

Christian Learning Center Inc

Executive Director / CEO

EIN **203092002**
 MS · NTEE B990
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Thelma Harden, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **330** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

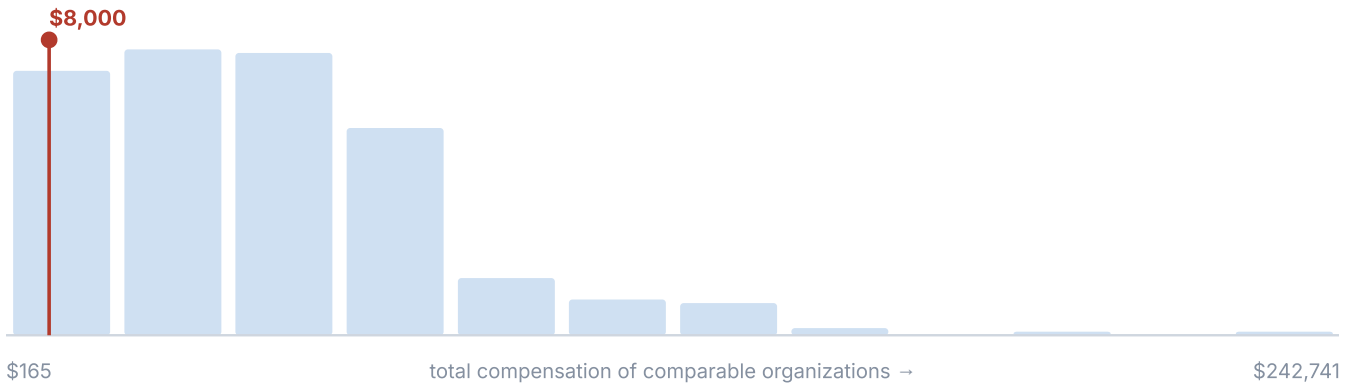
Benchmarked executive: Thelma Harden — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B990).
BUDGET	Total revenue between \$152,486 and \$341,388 — 0.67x to 1.50x the subject's \$227,592 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

330 organizations qualified on sector, size, and geography → **330** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,001	\$24,750	\$42,672	\$64,873	\$87,830	\$8,000
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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 MS 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
Jandernoa Entrepreneurial Mentoring	MI	\$227,525	Executive Di	\$132,515	\$122,808	2023
Regina Inc	SC	\$227,382	Executive Di	\$45,000	\$40,942	2024
Everybody Wins Atlanta Inc	GA	\$227,915	Executive Director	\$68,245	\$61,611	2023
Theo Inc	ND	\$226,676	Executive Director	\$54,718	\$52,368	2024
Hip Hop Congress Inc	CA	\$226,661	Executive Director	\$2,500	\$1,938	2023
Noshami Institute	NH	\$226,447	Executive Director	\$60,020	\$49,760	2023
Michigan Leagues Of Academic Games	MI	\$228,852	Executive Director	\$3,000	\$2,780	2023
City Youth Matrix	MD	\$226,278	Executive Director	\$18,000	\$14,676	2024
Lifewerks Inc	PA	\$229,096	President	\$3,000	\$2,609	2024
Corner Post Media	UT	\$225,664	Executive Director	\$27,840	\$24,849	2024
Urban Bike Project Of Wilmington Inc	DE	\$225,415	Executive Director	\$45,000	\$39,562	2023
Washington Association Of Educators For Talented And Gifted	WA	\$225,296	Executive Director	\$47,386	\$37,000	2024
The Partnership For Excellence	OH	\$229,942	President &	\$152,192	\$144,732	2023
The Mehta Foundation Inc	VA	\$225,050	President	\$280,000	\$242,741	2023
Grand Haven Schools Foundation	MI	\$224,879	Executive Dir.	\$56,774	\$49,789	2025
The Gp Foundation For	MI	\$224,525	President	\$30,000	\$27,005	2024
Wikitongues Inc	NY	\$230,663	Executive Director	\$59,796	\$48,515	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pittsburgh Fellows	PA	\$224,270	Executive Director	\$75,000	\$65,227	2024
By Kids Inc	NY	\$224,087	Board Member And Executive Director	\$86,400	\$68,088	2024
Vehicle For Change Inc	OH	\$231,281	Executive Di	\$20,000	\$18,474	2024
National Shoe Travelers Association	OR	\$223,771	Executive Director	\$71,262	\$56,226	2025
Little Lobbyists Family Alliance	MD	\$231,498	Executive Director	\$80,000	\$65,227	2024
Philosophy Learning And Teaching Org	WA	\$223,267	Executive Dir.	\$57,500	\$46,222	2023
Dui Victims Center Of Kansas Inc	KS	\$223,232	Executive Director (Former)	\$43,190	\$40,692	2024
Aamva Region Iii Inc	VA	\$223,129	Director, Regions Iii & Iv	\$15,356	\$13,313	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	330 organizations. Compensation range \$165–\$242,741; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$227,592); for reference, expenses \$240,071 and assets \$33,043.
ROLE MATCH	Thelma Harden, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers 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	9 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	8 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 (Thelma Harden) 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 330 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 9th 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.