

Linked Together Inc

Executive Director / CEO

EIN 020490043

NH · NTEE P33

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Marie Cooper, Executive Director / CEO** (\$106,954) against **every comparable organization** that fit the selection criteria — **97** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

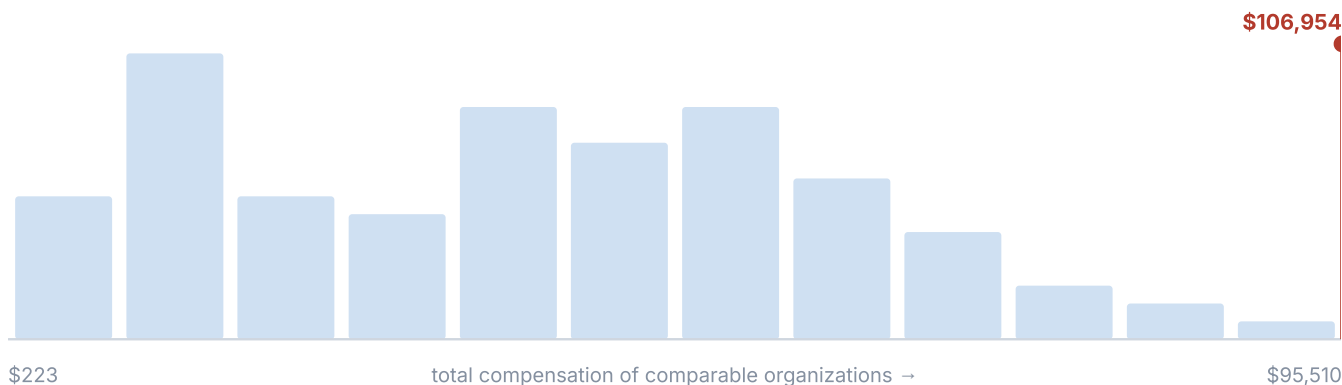
Benchmarked executive: Marie Cooper — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$111,162 and \$248,871 — 0.67x to 1.50x the subject's \$165,914 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

97 organizations qualified on sector, size, and geography → **97** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,168	\$16,297	\$37,563	\$54,844	\$67,541	\$106,954
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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
Pateros Treehouse Early Education	WA	\$167,603	Executive Director	\$27,000	\$26,953	2023
Platte County Day Care Center	WY	\$169,116	Executive Director	\$43,753	\$49,432	2025
Missoula Parent Co-op Inc	MT	\$160,661	Director	\$12,644	\$14,380	2025
Downtown Childcare Center	NM	\$160,314	Director	\$40,080	\$46,686	2024
Jonesboro Day Care Center Inc	NC	\$159,900	Director	\$46,316	\$50,493	2025
Knowledge Is Power Foundation	CA	\$159,673	President	\$39,000	\$36,472	2024
Sterrs Day Care Center Inc	AL	\$159,181	Director	\$20,308	\$23,760	2024
First Gethsemane Center For Family Development Inc	KY	\$172,706	Board Member	\$7,643	\$9,156	2023
Dree's Plahouse Christian Academy Inc	IN	\$172,755	Executive Director	\$1,500	\$1,763	2023
Yolandas World Of Learning Center Inc	LA	\$173,066	President	\$4,506	\$5,374	2024
Penns Grove-carneys Point Sacc Inc	NJ	\$157,778	Director	\$9,675	\$9,114	2025
Little Blossom Learning Center	SD	\$174,767	Executive Di	\$14,615	\$17,468	2024
Friendship Christian Learning Center Inc	OH	\$176,823	Administrator	\$33,280	\$39,302	2023
Epecef Day Care Center Inc	NY	\$151,111	Executive Director	\$28,488	\$28,702	2023
Rise Up 4 Christ Inc	GA	\$182,460	Executive Director	\$13,800	\$14,640	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nursery Rhyme Inc	LA	\$148,508	President	\$59,440	\$70,884	2024
Son-shine Corner Inc	MN	\$183,452	Executive Director	\$45,751	\$50,405	2023
Sugar & Spice Child Care Center	MI	\$183,796	President	\$50,000	\$55,892	2024
Belknap Child Development Center	MI	\$146,708	Treasurer	\$55,994	\$62,592	2024
Lily Missions Center	MI	\$189,295	President	\$24,615	\$28,328	2023
Trinity Empowerment Consortium Inc	FL	\$140,800	Executive Director	\$41,707	\$42,432	2024
Human Resource Center Inc	CO	\$140,668	Executive Director	\$49,828	\$50,411	2025
Little Tikes Daycare Inc	SD	\$192,554	Co-ex Director	\$25,381	\$30,336	2024
Child Christ Playhouse Ministries	IN	\$194,908	President	\$9,901	\$11,308	2024
Toledo Independent Childcare Center	OH	\$195,395	Ceo	\$13,800	\$16,297	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 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 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 97 organizations. Compensation range \$223–\$95,510; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$165,914); for reference, expenses \$189,234 and assets \$505,668.

ROLE MATCH Marie Cooper, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	98 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 (Marie Cooper) 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 97 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,954 is reasonable (approximately the 100th 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.