

# The Episcopal Preschool Inc

Executive Director / CEO

EIN 522413636  
 IL · NTEE B21  
 FY ending 2025-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Melanie Upfold, Executive Director / CEO** (\$58,500) against **every comparable organization** that fit the selection criteria — **211** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

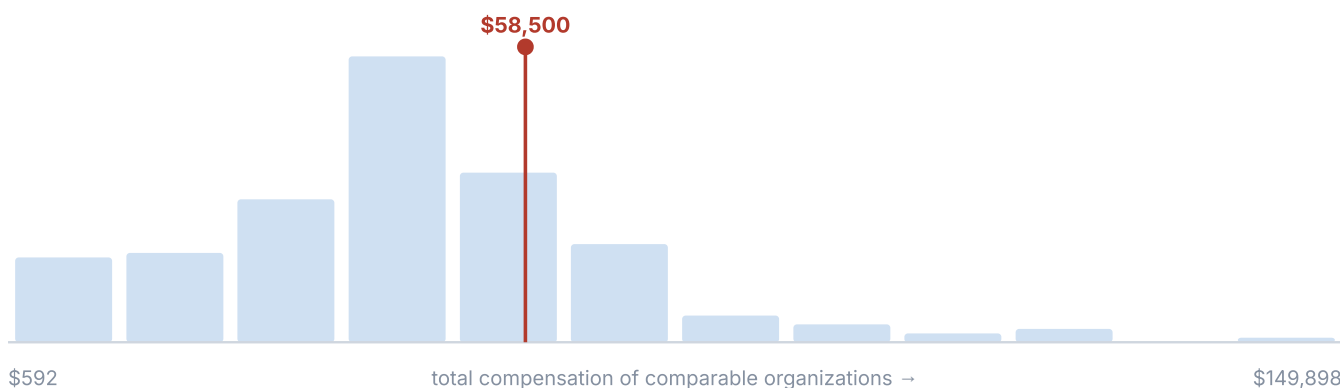
**Benchmarked executive:** Melanie Upfold — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B21).
- BUDGET** Total revenue between \$158,731 and \$355,368 — 0.67x to 1.50x the subject's \$236,912 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**211** organizations qualified on sector, size, and geography → **211** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,244	\$32,530	\$44,573	\$58,012	\$69,817	\$58,500
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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 IL 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
<a href="#">Agape Educational Center Inc</a>	CA	\$236,971	Cfo	\$65,860	<b>\$59,378</b>	2024
<a href="#">Children Of Promise Childcare</a>	IN	\$237,531	Exec Director	\$12,453	<b>\$14,116</b>	2023
<a href="#">Lynn Oaks School Inc</a>	LA	\$238,918	Principal	\$7,223	<b>\$8,090</b>	2025
<a href="#">Community Nursery School Of Wilton Inc</a>	CT	\$240,181	Director	\$43,450	<b>\$41,439</b>	2025
<a href="#">Philomath Montessori School</a>	OR	\$233,069	Executive Director	\$70,098	<b>\$66,215</b>	2025
<a href="#">Intown Playgroup Inc</a>	DC	\$233,068	Director Of The Playgroup	\$38,333	<b>\$35,121</b>	2024
<a href="#">Faith Services</a>	RI	\$241,105	Director	\$30,967	<b>\$31,002</b>	2024
<a href="#">A Childs Heart Inc</a>	CA	\$241,531	Preschool Director	\$60,000	<b>\$54,095</b>	2024
<a href="#">Plymouth Nursery School</a>	IA	\$230,926	Director	\$35,910	<b>\$41,052</b>	2024
<a href="#">Family Cooperative Preschool Inc</a>	MA	\$243,159	School Direc	\$47,507	<b>\$44,573</b>	2024
<a href="#">Crayon Corner Learning Center Inc</a>	IA	\$230,274	Director	\$44,009	<b>\$49,015</b>	2025
<a href="#">Fullerton Community Nursery School</a>	CA	\$243,626	Director	\$36,365	<b>\$32,785</b>	2024
<a href="#">La Escuelita</a>	NC	\$230,144	Founding Director	\$11,500	<b>\$12,406</b>	2024
<a href="#">Bayard Tiger Cub Childcare Center</a>	NE	\$243,680	Treasurer	\$2,673	<b>\$3,091</b>	2023
<a href="#">Miss Ellies Education Center Inc</a>	PA	\$244,518	President	\$60,000	<b>\$62,472</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Childrens House Preschool Inc</a>	CO	\$245,629	Executive Director	\$80,335	<b>\$78,354</b>	2025
<a href="#">Silver Spring Nursery School Inc</a>	MD	\$228,188	Executive Director Till 630	\$34,802	<b>\$34,974</b>	2023
<a href="#">Elizabeth Seton Montessori School</a>	PA	\$227,851	President	\$75,932	<b>\$79,060</b>	2024
<a href="#">Hopmeadow Nursery School Inc</a>	CT	\$246,117	Director	\$45,490	<b>\$43,384</b>	2025
<a href="#">Little Shepherds Day Care</a>	KY	\$246,887	Director	\$40,996	<b>\$45,987</b>	2024
<a href="#">Community Partnership For Children</a>	NM	\$226,587	Executive Director	\$86,999	<b>\$100,584</b>	2023
<a href="#">One Step Ministries</a>	VA	\$247,383	President	\$24,930	<b>\$25,874</b>	2023
<a href="#">Wee Love Preschool</a>	CO	\$247,410	Executive Di	\$83,516	<b>\$81,457</b>	2025
<a href="#">Spring Knolls Cooperative Nursery School</a>	MD	\$226,329	Executive Dir.	\$47,410	<b>\$47,645</b>	2023
<a href="#">Highlands Pre Schools Assoc</a>	WA	\$226,241	Administrator And Treasurer	\$58,945	<b>\$56,728</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 211 organizations. Compensation range \$592–\$149,898; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$236,912); for reference, expenses \$237,154 and assets \$213,053.

**ROLE MATCH** Melanie Upfold, reported title "*Director*", 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** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 8 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	78 <sup>th</sup>
All sources (D + E + F), adjusted	76 <sup>th</sup>

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 (Melanie Upfold) 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 211 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,500 is reasonable (approximately the 76<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.