

Theatre Puget Sound

Executive Director / CEO

EIN 911779663

WA · NTEE A65

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Crystal Yingling, Executive Director / CEO** (\$83,160) against **every comparable organization** that fit the selection criteria — **306** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

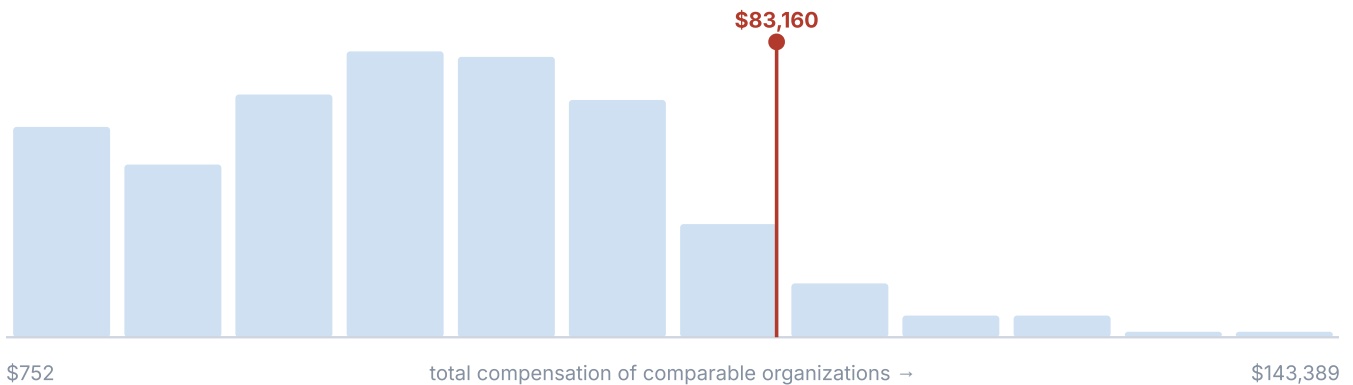
Benchmarked executive: Crystal Yingling — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$225,891 and \$505,728 — 0.67x to 1.50x the subject's \$337,152 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

306 organizations qualified on sector, size, and geography → **306** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,313	\$25,967	\$44,991	\$62,389	\$77,196	\$83,160
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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
Childrens Musical Theatreworks Inc	CA	\$336,869	Executive Dir.	\$12,000	\$11,242	2024
Acting Out Theater Company Inc	MA	\$337,474	President/tr	\$39,000	\$38,021	2024
The Paper Bag Players Inc	NY	\$336,631	Executive Di	\$20,576	\$20,172	2024
Mile High Youth Theatre Inc	CO	\$337,898	Executive Director	\$55,042	\$55,783	2025
Theatre Rhinoceros Inc	CA	\$336,121	Executive Dir.	\$78,500	\$71,643	2025
Glass Half Full Theatre	TX	\$338,468	Co-producing Artistic Director	\$42,696	\$46,335	2024
Chicago Latino Theater Alliance	IL	\$335,630	Executive Di	\$113,866	\$118,316	2025
Jean Shelton Foundation	CA	\$338,712	Executive Director	\$15,000	\$14,052	2024
Fairbanks Drama Association	AK	\$334,859	Executive Director	\$86,120	\$87,022	2025
North Carolina Theatre Conference	NC	\$334,224	Executive Director	\$108,150	\$118,109	2025
The Winterset Iowa Theater	IA	\$340,600	President	\$5,000	\$5,940	2024
Merely Players	CO	\$333,603	Member	\$1,000	\$1,040	2024
Los Angeles Theatresports	CA	\$333,547	Board Member	\$780	\$752	2023
30 By Ninety Theatre Inc	LA	\$341,146	Treasurer	\$36,000	\$43,006	2024
Theatre With A Twist Inc	MA	\$333,118	Director	\$43,569	\$42,475	2024
Kidz Konnection Inc	CT	\$333,085	President	\$50,833	\$50,375	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Musical Youth Artist Repertory Theatre	CA	\$332,871	President	\$75,955	\$73,257	2023
Germantown Community Theatre Inc	TN	\$332,841	Executive Director	\$53,420	\$59,348	2025
Redtwist Theatre	IL	\$342,425	Artist Director	\$14,805	\$15,790	2024
Playpenn Inc	PA	\$331,512	Artistic Dir	\$88,952	\$96,236	2024
Theatre Forty	CA	\$343,128	Secretary	\$61,354	\$55,996	2025
Umpqua Actors Community Theatre	OR	\$331,066	Executive Director	\$64,477	\$64,960	2024
Master Arts Theatre	MI	\$331,057	Artistic Dir	\$37,693	\$42,209	2024
Longview Act	TX	\$330,966	Executive Director	\$60,108	\$65,232	2024
Barebones Productions Inc	PA	\$343,995	Artistic Dir	\$50,000	\$54,095	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA cost of living and 2023 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 306 organizations. Compensation range \$752–\$143,389; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$337,152); for reference, expenses \$487,462 and assets \$208,863. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Crystal Yingling, reported title "*Executive Director*", 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	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	93 rd
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	93 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 (Crystal Yingling) 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 306 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,160 is reasonable (approximately the 93rd 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.