

Upfront Theatre

Executive Director / CEO

EIN 861337799
 WA · NTEE A65
 FY ending 2024-08-31
June 9, 2026

This analysis benchmarks the total compensation of **Samantah Jolly, Executive Director / CEO** (\$5,038) against **every comparable organization** that fit the selection criteria — **224** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

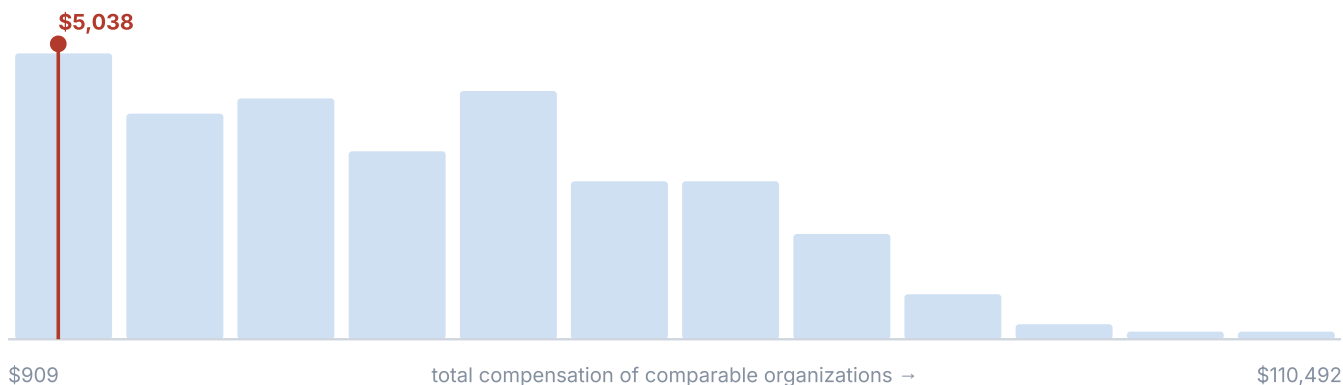
Benchmarked executive: Samantah Jolly — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$141,798 and \$317,460 — 0.67x to 1.50x the subject's \$211,640 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

224 organizations qualified on sector, size, and geography → **224** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,134	\$14,687	\$31,909	\$50,568	\$66,130	\$5,038
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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 WA 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 Host Of People Inc	MI	\$211,567	Secretary	\$18,936	\$21,831	2024
Teatro De La Luna	DC	\$211,505	Producer	\$18,638	\$18,268	2024
Recreational Arts Inc	NJ	\$211,220	President	\$16,938	\$16,891	2024
Piper Theatre Productions Inc	NY	\$212,121	Artistic Director	\$10,000	\$10,391	2023
Southern Plain Productions	OK	\$210,644	Artistic Dir.	\$33,612	\$41,339	2024
Oklahoma Shakespearean Festival	OK	\$209,969	Coker	\$34,975	\$43,016	2024
Staten Island Shakespearean Theatre Co	NY	\$213,428	Director	\$57,693	\$58,229	2024
Dogteam Theatre Project Inc	VT	\$213,541	Co-president	\$2,520	\$2,833	2024
Music Box Players	PA	\$209,622	President	\$1,615	\$1,799	2024
Pones Inc	KY	\$213,740	Executive Director & Ex Officio Board Director	\$32,350	\$38,820	2024
Mixed Magic Theatre & Cultural Events	RI	\$209,376	Director	\$20,500	\$21,956	2024
The Best Production Company Inc	CT	\$213,919	Managing Director	\$25,000	\$26,954	2023
Ten Fifteen Productions	OR	\$213,974	Executive Director	\$42,509	\$44,092	2024
Story Theater Company	IA	\$209,154	President	\$2,635	\$3,223	2024
Lunchtime Productions	CA	\$209,049	Executive Dir.	\$42,834	\$42,532	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Asbury Park Theater Company	NJ	\$208,816	Executive Director	\$24,324	\$24,257	2024
Innervision Theatre Arts Center Inc	NY	\$215,083	Director	\$9,360	\$9,447	2024
Staretthe Directors Company Inc	NY	\$215,411	Executive Dir.	\$1,000	\$1,040	2023
Trademark Theater	MN	\$215,463	Founder/artistic Director	\$23,493	\$25,259	2025
Restoration Stage Inc	MD	\$207,234	Executive Dir	\$50,098	\$53,859	2023
Evergreen Players Inc	CO	\$207,078	Executive Director	\$58,055	\$64,014	2023
Saltworks Theatre Company	PA	\$206,405	Executive Director	\$71,749	\$79,917	2024
Dandylyon Drama	WA	\$205,579	Artistic Director	\$31,973	\$31,973	2024
Vivid Stage Inc	NJ	\$217,741	Artistic Director	\$30,000	\$29,146	2025
Bright Lights Theatre	TX	\$205,508	President And Exec Dir	\$17,750	\$19,320	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	224 organizations. Compensation range \$909–\$110,492; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$211,640); for reference, expenses \$184,667 and assets \$94,782.
ROLE MATCH	Samantah Jolly, 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.

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	10 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	9 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 (Samantah Jolly) 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 224 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,038 is reasonable (approximately the 10th 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.