

Palm Beach County Literacy Coalition

Executive Director / CEO

EIN 384043979

FL · NTEE B92

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kristin Calder, Executive Director / CEO** (\$15,581) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Kristin Calder — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B92).

BUDGET Total revenue between \$19,746 and \$44,208 — 0.67x to 1.50x the subject's \$29,472 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

98 organizations qualified on sector, size, and geography → **98** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,737	\$11,565	\$20,059	\$50,286	\$116,666	\$15,581
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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 FL 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
Oea Educational Foundation	OH	\$29,165	Oea Executive Director, Ex Officio	\$72,639	\$81,897	2024
State Of Maryland Literacy Association Inc	MD	\$28,978	Treasurer	\$5,508	\$5,644	2023
Yeshiva Toras Chaim Of Greater	FL	\$30,000	Director	\$66,080	\$68,032	2023
The Aspire Difference Foundation Inc	GA	\$30,000	President	\$15,892	\$17,512	2023
Casper College Education Trust	WY	\$28,887	Executive Director	\$43,990	\$50,143	2024
Alliance Aft Education Center Inc	TX	\$30,267	Coordinator	\$10,100	\$11,072	2023
Slover Library Foundation	VA	\$28,481	Chairman & President	\$145,000	\$153,434	2023
Actschoools Incorporated	KY	\$30,472	Headmaster	\$10,440	\$11,632	2025
Wave Enterprises Inc	CA	\$30,717	President	\$49,666	\$45,652	2024
Ntra Charities Inc	KY	\$31,126	Ceo	\$15,681	\$17,934	2024
Colorado Association For The Education Of Young Children	CO	\$31,460	Executive Director	\$7,843	\$8,580	2022
Penfield Montessori Academy Inc	WI	\$31,509	Chair	\$10,076	\$11,202	2024
New Mexico Tech University Research	NM	\$31,646	Vice President	\$30,919	\$35,400	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Park						
Books From Birth	TX	\$31,847	Board Member - President And Treasurer	\$6,300	\$6,708	2024
Plumbers & Pipefitters Local 104 Scholarship Fund	MA	\$27,060	President	\$90,715	\$89,337	2023
Topass Foundation	CA	\$31,984	President	\$3,632	\$3,338	2024
Hedin-hartnagel Memorial Fund	MN	\$32,205	Executive Secretary	\$9,996	\$10,824	2023
Sheffield Township Library	PA	\$26,715	Librarian	\$15,152	\$16,084	2024
Berlin Free Library Association	CT	\$26,698	Head Librarian	\$15,068	\$15,039	2024
American Chiropractic Foundation	VA	\$26,437	Executive Vice President	\$17,826	\$18,863	2023
The Freidenrich Support Foundation	CA	\$26,259	Director/secretary/treasurer	\$31,436	\$28,895	2024
Tidioute Library Association Inc	PA	\$25,967	Executive Director	\$20,873	\$22,812	2023
Maryland Theological College And Seminary	MD	\$32,984	Officer	\$1,299	\$1,331	2023
The Kinkaid Investments Foundation	TX	\$25,940	Cfo	\$42,194	\$46,256	2023
Cardinal Funds Inc	IN	\$25,806	Board Member	\$30,811	\$35,609	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	98 organizations. Compensation range \$222–\$483,100; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$29,472); for reference, expenses \$38,626 and assets \$2,390,959.
ROLE MATCH	Kristin Calder, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	33 rd
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	78 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 (Kristin Calder) 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 98 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,581 is reasonable (approximately the 33rd 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.