

# The Zephyr Theatre

Executive Director / CEO

EIN 811157243

MN · NTEE A31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jim Weckwerth, Executive Director / CEO** (\$48,000) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

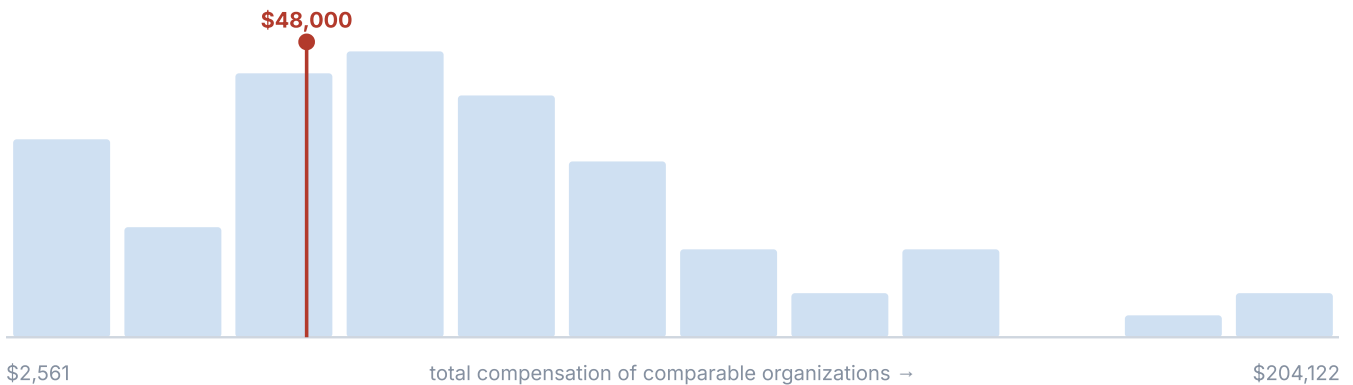
**Benchmarked executive:** Jim Weckwerth — reported title "INTERIM EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A31).
BUDGET	Total revenue between \$239,367 and \$535,897 — 0.67x to 1.50x the subject's \$357,265 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A31), nationwide + budget 0.67–1.5x revenue.

**71** organizations qualified on sector, size, and geography → **71** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,195	\$42,154	\$62,920	\$94,264	\$129,846	\$48,000
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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 MN 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="#">Association Of Film Commissioners</a>	CA	\$359,507	Executive Director	\$120,000	<b>\$107,964</b>	2023
<a href="#">Black Girls Film Camp</a>	NC	\$361,259	Executive Dir	\$41,400	<b>\$43,292</b>	2024
<a href="#">Garden State Film Festival</a>	NJ	\$365,589	Executive Director	\$30,000	<b>\$26,409</b>	2025
<a href="#">Cinefemme</a>	CA	\$346,073	Executive Director	\$170,504	<b>\$153,403</b>	2023
<a href="#">Hamptons Take 2 Documentary Film</a>	NY	\$373,762	Pres & Exec Dir	\$65,000	<b>\$59,442</b>	2024
<a href="#">Checkerboard Foundation Inc</a>	NY	\$340,581	Chairman & President	\$20,000	<b>\$18,290</b>	2024
<a href="#">New Plaza Cinema Inc</a>	NY	\$338,151	General Mgr/	\$35,000	<b>\$32,953</b>	2023
<a href="#">Sun Valley Film Festival Inc</a>	ID	\$379,947	Chairman/ed	\$42,900	<b>\$46,186</b>	2024
<a href="#">Florida Film Institute Inc</a>	FL	\$333,870	President	\$69,675	<b>\$66,242</b>	2024
<a href="#">Dc Independent Film Festival</a>	DC	\$381,791	Executive Director	\$40,000	<b>\$35,523</b>	2024
<a href="#">Julien Dubuque International Film Festival</a>	IA	\$331,397	Executive Director	\$67,980	<b>\$75,329</b>	2024
<a href="#">Tallgrass Film Association</a>	KS	\$330,994	Executive Director	\$68,725	<b>\$75,139</b>	2024
<a href="#">Mendocino Film Festival Inc</a>	CA	\$330,313	Festival Administrator	\$71,890	<b>\$61,205</b>	2025
<a href="#">Aitysh Usa</a>	CA	\$386,691	Executive Director	\$68,000	<b>\$61,180</b>	2023
<a href="#">The Kindling Group</a>	IL	\$386,818	Executive Director	\$88,200	<b>\$90,346</b>	2023
<a href="#">Bravemaker</a>	CA	\$324,639	President	\$132,000	<b>\$118,761</b>	2023
<a href="#">James R Halsey Foundation Of The Arts</a>	NJ	\$323,352	Ceo	\$60,000	<b>\$55,816</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Southern Oregon Film Society</a>	OR	\$314,913	Executive Director	\$4,387	<b>\$4,017</b>	2025
<a href="#">Visart Inc</a>	NC	\$400,703	Executive Director	\$39,224	<b>\$41,016</b>	2024
<a href="#">Field Of Vision Inc</a>	NY	\$313,671	Executive Dir.	\$223,207	<b>\$204,122</b>	2024
<a href="#">International Ocean Film Foundation Inc</a>	CA	\$308,708	Executive Director	\$76,000	<b>\$64,704</b>	2025
<a href="#">Silicon Valley Jewish Film Festival</a>	CA	\$410,985	Executive Director	\$166,001	<b>\$149,351</b>	2023
<a href="#">Filmforum Inc</a>	CA	\$303,502	Vice President	\$18,000	<b>\$16,195</b>	2023
<a href="#">Port Townsend Film Institute</a>	WA	\$412,527	Executive Dir.	\$83,500	<b>\$75,657</b>	2024
<a href="#">Watsonville Film Festival</a>	CA	\$301,726	Executive Dir.	\$72,000	<b>\$62,920</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	71 organizations. Compensation range \$2,561–\$204,122; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$357,265); for reference, expenses \$332,810 and assets \$24,078.
ROLE MATCH	Jim Weckwerth, reported title " <i>INTERIM EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	30 <sup>th</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	32 <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 (Jim Weckwerth) 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 71 similarly situated organizations (Same NTEE sector (A31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,000 is reasonable (approximately the 32<sup>nd</sup> 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.