

Milton Learning Center

Executive Director / CEO

This analysis benchmarks the total compensation of **Karen Crew, Executive Director / CEO** (\$92,770) against **every comparable organization** that fit the selection criteria — **188** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

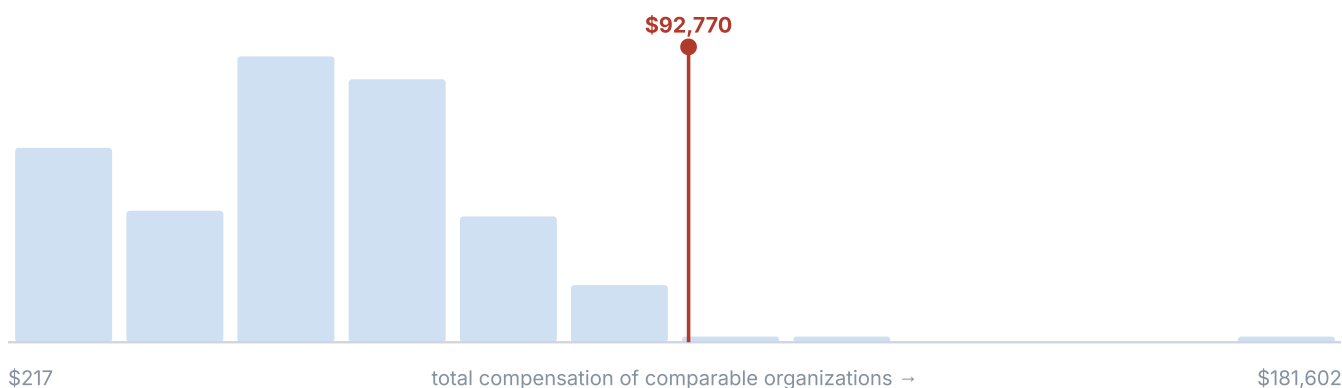
Benchmarked executive: Karen Crew — reported title "School Administrator/Former Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$154,496 and \$345,888 — 0.67x to 1.50x the subject's \$230,592 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

188 organizations qualified on sector, size, and geography → **188** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,374	\$25,221	\$41,865	\$56,150	\$70,305	\$92,770
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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 NH 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
Panhandle Day Care Center Inc	NE	\$230,622	Executive Di	\$47,891	\$54,184	2024
Precious Jewels Learning Academy	GA	\$230,831	Executive Directorceo	\$29,900	\$32,559	2023
The Ramabai India Project	SC	\$231,075	Ceo/president	\$60,000	\$65,845	2024
West Alexandria Day Care Center Inc	OH	\$232,119	President	\$8,000	\$8,913	2024
John G Jones Learning Center	TX	\$228,495	Center Director	\$32,400	\$35,100	2023
Peter Piper Kiddie Nurseries Inc	WI	\$232,796	Director	\$35,105	\$38,566	2024
Jefferson Street Center Inc	DE	\$232,896	Executive Director	\$61,713	\$65,442	2023
Holyoke Community Childcare	CO	\$233,810	Executive Director	\$6,208	\$6,447	2023
Super Kids Club Inc	NE	\$226,454	Secretary	\$45,602	\$53,118	2023
New Light Baptist School Of Excellence	VA	\$226,419	Exec Director	\$36,400	\$36,971	2024
Our Children's House Inc	NC	\$234,801	Executive Director	\$48,397	\$54,157	2023
Faouri Family Day Care Inc	CA	\$225,563	President	\$50,000	\$46,758	2023
Sav A Life Of Limestone County Inc	AL	\$225,519	Executive Director	\$29,558	\$33,591	2024
Hagerstown Day Nursery	MD	\$225,290	Executive Director	\$56,615	\$57,323	2023
Adorers Of The Holy Cross Busy Bee Child Care	CA	\$225,235	Director	\$12,573	\$11,758	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blue Igloo Playgroup	DC	\$236,010	Executive Director	\$56,874	\$54,051	2023
Noah's Ark Daycare Inc	IA	\$224,984	Daycare Director	\$34,742	\$40,015	2024
Educare Arizona	AZ	\$224,893	Director/swhd Ceo	\$13,889	\$14,051	2024
Hope Early Learning Center Corporation	ND	\$236,614	President	\$33,162	\$39,413	2023
Kiddiworld Inc	NY	\$224,241	Vice President	\$21,500	\$21,040	2023
Kiddie Kare Day Care Center In	TX	\$237,239	Vice President	\$25,200	\$27,300	2023
Stratford Area Youth Care Agency	TX	\$237,606	Youth Care Center Director	\$15,192	\$15,986	2024
Sunrise Day Care Academy Inc	AR	\$223,310	Vice President	\$22,500	\$26,604	2024
Kidtime Inc	TN	\$238,322	Exec Directorpresidentchai	\$32,050	\$36,485	2023
Joy-southfield Community Development Corporation	MI	\$239,921	Executive Director - Past	\$65,000	\$72,659	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 **188** organizations. Compensation range \$217–\$181,602; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$230,592); for reference, expenses \$252,148 and assets \$181,314.

ROLE MATCH Karen Crew, reported title "School Administrator/Former Director", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 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	98 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	97 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 (Karen Crew) 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 188 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,770 is reasonable (approximately the 98th 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.