

Off Broadway Theatre Inc

Executive Director / CEO

EIN 800433176
 UT · NTEE A60
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Eric Jensen, Executive Director / CEO** (\$43,440) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

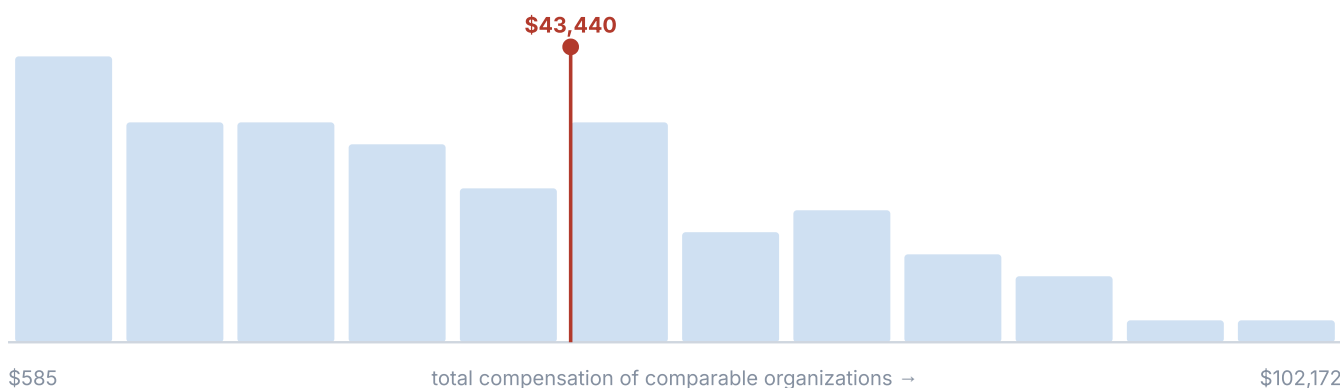
Benchmarked executive: Eric Jensen — reported title “ARTISTIC DIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

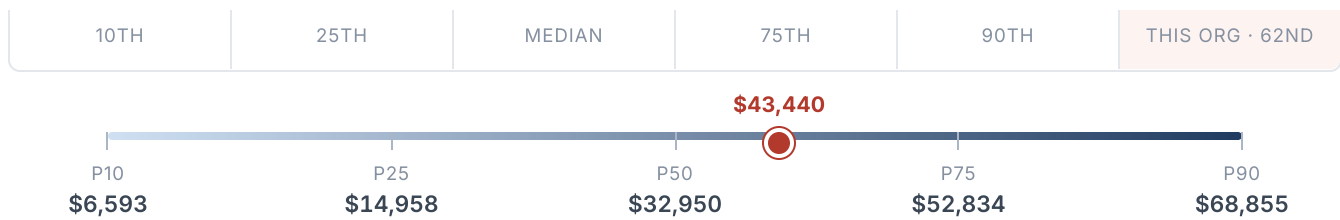
- SECTOR** Organizations sharing the subject's NTEE classification (A60).
- BUDGET** Total revenue between \$119,790 and \$268,188 — 0.67x to 1.50x the subject's \$178,792 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

79 organizations qualified on sector, size, and geography → **79** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,593	\$14,958	\$32,950	\$52,834	\$68,855	\$43,440
---------	----------	----------	----------	----------	----------



● 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 UT 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
Phffft Company Inc	WA	\$178,138	President	\$46,374	\$40,567	2024
Disco Riot	CA	\$177,873	President	\$18,000	\$14,795	2025
Songbird Multimedia And Performing Arts Foundation	AR	\$176,810	President	\$17,925	\$20,267	2023
Soli Chamber Ensemble	TX	\$176,756	Managing Director	\$39,301	\$37,421	2025
I Sound Performing Arts	CA	\$181,555	Executive Dir	\$3,500	\$2,953	2024
Dance Wisconsin Inc	WI	\$172,236	Director	\$5,200	\$5,169	2025
51 Walden Inc	MA	\$187,311	Secretary And Director	\$38,521	\$32,950	2025
Instaballet	OR	\$188,635	Executive Di	\$63,580	\$56,202	2025
Nautilus Music Theater	MN	\$168,127	President & Artistic Director	\$34,533	\$33,340	2024
Northern Lights Arts Council Inc	ND	\$167,052	Executive Director	\$6,000	\$6,267	2025
Arete Living Arts Foundation	NY	\$191,016	Executive Director	\$3,854	\$3,503	2023
Gabriel Chamber Ensemble	PA	\$191,691	Exec Director	\$11,644	\$11,345	2024
Brooklynone Productions Inc	NY	\$192,847	Officer	\$27,470	\$24,253	2024
Bay Area Omni Foundation For	CA	\$192,946	President	\$35,200	\$30,575	2023
The Gerald Arpino Foundation	IL	\$162,771	Executive Director	\$6,750	\$6,675	2023
Chestnut Fine Arts Center Inc	KS	\$162,453	Executive Director	\$77,737	\$84,479	2023
Ra-ve Cultural Foundation Inc	AR	\$195,135	Executive Director	\$31,416	\$35,522	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Creative Arts Repertoire Ensemble	MI	\$195,311	Director	\$7,500	\$7,564	2024
Dance Canvas Inc	GA	\$202,673	Executive Artistic Director	\$104,000	\$102,172	2024
Allens Community Theatre	TX	\$205,139	At Large	\$1,275	\$1,283	2023
Starring Buffalo Inc	NY	\$206,183	Executive Director	\$15,000	\$12,902	2025
State Theatre Preservation Society	PA	\$207,334	President	\$3,116	\$3,126	2023
Inta Inc	NY	\$149,778	Artistic Director	\$83,662	\$76,047	2023
Maryland Center For The Visual And Performing Arts Inc	MD	\$207,895	Executive Director	\$22,000	\$19,578	2025
Theater At The Center Inc	IN	\$208,112	Administrator	\$44,677	\$47,394	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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	79 organizations. Compensation range \$585–\$102,172; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$178,792); for reference, expenses \$205,274 and assets \$169,311.
ROLE MATCH	Eric Jensen, reported title <i>"ARTISTIC DIR"</i> , 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	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	62 nd
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	62 nd

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 (Eric Jensen) 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 79 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,440 is reasonable (approximately the 62nd 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.