

# Halifax Repertory Theatre

Executive Director / CEO

EIN 863748892

FL · NTEE A65

FY ending 2025-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Sandra Cook, Executive Director / CEO** (\$22,500) against **every comparable organization** that fit the selection criteria — **320** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Sandra Cook — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

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

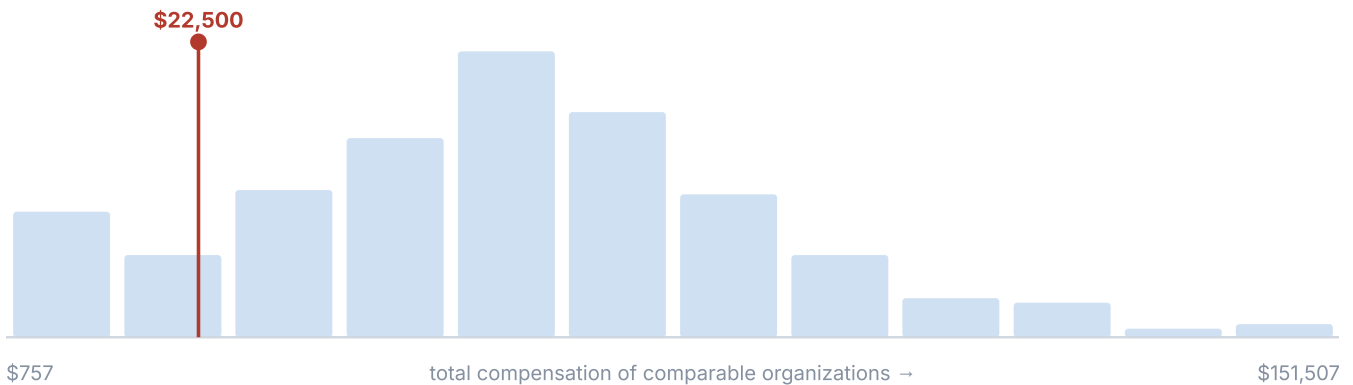
**BUDGET** Total revenue between \$325,248 and \$728,169 — 0.67x to 1.50x the subject's \$485,446 (the band tightens as size grows).

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

**320** organizations qualified on sector, size, and geography

→ **320** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$14,790</b>	<b>\$38,065</b>	<b>\$56,330</b>	<b>\$74,017</b>	<b>\$94,163</b>	<b>\$22,500</b>
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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 FL 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="#">Vermont Stage Company</a>	VT	\$485,273	Executive Di	\$60,000	<b>\$65,987</b>	2024
<a href="#">Salt Pa</a>	PA	\$486,137	Vice President	\$37,233	<b>\$41,768</b>	2023
<a href="#">Six Points Theater</a>	MN	\$483,858	Producing Artistic Dir	\$83,875	<b>\$90,556</b>	2024
<a href="#">Mabou Mines Development Foundation Inc</a>	NY	\$488,018	President	\$18,120	<b>\$17,890</b>	2024
<a href="#">Great Barrington Public Theater Inc</a>	MA	\$488,819	Development Director	\$41,250	<b>\$40,502</b>	2024
<a href="#">Rome Little Theatre Inc</a>	GA	\$481,871	Executive Director	\$51,691	<b>\$56,790</b>	2024
<a href="#">Krymov Lab Inc</a>	NY	\$480,680	Managing Director	\$26,486	<b>\$26,151</b>	2024
<a href="#">Shattered Globe Theatre</a>	IL	\$490,442	Director	\$75,000	<b>\$80,565</b>	2024
<a href="#">Lifeline Productions Inc</a>	IL	\$493,881	Managing Dir.	\$30,010	<b>\$31,406</b>	2025
<a href="#">Fort Hill Performing Arts Center Inc</a>	NY	\$494,348	President	\$36,067	<b>\$35,610</b>	2024
<a href="#">Educational Theatre Company</a>	VA	\$494,757	Managing Director	\$78,896	<b>\$85,693</b>	2023
<a href="#">Theatre 831</a>	CA	\$494,859	Artistic Director	\$50,400	<b>\$48,958</b>	2023
<a href="#">Tennessee Theater Company</a>	TN	\$495,163	Director	\$96,000	<b>\$110,258</b>	2024
<a href="#">Georgia Ensemble Theatre Company</a>	GA	\$497,310	Producing Artistic Director	\$38,347	<b>\$42,130</b>	2024
<a href="#">One More Productions Inc</a>	CA	\$498,048	President	\$80,514	<b>\$75,965</b>	2024
<a href="#">The Hatch Inc</a>	VT	\$472,296	Executive Director	\$80,840	<b>\$88,906</b>	2024
<a href="#">Solas Nua Inc</a>	DC	\$499,950	President	\$75,000	<b>\$71,912</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Augusta Mini Theatre Inc</a>	GA	\$500,509	Executive Direc	\$31,777	<b>\$35,942</b>	2023
<a href="#">Prospect Theater Project</a>	CA	\$500,736	Executive Dir.	\$29,449	<b>\$27,785</b>	2024
<a href="#">The Sacred Fools Theater</a>	CA	\$501,859	Managing Director	\$27,500	<b>\$25,947</b>	2024
<a href="#">Siudy Flamenco Dance Theatre Inc</a>	FL	\$468,461	Executive Dir.	\$44,790	<b>\$47,333</b>	2023
<a href="#">Plan-b Theatre Company</a>	UT	\$467,893	Managing Dir	\$53,117	<b>\$59,400</b>	2024
<a href="#">Hartbeat Ensemble Inc</a>	CT	\$467,053	Managing Director	\$59,333	<b>\$62,581</b>	2023
<a href="#">The Inheritance Project Ltd</a>	NY	\$466,527	Executive Dir.	\$74,750	<b>\$73,804</b>	2024
<a href="#">Lubbock Community Theatre</a>	TX	\$504,919	Executive Dir.	\$48,830	<b>\$54,947</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2025 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 FL 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	<b>320</b> organizations. Compensation range \$757–\$151,507; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$485,446); for reference, expenses \$493,536 and assets \$129,623.
ROLE MATCH	Sandra Cook, reported title " <i>PRESIDENT</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	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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	14 <sup>th</sup>
All sources (D + E + F), adjusted	13 <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 (Sandra Cook) 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 320 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,500 is reasonable (approximately the 13<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 9, 2026.