

# Berkshire Christian College

Executive Director / CEO

EIN 042137235  
 MA · NTEE B42Z  
 FY ending 2023-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Glenn Rice, Executive Director / CEO** (\$33,995) against the **2000** closest of **2,174** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B42Z).
BUDGET	Total revenue between \$144,729 and \$324,021 — 0.67x to 1.50x the subject's \$216,014 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**2,174** organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$8,274	\$23,184	\$46,160	\$70,386	\$98,776	<b>\$33,995</b>
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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 MA 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
<a href="#">Health-care Education And Living In Poverty</a>	DC	\$216,000	President/ceo	\$80,000	<b>\$75,882</b>	2024
<a href="#">Es Of Choice</a>	GA	\$216,046	Director	\$950	<b>\$1,033</b>	2024
<a href="#">Henry Appenzeller University</a>	CA	\$215,950	Ceo	\$1,600	<b>\$1,537</b>	2023
<a href="#">Unitarian Universalist Legislative Ministry Of New Jersey Inc</a>	NJ	\$216,140	Executive Director	\$70,000	<b>\$67,555</b>	2024
<a href="#">Summit Christian School</a>	CO	\$216,159	Head Of School	\$110,000	<b>\$111,070</b>	2025
<a href="#">The Neighborhood Playschool</a>	CO	\$215,847	Officer	\$55,000	<b>\$55,535</b>	2025
<a href="#">Suffolk Academy Of Medicine</a>	NY	\$216,192	Executive Dir.	\$143,877	<b>\$140,528</b>	2024
<a href="#">Utah Nihongo Hoshuukou</a>	UT	\$215,751	Board Member	\$5,410	<b>\$5,985</b>	2024
<a href="#">Tergar Schools Inc</a>	VT	\$216,281	Executive Director	\$20,708	<b>\$22,529</b>	2024
<a href="#">Maine Donor Alliance Fund</a>	ME	\$215,743	Executive Director	\$35,000	<b>\$39,001</b>	2023
<a href="#">Texas Rural Education Association Foundation</a>	TX	\$215,739	Executive Director	\$3,900	<b>\$4,217</b>	2024
<a href="#">Unique Xpression Ministries Inc</a>		\$215,734	Executive Director	\$15,000	<b>\$15,000</b>	2023
<a href="#">Franklin Township Education</a>	IN	\$215,700	Executive Director	\$76,362	<b>\$87,042</b>	2024
<a href="#">Coalition For Physician Well-being Inc</a>	FL	\$216,395	Executive Director	\$37,496	<b>\$39,199</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Earth &amp; Space Expedition Center</a>	AZ	\$216,532	Executive Dir.	\$55,000	<b>\$57,174</b>	2024
<a href="#">Kids' World School Inc</a>	CA	\$215,455	President/pr	\$49,440	<b>\$47,508</b>	2023
<a href="#">Doc Smith Legacy Foundation</a>	CA	\$216,583	Board Director/executive Director	\$55,247	<b>\$53,088</b>	2023
<a href="#">Rural Youth Institute</a>	ME	\$215,437	President And Director	\$45,331	<b>\$49,063</b>	2024
<a href="#">South Houston Bible Institute</a>	TX	\$216,603	President	\$34,507	<b>\$37,310</b>	2024
<a href="#">Core Skills Institute</a>	KS	\$215,394	Ceo	\$66,062	<b>\$77,143</b>	2024
<a href="#">Bayan</a>	MI	\$216,687	President	\$18,000	<b>\$20,082</b>	2024
<a href="#">Trinity Education Foundation</a>	WA	\$215,309	Interim Executive Director	\$83,062	<b>\$82,756</b>	2023
<a href="#">Arizona Head Start Association</a>	AZ	\$216,750	Executive Director	\$80,692	<b>\$86,359</b>	2023
<a href="#">Educational Access Group</a>	CO	\$215,225	Director And President	\$79,875	<b>\$80,653</b>	2025
<a href="#">New Jersey School Of Dramatic Arts</a>	NJ	\$216,873	President	\$45,020	<b>\$43,447</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT **2000** organizations. Compensation range \$1–\$475,564; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$216,014); for reference, expenses \$197,558 and assets \$2,160,168.
ROLE MATCH	Glenn Rice, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	243 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	43 <sup>rd</sup>
All sources (D + E + F), adjusted	31 <sup>st</sup>

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 (Glenn Rice) 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 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,995 is reasonable (approximately the 36<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.