

Epcecf Day Care Center Inc

Executive Director / CEO

EIN 161193095

NY · NTEE P330

FY ending 2023-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Katherine Tucker, Executive Director / CEO** (\$28,488) against **every comparable organization** that fit the selection criteria — **70** 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: Katherine Tucker — 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 (P330).

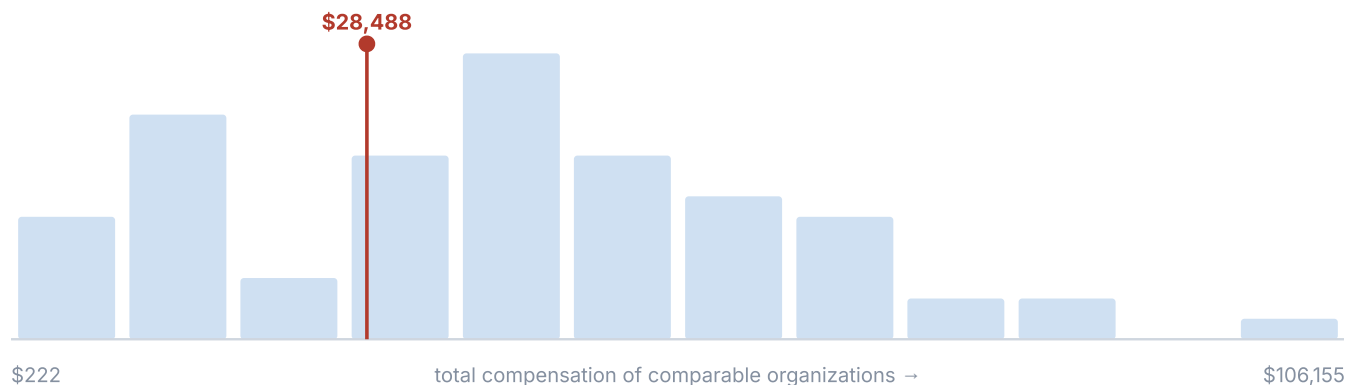
BUDGET Total revenue between \$101,244 and \$226,666 — 0.67x to 1.50x the subject's \$151,111 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography

→ **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,998

\$18,960

\$39,345

\$53,437

\$67,561

\$28,488



● 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
Nursery Rhyme Inc	LA	\$148,508	President	\$59,440	\$70,354	2024
Belknap Child Development Center	MI	\$146,708	Treasurer	\$55,994	\$62,125	2024
Penns Grove-carneys Point Sacc Inc	NJ	\$157,778	Director	\$9,675	\$9,046	2025
Sterrs Day Care Center Inc	AL	\$159,181	Director	\$20,308	\$23,582	2024
Knowledge Is Power Foundation	CA	\$159,673	President	\$39,000	\$36,199	2024
Jonesboro Day Care Center Inc	NC	\$159,900	Director	\$46,316	\$50,116	2025
Downtown Childcare Center	NM	\$160,314	Director	\$40,080	\$46,337	2024
Missoula Parent Co-op Inc	MT	\$160,661	Director	\$12,644	\$14,273	2025
Trinity Empowerment Consortium Inc	FL	\$140,800	Executive Director	\$41,707	\$42,115	2024
Human Resource Center Inc	CO	\$140,668	Executive Director	\$49,828	\$50,034	2025
Linked Together Inc	NH	\$165,914	Executive Director	\$106,954	\$106,155	2024
Pateros Treehouse Early Education	WA	\$167,603	Executive Director	\$27,000	\$26,751	2023
Platte County Day Care Center	WY	\$169,116	Executive Director	\$43,753	\$49,062	2025
First Gethsemane Center For Family Development Inc	KY	\$172,706	Board Member	\$7,643	\$9,087	2023
Dree's Plahouse Christian Academy Inc	IN	\$172,755	Executive Director	\$1,500	\$1,751	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Yolandas World Of Learning Center Inc	LA	\$173,066	President	\$4,506	\$5,334	2024
Fueling Embers Youth Ministry	MO	\$128,445	President	\$35,120	\$39,983	2024
Little Blossom Learning Center	SD	\$174,767	Executive Di	\$14,615	\$17,338	2024
Friendship Christian Learning Center Inc	OH	\$176,823	Administrator	\$33,280	\$39,008	2023
Dover Educational & Community Center Inc	DE	\$125,155	Office Manager And Head Teacher	\$9,320	\$10,099	2023
Potter-dix Early Learning Facility	NE	\$121,947	Executive Director	\$30,000	\$35,708	2023
Rise Up 4 Christ Inc	GA	\$182,460	Executive Director	\$13,800	\$14,531	2025
Son-shine Corner Inc	MN	\$183,452	Executive Director	\$45,751	\$50,029	2023
Sugar & Spice Child Care Center	MI	\$183,796	President	\$50,000	\$55,475	2024
Children's Discovery Academy Inc	MI	\$115,910	Director & S	\$15,857	\$18,113	2023

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 **70** organizations. Compensation range \$222–\$106,155; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$151,111); for reference, expenses \$281,430 and assets \$114,563. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Katherine Tucker, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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)	36 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	31 st

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 (Katherine Tucker) 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 70 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,488 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.