

# Jean Shelton Foundation

Executive Director / CEO

EIN 861169454

CA · NTEE A65

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Jonathan Allen, Executive Director / CEO** (\$15,000) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

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

## How comparable organizations were selected

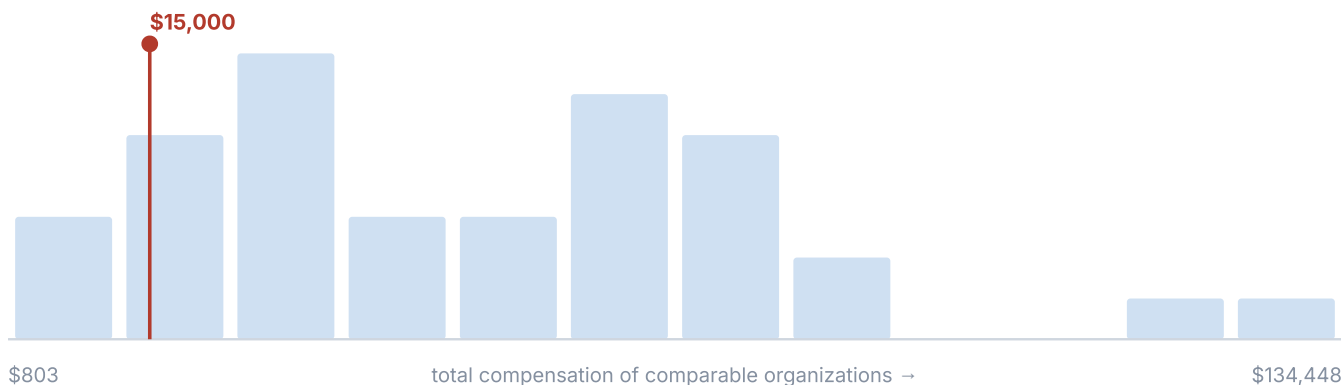
**SECTOR** Organizations sharing the subject's NTEE classification (A65).

**BUDGET** Total revenue between \$226,937 and \$508,068 — 0.67x to 1.50x the subject's \$338,712 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A65) + CA + budget 0.67–1.5x revenue.

**36** organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,279	\$26,500	\$45,799	\$67,581	\$79,357	\$15,000
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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 CA 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="#">Childrens Musical Theatreworks Inc</a>	CA	\$336,869	Executive Dir.	\$12,000	<b>\$12,000</b>	2024
<a href="#">Theatre Rhinoceros Inc</a>	CA	\$336,121	Executive Dir.	\$78,500	<b>\$76,477</b>	2025
<a href="#">Theatre Forty</a>	CA	\$343,128	Secretary	\$61,354	<b>\$59,773</b>	2025
<a href="#">Los Angeles Theatresports</a>	CA	\$333,547	Board Member	\$780	<b>\$803</b>	2023
<a href="#">Musical Youth Artist Repertory Theatre</a>	CA	\$332,871	President	\$75,955	<b>\$78,199</b>	2023
<a href="#">New Art City Theatre</a>	CA	\$352,132	Founder/arti	\$23,500	<b>\$23,500</b>	2024
<a href="#">Lights Up Theater Inc</a>	CA	\$315,600	Vice President	\$75,000	<b>\$75,000</b>	2024
<a href="#">Theatre Dybbuk</a>	CA	\$314,939	See Sch O	\$65,149	<b>\$65,149</b>	2024
<a href="#">Ensemble Studio Theatre The La Project</a>	CA	\$372,384	Artistic Director	\$14,500	<b>\$14,928</b>	2023
<a href="#">Golden Thread Productions</a>	CA	\$374,921	Exec Artist Dir	\$72,000	<b>\$72,000</b>	2024
<a href="#">Rogue Artists Ensemble</a>	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	<b>\$30,876</b>	2024
<a href="#">Yard Theater Inc</a>	CA	\$296,182	President	\$31,150	<b>\$32,070</b>	2023
<a href="#">Sonoma Arts Live</a>	CA	\$387,782	President	\$3,325	<b>\$3,325</b>	2024
<a href="#">Improv Utopia</a>	CA	\$289,594	Presidentceo	\$50,417	<b>\$50,417</b>	2024
<a href="#">Murphys Creek Theater Conservatory</a>	CA	\$286,025	Vice President	\$65,000	<b>\$66,920</b>	2023
<a href="#">Yorba Linda Spotlight Theater Company</a>	CA	\$391,469	Studio Manager	\$69,564	<b>\$69,564</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Santa Monica Theatre Guild</a>	CA	\$397,778	Member	\$27,615	<b>\$27,615</b>	2024
<a href="#">Lower Bottom Playaz Inc</a>	CA	\$273,901	Executive Director	\$111,275	<b>\$114,562</b>	2023
<a href="#">Skylight Theatre Company</a>	CA	\$405,316	Executive Director	\$85,000	<b>\$85,000</b>	2024
<a href="#">The Roots And Wings Project</a>	CA	\$270,111	President	\$20,000	<b>\$20,000</b>	2024
<a href="#">Playwrights Foundation Inc</a>	CA	\$409,712	Exec Artisti	\$57,051	<b>\$57,051</b>	2024
<a href="#">Chico Theater Company Inc</a>	CA	\$412,854	Executive Dir.	\$138,005	<b>\$134,448</b>	2025
<a href="#">Center Stage Theatrical Productions</a>	CA	\$419,146	Artistic Dir	\$66,687	<b>\$66,687</b>	2024
<a href="#">Rocklin Community Theatre</a>	CA	\$422,636	Executive Director	\$22,709	<b>\$22,709</b>	2024
<a href="#">Common Ground Theatre</a>	CA	\$252,965	Artist Director	\$30,280	<b>\$30,280</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	36 organizations. Compensation range \$803–\$134,448; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$338,712); for reference, expenses \$348,924 and assets \$65,317.
ROLE MATCH	Jonathan Allen, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

**OUTLIERS** 1 peer 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	17 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	17 <sup>th</sup>
All sources (D + E + F), adjusted	17 <sup>th</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 (Jonathan Allen) 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 36 similarly situated organizations (Same NTEE sector (A65) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,000 is reasonable (approximately the 17<sup>th</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 10, 2026.