

Childrens Theatre Of Houston

Executive Director / CEO

EIN 760392202
 TX · NTEE A65Z
 FY ending 2024-07-31
June 9, 2026

This analysis benchmarks the total compensation of **Timothy Fried-fiori, Executive Director / CEO** (\$44,584) against **every comparable organization** that fit the selection criteria — **136** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

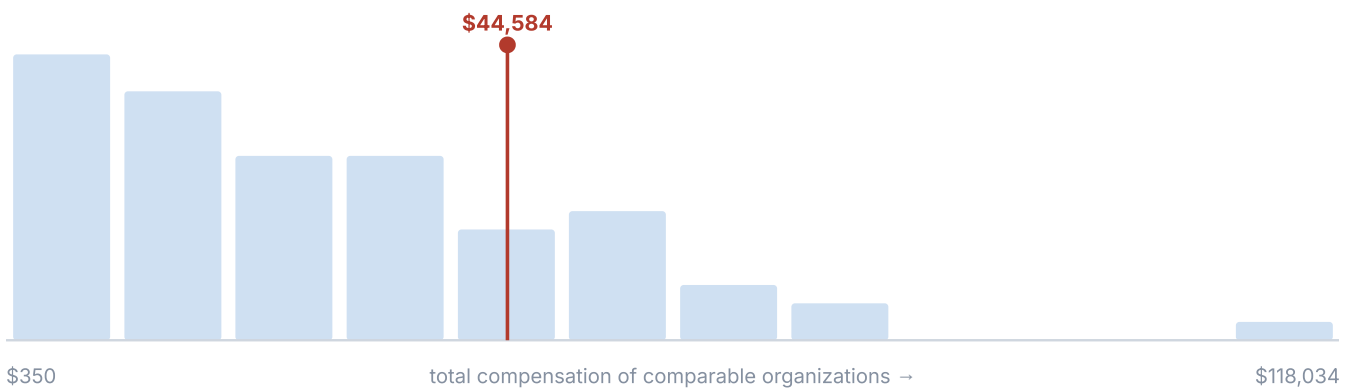
Benchmarked executive: Timothy Fried-fiori — reported title "Officer", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (A65Z).
- BUDGET Total revenue between \$112,066 and \$250,894 — 0.67x to 1.50x the subject's \$167,263 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

136 organizations qualified on sector, size, and geography → **136** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,720	\$10,733	\$23,774	\$43,086	\$56,202	\$44,584
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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 TX 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
My Nose Turns Red Theatre Company	KY	\$167,457	Executive Director	\$43,720	\$46,957	2024
Lucky Plush Productions	IL	\$170,279	Secretary	\$3,443	\$3,296	2025
Calliope Productions Incorporated	MA	\$163,408	President	\$15,000	\$13,873	2023
Ohlook Performing Arts Center Inc	TX	\$173,927	Educational And Creative Director	\$36,000	\$36,000	2024
Bay Area Theatresports	CA	\$160,135	Executive Dir.	\$69,401	\$59,909	2024
Whidbey Childrens Theater	WA	\$174,519	Executive Director	\$37,000	\$34,094	2023
Marva Theater Performing Arts Center Inc	MD	\$175,093	Theater Manager	\$21,333	\$20,527	2023
Grateful Crane Ensemble Inc	CA	\$159,290	Exec Director	\$47,616	\$41,104	2024
Oak Park River Forest Civic Theatre	IL	\$175,886	Managing Director	\$28,501	\$28,011	2024
Quincy Music Theatre Inc	FL	\$158,540	Executive Di	\$12,606	\$12,188	2023
Island Stage Left	WA	\$157,842	Executive Di	\$49,666	\$45,765	2023
The Nola Project Inc	LA	\$176,949	Executive Director	\$8,177	\$9,001	2024
Dunes Art Foundation Inc	IN	\$176,991	Managing Dir	\$2,000	\$2,108	2024
Iron Crow Theatre Company Inc	MD	\$177,985	Director	\$3,620	\$3,296	2025
Orange Park Community Theatre Inc	FL	\$178,121	President	\$900	\$845	2024
Pax Amicus Foundation	NJ	\$155,661	President	\$12,000	\$10,711	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stage Left Theater Association	WA	\$155,129	Managing Director	\$12,000	\$10,740	2024
State Theatre Company	TX	\$179,853	Secretary/ceo	\$9,664	\$9,664	2024
Jion Academy	CA	\$180,108	President	\$9,900	\$8,546	2024
Heartwood Regional Theater Company	ME	\$181,076	Executive Director	\$55,000	\$53,637	2025
Knights Of Indulgence Theatre United Sta	CA	\$153,332	Executive Dir.	\$42,000	\$36,256	2024
Enchantment Theatre Company	PA	\$152,282	Director	\$39,200	\$39,079	2024
Milwaukee Ballet Orchestra Inc	WI	\$151,804	Managing Director	\$3,460	\$3,719	2023
Yara Arts Group	NY	\$150,689	Artistic Director & Board Member	\$20,750	\$18,744	2024
Origin Theatre Company Inc	NY	\$184,758	Artistic Dir	\$67,500	\$62,777	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 136 organizations. Compensation range \$350–\$118,034; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$167,263); for reference, expenses \$153,401 and assets \$55,711.

ROLE MATCH Timothy Fried-fiori, reported title "*Officer*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the

board should confirm this is a comparable 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	2 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	76 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	74 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 (Timothy Fried-fiori) 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 136 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,584 is reasonable (approximately the 76th 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.