

St Paul's Weekday Nursery School Inc

Executive Director / CEO

EIN 562477907
 MA · NTEE B21
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Pauline Leone, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **178** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

Benchmarked executive: Pauline Leone — reported title "Nursery School 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

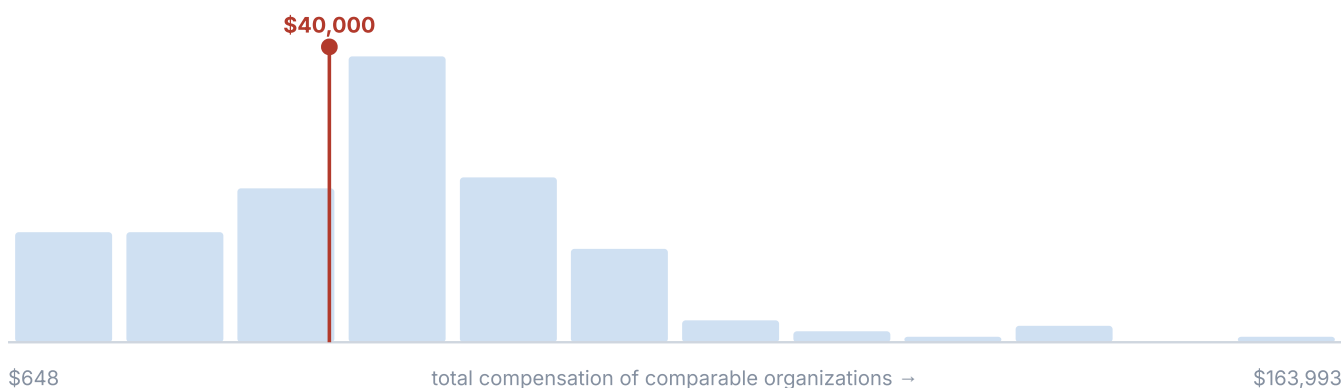
SECTOR Organizations sharing the subject's NTEE classification (B21).

BUDGET Total revenue between \$143,344 and \$320,920 — 0.67x to 1.50x the subject's \$213,947 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

178 organizations qualified on sector, size, and geography → **178** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,160	\$32,001	\$47,491	\$61,752	\$72,472	\$40,000
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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 MA 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
Apple Tree Preschool Inc	NY	\$213,673	Director Of The Preschool	\$33,930	\$34,119	2025
Woodside Nursery School	NY	\$213,543	Trustee	\$19,800	\$20,437	2024
Sparkle Touch Learning Academy Inc	IN	\$213,022	President/director	\$46,171	\$57,259	2023
Field Station Cooperative Incorporated	IN	\$212,440	Executive Director	\$16,659	\$20,660	2023
The Neighborhood Playschool	CO	\$215,847	Officer	\$55,000	\$58,688	2025
Canaan Development Foundation	IL	\$211,246	Director	\$51,264	\$57,568	2024
Arizona Head Start Association	AZ	\$216,750	Executive Director	\$80,692	\$91,262	2023
Whitefish United Methodist Childrens Ce	MT	\$217,376	Executive Dir.	\$50,529	\$62,216	2024
Willson Preschool Inc	MT	\$210,188	Executive Dir.	\$34,768	\$41,706	2025
Miss Kates Pre K Inc	FL	\$217,749	Managing Director	\$41,600	\$45,958	2023
Promiseland Preschool Inc	AZ	\$217,865	President	\$60,800	\$66,792	2024
Kaleidoscope Montessori Inc	GA	\$209,957	Director	\$69,625	\$77,905	2025
Ashcreek Parent Cooperative Playschool	OR	\$217,973	Teacher	\$43,926	\$46,595	2024
Tiny Tots Learning Center	NY	\$209,688	Trustee	\$37,283	\$38,482	2024
Farmstead Preschool	IA	\$208,525	Ddirector	\$42,212	\$52,795	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Buttons & Bows Nursery School Inc	IL	\$207,947	President/teach	\$33,813	\$36,993	2025
Hope Ridge Preschool Inc	OH	\$220,348	Director	\$19,629	\$23,136	2025
Izabel Inc	IL	\$220,388	President	\$23,190	\$26,042	2024
Little Scholars Academy	GA	\$207,501	Executive Dir.	\$42,350	\$48,641	2024
Scuola Italiana Di Portland	OR	\$221,028	Board Member	\$2,592	\$2,750	2024
Easter Preschool	MN	\$221,830	Program Director	\$49,885	\$54,853	2025
Eliot Chapel Nursery School	MO	\$222,114	Exec Directo	\$50,009	\$60,502	2024
Sunshine School Inc	MA	\$205,523	President	\$56,920	\$56,920	2025
Midsouth Montessori Center	TN	\$205,520	Executive Director	\$69,500	\$81,296	2025
Silverspot Nursery School	CA	\$205,277	Teacher/director	\$79,177	\$80,402	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 178 organizations. Compensation range \$648–\$163,993; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$213,947); for reference, expenses \$209,989 and assets \$337,979.

ROLE MATCH Pauline Leone, reported title "*Nursery School 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	7 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	37 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	36 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 (Pauline Leone) 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 178 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 37th 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.