

Elizabeth Youth Theater Ensemble

Executive Director / CEO

EIN 800948665

NJ · NTEE A65

FY ending 2025-05-31

June 10, 2026

This analysis benchmarks the total compensation of **Theodore Perkins, Executive Director / CEO** (\$50,700) against **every comparable organization** that fit the selection criteria — **293** 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

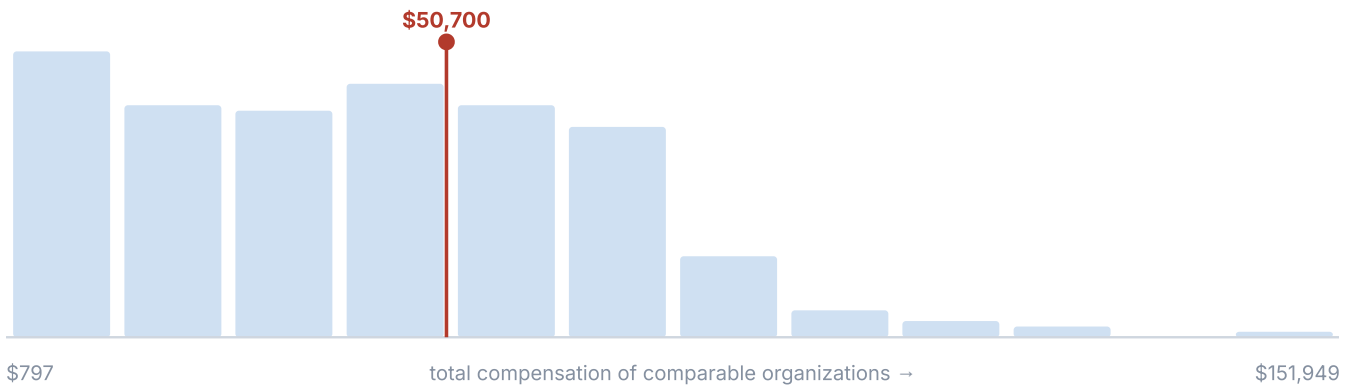
Benchmarked executive: Theodore Perkins — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$183,625 and \$411,102 — 0.67x to 1.50x the subject's \$274,068 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

293 organizations qualified on sector, size, and geography → **293** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,665	\$20,224	\$40,989	\$61,397	\$74,521	\$50,700
---------	----------	----------	----------	----------	----------



■ 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 NJ 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
The Movement Theatre Company Inc	NY	\$274,101	President	\$67,980	\$70,622	2024
Lower Bottom Playaz Inc	CA	\$273,901	Executive Director	\$111,275	\$113,729	2023
National Queer Theater	NY	\$273,780	Director	\$39,748	\$42,512	2023
River West Theatre Inc	IN	\$273,633	Producing Di	\$27,692	\$33,574	2024
The Whitney Players Inc	CT	\$275,173	Vice-president	\$16,200	\$17,012	2025
Kitchen Dog Theater	TX	\$272,394	Managing Director	\$47,500	\$56,239	2023
Stageworks On The Hudson Inc	NY	\$272,369	Exec. Artist	\$32,417	\$34,672	2023
Stevie Rays Theatre Company	MN	\$272,086	Executive Director	\$72,080	\$81,882	2024
Revival Theatre Company	IA	\$276,486	Co-founder	\$6,000	\$7,776	2023
The Roots And Wings Project	CA	\$270,111	President	\$20,000	\$19,854	2024
Mohawk Valley Center For The Arts Inc	NY	\$269,570	Executive Director	\$48,567	\$49,154	2025
Pulse Ensemble Theatre Inc	NY	\$278,685	President	\$6,600	\$7,059	2023
Invictus Theatre	IL	\$278,797	President And Artistic Director	\$22,028	\$24,897	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Water People Theater Group Nfp	IL	\$279,163	Exec Artistic Director	\$61,200	\$69,171	2024
Outcry Theatre Inc	TX	\$268,753	Artistic Dir	\$37,440	\$43,057	2024
4 Community Theatre	MN	\$268,606	Executive Artistic Director	\$14,200	\$16,131	2024
Friends Of The Penn Inc	MI	\$267,965	Executive Director	\$33,075	\$40,407	2023
The Gift Theatre Company	IL	\$280,448	Managing Director	\$41,346	\$46,731	2024
Green Bay Community Theater Inc	WI	\$266,954	President	\$800	\$936	2025
Franklin Stock Company	NY	\$266,791	Ex-officio/ad	\$50,000	\$53,477	2023
Live Oak Theatre Company Inc	FL	\$281,507	President	\$7,376	\$8,202	2023
Rising Star Theatre Company	IA	\$281,633	Director/artistic And Education Director	\$39,000	\$50,543	2023
Downriver Youth Performing Arts Center	MI	\$266,493	Director/programming	\$11,649	\$13,823	2024
The Harbor Stage Company Inc	MA	\$281,765	President	\$11,508	\$11,888	2024
Music Theatre West	UT	\$266,101	Managing Director	\$9,000	\$10,317	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	293 organizations. Compensation range \$797–\$151,949; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$274,068); for reference, expenses \$257,719 and assets \$20,250.
ROLE MATCH	Theodore Perkins, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	62 nd
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	64 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 (Theodore Perkins) 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 10, 2026, comparing compensation against 293 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$50,700 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 10, 2026.