

Peace Unlimited Corporation

Executive Director / CEO

EIN 134189760

NY · NTEE B21

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Alan Berger, Executive Director / CEO** (\$53,404) against **every comparable organization** that fit the selection criteria — **276** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

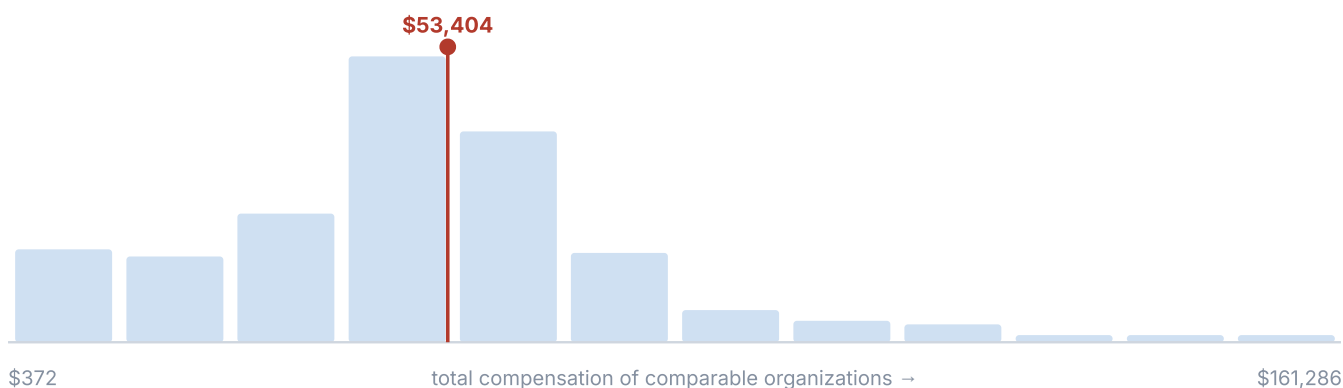
Benchmarked executive: Alan Berger — reported title “President/Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

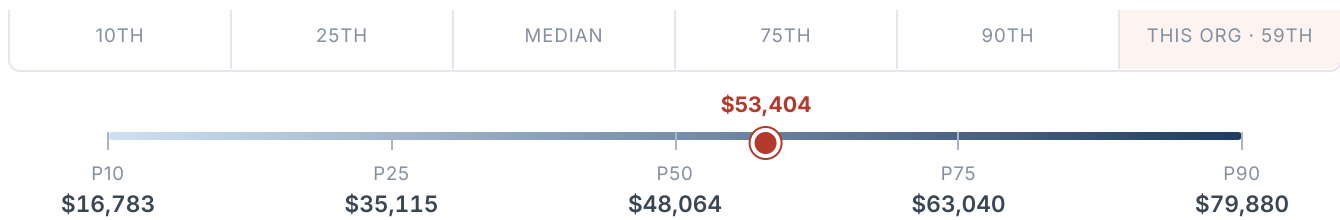
SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$216,298 and \$484,251 — 0.67x to 1.50x the subject's \$322,834 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

276 organizations qualified on sector, size, and geography → **276** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,783	\$35,115	\$48,064	\$63,040	\$79,880	\$53,404
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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 NY 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
Morning Glory Enterprises	CA	\$321,433	Ceo Member At Large	\$75,604	\$70,174	2024
Trinity Preschool Inc	MN	\$324,730	Executive Dir.	\$74,000	\$76,571	2025
The Children's Farm Inc	MN	\$320,352	President	\$13,200	\$13,659	2025
Altadena Nursery School Inc	CA	\$326,868	Director	\$47,895	\$43,309	2025
Love And Learn Preschool Inc	NJ	\$318,739	Director	\$38,896	\$37,329	2024
The Learning Nest Cincinnati	OH	\$318,257	Director President	\$35,000	\$39,847	2024
Lord Of Life Christian Preschool	OH	\$318,105	Education Director	\$41,886	\$49,095	2023
Community Farm School Inc	MA	\$327,842	Clerk	\$24,576	\$23,739	2024
Children's Rocky Mountain School Inc	CO	\$328,351	Executive Director	\$65,341	\$67,347	2024
Suburban Nursery School Inc	MD	\$328,391	Teacher	\$36,658	\$37,927	2023
School Of The Beartooths	MT	\$328,664	Executive Director	\$52,082	\$62,129	2023
Childrens Genesis Inc	TX	\$316,975	President	\$40,014	\$43,025	2024
Gazelle Creative Learning School	CA	\$329,372	President	\$102,550	\$95,185	2024
Dayspring Childrens Center	OH	\$329,522	President	\$84,600	\$93,834	2025
East End Preschool	TX	\$330,142	Director	\$44,520	\$46,636	2025
Mtv Inc	MD	\$315,504	President	\$8,300	\$8,587	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pompton Plains Preschool Parents Association	NJ	\$315,122	Director	\$63,439	\$60,883	2024
Puget Sound Christian School	WA	\$314,981	President	\$5,019	\$4,705	2025
St Thomas Day School Inc	GA	\$331,192	Director	\$35,271	\$37,138	2025
Little Disciples Learning Center	OH	\$331,624	Director/pre	\$77,780	\$88,552	2024
Miss Ruby's Kids	SC	\$332,288	Executive Director	\$72,397	\$79,092	2025
Rockville Community Nursery School	MD	\$313,087	Director	\$52,678	\$54,501	2023
Pathways Preschool	NE	\$312,448	President	\$29,500	\$34,106	2024
Mid-mitten Montessori	MI	\$333,251	Ex Officio	\$44,444	\$49,310	2024
Happy Days Learning Center Inc	MN	\$312,408	Director	\$32,632	\$34,659	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2023 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 NY 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 276 organizations. Compensation range \$372–\$161,286; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$322,834); for reference, expenses \$312,198 and assets \$180,615.

ROLE MATCH Alan Berger, reported title "*President/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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 12 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	59 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	59 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 (Alan Berger) 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 276 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,404 is reasonable (approximately the 59th 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.