

Middleton-cross Plains Area School

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Amber Kiggens-leifheit, Executive Director / CEO** (\$33,671) against **every comparable organization** that fit the selection criteria — **49** 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

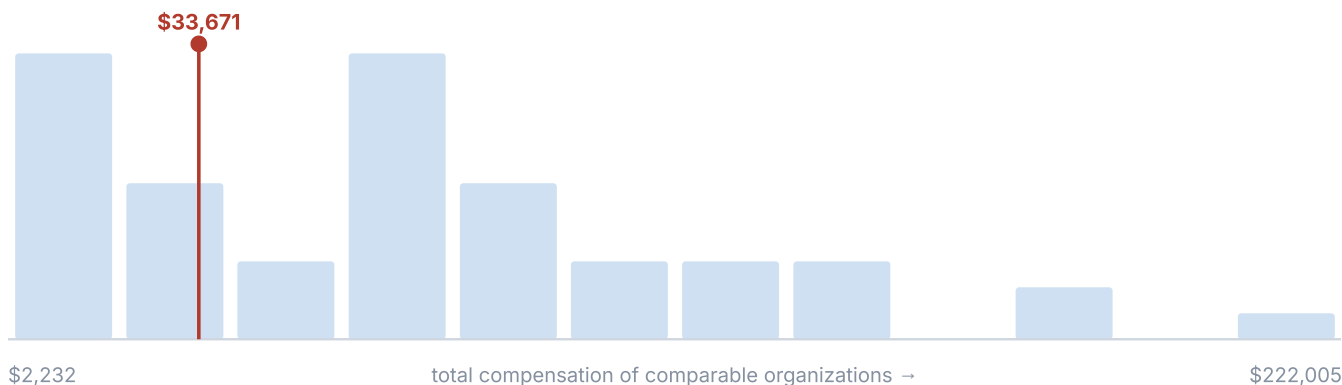
Benchmarked executive: Amber Kiggens-leifheit — reported title “Executive Dir.,” a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B19).
BUDGET	Total revenue between \$227,495 and \$509,317 — 0.67x to 1.50x the subject's \$339,545 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography → **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,442	\$21,675	\$67,814	\$90,307	\$132,886	\$33,671
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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 WI 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
Cpath Community Building Group	MN	\$336,113	Board Member	\$19,049	\$18,500	2024
Midwest Suburban Superintendent's A	IL	\$343,283	Executive Di	\$9,000	\$8,696	2024
Vermont Rural Education Collaborative Inc	VT	\$349,613	Executive Director	\$70,323	\$69,569	2024
Ripple Effect Water Literacy Project	LA	\$350,460	Executive Dir.	\$80,000	\$89,138	2023
National Coalition Of Advanced Technology Centers	TX	\$352,504	Executive Director	\$168,246	\$170,299	2023
Sherlake Cultural Center	IL	\$353,592	Executive Director	\$2,310	\$2,232	2024
Design Connect Create	TX	\$324,740	Executive Di	\$91,854	\$90,307	2024
Guadalupe Holding Company	UT	\$354,362	President Sept-june	\$34,797	\$36,038	2023
Real Estate Society Inc	CA	\$318,110	President	\$10,720	\$8,864	2025
Oliveseed Foundation	CA	\$360,989	Founder & Executive Director	\$12,000	\$10,485	2023
The Educator Collective	TX	\$317,037	Executive Director	\$125,767	\$123,650	2024
Wfb Foundation Supporting Organization Inc	WI	\$362,373	Officer	\$27,457	\$28,183	2024
Kent State University Research Corp	OH	\$316,581	Presidentceoboard Chair	\$20,224	\$21,675	2023
Friends Of Outdoor School	OR	\$369,923	Executive Director	\$87,493	\$79,858	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Satori Elementary School Inc	TX	\$303,455	Executive Director	\$64,586	\$61,862	2025
Uw Wausau Campus Foundation Inc	WI	\$384,566	Executive Di	\$73,310	\$75,250	2024
Partners Library Action Network	TX	\$293,669	Executive Director Until 3.31.23	\$28,260	\$27,784	2024
Children First Foundation	AZ	\$293,527	Treasurer Until 12/1/23	\$23,078	\$21,814	2024
Journey Into Education & Teaching Inc	MA	\$389,204	President	\$60,300	\$54,831	2023
The Decision Education Foundation	CA	\$396,347	Executive Dir.	\$155,544	\$132,009	2024
Urban Lighthouse Ministries	PA	\$399,741	Treasurer	\$7,575	\$7,424	2024
Enlearn	WA	\$274,936	Ceo	\$153,613	\$139,166	2023
The New American Colleges & Universities	OH	\$407,979	President	\$218,905	\$222,005	2025
Citysquash Support Corporation	NY	\$268,677	President	\$44,709	\$39,708	2024
Computer Recycling Of Virginia Inc	VA	\$267,891	President & Ceo	\$74,500	\$70,700	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI cost of living and 2025 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 WI 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	49 organizations. Compensation range \$2,232–\$222,005; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$339,545); for reference, expenses \$429,739 and assets \$1,022,731.
ROLE MATCH	Amber Kiggins-leifheit, reported title "Executive Dir.", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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)	33 rd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	18 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 (Amber Kiggins-leifheit) 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 49 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,671 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.