

# Smart Kids With Learning

Executive Director / CEO

This analysis benchmarks the total compensation of **Jane Ross, Executive Director / CEO** (\$82,500) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jane Ross — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B28).

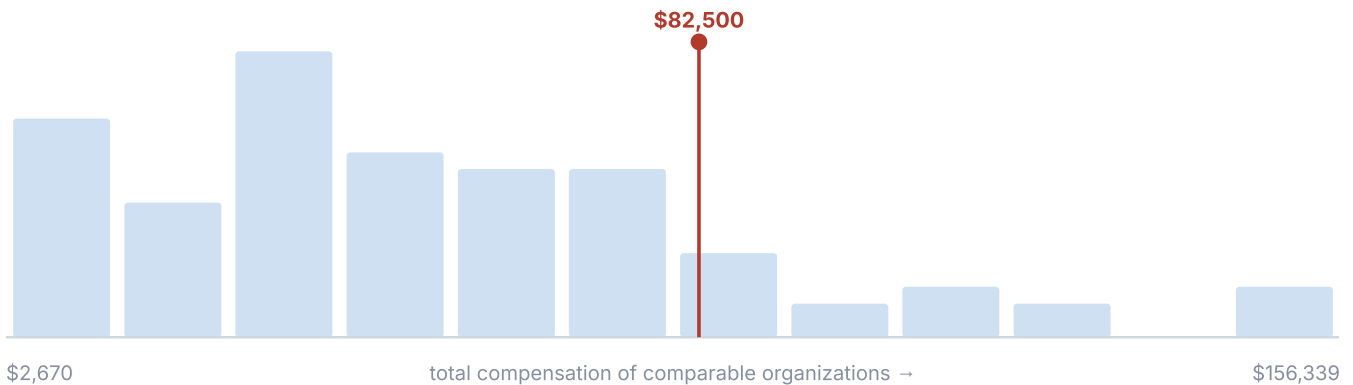
**BUDGET** Total revenue between \$206,285 and \$461,833 — 0.67x to 1.50x the subject's \$307,889 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B28), nationwide + budget 0.67–1.5x revenue.

**84** organizations qualified on sector, size, and geography

→ **84** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,573	\$28,536	\$46,946	\$70,884	\$104,191	\$82,500
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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
<a href="#">Ixora Montessori Inc</a>	VA	\$306,239	Chairman	\$86,730	<b>\$87,011</b>	2025
<a href="#">Miramelinda Montessori School Inc</a>	MA	\$312,191	President & Treasurer	\$104,297	<b>\$102,912</b>	2023
<a href="#">Sam Academy</a>	CA	\$300,722	Ceo	\$77,364	<b>\$73,353</b>	2023
<a href="#">Allium Montessori School Inc</a>	MA	\$315,872	Director & President	\$77,803	<b>\$76,770</b>	2023
<a href="#">Faith Christian Academy</a>	TN	\$315,881	Executive Dir.	\$44,952	<b>\$49,096</b>	2025
<a href="#">Noticeability Inc</a>	MA	\$299,729	Executive Director	\$154,888	<b>\$152,831</b>	2023
<a href="#">Helping Hand Developmental Center</a>	NC	\$316,904	Executive Director (7/1/23 - 10/13/23)	\$25,661	<b>\$28,279</b>	2024
<a href="#">Spectrum Linx Foundation Inc</a>	TX	\$293,503	Executive Director	\$19,231	<b>\$20,517</b>	2024
<a href="#">Polygrarian Institute</a>	NV	\$323,794	Executive Dir.	\$61,866	<b>\$66,139</b>	2024
<a href="#">Chabad Girls Academy Inc</a>	NY	\$291,966	Executive Director	\$68,249	<b>\$65,775</b>	2024
<a href="#">Joys To The World Inc</a>	OK	\$324,415	President/secretary	\$26,539	<b>\$31,168</b>	2024
<a href="#">Ludic Spectrum Center Inc</a>	TN	\$290,098	Executive Director, President	\$104,000	<b>\$113,587</b>	2025
<a href="#">Ann-hua Chinese School</a>	MI	\$325,770	Principal	\$2,425	<b>\$2,670</b>	2024
<a href="#">Azalea Montessori School</a>	OH	\$328,097	Co-founder	\$71,539	<b>\$80,813</b>	2024
<a href="#">Walton County Christian Learning Ce</a>	GA	\$285,357	Executive Director	\$27,817	<b>\$30,712</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kinwell Academy Inc</a>	IN	\$334,882	Executive Di	\$52,780	<b>\$59,363</b>	2024
<a href="#">Bilingual Children Inc</a>	GA	\$336,489	Executive Di	\$33,802	<b>\$36,249</b>	2024
<a href="#">Samara Learning Center</a>	OR	\$279,040	Executive Director	\$35,397	<b>\$34,156</b>	2025
<a href="#">Classylinks Creative Consultan</a>	FL	\$338,829	Treasurer	\$12,000	<b>\$12,023</b>	2024
<a href="#">Crest Education Center</a>	CA	\$339,380	Treasurer	\$53,572	<b>\$52,878</b>	2022
<a href="#">Illuminations Center For Dyslexia</a>	MS	\$274,388	Executive Director	\$43,753	<b>\$51,972</b>	2024
<a href="#">Education Destination</a>	LA	\$273,913	Vice Preside	\$27,550	<b>\$32,355</b>	2024
<a href="#">Inclusive Academy</a>	AZ	\$346,468	Chief Executive Officer Director	\$24,645	<b>\$25,279</b>	2024
<a href="#">Suzuki Academy Of Columbia</a>	SC	\$267,327	Executive Director	\$37,129	<b>\$40,247</b>	2025
<a href="#">Community Alliance For Special Education</a>	CA	\$265,586	Executive Director	\$12,002	<b>\$11,380</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 84 organizations. Compensation range \$2,670–\$156,339; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$307,889); for reference, expenses \$303,723 and assets \$130,680.

<b>ROLE MATCH</b>	Jane Ross, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	85 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	86 <sup>th</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Jane Ross) 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 84 similarly situated organizations (Same NTEE sector (B28), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,500 is reasonable (approximately the 85<sup>th</sup> 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.