

Legacy Theater Foundation Inc

Executive Director / CEO

EIN 811291908

IL · NTEE A61

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Tom Robbins, Executive Director / CEO** (\$231) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

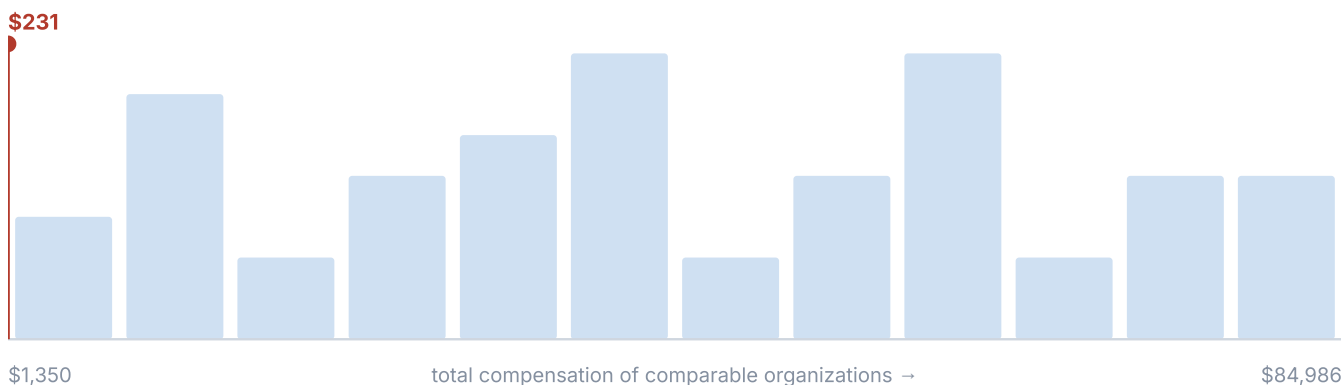
Benchmarked executive: Tom Robbins — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A61).
BUDGET	Total revenue between \$183,871 and \$411,652 — 0.67x to 1.50x the subject's \$274,435 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

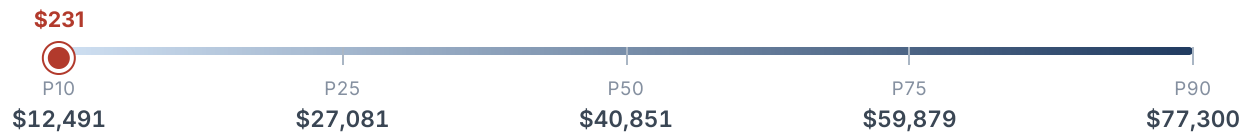
50 organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,491	\$27,081	\$40,851	\$59,879	\$77,300	\$231
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 0TH
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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
Nichole Canuso Dance Company	PA	\$274,581	Artistic Director	\$40,800	\$40,198	2024
Continuing The Legacy Dance Foundation	NV	\$274,112	President	\$61,710	\$61,114	2024
Friends Of South Florida Music Inc	FL	\$277,654	Executive Di	\$81,616	\$75,751	2024
Green Mountain Performing Arts Inc	VT	\$279,397	Former Exec Dir	\$36,664	\$36,460	2024
Visionbox Studio	CO	\$266,323	Executive Director	\$83,827	\$79,415	2024
Window On A Wider World Inc	TX	\$283,777	Former Exec	\$83,525	\$84,986	2023
Associates Of The Restored Temple Theatre Ltd	WI	\$284,117	Executive Director	\$28,433	\$29,338	2024
Performing Arts Center Of	SD	\$284,175	Executive Di	\$71,926	\$80,743	2023
Cunneen Hackett Cultural Center Inc	NY	\$257,753	Executive Director	\$54,550	\$50,139	2023
Deertrees Theatre Limited	ME	\$257,564	Director	\$30,501	\$30,175	2024
Dynamic Xplosion Cheer Inc	FL	\$256,232	Cheif Executive Officer	\$23,783	\$22,074	2024
Blue Bamboo Center For The Arts Inc	FL	\$254,888	Executive Director	\$2,275	\$2,112	2024
Vibe Of Kennewick	WA	\$296,164	Teacher	\$23,059	\$20,397	2024
Imperial Community Theatre Inc	GA	\$297,045	Executive Di	\$80,188	\$77,606	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Art Maker Llc	OK	\$250,217	President, Chief Operating Officer	\$28,050	\$30,516	2024
Endicott Performing Arts Center Inc	NY	\$304,496	Executive Director	\$65,362	\$58,354	2024
Artspace Inc	CA	\$310,369	Executive Dir.	\$55,071	\$46,983	2024
Tupelo Community Theatre Inc	MS	\$237,792	Executive Di	\$53,083	\$58,411	2024
Sierra Performing Arts Association	CA	\$237,699	Board Member	\$2,210	\$1,886	2024
Dc Theater Arts Collaborative	DC	\$311,873	Executive Director	\$43,125	\$38,493	2023
Miller Beach Arts & Creative District Cdc	IN	\$234,484	Executive Director	\$44,000	\$44,662	2025
Albedo Arts Community Inc	CA	\$317,131	President	\$35,800	\$29,755	2025
The Paramount Theater Foundation In	VA	\$320,462	Executive Di	\$26,770	\$25,537	2024
Minden Opera House Inc	NE	\$225,793	Executive Di	\$56,392	\$59,924	2024
Chapin Community Theatre Inc	SC	\$225,393	Artistic Director	\$12,867	\$13,262	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL cost of living and 2023 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 **50** organizations. Compensation range \$1,350–\$84,986; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$274,435); for reference, expenses \$249,190 and assets \$4,358,860.
ROLE MATCH	Tom Robbins, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	0 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 (Tom Robbins) 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 13, 2026, comparing compensation against 50 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$231 is reasonable (approximately the 0th 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 13, 2026.