

Parent Choice Inc

Executive Director / CEO

EIN 814489920

WI - NTEE B11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicholas Kelly, Executive Director / CEO** (\$2,500) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Nicholas Kelly — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$221,625 and \$496,177 — 0.67x to 1.50x the subject's \$330,785 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,422	\$15,258	\$35,739	\$65,574	\$105,585	\$2,500
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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 WI 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
Eastern Ahec Property Corporation Inc	NC	\$331,880	Executive Director	\$38,243	\$37,837	2024
K-love & Air1 Foundation	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	\$40,064	2024
Poudre School District Foundation	CO	\$332,615	Executive Di	\$32,250	\$29,610	2024
Summit School Foundation	NY	\$328,007	Director	\$72,000	\$64,138	2023
Whitecaps Baseball Academy	CA	\$333,957	President	\$42,797	\$35,385	2024
The Ellen Reece Legacy Corp	NY	\$327,090	Executive Director	\$49,020	\$43,667	2023
Temple University Law Foundation	PA	\$324,561	Vp - Secretary	\$67,189	\$66,052	2023
Riverside County Office Of	CA	\$324,521	Director	\$75,947	\$62,795	2024
The Angel Fund	MT	\$337,378	Executive Director	\$19,422	\$19,529	2025
Connecticut Explored Inc	CT	\$322,548	Publisher+exdir	\$77,000	\$69,129	2024
Talmudic College 4000 Alton Road Inc	FL	\$321,540	Vp/treasurer	\$175,000	\$157,415	2024
Hilton Head Island All Sports	SC	\$319,666	Treasurer	\$3,315	\$3,227	2025
Highland Foundation For Educational	OH	\$343,929	Executive Di	\$87,034	\$85,992	2025
University Of Iowa Research	IA	\$316,627	President	\$43,544	\$47,001	2023
El Sol Academy Foundation	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	\$40,904	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
East Side Union High School District	CA	\$315,403	Executive Dir.	\$25,000	\$20,671	2024
Rilke Schule Inc	AK	\$346,655	Executive Director	\$51,850	\$48,868	2023
Luis & Linda Nieves Family Foundation	CA	\$314,060	University Director	\$600,310	\$511,010	2023
The Seedling Foundation Of Dayton Ohio	OH	\$312,651	Executive Director	\$40,192	\$41,965	2023
Vista Ridge High School Athletic Booster Club	TX	\$351,294	Treasurer	\$2,386	\$2,226	2025
Green Mountain Library Consortium	VT	\$310,039	Administrative Coordinator	\$9,694	\$9,618	2023
Charter Facilities Support Corp	CA	\$353,153	Ceo	\$36,704	\$31,244	2023
Evergreen School District Foundation 114	WA	\$307,669	Executive Assistant	\$49,353	\$42,309	2024
Cal State University Fullerton	CA	\$307,284	Director	\$56,403	\$48,013	2023
Explore Facilities Group	NM	\$306,625	Chair	\$30,923	\$32,787	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **154** organizations. Compensation range \$640–\$511,010; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$330,785); for reference, expenses \$510,590 and assets \$1,616,658. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Nicholas Kelly, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	66 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	5 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	64 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 (Nicholas Kelly) 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 154 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,500 is reasonable (approximately the 5th 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.