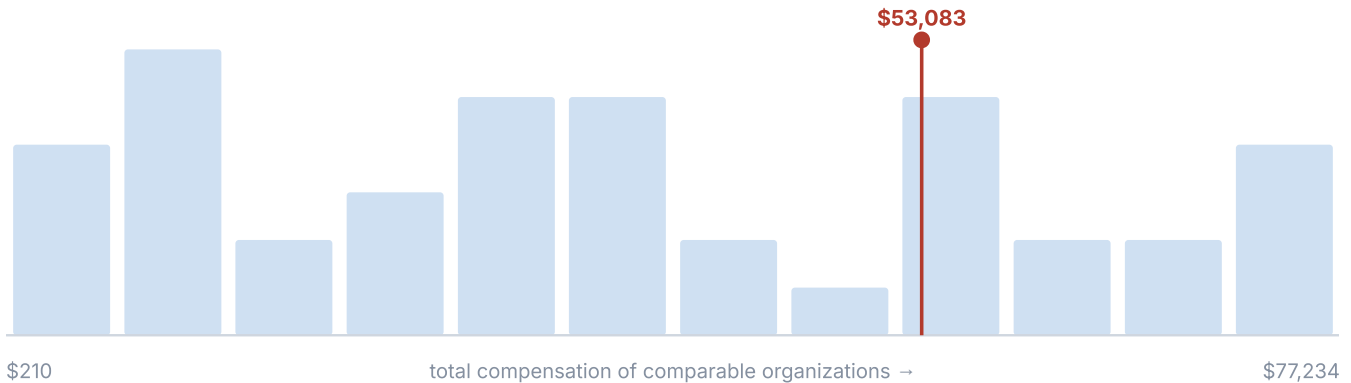
BUDGET Total revenue between \$159,320 and \$356,688 — 0.67x to 1.50x the subject's \$237,792 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography

→ **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$210

total compensation of comparable organizations →

\$77,234

\$9,218

\$18,128

\$33,134

\$54,458

\$70,527

\$53,083



■ 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 MS 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
Sierra Performing Arts Association	CA	\$237,699	Board Member	\$2,210	\$1,713	2024
Miller Beach Arts & Creative District Cdc	IN	\$234,484	Executive Director	\$44,000	\$40,588	2025
Minden Opera House Inc	NE	\$225,793	Executive Di	\$56,392	\$54,458	2024
Chapin Community Theatre Inc	SC	\$225,393	Artistic Director	\$12,867	\$12,052	2024
Art Maker Llc	OK	\$250,217	President, Chief Operating Officer	\$28,050	\$27,732	2024
Contemporary Performing Arts Of Chattanooga Inc	TN	\$224,762	Secretary	\$1,300	\$1,227	2024
Arts Center Task Force	WA	\$220,960	Executive Director	\$39,654	\$31,877	2024
Blue Bamboo Center For The Arts Inc	FL	\$254,888	Executive Director	\$2,275	\$1,919	2024
Abilene Performing Arts Company Inc	TX	\$219,949	Executive Dir.	\$42,230	\$36,951	2025
Dynamic Xplosion Cheer Inc	FL	\$256,232	Cheif Executive Officer	\$23,783	\$20,060	2024
Deertrees Theatre Limited	ME	\$257,564	Director	\$30,501	\$27,423	2024
Cunneen Hackett Cultural Center Inc	NY	\$257,753	Executive Director	\$54,550	\$45,566	2023
The Jazz Bakery Performance Space	CA	\$217,004	Pres./artistic Director	\$45,780	\$35,494	2024
Pennsport School Of Dance	PA	\$215,006	Co- Executive Director	\$10,000	\$9,218	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Joseph Avenue Arts And Culture	NY	\$213,744	Executive Director	\$79,735	\$63,025	2025
Visionbox Studio	CO	\$266,323	Executive Director	\$83,827	\$72,171	2024
Hudson Riverfront	NJ	\$207,103	President/executive Direct	\$91,163	\$73,081	2024
Bigfork Center For The Performing	MT	\$206,454	Executive Di	\$11,125	\$11,086	2023
Continuing The Legacy Dance Foundation	NV	\$274,112	President	\$61,710	\$55,539	2024
Legacy Theater Foundation Inc	IL	\$274,435	Executive Director	\$231	\$210	2023
Nichole Canuso Dance Company	PA	\$274,581	Artistic Director	\$40,800	\$36,532	2024
Venetian Arts Society Inc	FL	\$200,256	Executive Director	\$14,400	\$12,146	2024
Friends Of South Florida Music Inc	FL	\$277,654	Executive Di	\$81,616	\$68,841	2024
Harford Ballet Company Inc	MD	\$196,465	Executive Di	\$29,000	\$24,343	2024
Green Mountain Performing Arts Inc	VT	\$279,397	Former Exec Dir	\$36,664	\$33,134	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	41 organizations. Compensation range \$210–\$77,234; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$237,792); for reference, expenses \$305,888 and assets \$485,433.
ROLE MATCH	Lisa Martin, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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)	63 rd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	68 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 (Lisa Martin) 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 41 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,083 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.