

Franklin Township Education

Executive Director / CEO

EIN 352000204

IN · NTEE B82

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Stephanie Rigler, Executive Director / CEO** (\$76,362) against **every comparable organization** that fit the selection criteria — **189** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

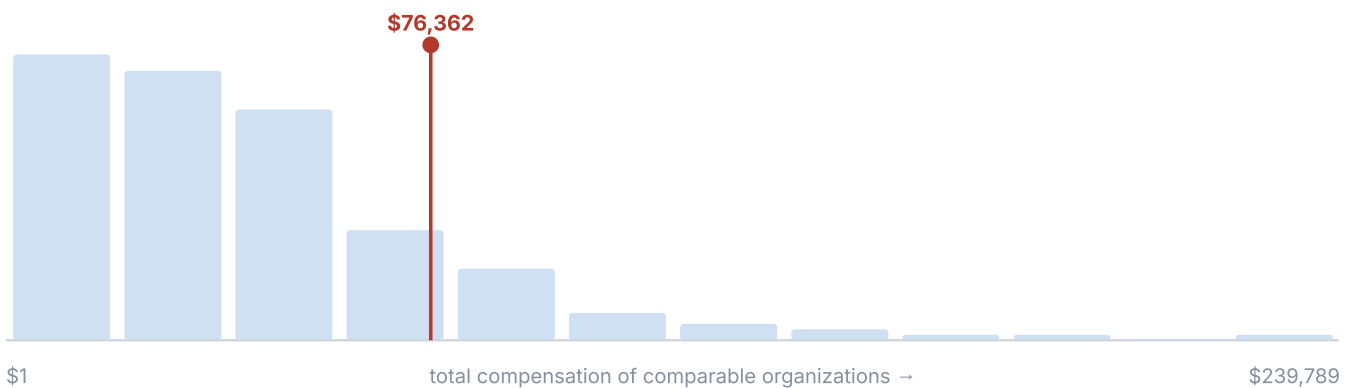
Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$144,519 and \$323,550 — 0.67x to 1.50x the subject's \$215,700 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

189 organizations qualified on sector, size, and geography → **189** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,278 10TH	\$15,909 25TH	\$37,657 MEDIAN	\$59,535 75TH	\$85,324 90TH	\$76,362 THIS ORG · 86TH
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■ **Comparable organizations**

P50
\$6,278

P50
\$15,909

P50
\$37,657

P75
\$59,535

P90
\$85,324

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 IN cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Texas Rural Education Association Foundation	TX	\$215,739	\$3,699	990
Private School Tuition Fund 123	AZ	\$214,992	\$25,820	990
Zo's Bravehearts Foundation	NV	\$214,817	\$114,062	990
Mid-atlantic Christian University	NC	\$217,751	\$49,413	990
North Central States Regional Council	MN	\$218,911	\$129,398	990
Florida Electrical Association Inc	FL	\$211,474	\$6,311	990
W20 Foundation	NY	\$210,404	\$85,688	990
Grandview School District	MO	\$210,331	\$30,307	990
Taahp Foundation	TX	\$221,410	\$20,125	990
Iuoe Local 94 94a Scholarship Fund	NY	\$209,208	\$88,530	990
Orion Military Scholarship Fund Inc	RI	\$208,731	\$11,822	990
The North Carolina Albert Schweitzer	NC	\$206,932	\$85,606	990
Apro Charitable Foundation	TX	\$206,884	\$2,716	990
Kids' Chance Inc Of Missouri	MO	\$225,014	\$23,888	990
Midwest Independent Retailers Foundation Inc	MI	\$225,249	\$19,981	990
Nassau County School Facilities Associat	NY	\$225,978	\$11,965	990
Graham County Electric Cooperative	AZ	\$205,368	\$38,069	990
Tara Sawyer Foundation	TX	\$205,242	\$71,142	990
United Nations Association Of	NY	\$226,269	\$83,974	990
Moynihan Scholarship Fund Inc	NY	\$226,407	\$55,642	990
Hhh Equine Inc	GA	\$226,556	\$33,252	990
Isd 883 Education Foundation	MN	\$226,822	\$48,237	990
Harford County Education Foundation Inc	MD	\$204,365	\$56,859	990
The Charitable Childrens Fund Of	NC	\$227,216	\$178,612	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Southside Health Education Foundation	VA	\$227,536	\$61,581	990

■ 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 IN 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	189 organizations. Compensation range \$1–\$239,789; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$215,700); for reference, expenses \$193,590 and assets \$1,230,142.
ROLE MATCH	Stephanie Rigler, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	61 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	86th
Total compensation (D + F), as reported (no adjustments)	83rd
Reportable pay only (column D), adjusted	92nd
All sources (D + E + F), adjusted	59th

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 (Stephanie Rigler) 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 189 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,362 is reasonable (approximately the 86th 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). 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.