

# National Indian Child Care Association

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Rackliff, Executive Director / CEO** (\$186,325) against **every comparable organization** that fit the selection criteria — **186** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

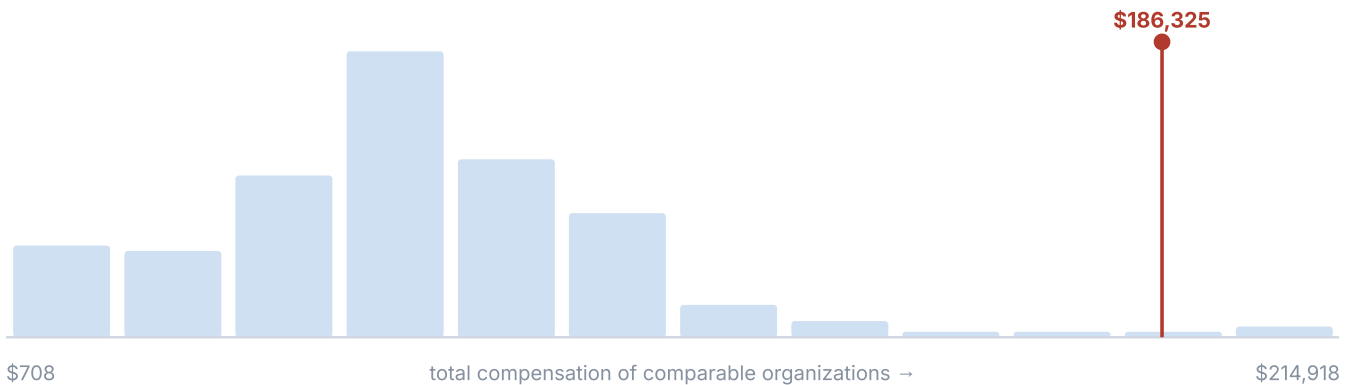
**Benchmarked executive:** Jennifer Rackliff — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P30).
BUDGET	Total revenue between \$330,163 and \$739,173 — 0.67x to 1.50x the subject's \$492,782 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

**186** organizations qualified on sector, size, and geography → **186** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,786	\$46,349	\$64,903	\$84,544	\$105,060	<b>\$186,325</b>
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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 OK 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="#">La Ola Ministries The Wave</a>	TN	\$492,806	Board Member	\$17,984	<b>\$17,167</b>	2024
<a href="#">Camp Esquagama</a>	MN	\$492,451	Exec Director	\$73,500	<b>\$65,956</b>	2024
<a href="#">St Johnsbury Area Youth Service</a>	VT	\$494,025	Executive Di	\$62,188	<b>\$58,524</b>	2023
<a href="#">Calebs Kids</a>	MI	\$494,202	Executive Director	\$93,003	<b>\$89,753</b>	2023
<a href="#">Edgemont Recreation Corporation</a>	NY	\$494,923	President/director	\$14,400	<b>\$11,817</b>	2024
<a href="#">Desert Rose Foundation Inc</a>	IN	\$486,029	Acting Treasurer	\$50,555	<b>\$48,417</b>	2024
<a href="#">Unlocking Futures Inc</a>	NY	\$484,217	Executive Director	\$125,832	<b>\$106,312</b>	2023
<a href="#">lep Youth Services Inc</a>	NJ	\$502,026	President & Ceo	\$40,269	<b>\$32,652</b>	2024
<a href="#">Million Little</a>	CA	\$502,466	Executive Director	\$65,900	<b>\$50,346</b>	2025
<a href="#">Maryland Casa Association Inc</a>	MD	\$481,291	Executive Director	\$100,087	<b>\$87,487</b>	2023
<a href="#">Salama Urban Ministries Inc</a>	TN	\$481,213	Executive Director	\$93,642	<b>\$92,031</b>	2023
<a href="#">Child And Family Advocates Of</a>	OH	\$504,463	Executive Di	\$110,864	<b>\$106,637</b>	2024
<a href="#">For The Need Foundation</a>	CA	\$480,016	Executive Director	\$146,474	<b>\$118,256</b>	2023
<a href="#">Hope Bridge</a>	OH	\$507,432	Executive Director	\$91,150	<b>\$87,675</b>	2024
<a href="#">Partnership For Children</a>	CA	\$508,497	Executive Dir.	\$87,423	<b>\$70,581</b>	2023
<a href="#">Friendship Circle Sd Inc</a>	CA	\$509,238	Executive Dir.	\$104,411	<b>\$81,878</b>	2024
<a href="#">National Safe Place Inc</a>	KY	\$511,511	President	\$46,856	<b>\$45,717</b>	2024
<a href="#">The Morgan Center</a>	FL	\$472,075	Director	\$95,500	<b>\$81,475</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Cove Center For Grieving Children Inc</a>	CT	\$514,783	Executive Director	\$98,765	<b>\$84,098</b>	2024
<a href="#">First Day Shoe Fund</a>	MI	\$467,768	Executive Di	\$105,900	<b>\$102,199</b>	2023
<a href="#">One30 Network</a>	AL	\$467,202	Co-executive Director	\$15,400	<b>\$15,109</b>	2024
<a href="#">Cleveland Peacemakers Inc</a>	OH	\$518,839	Ceo	\$95,970	<b>\$95,038</b>	2023
<a href="#">Christian Family Services</a>	KS	\$519,061	Ceo	\$51,211	<b>\$50,244</b>	2024
<a href="#">Pawsitive Friendships Inc</a>	AZ	\$465,624	Ceo	\$71,221	<b>\$62,204</b>	2024
<a href="#">Emerald M Therapeutic Riding Center Inc</a>	FL	\$465,376	Executive Dir.	\$23,040	<b>\$20,237</b>	2023

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

## ● Sample, role match & sensitivity

PEER COUNT	<b>186</b> organizations. Compensation range \$708–\$214,918; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$492,782); for reference, expenses \$424,817 and assets \$318,029.
ROLE MATCH	Jennifer Rackliff, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	99 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	96 <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 (Jennifer Rackliff) 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 186 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$186,325 is reasonable (approximately the 99<sup>th</sup> 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.