

# Massasoit Community College Foundation

Executive Director / CEO

EIN 237100537  
 MA · NTEE B41  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Michelle Badger, Executive Director / CEO** (\$11,325) against the **2000** closest of **3,112** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Michelle Badger — 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 (B41).
BUDGET	Total revenue between \$240,672 and \$538,819 — 0.67x to 1.50x the subject's \$359,213 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**3,112** organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$10,875	\$30,489	\$55,435	\$81,907	\$111,578	\$11,325
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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
<a href="#">Urban Youth Racing School Inc</a>	PA	\$359,241	Executive Director	\$71,760	<b>\$79,635</b>	2023
<a href="#">Tracy Andrus Foundation</a>	TX	\$359,271	President & Ceo	\$67,500	<b>\$75,139</b>	2023
<a href="#">Malama Honua Public Charter School</a>	HI	\$359,146	Executive Di	\$20,182	<b>\$19,531</b>	2024
<a href="#">Heartlight Center Inc</a>	CO	\$359,354	Executive Dir.	\$91,975	<b>\$98,143</b>	2023
<a href="#">Scottsdale Leadership Inc</a>	AZ	\$359,383	Executive Director	\$93,090	<b>\$99,627</b>	2023
<a href="#">Starke County Initiative For Lifelong</a>	IN	\$359,386	Executive Director	\$975	<b>\$1,083</b>	2025
<a href="#">Mckeen Street Learning Center</a>	ME	\$359,407	President/director	\$78,321	<b>\$84,770</b>	2024
<a href="#">Foundation For Mo County Free Libraries</a>	CA	\$359,452	Executive Director	\$78,121	<b>\$72,915</b>	2024
<a href="#">American Conference Of Academic Deans</a>	NC	\$358,957	Executive Director	\$109,624	<b>\$122,434</b>	2024
<a href="#">Kids Count In Alachua County</a>	FL	\$358,946	Director	\$55,000	<b>\$55,848</b>	2024
<a href="#">Public Relations Society Of</a>	NY	\$359,503	Cfo	\$57,668	<b>\$56,326</b>	2024
<a href="#">Post</a>	WA	\$359,523	Executive Director Starting Sept 2024	\$33,580	<b>\$31,659</b>	2025
<a href="#">Mainstay Christian Academy</a>	PA	\$359,646	Board Member	\$34,116	<b>\$35,826</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Center For Navigating Family Change Inc</a>	GA	\$359,706	Ext Director	\$50,000	<b>\$55,946</b>	2023
<a href="#">Apples To Zucchini Cooking School</a>	CA	\$358,656	Executive Director	\$25,040	<b>\$23,372</b>	2024
<a href="#">Jewell School</a>	AZ	\$358,641	Officer/trea	\$35,750	<b>\$38,261</b>	2023
<a href="#">Brian M Anselmo Memorial</a>	MO	\$359,794	Executive Di	\$79,992	<b>\$94,283</b>	2023
<a href="#">The 15 White Coats Inc</a>	LA	\$359,824	Executive Director	\$36,923	<b>\$45,244</b>	2023
<a href="#">Wild Horses Building Champions Inc</a>	SD	\$358,584	Director	\$18,000	<b>\$22,107</b>	2023
<a href="#">Montessori In The Woods Inc</a>	PA	\$359,904	Executive Director	\$50,000	<b>\$55,487</b>	2023
<a href="#">Ifees Inc</a>	MD	\$358,493	Secretary	\$195,256	<b>\$203,141</b>	2023
<a href="#">Haytown Road Nursery School</a>	NJ	\$358,488	School Director	\$47,016	<b>\$46,714</b>	2023
<a href="#">Live Oak Preschool</a>	CA	\$358,451	Executive Dir.	\$75,665	<b>\$68,802</b>	2025
<a href="#">Imaginarium Inc</a>	KS	\$358,444	President	\$56,875	<b>\$68,376</b>	2023
<a href="#">Iskra Books</a>	WA	\$358,430	Board President	\$9,500	<b>\$9,193</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **2000** organizations. Compensation range \$1–\$576,852; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$359,213); for reference, expenses \$259,373 and assets \$2,163,879.
ROLE MATCH	Michelle Badger, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	213 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	11 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	82 <sup>nd</sup>

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 (Michelle Badger) 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 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,325 is reasonable (approximately the 10<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.