

# The Whitney Players Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Buonfiglio, Executive Director / CEO** (\$16,200) against **every comparable organization** that fit the selection criteria — **295** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22<sup>nd</sup>** percentile of comparable organizations below the typical range for comparable organizations

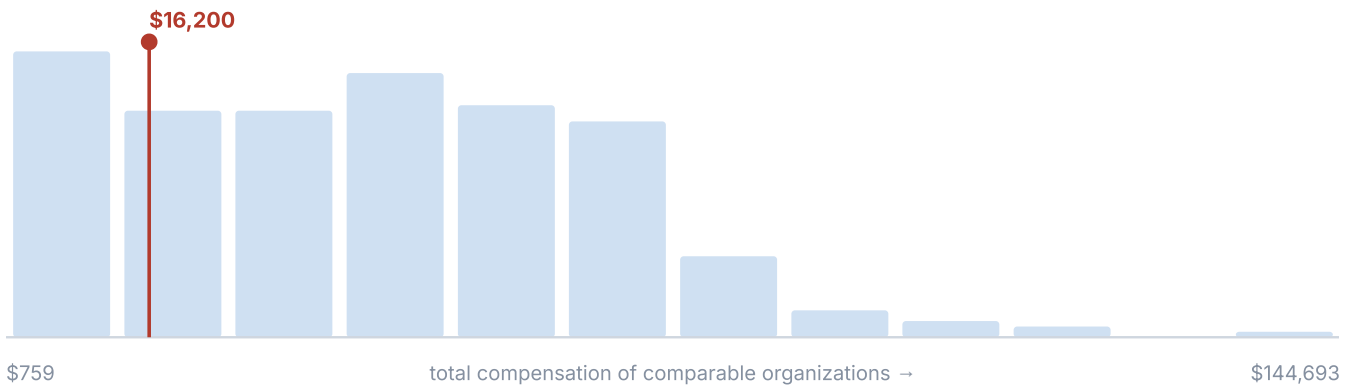
**Benchmarked executive:** Jennifer Buonfiglio — reported title “VICE-PRESIDENT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$184,365 and \$412,759 — 0.67x to 1.50x the subject's \$275,173 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**295** organizations qualified on sector, size, and geography → **295** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,370	\$19,828	\$39,466	\$58,492	\$70,947	\$16,200
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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 CT 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="#">The Movement Theatre Company Inc</a>	NY	\$274,101	President	\$67,980	<b>\$67,250</b>	2024
<a href="#">Elizabeth Youth Theater Ensemble</a>	NJ	\$274,068	President	\$50,700	<b>\$48,279</b>	2025
<a href="#">Lower Bottom Playaz Inc</a>	CA	\$273,901	Executive Director	\$111,275	<b>\$108,298</b>	2023
<a href="#">Revival Theatre Company</a>	IA	\$276,486	Co-founder	\$6,000	<b>\$7,405</b>	2023
<a href="#">National Queer Theater</a>	NY	\$273,780	Director	\$39,748	<b>\$40,483</b>	2023
<a href="#">River West Theatre Inc</a>	IN	\$273,633	Producing Di	\$27,692	<b>\$31,970</b>	2024
<a href="#">Kitchen Dog Theater</a>	TX	\$272,394	Managing Director	\$47,500	<b>\$53,554</b>	2023
<a href="#">Stageworks On The Hudson Inc</a>	NY	\$272,369	Exec. Artist	\$32,417	<b>\$33,016</b>	2023
<a href="#">Stevie Rays Theatre Company</a>	MN	\$272,086	Executive Director	\$72,080	<b>\$77,972</b>	2024
<a href="#">Pulse Ensemble Theatre Inc</a>	NY	\$278,685	President	\$6,600	<b>\$6,722</b>	2023
<a href="#">Invictus Theatre</a>	IL	\$278,797	President And Artistic Director	\$22,028	<b>\$23,708</b>	2024
<a href="#">Water People Theater Group Nfp</a>	IL	\$279,163	Exec Artistic Director	\$61,200	<b>\$65,868</b>	2024
<a href="#">The Roots And Wings Project</a>	CA	\$270,111	President	\$20,000	<b>\$18,906</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Gift Theatre Company</a>	IL	\$280,448	Managing Director	\$41,346	<b>\$44,500</b>	2024
<a href="#">Mohawk Valley Center For The Arts Inc</a>	NY	\$269,570	Executive Director	\$48,567	<b>\$46,807</b>	2025
<a href="#">Live Oak Theatre Company Inc</a>	FL	\$281,507	President	\$7,376	<b>\$7,810</b>	2023
<a href="#">Outcry Theatre Inc</a>	TX	\$268,753	Artistic Dir	\$37,440	<b>\$41,001</b>	2024
<a href="#">Rising Star Theatre Company</a>	IA	\$281,633	Director/artistic And Education Director	\$39,000	<b>\$48,129</b>	2023
<a href="#">4 Community Theatre</a>	MN	\$268,606	Executive Artistic Director	\$14,200	<b>\$15,361</b>	2024
<a href="#">The Harbor Stage Company Inc</a>	MA	\$281,765	President	\$11,508	<b>\$11,321</b>	2024
<a href="#">Friends Of The Penn Inc</a>	MI	\$267,965	Executive Director	\$33,075	<b>\$38,478</b>	2023
<a href="#">Hawaii Childrens Theatre</a>	HI	\$283,277	Secretary	\$4,000	<b>\$3,921</b>	2024
<a href="#">Green Bay Community Theater Inc</a>	WI	\$266,954	President	\$800	<b>\$891</b>	2025
<a href="#">Franklin Stock Company</a>	NY	\$266,791	Ex-officio/ad	\$50,000	<b>\$50,924</b>	2023
<a href="#">Downriver Youth Performing Arts Center</a>	MI	\$266,493	Director/programming	\$11,649	<b>\$13,163</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	295 organizations. Compensation range \$759–\$144,693; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$275,173); for reference, expenses \$274,012 and assets \$37,404.
ROLE MATCH	Jennifer Buonfiglio, reported title "VICE-PRESIDENT", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	22 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	22 <sup>nd</sup>
Reportable pay only (column D), adjusted	23 <sup>rd</sup>
All sources (D + E + F), adjusted	22 <sup>nd</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 (Jennifer Buonfiglio) 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 295 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,200 is reasonable (approximately the 22<sup>nd</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.