

Middlebury Studio School

Executive Director / CEO

EIN 264711953

VT · NTEE B94

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Briggs, Executive Director / CEO** (\$60,192) against the **2000** closest of **3,071** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

Benchmarked executive: Sarah Briggs — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B94).
BUDGET	Total revenue between \$231,876 and \$519,127 — 0.67x to 1.50x the subject's \$346,085 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

3,071 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$9,650	\$27,042	\$48,505	\$72,380	\$98,320	\$60,192
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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 VT 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
Royal Legacy Christian Academy	IA	\$346,133	Executive Di	\$18,359	\$19,972	2023
Community Alliance For Learning	CA	\$345,986	Executive Dir.	\$57,105	\$46,359	2025
Growing Outreach Growing Opportunites	CA	\$346,188	Chair/ Executive Director	\$21,491	\$17,908	2024
Education For Tomorrow Alliance	TX	\$346,227	President	\$116,473	\$112,433	2024
Kaleidoscope School	WA	\$346,306	President/treasury	\$63,064	\$53,082	2025
Tyler Area P-16 Council	TX	\$346,418	Executive Director	\$7,642	\$7,377	2024
Inclusive Academy	AZ	\$346,468	Chief Executive Officer Director	\$24,645	\$22,873	2024
2nd Chance Ms	MS	\$345,669	Program Director	\$55,000	\$59,113	2024
Rilke Schule Inc	AK	\$346,655	Executive Director	\$51,850	\$49,250	2023
Eg Fisher Public Library	TN	\$345,453	Executive Director(ended Aug. 2023)	\$36,286	\$36,807	2024
Rockport Christian Service Inc	TX	\$346,774	Director	\$54,365	\$54,029	2023
El Sol Academy Foundation	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	\$41,225	2023
Ebenezer Community Outreach	IL	\$345,180	President	\$131,418	\$121,465	2025
R3 Student Outreach	TX	\$347,029	President	\$40,580	\$39,173	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Growing Tree Inc	TN	\$347,057	Director	\$46,760	\$47,431	2024
Lifechange Community Service Inc	CA	\$347,084	Key Employee	\$22,917	\$19,097	2024
Suncoast Career Academy Inc	FL	\$347,093	Board Member	\$31,130	\$28,221	2024
The Innovation Foundation Inc	IL	\$345,070	Director	\$200,000	\$189,744	2024
Engaging Young Minds Academy Inc	FL	\$345,013	President	\$45,138	\$42,129	2023
Oncology Association Of Naturopathic Physicians	AK	\$344,997	Executive Director	\$60,892	\$56,179	2024
Life College	CA	\$344,960	Program Director	\$112,800	\$93,995	2024
One Bead Project	OH	\$347,210	President	\$84,580	\$84,221	2025
Denver Biennial Of The Americas	CO	\$344,954	Executive Di	\$167,959	\$155,417	2024
Baroque Chamber Orchestra Of Colorado	CO	\$347,299	President	\$7,946	\$7,163	2025
Classical Scholars Inc	NC	\$347,341	Executive Director, Teacher	\$46,105	\$45,972	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 **2000** organizations. Compensation range \$1–\$515,008; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$346,085); for reference, expenses \$303,193 and assets \$580,746.
ROLE MATCH	Sarah Briggs, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	204 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	57 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	65 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	56 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 (Sarah Briggs) 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 \$60,192 is reasonable (approximately the 65th 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.