PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Umpqua Actors Community Theatre

Executive Director / CEO

EIN **930909586**
OR · NTEE A650
FY ending 2024-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Melody Schwegel, Executive Director / CEO** ($64,477) against **every comparable organization** that fit the selection criteria — **305** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 79th percentile of comparable organizations

within the typical range

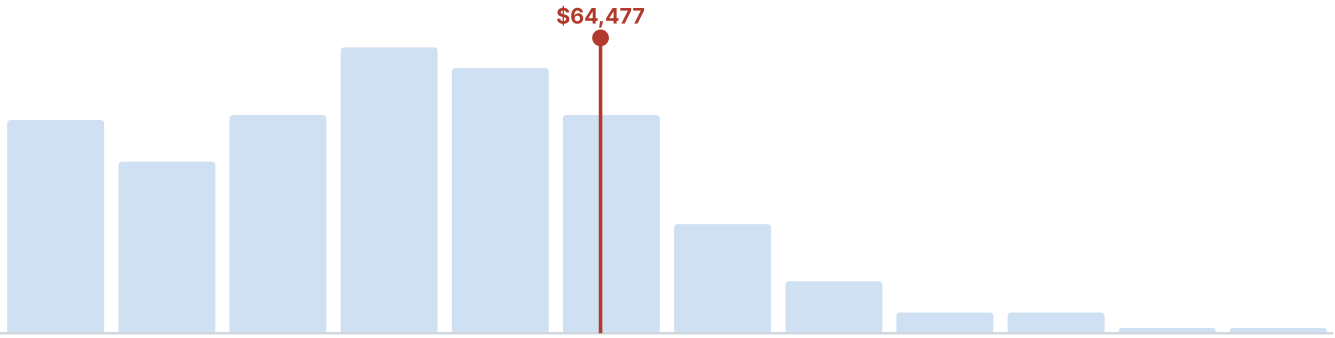
> **Benchmarked executive:** Melody Schwegel — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between $221,814 and $496,599 — 0.67× to 1.50× the subject's $331,066 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue.

305 organizations qualified on sector, size, and geography → **305** within the band form the benchmarked peer set.

Distribution of comparable compensation



$747 — total compensation of comparable organizations → — $142,324

$9,690	$25,411	$43,800	$61,675	$77,116	$64,477

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 OR 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
Master Arts Theatre	MI	$331,057	Artistic Dir	$37,693	**$41,894**	2024
Longview Act	TX	$330,966	Executive Director	$60,108	**$64,746**	2024
Playpenn Inc	PA	$331,512	Artistic Dir	$88,952	**$95,521**	2024
Germantown Community Theatre Inc	TN	$332,841	Executive Director	$53,420	**$58,907**	2025
Musical Youth Artist Repertory Theatre	CA	$332,871	President	$75,955	**$72,713**	2023
Kidz Konnection Inc	CT	$333,085	President	$50,833	**$50,001**	2025
Theatre With A Twist Inc	MA	$333,118	Director	$43,569	**$42,160**	2024
Los Angeles Theatresports	CA	$333,547	Board Member	$780	**$747**	2023
Merely Players	CO	$333,603	Member	$1,000	**$1,033**	2024
North Carolina Theatre Conference	NC	$334,224	Executive Director	$108,150	**$117,231**	2025
Coho Productions Inc	OR	$327,779	Managing Dir	$40,000	**$40,000**	2024
Fairbanks Drama Association	AK	$334,859	Executive Director	$86,120	**$86,375**	2025
Chicago Latino Theater Alliance	IL	$335,630	Executive Di	$113,866	**$117,437**	2025
Theatre Rhinoceros Inc	CA	$336,121	Executive Dir.	$78,500	**$71,111**	2025
The Paper Bag Players Inc	NY	$336,631	Executive Di	$20,576	**$20,021**	2024
Childrens Musical Theatreworks Inc	CA	$336,869	Executive Dir.	$12,000	**$11,158**	2024
Theatre Puget Sound	WA	$337,152	Executive Director	$83,160	**$82,541**	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acting Out Theater Company Inc	MA	$337,474	President/tr	$39,000	**$37,738**	2024
Mile High Youth Theatre Inc	CO	$337,898	Executive Director	$55,042	**$55,368**	2025
Glass Half Full Theatre	TX	$338,468	Co-producing Artistic Director	$42,696	**$45,990**	2024
Jean Shelton Foundation	CA	$338,712	Executive Director	$15,000	**$13,948**	2024
Baltimore Theatre Project	MD	$322,398	Executive Director	$47,700	**$46,783**	2025
The Winterset Iowa Theater	IA	$340,600	President	$5,000	**$5,895**	2024
30 By Ninety Theatre Inc	LA	$341,146	Treasurer	$36,000	**$42,686**	2024
Anchorage Community Theater Inc	AK	$320,704	Executive Dir.	$63,675	**$65,553**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	**305** organizations. Compensation range $747–$142,324; filing years 2022–2025.
SIZE BASIS	Matched on total revenue ($331,066); for reference, expenses $309,182 and assets $508,794.
ROLE MATCH	Melody Schwegel, 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	**79th**
Total compensation (D + F), as reported (no adjustments)	**81st**
Reportable pay only (column D), adjusted	**80th**
All sources (D + E + F), adjusted	**78th**

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 (Melody Schwegel) 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 305 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $64,477 is reasonable (approximately the 79th 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.