

Leap Inc

Executive Director / CEO

EIN 311740634

MN · NTEE B05

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Renee Kroll, Executive Director / CEO** (\$11,345) against the **2000** closest of **2,275** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Renee Kroll — reported title "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 (B05).
BUDGET	Total revenue between \$150,900 and \$337,836 — 0.67x to 1.50x the subject's \$225,224 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

2,275 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$7,396	\$21,651	\$42,561	\$64,537	\$90,318	\$11,345
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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 MN 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
Midwest Independent Retailers Foundation Inc	MI	\$225,249	Chairman	\$20,414	\$20,712	2024
Washington Association Of Educators For Talented And Gifted	WA	\$225,296	Executive Director	\$47,386	\$41,704	2024
New York State Care Management	NY	\$225,135	Executive Director	\$68,250	\$60,624	2024
National Hbcu Business Deans Roundtable Inc	NC	\$225,337	Managing Director	\$36,000	\$37,645	2023
Uc Santa Cruz Alumni Association	CA	\$225,341	Executive Dir.	\$19,314	\$16,394	2024
Sigma Phi Lambda Inc	TX	\$225,102	Co Executive	\$29,969	\$29,468	2024
The Mehta Foundation Inc	VA	\$225,050	President	\$280,000	\$273,605	2023
Urban Bike Project Of Wilmington Inc	DE	\$225,415	Executive Director	\$45,000	\$44,592	2023
Kids' Chance Inc Of Missouri	MO	\$225,014	Executive Di	\$23,102	\$24,763	2023
Ferndale Public Schools Foundation	WA	\$225,437	Executive Director	\$4,794	\$4,219	2024
International Education And	CA	\$225,492	Director	\$25,668	\$22,431	2023
Grand Haven Schools Foundation	MI	\$224,879	Executive Dir.	\$56,774	\$56,119	2025
Corner Post Media	UT	\$225,664	Executive Director	\$27,840	\$28,009	2024
The Northwest Florida Academy Inc	FL	\$224,775	President	\$52,500	\$49,913	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Remarkable Mens Practice	CA	\$224,685	President	\$10,387	\$9,077	2023
Cookeville Cosmetology School Inc	TN	\$225,792	President	\$15,600	\$16,118	2024
Appalachian Banner Academy	TN	\$225,870	Executive Director	\$8,325	\$8,602	2024
Child's Play Inc	RI	\$225,881	Toddler/nursery	\$48,043	\$45,284	2024
Resoarcues Inc	KY	\$224,564	Executive Director	\$45,760	\$48,327	2024
The Gp Foundation For	MI	\$224,525	President	\$30,000	\$30,438	2024
Redwood Foundation Inc	KY	\$225,962	Ceo	\$18,505	\$19,543	2024
International Association Of Qualitative	IL	\$225,966	Director	\$26,000	\$25,126	2024
Nassau County School Facilities Associat	NY	\$225,978	Executive Director	\$13,963	\$12,402	2024
Leadership Kauai	HI	\$226,010	Executive Dir.	\$70,000	\$63,425	2023
Pittsburgh Fellows	PA	\$224,270	Executive Director	\$75,000	\$73,520	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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–\$432,491; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$225,224); for reference, expenses \$242,507 and assets \$117,132.
ROLE MATCH	Renee Kroll, reported title " <i>DIRECTOR</i> ", 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	241 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	14 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	12 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 (Renee Kroll) 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 \$11,345 is reasonable (approximately the 14th 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.