

The Liberty Theatre Company

Executive Director / CEO

EIN 871252300
 ID · NTEE A65
 FY ending 2024-05-31
 June 10, 2026

This analysis benchmarks the total compensation of **Naomi Mcdougall Jones, Executive Director / CEO** (\$43,770) against **every comparable organization** that fit the selection criteria — **315** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

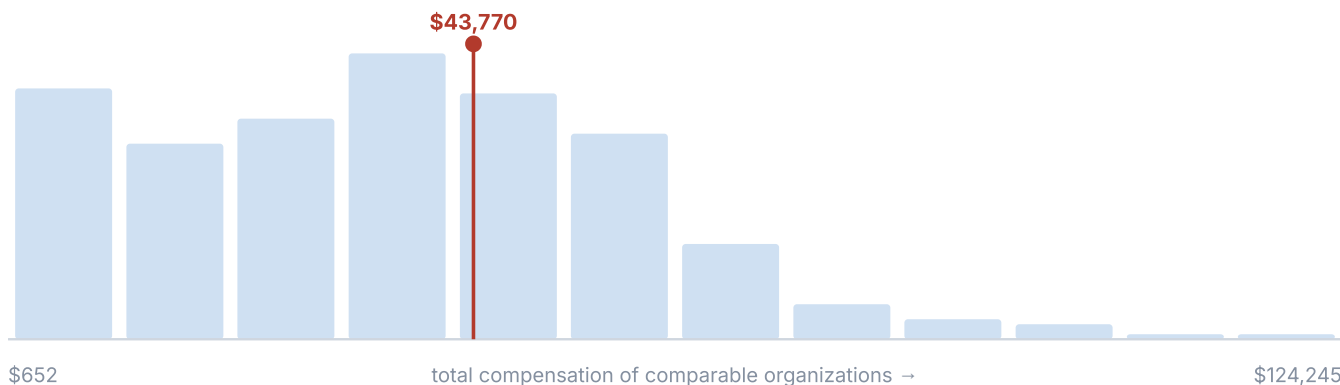
Benchmarked executive: Naomi Mcdougall Jones — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$204,762 and \$458,424 — 0.67x to 1.50x the subject's \$305,616 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

315 organizations qualified on sector, size, and geography → **315** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,846	\$18,456	\$36,366	\$51,299	\$64,674	\$43,770
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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 ID 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
Collaborative Theatre Project Inc	OR	\$306,297	Artistic Dir	\$3,500	\$3,055	2024
Boundless Theatre Company Inc	NY	\$306,353	Founding Member	\$16,331	\$13,872	2024
Theater For Personal Growth Inc	NY	\$306,579	Mgr Director/secty	\$95,500	\$81,122	2024
North Shore Children's Theatre Inc	MA	\$304,291	President & Treasurer	\$65,000	\$54,908	2024
Artists' Ensemble Theater Inc	IL	\$303,429	Artistic Dir	\$25,487	\$22,947	2025
Piven Theatre Workshop	IL	\$308,032	Artistic Dir	\$59,800	\$53,841	2025
Rainbow Productions	VA	\$302,690	President	\$73,038	\$66,293	2024
Firebird Childrens Theatre	PA	\$302,599	President	\$36,150	\$33,888	2024
Main Street Players Inc	GA	\$302,461	President	\$24,000	\$22,685	2024
Rosendale Theatre Collective Inc	NY	\$302,387	Managing Director	\$59,499	\$50,541	2024
Wing-it Productions	WA	\$309,153	Executive Artistic Director	\$42,249	\$36,608	2023
Rogue Artists Ensemble	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	\$25,063	2024
The Mountain Playhouse	PA	\$309,483	Accountant	\$12,830	\$12,383	2023
Second Thought Theatre	TX	\$309,488	Executive Director	\$33,500	\$31,501	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Carpenter Square Theatre Inc	OK	\$309,628	Executive Artistic Dir	\$52,955	\$53,401	2025
Theatre Lab Inc	NY	\$310,477	President	\$21,000	\$17,838	2024
Warehouse Theatre Company	WA	\$299,704	Executive Director	\$14,997	\$12,296	2025
Actors Bridge Ensemble Theater Of Nashville Inc	TN	\$312,269	Producing Artistic Director	\$76,500	\$73,642	2025
Music On The Hill Inc	CT	\$312,763	President, D	\$30,330	\$26,733	2024
Control Group Productions	CO	\$312,866	Ex Officio/n	\$42,185	\$37,045	2025
Lumina Studio Theatre Inc	MD	\$298,006	Co-executive Director	\$56,986	\$50,082	2024
Shakesperience Productions Inc	CT	\$298,001	Executive Pr	\$21,000	\$18,032	2025
Cloverdale Playhouse Inc	AL	\$313,352	Operations M	\$43,820	\$44,502	2024
Asante Art Institute Of Indianapolis Inc	IN	\$297,818	Director	\$25,000	\$24,145	2025
Musical Theatre Factory Inc	NY	\$313,462	President	\$50,000	\$43,727	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 315 organizations. Compensation range \$652–\$124,245; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$305,616); for reference, expenses \$552,946 and assets \$224,227. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Naomi Mcdougall Jones, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	63 rd
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	63 rd

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 (Naomi Mcdougall Jones) 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 315 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,770 is reasonable (approximately the 63rd 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.