

# Sophia Montessori Academy

Executive Director / CEO

EIN 814982140  
 CO · NTEE B21  
 FY ending 2024-06-30  
 June 10, 2026

This analysis benchmarks the total compensation of **Pauline Meert, Executive Director / CEO** (\$58,933) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

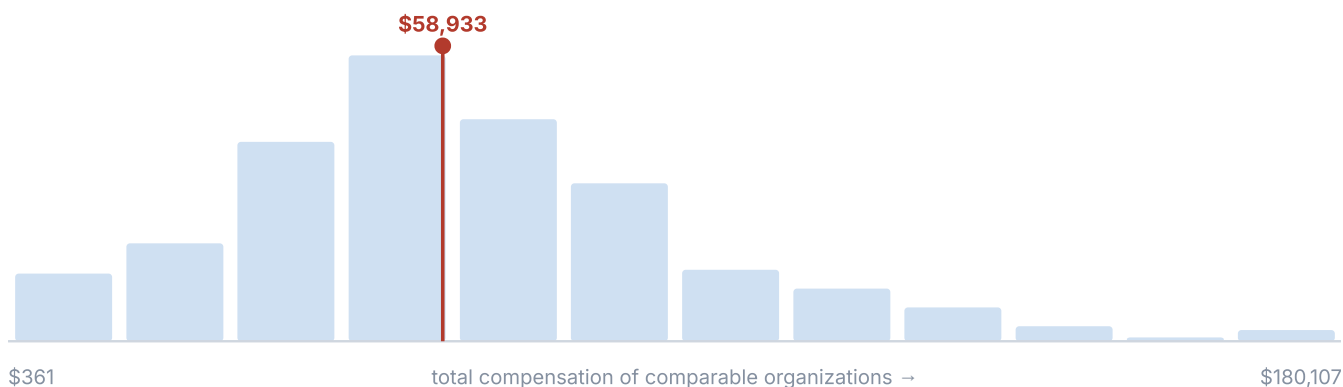
**Benchmarked executive:** Pauline Meert — reported title “President, School Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$333,560 and \$746,778 — 0.67x to 1.50x the subject's \$497,852 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**324** organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$25,264	\$42,767	\$58,376	\$79,694	\$103,676	\$58,933
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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 CO 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="#">Early Education Cooperative Preschool</a>	AZ	\$497,851	Director Of Education	\$31,930	<b>\$32,971</b>	2023
<a href="#">Saint Dominics Academy</a>	PA	\$497,518	Davidson	\$50,366	<b>\$52,381</b>	2024
<a href="#">Zinnia Montessori School Inc</a>	MA	\$496,936	President	\$109,630	<b>\$100,092</b>	2025
<a href="#">Small World Montessori Society Inc</a>	WI	\$499,072	Director	\$54,733	<b>\$61,374</b>	2023
<a href="#">Petite Ecole Internationale Inc</a>	TX	\$496,477	School Director	\$77,203	<b>\$80,539</b>	2024
<a href="#">Canyon Creek Preschool Inc</a>	TX	\$499,260	Director	\$35,227	<b>\$35,802</b>	2025
<a href="#">Carol Nursery School</a>	OH	\$499,466	Director	\$63,052	<b>\$69,646</b>	2024
<a href="#">Sausalito Nursery School</a>	CA	\$495,668	Director	\$83,000	<b>\$74,744</b>	2024
<a href="#">Grace Place Learning Center</a>	OR	\$501,064	Executive Director	\$49,348	<b>\$49,205</b>	2023
<a href="#">Kensington Nursery School Incorporated</a>	CA	\$494,144	School Director	\$48,587	<b>\$42,627</b>	2025
<a href="#">Gateway Preschool Academy</a>	CA	\$493,215	Director	\$54,276	<b>\$48,877</b>	2024
<a href="#">Plum Tree Educational Services Inc</a>	KY	\$502,950	President/treasurer/director	\$72,222	<b>\$80,921</b>	2024
<a href="#">Montessori Plus School Inc</a>	WA	\$492,751	Secretary	\$105,928	<b>\$101,827</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Covington First United Methodist Church Preschool Inc</a>	GA	\$492,392	Director	\$34,924	<b>\$36,621</b>	2024
<a href="#">Our School</a>	CO	\$503,564	Executive Director-part Yr	\$52,111	<b>\$52,111</b>	2024
<a href="#">Nollie Jenkins Family Center Incorporated</a>	MS	\$491,613	Executive Director	\$43,000	<b>\$49,945</b>	2024
<a href="#">Appleseeds Performing Arts Academy</a>	FL	\$491,308	President	\$72,000	<b>\$72,623</b>	2023
<a href="#">Little Peaks Inc</a>	NY	\$504,418	Former Exec Dir	\$3,630	<b>\$3,421</b>	2024
<a href="#">Oak Grove Christian School</a>	OH	\$504,770	Principal/ Board Member	\$38,676	<b>\$43,982</b>	2023
<a href="#">God's Treasures Childcare Learning</a>	MN	\$490,693	Executive Director	\$39,181	<b>\$40,376</b>	2024
<a href="#">Sunflower Montessori School</a>	CA	\$490,018	Vice President	\$67,692	<b>\$59,387</b>	2025
<a href="#">Maria Montessori Sch Of The Golden Gate</a>	CA	\$489,042	President & Ceo	\$76,000	<b>\$66,676</b>	2025
<a href="#">Zaca Center Preschool</a>	CA	\$506,869	Executive Dir.	\$83,825	<b>\$75,487</b>	2024
<a href="#">The Children's Center Inc</a>	CO	\$507,460	Executive Director	\$78,167	<b>\$78,167</b>	2024
<a href="#">Playmates Inc</a>	CA	\$487,861	Executive Dir.	\$80,360	<b>\$70,502</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	324 organizations. Compensation range \$361–\$180,107; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$497,852); for reference, expenses \$646,267 and assets \$109,689.
ROLE MATCH	Pauline Meert, reported title " <i>President, School 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	8 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	52 <sup>nd</sup>
Reportable pay only (column D), adjusted	53 <sup>rd</sup>
All sources (D + E + F), adjusted	51 <sup>st</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 (Pauline Meert) 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 10, 2026, comparing compensation against 324 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,933 is reasonable (approximately the 52<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 10, 2026.