

Creative Education Foundation Inc

Executive Director / CEO

EIN 160849832
 MA · NTEE B99Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mary E Miller, Executive Director / CEO** (\$132,029) against **every comparable organization** that fit the selection criteria — **425** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

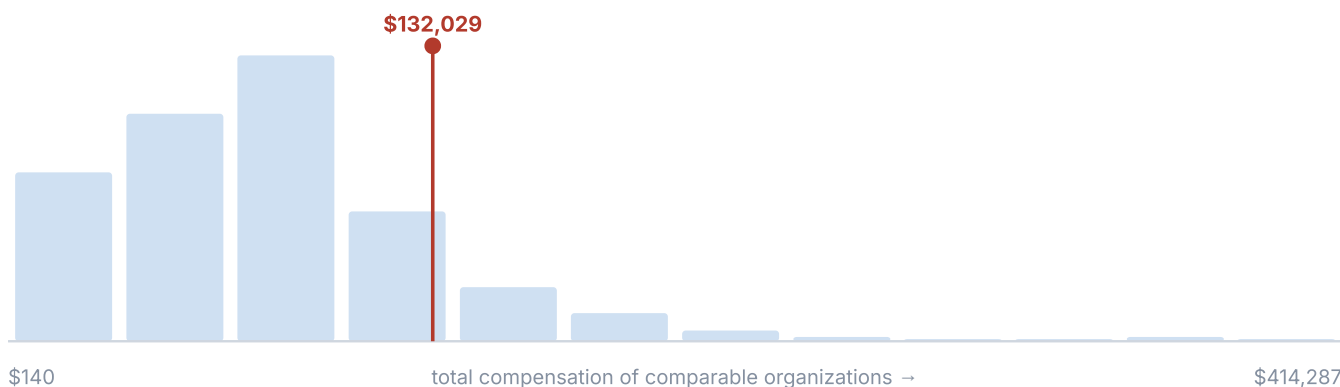
Benchmarked executive: Mary E Miller — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99Z).
BUDGET	Total revenue between \$329,339 and \$737,328 — 0.67x to 1.50x the subject's \$491,552 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

425 organizations qualified on sector, size, and geography → **425** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,491	\$46,865	\$76,940	\$106,465	\$144,433	\$132,029
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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 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
International Union Of Operating Engineers Local 95 Training Fund	PA	\$492,222	Chairman/director	\$63,423	\$72,462	2023
National Women Business Owners	FL	\$493,194	Cfo	\$21,150	\$22,110	2024
Action Mile High Foundation	CO	\$489,906	Coo	\$118,454	\$130,131	2023
Partners In Education Of Toledo	OH	\$493,212	Executive Dir.	\$84,408	\$99,487	2024
Biblical Counseling Ministries Worldwide Inc	CA	\$489,062	President	\$57,676	\$55,422	2024
The Consortium For Independent Journalism Inc	VA	\$488,861	Editor In Chief	\$90,004	\$96,707	2024
The Blessed Child	IL	\$494,874	President	\$11,992	\$13,120	2024
Utah Clean Cities Coalition	UT	\$495,452	Executive Director	\$140,145	\$164,332	2023
Dubois Institute For Entrepreneurship Inc	AL	\$487,441	Executive Director & President	\$21,956	\$27,176	2023
The Musical Theater Project Inc	OH	\$495,700	Managing Director	\$65,877	\$79,940	2023
The Laboratory Safety Institute Inc	MA	\$495,754	President	\$96,390	\$96,390	2024
High Oaks Inc	PA	\$487,074	Administrator	\$81,728	\$90,697	2024
Bluebonnet Home Scholars Collaborative	TX	\$496,564	Chair Of Board Of Directors	\$12,060	\$13,079	2025
New Orleans Education League Of The Construction	LA	\$497,014	Executive Director	\$10,000	\$12,615	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Industry						
Willow Oak Montessori Childrens House	NC	\$485,931	Head Of School	\$26,888	\$30,917	2024
Ace Mentor Program Of Illinois Inc	IL	\$498,311	Executive Director	\$66,425	\$74,818	2023
Thousand Waves Foundation Nfp	IL	\$484,789	Executive Di	\$76,573	\$83,773	2024
Georgia Healthy Family Alliance Inc	GA	\$499,512	Executive Director	\$996	\$1,114	2024
International Alliance For Christian Education Nfp	TX	\$483,589	President	\$100,000	\$114,605	2023
Eugene Education Foundation	OR	\$500,122	Executive Director	\$59,697	\$61,693	2024
The City Club	WA	\$482,574	Executive Director	\$135,000	\$134,503	2024
Collegiate Empowerment Company Inc	PA	\$501,079	Executive Producer	\$28,261	\$31,362	2024
Smart Thinking Foundation Inc	WI	\$501,783	Director	\$49,967	\$58,071	2024
Wisconsin Alliance For Excellent	WI	\$501,864	Executive Director	\$102,767	\$122,962	2023
Acpa Research & Education Foundation	TX	\$480,585	Acpa President	\$33,724	\$37,541	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 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	425 organizations. Compensation range \$140–\$414,287; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$491,552); for reference, expenses \$593,744 and assets \$808,914.
ROLE MATCH	Mary E Miller, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	88 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	82 nd

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 (Mary E Miller) 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 425 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$132,029 is reasonable (approximately the 88th 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.