

The Merc Playhouse Society

Executive Director / CEO

EIN 911891371

WA · NTEE W40Z

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Kira Wood-cramer, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **173** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 51st percentile of comparable organizations

within the typical range

Benchmarked executive: Kira Wood-cramer — reported title “Former 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 (W40Z).

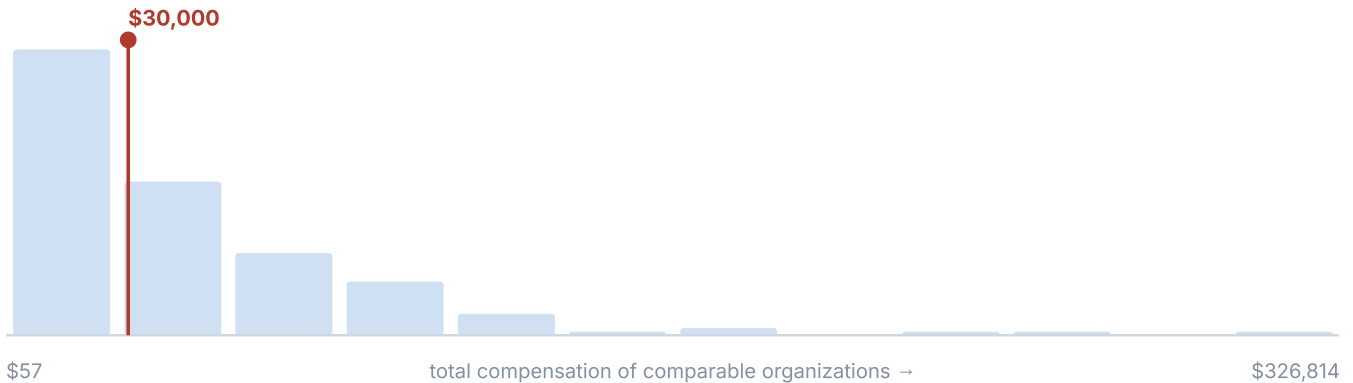
BUDGET Total revenue between \$97,884 and \$219,145 — 0.67x to 1.50x the subject's \$146,097 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

173 organizations qualified on sector, size, and geography

→ **173** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,744	\$13,298	\$28,832	\$58,333	\$95,874	\$30,000
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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
Blessing The Children International	MI	\$145,936	President	\$48,000	\$55,338	2024
Lions Foundation Of Victoria	MN	\$145,476	Gambling Manager	\$16,000	\$17,659	2024
Mettler Valley Mutual Water Co Inc	CA	\$145,149	Secretary	\$16,838	\$16,719	2023
White Oak Shores Sewer Service Corporation	TX	\$147,166	Secretary/treasurer	\$7,770	\$8,681	2024
The Windrose Project Inc	CA	\$147,341	Director/exe	\$52,000	\$51,634	2023
Valhalla Veterans Services	PA	\$144,845	Executive Director	\$24,000	\$26,732	2024
Veterans Of Foreign Wars Of The United States Inc	NY	\$147,445	Bartender/janitorial	\$17,972	\$18,139	2024
Wa State Dept Of Transportation	WA	\$144,676	Executive Di	\$18,000	\$18,532	2023
American Legion	NY	\$147,565	Commander	\$15,995	\$15,728	2025
Nebraska Human Resources Research	NE	\$148,321	Executive Director	\$22,824	\$28,229	2023
Aurora Firefighters Credit Union	IL	\$143,304	Head Teller	\$14,130	\$15,516	2024
Semper Fi Flo Foundation	MN	\$143,143	Executive Director	\$54,000	\$58,061	2025
Operation Barnabas Inc	FL	\$149,300	Ceo	\$24,000	\$25,927	2023
Acworth & Kennesaw Post 5408 Veterans Of Foreign W	GA	\$142,715	Adjutant	\$50	\$57	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Liberty Foundation	WI	\$150,000	Treasurer	\$5,200	\$6,245	2023
Northwest Wisconsin Business Development	WI	\$150,039	Fiscal Manager	\$44,333	\$51,714	2024
Montana Family Foundation Inc	MT	\$141,786	President/ Ceo	\$30,291	\$37,548	2023
The Registration Project Inc	DC	\$141,445	Director/treasurer	\$3,400	\$3,332	2024
Reil	PA	\$151,011	Executive Director	\$49,253	\$54,860	2024
Veterans Of Foreign Wars Of The	ME	\$151,224	Commander	\$300	\$336	2024
Lexington Vfw Post 8738	SC	\$151,619	Canteen Manager	\$25,476	\$29,686	2024
American Legion Post 401	OH	\$140,179	1st Vice Com	\$4,000	\$4,872	2023
American Legion Post 169 Inc	MI	\$139,586	Commander, Finance Officer	\$2,100	\$2,492	2023
Judicial Action Group	AL	\$152,760	Chairman	\$76,500	\$95,037	2023
Challenge America	CO	\$138,619	Founder & Ce	\$22,917	\$25,269	2023

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 173 organizations. Compensation range \$57–\$326,814; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$146,097); for reference, expenses \$155,997 and assets \$452,019.

ROLE MATCH	Kira Wood-cramer, reported title " <i>Former Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	51 st
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	45 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 (Kira Wood-cramer) 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 173 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 51st 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.