

# Plan-b Theatre Company

Executive Director / CEO

EIN 870542630

UT · NTEE A650

FY ending 2024-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Cheryl Cluff, Executive Director / CEO** (\$53,117) against **every comparable organization** that fit the selection criteria — **319** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56<sup>th</sup>** percentile of comparable organizations within the typical range

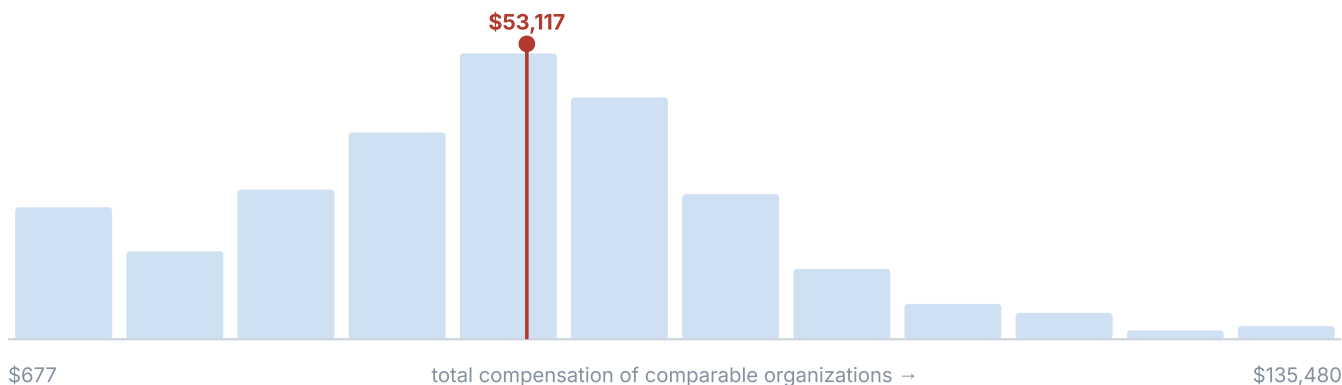
**Benchmarked executive:** Cheryl Cluff — reported title “MANAGING DIR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$313,488 and \$701,839 — 0.67x to 1.50x the subject's \$467,893 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**319** organizations qualified on sector, size, and geography → **319** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,643	\$32,972	\$50,292	\$65,539	\$81,009	\$53,117
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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 UT 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="#">Siudy Flamenco Dance Theatre Inc</a>	FL	\$468,461	Executive Dir.	\$44,790	<b>\$42,326</b>	2023
<a href="#">Hartbeat Ensemble Inc</a>	CT	\$467,053	Managing Director	\$59,333	<b>\$55,961</b>	2023
<a href="#">The Inheritance Project Ltd</a>	NY	\$466,527	Executive Dir.	\$74,750	<b>\$65,997</b>	2024
<a href="#">Sweet Jane Productions Inc</a>	NY	\$465,782	President & Chairman	\$57,077	<b>\$51,882</b>	2023
<a href="#">New Federal Theatre Inc</a>	NY	\$464,790	Board Member/producing Artistic Dir.	\$70,015	<b>\$61,816</b>	2024
<a href="#">Playful People Productions</a>	CA	\$463,684	Executive Dir.	\$12,557	<b>\$10,594</b>	2024
<a href="#">The Hatch Inc</a>	VT	\$472,296	Executive Director	\$80,840	<b>\$79,501</b>	2024
<a href="#">Sieminski Theater Inc</a>	NJ	\$462,005	President & Ceo	\$61,550	<b>\$53,694</b>	2024
<a href="#">Beaumont Community Players Inc</a>	TX	\$459,825	Executive Dir	\$75,000	<b>\$73,302</b>	2024
<a href="#">Austin Scottish Rite Community And</a>	TX	\$457,853	Executive Dir.	\$58,200	<b>\$56,883</b>	2024
<a href="#">Portland Revels</a>	OR	\$457,516	Executive Director	\$60,000	<b>\$53,038</b>	2025
<a href="#">Portland Experimental Theatre Ensemble</a>	OR	\$457,269	Board Member	\$43,250	<b>\$39,243</b>	2024
<a href="#">Saguaro City Music Theatre</a>	AZ	\$457,185	Managing Director	\$3,000	<b>\$2,819</b>	2024
<a href="#">Exodus Ensemble</a>	NM	\$456,258	Executive Di	\$38,595	<b>\$41,757</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Elm Shakespeare Company</a>	CT	\$455,494	Producing Artistic Directo	\$79,711	<b>\$73,024</b>	2024
<a href="#">Krymov Lab Inc</a>	NY	\$480,680	Managing Director	\$26,486	<b>\$23,384</b>	2024
<a href="#">Hallwalls Inc</a>	NY	\$454,638	Executive Dir.	\$50,500	<b>\$44,586</b>	2024
<a href="#">Rome Little Theatre Inc</a>	GA	\$481,871	Executive Director	\$51,691	<b>\$50,782</b>	2024
<a href="#">Gingold Theatrical Group</a>	NY	\$452,801	Artistic Dir.	\$57,200	<b>\$50,502</b>	2024
<a href="#">Six Points Theater</a>	MN	\$483,858	Producing Artistic Dir	\$83,875	<b>\$80,977</b>	2024
<a href="#">Balanced Almond Inc</a>	TX	\$451,494	President	\$40,134	<b>\$39,226</b>	2024
<a href="#">Chandler Youth Theatre</a>	AZ	\$451,424	Director	\$50,000	<b>\$46,983</b>	2024
<a href="#">White Bird Productions Inc</a>	NY	\$450,835	President	\$60,000	<b>\$54,538</b>	2023
<a href="#">Vermont Stage Company</a>	VT	\$485,273	Executive Di	\$60,000	<b>\$59,006</b>	2024
<a href="#">Halifax Repertory Theatre</a>	FL	\$485,446	President	\$22,500	<b>\$20,120</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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** 319 organizations. Compensation range \$677–\$135,480; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$467,893); for reference, expenses \$467,840 and assets \$117,519.

<b>ROLE MATCH</b>	Cheryl Cluff, reported title <i>"MANAGING DIR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	56 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	54 <sup>th</sup>
All sources (D + E + F), adjusted	55 <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 (Cheryl Cluff) 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 319 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,117 is reasonable (approximately the 56<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 13, 2026.