

New Sharon Community Child Care Center

Executive Director / CEO

EIN 421349438
 IA · NTEE P33Z
 FY ending 2024-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Regina L Salsman, Executive Director / CEO** (\$51,704) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

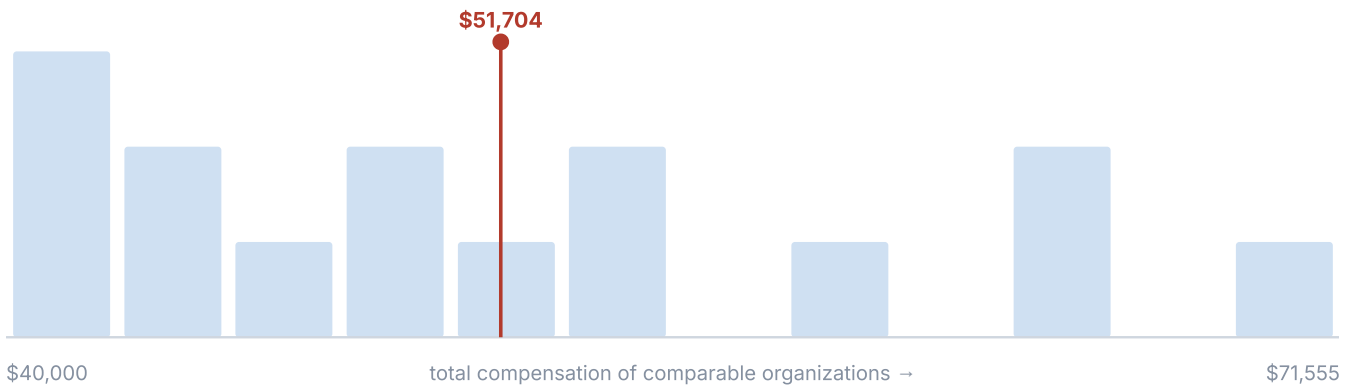
Benchmarked executive: Regina L Salsman — reported title “EXEC DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

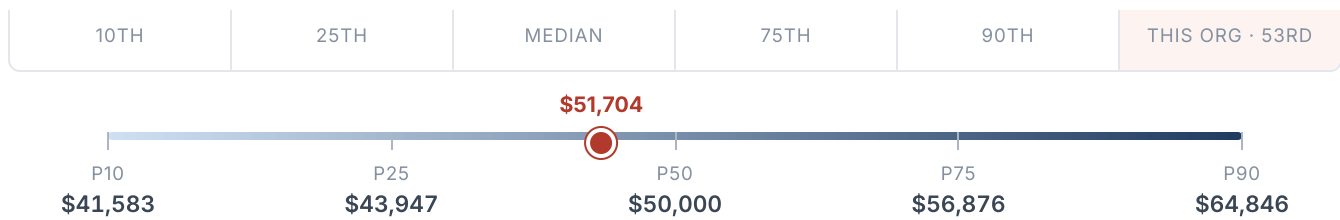
SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$311,222 and \$696,766 — 0.67x to 1.50x the subject's \$464,511 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + IA + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$41,583	\$43,947	\$50,000	\$56,876	\$64,846	\$51,704
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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 IA 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
Kids Corral Inc	IA	\$477,688	Daycare Director	\$55,068	\$55,068	2024
Cedar County Coordinated Child Care	IA	\$493,998	Director	\$65,403	\$63,717	2025
Corridor Christian Early Learning Center	IA	\$495,397	Executive Dir.	\$57,000	\$58,684	2023
Kid Station At Heritage	IA	\$503,388	Executive Di	\$71,555	\$71,555	2024
Magic Depot Child Care Center Inc	IA	\$511,701	Day Care Dir	\$42,305	\$42,305	2024
Mount Pleasant Community Childcare	IA	\$416,681	Executive Di	\$40,000	\$40,000	2024
Community Childcare Center Inc	IA	\$519,482	Director	\$65,599	\$65,599	2024
Kids Corner Child Care & Learning C	IA	\$395,849	Executive Di	\$39,922	\$41,101	2023
Berry Tender Childcare Inc	IA	\$395,492	Executive Director	\$41,518	\$42,744	2023
Olin Day Care Inc	IA	\$364,529	Executive Director	\$46,344	\$45,149	2025
Elkader Childcare And Learning Center	IA	\$353,375	Executive Director	\$52,538	\$54,090	2023
Appanoose County Day Care Inc	IA	\$578,645	Center Admin	\$47,024	\$47,024	2024
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$52,000	2024
Crawida Regional Child Care	IA	\$325,978	Center Direc	\$50,000	\$50,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Riverview Early Childhood Center	IA	\$637,940	Administration	\$48,142	\$49,564	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	15 organizations. Compensation range \$40,000–\$71,555; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$464,511); for reference, expenses \$478,065 and assets \$73,490.
ROLE MATCH	Regina L Salsman, reported title "EXEC DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	53 rd
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	53 rd

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 (Regina L Salsman) 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 13, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (P33) + IA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,704 is reasonable (approximately the 53rd 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 13, 2026.