

Muir Little Scholars Inc

Executive Director / CEO

EIN 710885712

PA · NTEE P33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lauren Muir, Executive Director / CEO** (\$4,350) against **every comparable organization** that fit the selection criteria — **269** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Lauren Muir — reported title “Exec Director”, 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 \$196,577 and \$440,098 — 0.67x to 1.50x the subject's \$293,399 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

269 organizations qualified on sector, size, and geography → **269** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,823

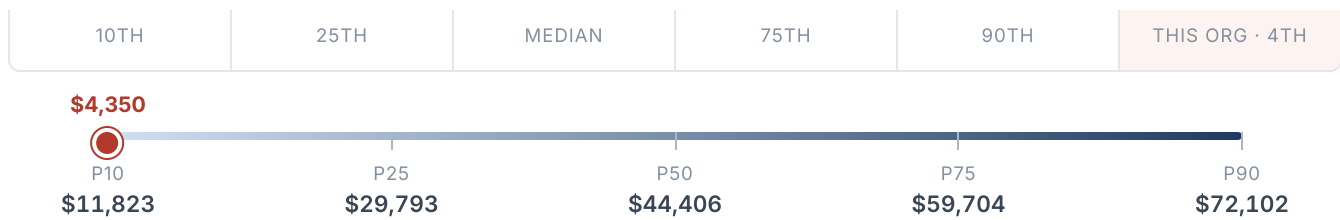
\$29,793

\$44,406

\$59,704

\$72,102

\$4,350



■ 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 PA 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
First Baptist Church Denbigh Child	VA	\$293,350	Executive Di	\$32,871	\$30,913	2024
Second Home Learning Center	VA	\$293,321	Executive Director	\$52,192	\$49,084	2024
Good Shepherd Child Dev Center Inc	WV	\$294,572	Director	\$36,535	\$39,668	2023
Little Leaf Learning Center Inc	NE	\$294,673	President	\$41,383	\$43,353	2024
The Learning Tree Of Wellsboro	PA	\$294,935	Exective Director	\$9,408	\$9,138	2024
Christian Child Development Center Inc	NC	\$295,755	President Amerita	\$171,500	\$168,150	2025
Clark County Parent Cooperative	NV	\$296,285	Vice Preside	\$33,532	\$31,894	2025
Gsuc Child Development And Learning	NY	\$289,841	Center Director	\$18,269	\$16,554	2023
East Grand Community Services	MO	\$289,731	Executive Di	\$31,498	\$33,454	2023
St Paul Gillespie-selden Rural	GA	\$289,177	Executive Di	\$36,690	\$35,932	2024
It Takes A Village Inc	NJ	\$288,918	Trustee	\$38,189	\$34,191	2023
Dove's Nest Early Care And	CO	\$298,392	Executive Di	\$68,946	\$64,392	2024
Bethel Childrens Center Of Santa Rosa	CA	\$298,421	Executive Dir.	\$48,065	\$41,619	2023
Polkadots And Roses Childcare Center A Nj Nonprofit Corporation	NJ	\$298,623	Parent	\$17,400	\$15,132	2024
Little Ones Academy	CA	\$298,948	President	\$23,286	\$19,585	2024
Heppner Day Care Inc	OR	\$287,357	Executive Dir.	\$69,800	\$63,135	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bancroft Daycare Inc	IA	\$287,227	Treasurer	\$5,056	\$5,392	2024
Storytime Childcare Center	IA	\$287,184	Executive Director	\$75,500	\$80,519	2024
Brain Builders Early Childhood And	NE	\$300,238	Vice President	\$1,610	\$1,736	2023
Nonnie Hood Parent Resource Center Inc	NY	\$300,287	Executive Director	\$65,253	\$59,128	2023
Immanuel Lutheran Church Child Care	ND	\$286,062	Center Director	\$35,258	\$38,800	2023
Livingston Street Early Childhood Center	NY	\$300,856	Executive Dir	\$30,065	\$26,461	2024
Holmes Child Care Center Inc	NC	\$301,975	Member/teacher	\$48,640	\$48,952	2024
Lakin Foundation Child Development Center Of Griswold	IA	\$303,127	Secretary/ceo	\$52,617	\$56,114	2024
Breckenridge Montessori Inc	CO	\$304,445	Executive Director	\$76,302	\$71,263	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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 PA 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 269 organizations. Compensation range \$201–\$372,461; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$293,399); for reference, expenses \$282,703 and assets \$130,594.

ROLE MATCH	Lauren Muir, reported title " <i>Exec Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	4 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 (Lauren Muir) 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 269 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,350 is reasonable (approximately the 4th 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.