PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

# Woods Hole Day Care Cooperative Inc

Executive Director / CEO

EIN **042711834**
MA · NTEE P33Z
FY ending 2025-06-30
**June 9, 2026**

This analysis benchmarks the total compensation of **Tonya Sarkinen, Executive Director / CEO** ($33,352) against **every comparable organization** that fit the selection criteria — **355** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

## Compensation sits at approximately the 15th percentile of comparable organizations

below the typical range for comparable organizations

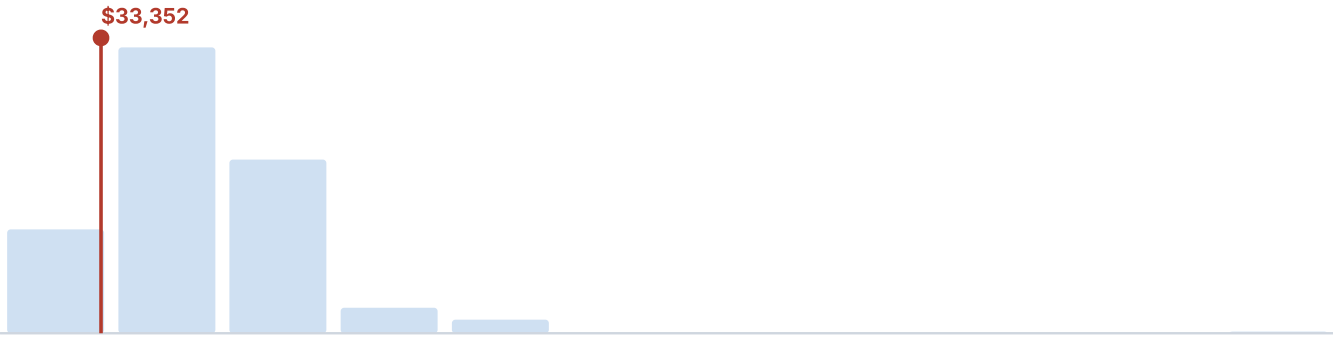
> **Benchmarked executive:** Tonya Sarkinen — reported title “REGISTRAR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

| | |
|---|---|
| SECTOR | Organizations sharing the subject's NTEE classification (P33Z). |
| BUDGET | Total revenue between $318,283 and $712,575 — 0.67× to 1.50× the subject's $475,050 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue. |

**355** organizations qualified on sector, size, and geography → **355** within the band form the benchmarked peer set.

## Distribution of comparable compensation




$295 total compensation of comparable organizations → $436,804

| | | | | | |
|---|---|---|---|---|---|
| $25,262 | $49,315 | $63,228 | $80,536 | $101,605 | $33,352 |

## 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 |
|---|---|---|---|---|---|---|
| El Kinder Blingual Academy Inc | TX | $475,678 | Ass Director | $47,970 | **$54,811** | 2024 |
| Twin Bridge Playschool Inc | NY | $476,436 | President | $25,750 | **$26,578** | 2024 |
| Longview Child Development Center | TX | $477,362 | Executive Di | $56,387 | **$64,429** | 2024 |
| Kids Corral Inc | IA | $477,688 | Daycare Director | $55,068 | **$68,874** | 2024 |
| Fairmount Christian Child Care | VA | $470,308 | Child Care Director | $63,670 | **$72,296** | 2023 |
| Amerikids Christian Center | MO | $467,435 | Assistant Director | $69,750 | **$82,211** | 2025 |
| Children Country & Lives Ccl | CA | $482,987 | Member | $15,600 | **$14,990** | 2025 |
| Northwest Child Development Centers | NC | $483,059 | Ceo | $92,661 | **$112,595** | 2023 |
| Jars Of Clay Childrens Center Inc | KS | $467,005 | Program Director | $48,000 | **$59,233** | 2024 |
| Johnson County Learning Center Inc | IN | $484,508 | Executive Di | $52,000 | **$62,639** | 2024 |
| Kiddie Korner Child Development | PA | $464,569 | Executive Director | $67,654 | **$77,065** | 2024 |
| New Sharon Community Child Care Center | IA | $464,511 | Exec Director | $51,704 | **$64,667** | 2024 |
| Binghampton Community Christian Life Center | TN | $485,688 | Day Care Director | $39,452 | **$47,369** | 2024 |
| Rockford Day Nursery | IL | $464,385 | Executive Director (Thru May 2023) | $61,685 | **$71,317** | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|---|---|---|---|---|---|
| Central Child Care Of Wv | WV | $486,079 | Director | $44,174 | **$54,634** | 2024 |
| Cameron Road Daycare Inc | WI | $463,965 | President | $51,734 | **$61,716** | 2024 |
| Blackhawk Learning Connection | IL | $463,727 | Executive Director | $56,484 | **$65,304** | 2023 |
| Olivet Academy Early Learning Center | NY | $462,333 | Director | $1,500 | **$1,549** | 2024 |
| Lake Bowen Child Development Center | SC | $489,660 | Director | $41,345 | **$49,269** | 2024 |
| London Bridge Child Care Center Inc | RI | $459,901 | Executive Director | $93,440 | **$102,344** | 2024 |
| Wisdomworks | CA | $490,269 | Ceo | $63,840 | **$61,345** | 2025 |
| Enchanted Days Learning Center | MS | $459,592 | Board Member | $73,916 | **$96,814** | 2023 |
| Community Child Care Center Of | NY | $459,282 | Executive Director | $67,745 | **$69,925** | 2024 |
| Children's Academy For Education | TN | $490,869 | Ceo | $9,843 | **$11,818** | 2024 |
| Kids Are Kids Learning Center Inc | MS | $457,510 | President | $19,500 | **$25,540** | 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 | **355** organizations. Compensation range $295–$436,804; filing years 2022–2025. |

| | |
|---|---|
| SIZE BASIS | Matched on total revenue ($475,050); for reference, expenses $470,330 and assets $305,343. |
| ROLE MATCH | Tonya Sarkinen, reported title *"REGISTRAR"*, 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 | 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 20 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 | **15th** |
| Total compensation (D + F), as reported (no adjustments) | **17th** |
| Reportable pay only (column D), adjusted | **15th** |
| All sources (D + E + F), adjusted | **14th** |

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 (Tonya Sarkinen) 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 355 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $33,352 is reasonable (approximately the 15th 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.