

Rockville Presbyterian Cooperative Nursery School

Executive Director / CEO

EIN 521252079

MD · NTEE B21

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Tracy Saltarelli, Executive Director / CEO** (\$28,000) against **every comparable organization** that fit the selection criteria — **258** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

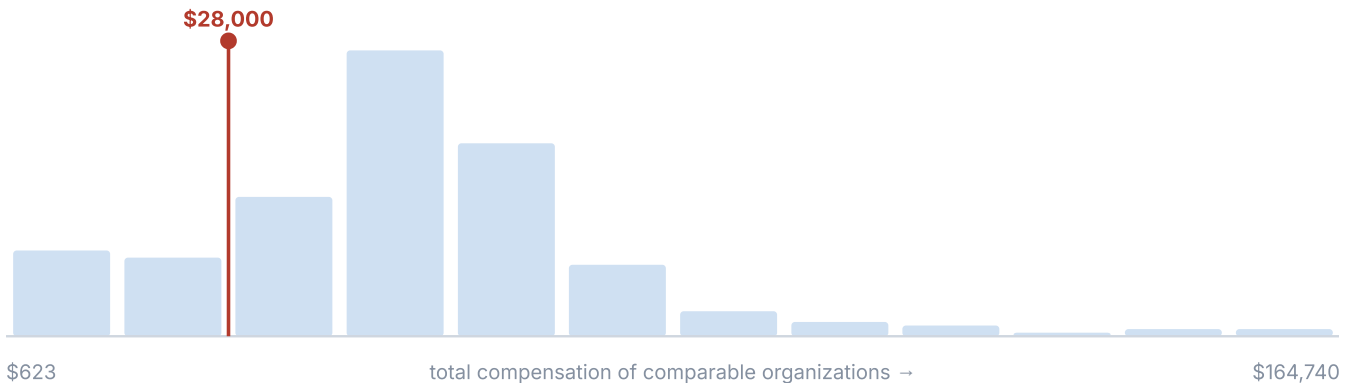
Benchmarked executive: Tracy Saltarelli — reported title “Program Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$189,437 and \$424,113 — 0.67x to 1.50x the subject's \$282,742 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

258 organizations qualified on sector, size, and geography → **258** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,166 10TH	\$35,873 25TH	\$48,003 MEDIAN	\$62,249 75TH	\$76,879 90TH	\$28,000 THIS ORG · 18TH
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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 MD 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
Family Preschool Inc	NC	\$282,519	Director	\$25,946	\$30,304	2023
Circle School	NY	\$283,012	Executive Director	\$51,829	\$52,939	2023
Marshall First Step Academy	IL	\$282,176	Executive Director	\$16,146	\$17,943	2023
Whittier Wildflowers Preschool Inc	MN	\$281,488	Board, Presc	\$59,622	\$64,683	2024
Big-little School	OR	\$281,462	Executive Director	\$39,007	\$39,771	2024
College Heights Kindergarten Inc	NM	\$281,245	President	\$21,154	\$24,981	2024
Wee Care Children's Enrichment	NC	\$284,275	Executive Director	\$54,562	\$60,302	2025
Kingdom Kids Christian Academy42693	MI	\$284,873	Director	\$42,844	\$52,036	2022
Baby Bees Childcare Center Inc	OR	\$280,249	Director	\$7,000	\$7,137	2024
Whitefish Community School	MT	\$280,200	Executive Di	\$56,336	\$64,955	2025
Children's Center Of North Harford Inc	MD	\$279,270	Executive Director	\$59,941	\$61,527	2024
Oregon Preschool Inc	WI	\$286,714	Co-director/teacher	\$60,811	\$69,728	2024
Spring Hill School Inc	VT	\$287,189	Program Director	\$60,499	\$68,832	2023
Lauderhill Community Child Care Cen	FL	\$277,908	Directortreasurer	\$18,900	\$22,565	2021
Discovering Mind Foundation	UT	\$287,636	President	\$41,422	\$45,346	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arkansas Head Start Association Inc	AR	\$277,364	Collaboration Director	\$82,063	\$104,267	2023
Trojan Learning Center Inc	SD	\$277,172	Business Director	\$26,336	\$32,854	2023
Natural Bridges	HI	\$288,879	President	\$127,200	\$121,812	2025
Still Water Montessori School Inc	SC	\$275,930	President	\$36,200	\$41,464	2024
Maywood Cooperative Nursery School Inc	NJ	\$290,080	Treasurer Director	\$62,039	\$60,815	2024
Growing Patch Childcare Learning	IN	\$290,741	President	\$46,523	\$53,866	2024
Attala Corporate Child Development Center Consortium	MS	\$291,028	Director, Administrator	\$43,766	\$52,138	2025
Westville Community Nursery School Inc	CT	\$274,120	Director	\$63,895	\$67,718	2023
Valley Preschool	MN	\$291,374	Director	\$57,402	\$60,669	2025
Dayton Montessori Society Inc	OH	\$291,552	Board Member	\$34,000	\$40,705	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 258 organizations. Compensation range \$623–\$164,740; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$282,742); for reference, expenses \$227,822 and assets \$288,688.

ROLE MATCH	Tracy Saltarelli, reported title <i>"Program Director"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	1 peer 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	18 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	19 th
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 (Tracy Saltarelli) 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 258 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,000 is reasonable (approximately the 18th 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.