

Willow Blossom Learning Center Inc

Executive Director / CEO

EIN **042560554**
 MA · NTEE P33Z
 FY ending 2025-03-31
June 9, 2026

This analysis benchmarks the total compensation of **Rachael Mclean, Executive Director / CEO** (\$70,820) against **every comparable organization** that fit the selection criteria — **307** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: Rachael Mclean — reported title "CENTER DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$241,490 and \$540,651 — 0.67x to 1.50x the subject's \$360,434 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

307 organizations qualified on sector, size, and geography → **307** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,385	\$36,857	\$58,333	\$73,845	\$90,768	\$70,820
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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
Mums - The Kitty Hupman Weekday School	NC	\$360,729	Director (Non-voting Member Of Board)	\$41,223	\$48,654	2024
Usa Early Child Care Center Inc	MI	\$361,251	Director	\$50,000	\$60,692	2023
Tanque Verde Extended Care Program	AZ	\$358,851	Ed	\$76,451	\$81,820	2025
Barrio Station	CA	\$358,745	Executive Di	\$97,920	\$96,583	2024
Pooh's Corner Inc	NY	\$358,188	Director	\$83,538	\$88,773	2023
Calvary Childcare Center	CA	\$358,065	Executive Director	\$68,188	\$69,244	2023
Big Top Education Centerinc	KS	\$363,432	Childcare Di	\$50,695	\$62,559	2024
Threshold Montessori School	TN	\$363,613	Executive Director	\$85,800	\$103,018	2024
Sandite Child Development Center Inc	OK	\$363,871	Director	\$59,486	\$74,821	2024
Sandys Day Care Inc	AR	\$356,507	President	\$46,808	\$61,875	2023
Jazzyz Little Treasurez Childcare And Learning Ctr	SC	\$364,491	President	\$78,000	\$92,950	2024
Olin Day Care Inc	IA	\$364,529	Executive Director	\$46,344	\$56,469	2025
Little Precious Steps	TX	\$355,931	Executive Dir.	\$60,428	\$69,047	2024
Little Bears Playhouse Inc	AK	\$365,259	Executive Dir.	\$64,247	\$72,234	2023
Friends Of Potrero Hill Nursery	CA	\$367,416	Director	\$106,558	\$105,103	2024
Elkader Childcare And Learning Center	IA	\$353,375	Executive Director	\$52,538	\$67,651	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mba Foundation	MS	\$352,245	President	\$25,759	\$33,739	2023
Lindale Child Care Program	VA	\$368,650	Executive Director	\$67,532	\$74,482	2024
Old School Of South Burlington Inc	VT	\$352,174	Executive Director	\$65,976	\$78,094	2023
Children's Center Of New Paltz Inc	NY	\$351,548	Director	\$35,899	\$38,149	2023
Kids Club Kids	SD	\$369,860	Executive Director	\$45,695	\$59,306	2023
Children's Castle Inc	SD	\$369,953	President	\$21,240	\$27,567	2023
Noah's Ark Day Care Center Of Port Jefferson	NY	\$348,997	Executive Director	\$59,000	\$59,329	2025
Tri-con Child Care Center Inc	IL	\$373,563	Executive Director	\$80,846	\$88,448	2025
Destiny Kidz Center	WA	\$373,878	President	\$26,000	\$27,375	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2025 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.

● Sample, role match & sensitivity

PEER COUNT 307 organizations. Compensation range \$295–\$436,804; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$360,434); for reference, expenses \$370,139 and assets \$220,514.

ROLE MATCH Rachael Mclean, reported title "CENTER DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 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	70 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	70 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 (Rachael Mclean) 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 307 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,820 is reasonable (approximately the 70th 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.