

Lausanne Learning Inc

Executive Director / CEO

EIN 811806665

TN · NTEE B90

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Stuart Mccathie, Executive Director / CEO** (\$49,660) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

Benchmarked executive: Stuart Mccathie — reported title "HEADMASTER", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B90).

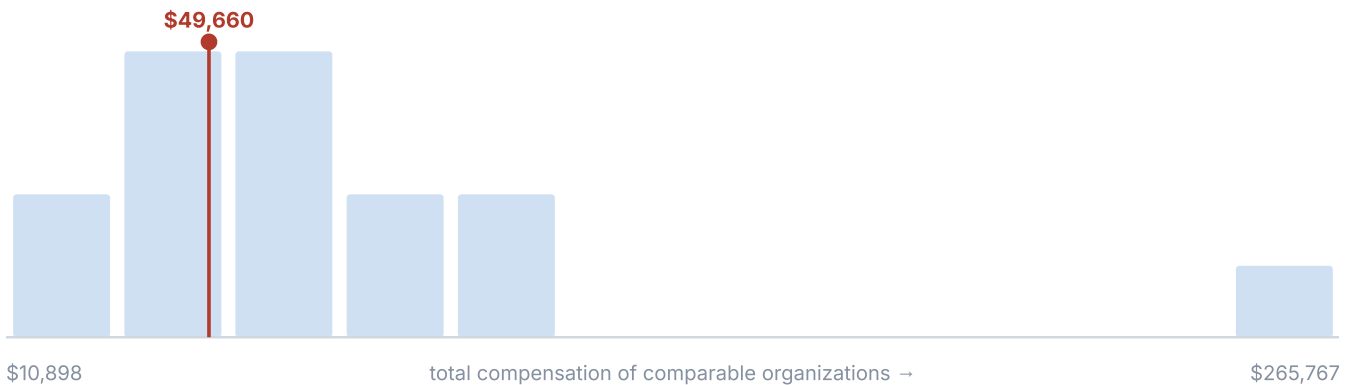
BUDGET Total revenue between \$204,762 and \$458,424 — 0.67x to 1.50x the subject's \$305,616 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B90) + TN + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,683	\$43,371	\$54,268	\$87,299	\$103,492	\$49,660
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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
Eakin Care Program Inc	TN	\$279,179	Director	\$68,672	\$66,902	2025
Classical Beginnings Inc	TN	\$340,406	Executive Director	\$49,229	\$47,960	2025
The Brock Center	TN	\$340,945	President	\$90,033	\$87,712	2025
Fusion Homeschooling Inc	TN	\$265,773	President	\$10,585	\$10,898	2023
Extended School Program Inc	TN	\$348,144	Prog. Director	\$108,208	\$105,419	2025
Witkids Inc	TN	\$239,012	President	\$86,885	\$86,885	2024
Chattacademy Community Schools	TN	\$372,749	Executive Director	\$45,455	\$46,798	2023
Economic Club Of Nashville	TN	\$227,921	Executive Dir.	\$41,000	\$39,943	2025
Nashville Technology Council Foundation	TN	\$387,450	Chair, Ntc Pres. & Ceo	\$12,472	\$12,472	2024
A 1 Learning Connections	TN	\$387,481	Executive Director	\$258,142	\$265,767	2023
Futuro Inc	TN	\$219,010	Executive Officer	\$70,000	\$70,000	2024
Create Inc	TN	\$218,914	President	\$33,000	\$33,000	2024
Multinational Memphis Inc	TN	\$406,640	Executive Director	\$54,268	\$54,268	2024
Julia Green Extended Care Inc	TN	\$417,051	Executive Di	\$100,602	\$100,602	2024
Kids Place At Sequoyah Inc	TN	\$442,276	Executive Director	\$55,500	\$54,069	2025

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	15 organizations. Compensation range \$10,898–\$265,767; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$305,616); for reference, expenses \$145,677 and assets \$35,894. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Stuart Mccathie, reported title " <i>HEADMASTER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	40 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Stuart Mccathie) 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 15 similarly situated organizations (Same NTEE sector (B90) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,660 is reasonable (approximately the 40th 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.