

Readiness Center Inc

Executive Director / CEO

EIN 382589535

MI · NTEE P33Z

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Martha Thieneman, Executive Director / CEO** (\$64,000) against **every comparable organization** that fit the selection criteria — **352** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Martha Thieneman — 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 (P33Z).
BUDGET	Total revenue between \$289,582 and \$648,318 — 0.67x to 1.50x the subject's \$432,212 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

352 organizations qualified on sector, size, and geography → **352** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,324	\$39,605	\$52,065	\$65,385	\$82,095	\$64,000
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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 MI 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
Early Childhood Center Inc	MD	\$430,955	Vice President	\$2,256	\$1,991	2025
Garden Grove 1st Preschool Inc	CA	\$433,887	President	\$38,400	\$33,074	2023
Garden Gate Child Development	MA	\$433,968	President & Co-director	\$70,210	\$61,126	2024
Little Treasures Preschool Inc	CO	\$430,089	Executive Dir.	\$69,427	\$62,834	2025
Small Steps Inc	TN	\$429,647	Executive Dir.	\$84,145	\$85,691	2024
World Harvest Ministries Inc	IN	\$429,431	President	\$15,880	\$16,704	2023
Apple Valley School	WY	\$428,183	Executive Di	\$58,417	\$60,604	2024
Aspire Inc	NJ	\$436,487	Director	\$173,725	\$150,275	2024
Archer Cooperative Nursery School Inc	NJ	\$436,947	Executive Dir.	\$50,345	\$42,426	2025
Willa Road Childrens Center	DE	\$425,561	Director	\$59,350	\$57,965	2023
Hilltop Child Care Center Inc	MD	\$425,376	Executive Director	\$85,688	\$77,614	2024
Norma Gist Peoples' Free Child Development Program Inc	CA	\$424,900	Executive Director	\$34,405	\$28,783	2024
Academy Of Learning Inc	AR	\$424,091	Director	\$21,950	\$23,904	2024
Aunt Faye Early Learning Academy	TX	\$440,385	Ceo	\$30,333	\$28,639	2025
Bright Beginnings Learning Center	SD	\$423,878	Manager	\$34,413	\$36,796	2024
Greater St Paul Day Care And	FL	\$441,522	Executive Di	\$79,000	\$71,901	2024
Irvington Childrens Center Inc	NY	\$441,888	Executive Dir.	\$80,550	\$70,519	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bright Beginnings Childrens Center	MA	\$442,551	President	\$50,300	\$43,792	2024
Petersburg Children's Center Inc	AK	\$443,267	Executive Director & Treasurer	\$40,328	\$37,354	2024
Bible Way Church Of Georgetown	SC	\$420,557	Director	\$52,000	\$54,110	2023
Winn Area Activity Center	MI	\$444,617	President	\$250	\$250	2024
Saving All Children	CA	\$444,706	Executive Dir.	\$47,400	\$39,654	2024
Kangaroos Pouch Child Care &	MS	\$419,222	President	\$57,500	\$63,877	2023
Greensboro Community Childcare Cent	VT	\$419,118	Executive Di	\$61,303	\$61,546	2023
Sunnyside Daycare	IL	\$445,477	President	\$85,100	\$81,056	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	352 organizations. Compensation range \$250–\$370,483; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$432,212); for reference, expenses \$370,536 and assets \$2,906,092.
ROLE MATCH	Martha Thieneman, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	73 rd
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	72 nd

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 (Martha Thieneman) 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 10, 2026, comparing compensation against 352 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,000 is reasonable (approximately the 73rd 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 10, 2026.