

Small Steps Inc

Executive Director / CEO

EIN 621871080

TN · NTEE P33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tanya E Ragland, Executive Director / CEO** (\$84,145) against **every comparable organization** that fit the selection criteria — **347** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Tanya E Ragland — 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 (P33).
BUDGET	Total revenue between \$287,863 and \$644,470 — 0.67x to 1.50x the subject's \$429,647 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

347 organizations qualified on sector, size, and geography → **347** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,680	\$38,069	\$50,869	\$62,933	\$79,478	\$84,145
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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 TN 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
World Harvest Ministries Inc	IN	\$429,431	President	\$15,880	\$16,402	2023
Little Treasures Preschool Inc	CO	\$430,089	Executive Dir.	\$69,427	\$61,700	2025
Early Childhood Center Inc	MD	\$430,955	Vice President	\$2,256	\$1,955	2025
Apple Valley School	WY	\$428,183	Executive Di	\$58,417	\$59,511	2024
Readiness Center Inc	MI	\$432,212	Executive Director	\$64,000	\$62,845	2024
Willa Road Childrens Center	DE	\$425,561	Director	\$59,350	\$56,919	2023
Garden Grove 1st Preschool Inc	CA	\$433,887	President	\$38,400	\$32,477	2023
Hilltop Child Care Center Inc	MD	\$425,376	Executive Director	\$85,688	\$76,213	2024
Garden Gate Child Development	MA	\$433,968	President & Co-director	\$70,210	\$60,022	2024
Norma Gist Peoples' Free Child Development Program Inc	CA	\$424,900	Executive Director	\$34,405	\$28,263	2024
Academy Of Learning Inc	AR	\$424,091	Director	\$21,950	\$23,473	2024
Bright Beginnings Learning Center	SD	\$423,878	Manager	\$34,413	\$36,132	2024
Aspire Inc	NJ	\$436,487	Director	\$173,725	\$147,563	2024
Archer Cooperative Nursery School Inc	NJ	\$436,947	Executive Dir.	\$50,345	\$41,661	2025
Bible Way Church Of Georgetown	SC	\$420,557	Director	\$52,000	\$53,134	2023
Kangaroos Pouch Child Care &	MS	\$419,222	President	\$57,500	\$62,724	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greensboro Community Childcare Cent	VT	\$419,118	Executive Di	\$61,303	\$60,435	2023
Aunt Faye Early Learning Academy	TX	\$440,385	Ceo	\$30,333	\$28,122	2025
Wonder World Preschool Inc	MN	\$418,651	Treasurer	\$3,015	\$2,918	2023
The Discovery Place	MO	\$418,314	Executive Di	\$72,477	\$75,187	2023
Greater St Paul Day Care And	FL	\$441,522	Executive Di	\$79,000	\$70,604	2024
Irvington Childrens Center Inc	NY	\$441,888	Executive Dir.	\$80,550	\$69,246	2024
Bright Beginnings Childrens Center	MA	\$442,551	President	\$50,300	\$43,001	2024
Mount Pleasant Community Childcare	IA	\$416,681	Executive Di	\$40,000	\$41,667	2024
Petersburg Children's Center Inc	AK	\$443,267	Executive Director & Treasurer	\$40,328	\$36,680	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 347 organizations. Compensation range \$245–\$363,797; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$429,647); for reference, expenses \$419,116 and assets \$352,699.

ROLE MATCH Tanya E Ragland, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	92 nd
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	91 st

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 (Tanya E Ragland) 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 347 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,145 is reasonable (approximately the 92nd 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.