

Professional Theatre And Dance

Executive Director / CEO

EIN 800714818

IL · NTEE A60

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Jones, Executive Director / CEO** (\$50,112) against **every comparable organization** that fit the selection criteria — **130** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61st** percentile of comparable organizations

within the typical range

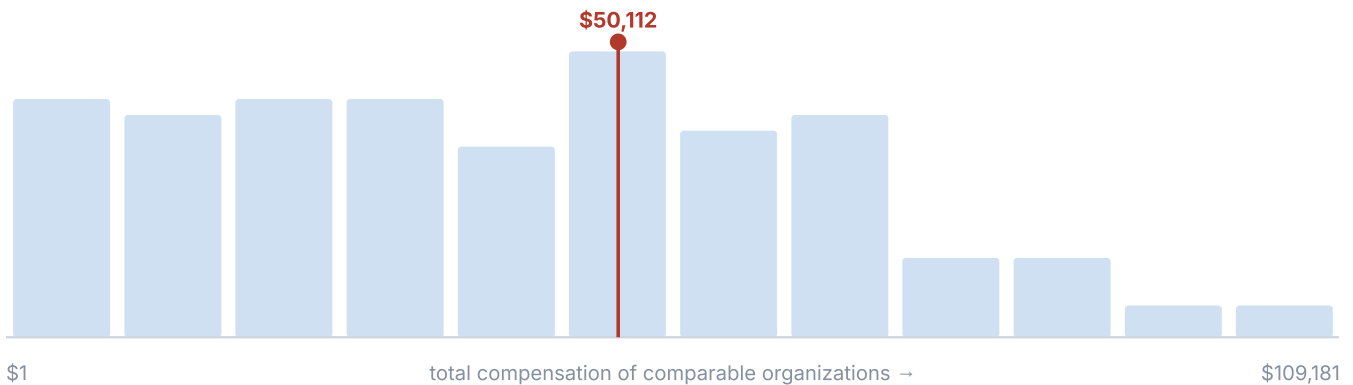
Benchmarked executive: Michael Jones — reported title "ARTISTIC DIR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

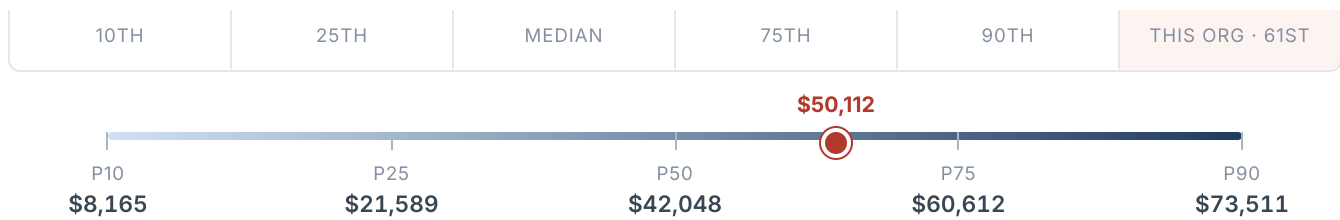
SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$157,024 and \$351,547 — 0.67x to 1.50x the subject's \$234,365 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

130 organizations qualified on sector, size, and geography → **130** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,165	\$21,589	\$42,048	\$60,612	\$73,511	\$50,112
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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 IL 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
Cerimon House	OR	\$233,601	Artistic Director	\$88,269	\$88,114	2023
Pegasus Musical Society	TX	\$233,365	Artistic Director	\$51,000	\$53,265	2024
Columbia Basin Allied Arts	WA	\$231,970	Executive Di	\$40,126	\$37,509	2024
Detroit Puppet Company	MI	\$237,682	Board Member	\$30,727	\$33,114	2024
Bach Society Of Dayton Inc	OH	\$230,536	Music Director	\$15,000	\$16,160	2025
Dramaworks A Ca Nonprofit Benefit Corp	CA	\$239,759	Vice President	\$18,000	\$16,708	2023
Hancock County Childrens Choir Ltd	IN	\$225,638	Board Chair, Executive Director	\$21,845	\$24,052	2024
Theatre Philadelphia	PA	\$244,133	Former Exec	\$50,043	\$53,643	2023
Collide	TX	\$224,510	Artistic Dir	\$47,000	\$49,088	2024
Puerto Rican Folkloric Dance Inc	TX	\$244,940	Executive & Artistic Director	\$55,125	\$59,274	2023
Resonance Works	PA	\$223,259	Board Member	\$600	\$625	2024
Wonderlust Productions	MN	\$223,119	Board Member And Co-artistic Director	\$44,750	\$47,531	2023
Mosaic Steel Orchestra	VA	\$222,867	President	\$70,763	\$73,444	2023
The Catamounts Nfp	CO	\$245,928	Artistic Director	\$26,725	\$26,756	2024
The Square Foot Theatre Company Inc	CT	\$222,033	Excutive Director & Co-founder	\$12,379	\$12,476	2023
Vineyard Arts Project Limited	MA	\$221,556	Founder And Artistic Director	\$97,846	\$94,513	2023
Augustana Arts Inc	CO	\$247,305	Executive Director	\$68,750	\$67,055	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Base Academy Of Music	MO	\$220,833	Executive Director	\$29,692	\$32,835	2024
Center Stage Dance Studio	CA	\$248,693	President	\$6,171	\$5,563	2024
Corrib Theatre	OR	\$219,389	Managing Director	\$63,358	\$63,246	2023
Push Physical Theatre Inc	NY	\$250,182	Ceo & Artistic Director	\$53,700	\$50,664	2024
St Lou Fringe	MO	\$251,434	Executive Dir	\$64,995	\$71,875	2024
Performing Arts Association Of St Joseph Inc	MO	\$251,795	Executive Director	\$43,600	\$49,639	2023
Cepa Management Corporation	AL	\$251,818	Executive Di	\$43,548	\$49,120	2024
Opera Project Columbus Inc	OH	\$216,683	Secretary	\$7,600	\$8,653	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	130 organizations. Compensation range \$1–\$109,181; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$234,365); for reference, expenses \$186,310 and assets \$55,544.
ROLE MATCH	Michael Jones, 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	2 peers 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	61 st
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	61 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 (Michael Jones) 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 130 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,112 is reasonable (approximately the 61st 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.