

Mountain Breeze School

Executive Director / CEO

EIN 812235065

NC · NTEE B21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rachel Maietta, Executive Director / CEO** (\$32,673) against **every comparable organization** that fit the selection criteria — **249** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

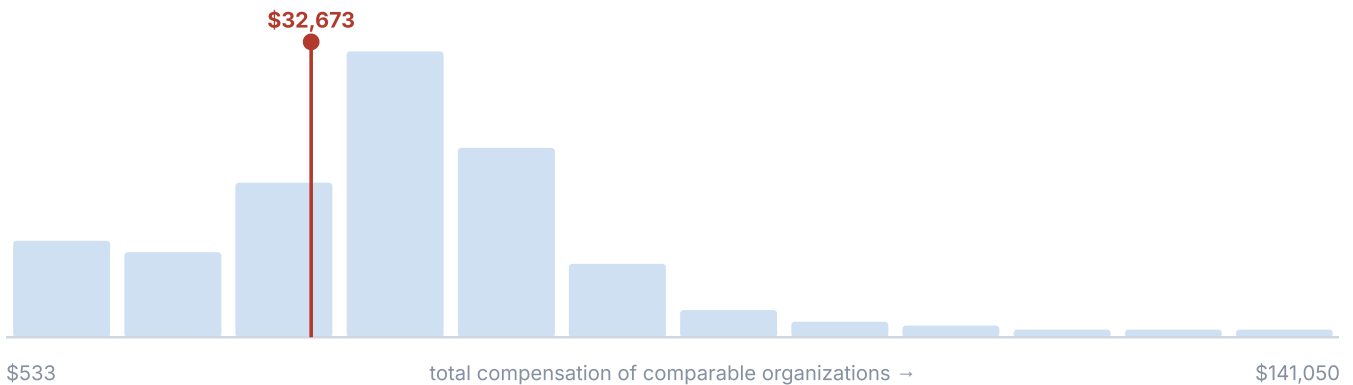
Benchmarked executive: Rachel Maietta — reported title “School Director/Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$177,735 and \$397,915 — 0.67x to 1.50x the subject's \$265,277 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

249 organizations qualified on sector, size, and geography → **249** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,557	\$29,827	\$40,902	\$53,245	\$66,315	\$32,673
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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 NC 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
Children's House Of Montessori Inc	CT	\$264,957	President	\$20,500	\$17,603	2025
Next Step Elc	WA	\$264,898	Treasurer	\$48,738	\$41,019	2024
The Frazee Center	SC	\$264,604	Treasurer	\$30,000	\$30,290	2023
Annandale Preschool Association Inc	VA	\$264,265	Executive Director	\$43,094	\$38,106	2025
Early Learning Center Inc	NJ	\$264,245	President	\$61,700	\$53,315	2023
Upstone Montessori School	NH	\$266,789	Ceo, Head Of	\$53,462	\$45,209	2025
Giving Tree Montessori Inc	TN	\$263,753	President	\$15,300	\$15,565	2023
Jean Lyle Children's Center	MN	\$266,867	Treasurer	\$11,576	\$11,070	2023
Shelburne Nursery School	VT	\$268,432	Executive Dir.	\$38,335	\$35,336	2025
Little Friends Preschool	WA	\$268,967	President	\$67,221	\$56,574	2024
Bright Spot Child Care Inc	PA	\$269,958	Director	\$44,170	\$41,407	2024
Boyd's Organization For Youth Development Services Inc	MD	\$269,960	Director	\$61,700	\$54,225	2024
Monarch Montessori School	MN	\$259,806	Executive Director	\$63,000	\$58,519	2024
Creative Preschool Inc	OH	\$271,452	Tepe	\$40,885	\$40,707	2024
Carter Nursery School Inc	MA	\$258,376	School Director	\$63,900	\$55,573	2023
Tinton Falls Cooperative Preschool	NJ	\$272,353	President, Director, Head	\$52,657	\$44,195	2024
Minneapolis Nature Preschool	MN	\$257,058	Director	\$39,524	\$36,712	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Casa Dei Bambini Montessori School	OR	\$256,929	Academic Direct	\$68,761	\$58,480	2025
The Preschool On The Green Inc	NH	\$273,762	Executive Di	\$59,189	\$50,052	2025
Westville Community Nursery School Inc	CT	\$274,120	Director	\$63,895	\$57,980	2023
Still Water Montessori School Inc	SC	\$275,930	President	\$36,200	\$35,501	2024
Purple Moose Enrichment Preschool Inc	IL	\$254,290	President	\$97,485	\$90,092	2024
Great And Small Inc	CA	\$254,066	Dirctor	\$17,500	\$14,625	2023
Learning Tree Christian School	WY	\$253,768	School Director	\$40,277	\$40,543	2024
Hilltop Nursery School Of Costa Mesa	CA	\$253,479	Director	\$37,840	\$30,715	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	249 organizations. Compensation range \$533–\$141,050; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$265,277); for reference, expenses \$148,530 and assets \$197,771. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Rachel Maietta, reported title <i>"School Director/Secretary"</i> , 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	12 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	30 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	29 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 (Rachel Maietta) 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 249 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,673 is reasonable (approximately the 30th 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.