

Maywood Cooperative Nursery School Inc

Executive Director / CEO

EIN 221932170

NJ · NTEE B21Z

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Jones, Executive Director / CEO** (\$62,039) against **every comparable organization** that fit the selection criteria — **266** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

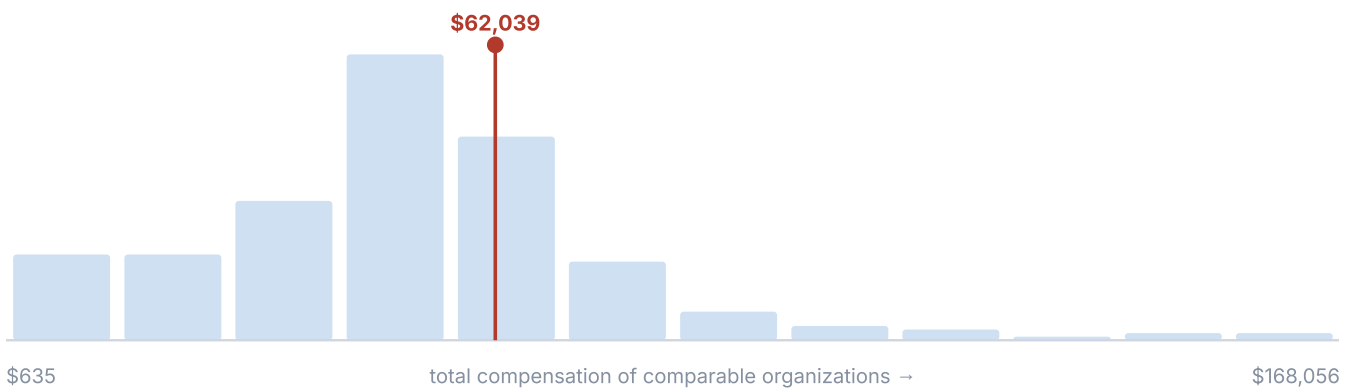
Benchmarked executive: Elizabeth Jones — reported title “Treasurer Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$194,353 and \$435,120 — 0.67x to 1.50x the subject's \$290,080 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

266 organizations qualified on sector, size, and geography → **266** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,927	\$36,596	\$49,114	\$64,452	\$78,544	\$62,039
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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 NJ 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
Growing Patch Childcare Learning	IN	\$290,741	President	\$46,523	\$54,950	2024
Attala Corporate Child Development Center Consortium	MS	\$291,028	Director, Administrator	\$43,766	\$53,188	2025
Natural Bridges	HI	\$288,879	President	\$127,200	\$124,263	2025
Valley Preschool	MN	\$291,374	Director	\$57,402	\$61,889	2025
Dayton Montessori Society Inc	OH	\$291,552	Board Member	\$34,000	\$41,524	2023
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,491	2023
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$12,238	2023
Discovering Mind Foundation	UT	\$287,636	President	\$41,422	\$46,258	2025
Spring Hill School Inc	VT	\$287,189	Program Director	\$60,499	\$70,217	2023
My First School	NY	\$293,033	Director	\$60,000	\$62,518	2023
Roots Forest School Inc	ID	\$293,434	Director	\$18,019	\$21,469	2024
Oregon Preschool Inc	WI	\$286,714	Co-director/teacher	\$60,811	\$71,131	2024
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$69,280	2025
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$79,935	2023
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$54,604	2023
Key West Preschool Co-operative Inc	FL	\$294,788	Director	\$49,193	\$51,760	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$160,800	2024
Kingdom Kids Christian Academy42693	MI	\$284,873	Director	\$42,844	\$53,084	2022
Wee Care Children's Enrichment	NC	\$284,275	Executive Director	\$54,562	\$61,516	2025
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$20,064	2023
Circle School	NY	\$283,012	Executive Director	\$51,829	\$54,005	2023
Rockville Presbyterian Cooperative Nursery School	MD	\$282,742	Program Director	\$28,000	\$28,563	2025
Family Preschool Inc	NC	\$282,519	Director	\$25,946	\$30,913	2023
Marshall First Step Academy	IL	\$282,176	Executive Director	\$16,146	\$18,304	2023
Whittier Wildflowers Preschool Inc	MN	\$281,488	Board, Presc	\$59,622	\$65,984	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 266 organizations. Compensation range \$635–\$168,056; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$290,080); for reference, expenses \$349,584 and assets \$117,763.

ROLE MATCH Elizabeth Jones, reported title "*Treasurer 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	11 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	70 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	70 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 (Elizabeth Jones) 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 266 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,039 is reasonable (approximately the 70th 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.