

Trinity Day School Of Newtown Inc

Executive Director / CEO

EIN 061256666
 CT · NTEE B21Z
 FY ending 2024-07-31
 June 10, 2026

This analysis benchmarks the total compensation of **Michelle Macey, Executive Director / CEO** (\$47,840) against **every comparable organization** that fit the selection criteria — **158** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

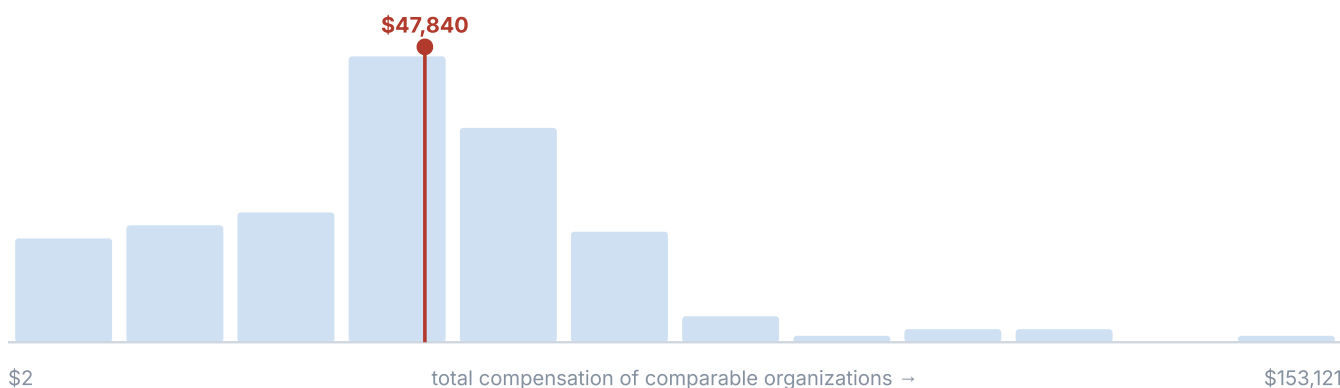
Benchmarked executive: Michelle Macey — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$134,170 and \$300,381 — 0.67x to 1.50x the subject's \$200,254 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

158 organizations qualified on sector, size, and geography → **158** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,896	\$31,323	\$45,294	\$58,457	\$68,427	\$47,840
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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 CT 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
Norwood Cooperative Nursery School Inc	MA	\$200,772	Executive Director	\$50,164	\$48,078	2024
Francis Kiddie Kollege Preschool Inc	CA	\$199,112	Executive Director	\$41,017	\$38,891	2023
East Hanover Cooperative Nursery School	NJ	\$197,980	Director	\$42,207	\$40,192	2024
Ganeinu	CO	\$197,571	President	\$47,760	\$48,843	2024
Westside Early Education	IA	\$203,309	Director, Teacher	\$41,151	\$46,817	2025
First Steps Preschool	OH	\$203,672	Preschool Director	\$36,965	\$41,757	2024
Caring Branches Early Care And	PA	\$196,777	Executive Di	\$2,984	\$3,174	2024
Milford Cooperative Nursery School	MI	\$196,484	Former Director	\$35,769	\$40,540	2023
The Big Barn Preschool	IL	\$205,060	President	\$9,965	\$10,449	2024
Silverspot Nursery School	CA	\$205,277	Teacher/director	\$79,177	\$75,073	2023
Midsouth Montessori Center	TN	\$205,520	Executive Director	\$69,500	\$75,907	2025
Sunshine School Inc	MA	\$205,523	President	\$56,920	\$53,147	2025
Little Scholars Academy	GA	\$207,501	Executive Dir.	\$42,350	\$45,416	2024
First Christian Church Youth	AR	\$192,862	Executive Di	\$27,500	\$32,968	2024
Buttons & Bows Nursery School Inc	IL	\$207,947	President/teach	\$33,813	\$34,540	2025
Farmstead Preschool	IA	\$208,525	Ddirector	\$42,212	\$49,295	2024
Keys Montessori School Inc	PA	\$190,969	President	\$46,937	\$51,396	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tiny Tots Learning Center	NY	\$209,688	Trustee	\$37,283	\$35,932	2024
Kaleidoscope Montessori Inc	GA	\$209,957	Director	\$69,625	\$72,740	2025
Willson Preschool Inc	MT	\$210,188	Executive Dir.	\$34,768	\$38,942	2025
Canaan Development Foundation	IL	\$211,246	Director	\$51,264	\$53,752	2024
Foundation For The Liveliness	KY	\$188,459	President And Director Of	\$42,875	\$49,129	2024
Montessori Center Of Pearl Harbor	HI	\$188,250	Director/teacher Rep.	\$73,350	\$70,040	2024
Field Station Cooperative Incorporated	IN	\$212,440	Executive Director	\$16,659	\$19,290	2023
Sparkle Touch Learning Academy Inc	IN	\$213,022	President/director	\$46,171	\$53,464	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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 158 organizations. Compensation range \$2–\$153,121; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$200,254); for reference, expenses \$262,694 and assets \$82,881.

ROLE MATCH Michelle Macey, reported title *"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 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	55 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	54 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 (Michelle Macey) 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 10, 2026, comparing compensation against 158 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,840 is reasonable (approximately the 55th 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 10, 2026.