

# Steel City Improv Theater

Executive Director / CEO

EIN 841974011

PA · NTEE A60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Justin Zell, Executive Director / CEO** (\$60,370) against **every comparable organization** that fit the selection criteria — **111** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

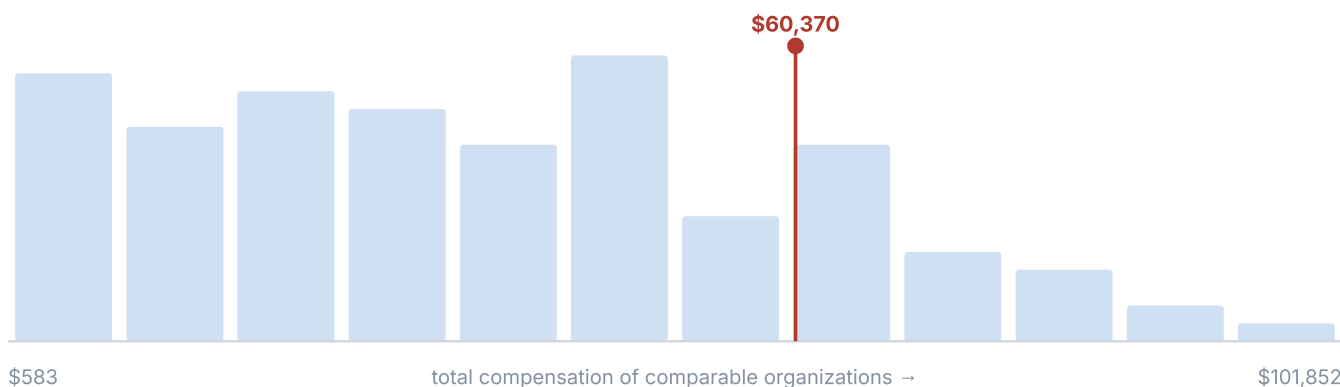
**Benchmarked executive:** Justin Zell — reported title "Interim Executive Director", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$144,159 and \$322,746 — 0.67x to 1.50x the subject's \$215,164 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

**111** organizations qualified on sector, size, and geography → **111** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,540	\$19,161	\$35,411	\$55,661	\$68,514	\$60,370
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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 PA 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="#">Bruka Theater Of The Sierra Inc</a>	NV	\$215,521	Executive Director	\$28,620	<b>\$28,768</b>	2023
<a href="#">Opera Project Columbus Inc</a>	OH	\$216,683	Secretary	\$7,600	<b>\$8,072</b>	2023
<a href="#">East Side Arts Council</a>	MN	\$213,627	Executive Dir.	\$40,810	<b>\$39,276</b>	2024
<a href="#">Blackstone River Theatre</a>	RI	\$213,507	Executive Director	\$72,538	<b>\$69,748</b>	2023
<a href="#">Freed Performing Arts Inc</a>	FL	\$211,849	President	\$36,000	<b>\$33,913</b>	2023
<a href="#">Experiments In Opera</a>	NY	\$211,152	Executive Director	\$12,000	<b>\$10,289</b>	2025
<a href="#">Corrib Theatre</a>	OR	\$219,389	Managing Director	\$63,358	<b>\$59,001</b>	2023
<a href="#">Ovation Theatre</a>	CA	\$209,509	Executive Director	\$53,750	<b>\$45,207</b>	2024
<a href="#">Base Academy Of Music</a>	MO	\$220,833	Executive Director	\$29,692	<b>\$30,631</b>	2024
<a href="#">Theatre Art For Kids</a>	NE	\$208,967	President	\$23,333	<b>\$24,444</b>	2024
<a href="#">Vineyard Arts Project Limited</a>	MA	\$221,556	Founder And Artistic Director	\$97,846	<b>\$88,170</b>	2023
<a href="#">Our Fabulous Variety Show Inc</a>	NY	\$208,492	Executive Di	\$33,648	<b>\$28,851</b>	2025
<a href="#">The Square Foot Theatre Company Inc</a>	CT	\$222,033	Excutive Director & Co-founder	\$12,379	<b>\$11,639</b>	2023
<a href="#">Theater At The Center Inc</a>	IN	\$208,112	Administrator	\$44,677	<b>\$47,245</b>	2023
<a href="#">Maryland Center For The Visual And Performing Arts Inc</a>	MD	\$207,895	Executive Director	\$22,000	<b>\$19,517</b>	2025
<a href="#">Mosaic Steel Orchestra</a>	VA	\$222,867	President	\$70,763	<b>\$68,514</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">State Theatre Preservation Society</a>	PA	\$207,334	President	\$3,116	<b>\$3,116</b>	2023
<a href="#">Wonderlust Productions</a>	MN	\$223,119	Board Member And Co-artistic Director	\$44,750	<b>\$44,341</b>	2023
<a href="#">Resonance Works</a>	PA	\$223,259	Board Member	\$600	<b>\$583</b>	2024
<a href="#">Starring Buffalo Inc</a>	NY	\$206,183	Executive Director	\$15,000	<b>\$12,862</b>	2025
<a href="#">Collide</a>	TX	\$224,510	Artistic Dir	\$47,000	<b>\$45,793</b>	2024
<a href="#">Allens Community Theatre</a>	TX	\$205,139	At Large	\$1,275	<b>\$1,279</b>	2023
<a href="#">Hancock County Childrens Choir Ltd</a>	IN	\$225,638	Board Chair, Executive Director	\$21,845	<b>\$22,438</b>	2024
<a href="#">Dance Canvas Inc</a>	GA	\$202,673	Executive Artistic Director	\$104,000	<b>\$101,852</b>	2024
<a href="#">Bach Society Of Dayton Inc</a>	OH	\$230,536	Music Director	\$15,000	<b>\$15,075</b>	2025

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

## ● Sample, role match & sensitivity

PEER COUNT	111 organizations. Compensation range \$583–\$101,852; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$215,164); for reference, expenses \$239,842 and assets \$14,564.
ROLE MATCH	Justin Zell, reported title " <i>Interim Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	81 <sup>st</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 (Justin Zell) 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 111 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,370 is reasonable (approximately the 82<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.