

School For Esoteric Studies Inc

Executive Director / CEO

EIN 131832805

NC · NTEE B99Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gail Jolley, Executive Director / CEO** (\$30,090) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

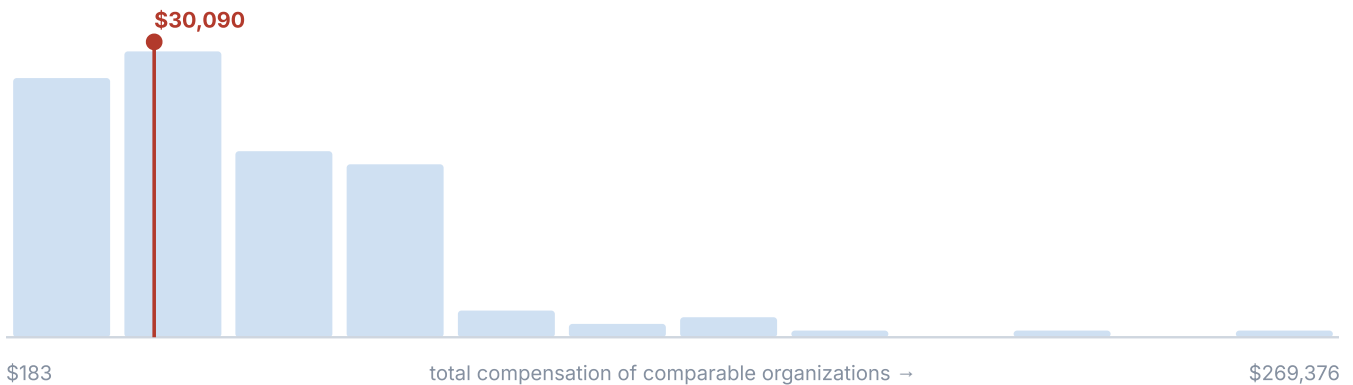
Benchmarked executive: Gail Jolley — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99Z).
BUDGET	Total revenue between \$100,922 and \$225,945 — 0.67x to 1.50x the subject's \$150,630 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

148 organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,241	\$22,259	\$41,168	\$67,974	\$86,559	\$30,090
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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 NC 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
Military Intelligence Corps Association Inc	AZ	\$150,680	Director Of Finance	\$34,131	\$32,706	2023
Hawaii Restaurant Association Educational Foundation	HI	\$150,849	Executive Director	\$25,885	\$22,429	2024
Developing Radio Partners Inc	DC	\$147,429	President & Ceo	\$70,000	\$61,206	2023
The Gardens Edge Inc	NM	\$154,271	Executive Dir.	\$14,400	\$15,432	2023
Pacific Rim Education Foundation Inc	HI	\$146,806	Director And Secretary	\$39,463	\$34,194	2024
Challenger Learning Center Of	NY	\$155,858	Executive Di	\$25,090	\$21,942	2024
Beavercreek Freedom Academy	OH	\$144,948	Board Member	\$15,786	\$16,182	2024
Microfinance Opportunities	MA	\$156,708	Executive Director	\$1,000	\$896	2023
Satvatove Institute Inc	FL	\$158,205	Executive Di	\$83,160	\$77,840	2023
Creative Adventuresinc	MD	\$158,252	Creative Director	\$70,000	\$63,337	2024
The Nourishment Projects Nfp	IL	\$158,876	President	\$90,000	\$88,161	2023
Fiberglass Reinforced Plastics	MA	\$141,886	Executive Director & Presi	\$65,000	\$58,199	2023
Cliquepoint Data Foundation	OH	\$141,860	Executive Director	\$36,750	\$37,671	2024
Century Association Archives Foundation	NY	\$140,365	Executive Director	\$89,395	\$78,179	2024
Teach For Ethiopia Inc	VA	\$140,294	President	\$81,166	\$78,086	2023
The Harry L Dougherty And Sakae K	CA	\$138,680	Executive Dir.	\$9,827	\$8,455	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Epoch Public Media Seattle	WA	\$164,046	President	\$4,779	\$4,141	2024
Beyond Diversity Resource Center Inc	NJ	\$136,828	Executive Director	\$72,000	\$64,053	2023
Arts Align All Inc	WI	\$164,616	President	\$40,838	\$41,277	2024
Greenwood Womens Center	SC	\$136,336	Executive Di	\$36,625	\$36,979	2024
The Spark Inc	KS	\$164,994	Executive Director	\$64,231	\$69,140	2023
Isis Hawaii	HI	\$135,730	President	\$31,400	\$28,011	2023
Southeastern Ct Chinese School	CT	\$135,480	Principal	\$1,650	\$1,458	2025
Cultivatus Leadership Institute	NC	\$135,415	President	\$32,625	\$33,589	2023
Delaware Careplan Inc	DE	\$166,166	Executive Director	\$15,149	\$14,356	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	148 organizations. Compensation range \$183–\$269,376; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$150,630); for reference, expenses \$107,823 and assets \$1,420,931.
ROLE MATCH	Gail Jolley, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 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	34 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	28 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 (Gail Jolley) 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 148 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,090 is reasonable (approximately the 34th 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.