

Sanctuary Life Inc

Executive Director / CEO

EIN 821385205
 IN · NTEE P33
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Jonathan Vailes, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **317** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Jonathan Vailes — reported title "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 (P33).
BUDGET	Total revenue between \$253,337 and \$567,172 — 0.67x to 1.50x the subject's \$378,115 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

317 organizations qualified on sector, size, and geography → **317** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,790	\$32,925	\$47,842	\$59,925	\$74,665	\$12,000
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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 IN 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
Sharon Studer Inc	TX	\$378,476	Executive Direc	\$54,033	\$49,783	2024
God's Hands Academy	CA	\$378,715	President	\$110,651	\$88,004	2024
Lasalle Early Childhood Center Inc	NY	\$379,537	Pres/exec Dir	\$57,087	\$47,513	2024
Lifeways Of Wisconsin Inc	WI	\$376,674	Secretary/treasurer	\$56,413	\$52,866	2025
Bright Futures Growth And Development	CA	\$379,961	President & Ceo	\$59,615	\$47,414	2024
Mendota Child Development Center Inc	IL	\$380,705	Director	\$21,235	\$19,796	2023
Steampark Inc	NJ	\$375,507	Executive Di	\$58,500	\$49,529	2023
Rainbow Child Care Center	MS	\$374,365	Director	\$855	\$903	2023
The Happy Day Express Inc	IL	\$382,261	Admin Director	\$45,044	\$41,992	2023
Destiny Kidz Center	WA	\$373,878	President	\$26,000	\$22,074	2023
Tri-con Child Care Center Inc	IL	\$373,563	Executive Director	\$80,846	\$71,319	2025
Tender Loving Care Creative Learning	MS	\$383,031	Vice President	\$44,352	\$46,841	2023
Urban Learning And Teaching Center	DC	\$383,216	Executive Di	\$70,923	\$57,324	2024
Morrison Community Day Care Center	IL	\$383,595	Staff Director	\$38,795	\$36,167	2023
Early Steps Learning Foundation	MN	\$384,953	Executive Director	\$43,660	\$40,909	2023
Morning Star Child Care	CO	\$384,967	Director	\$54,893	\$49,913	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norton Area Childcare Association	KS	\$385,600	Director	\$37,600	\$38,519	2023
Come And See Preschool & After School	CA	\$385,895	President	\$99,000	\$76,709	2025
Children's Castle Inc	SD	\$369,953	President	\$21,240	\$22,228	2023
Kids Club Kids	SD	\$369,860	Executive Director	\$45,695	\$47,822	2023
Big Bird Daycare Inc	AL	\$386,395	Director	\$1,500	\$1,537	2023
Tlc Child Care Inc	NJ	\$386,732	Trustee	\$21,182	\$17,419	2024
Millbrook Early Childhood Education	NY	\$387,466	Executive Director	\$72,519	\$60,357	2024
Lindale Child Care Program	VA	\$368,650	Executive Director	\$67,532	\$60,058	2024
Orleans After School Activities	MA	\$388,272	Executive Di	\$93,263	\$77,192	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 317 organizations. Compensation range \$238–\$352,214; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$378,115); for reference, expenses \$486,958 and assets \$229,098.

ROLE MATCH Jonathan Vailes, reported title "*Secretary*", 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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	7 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 (Jonathan Vailes) 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 317 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 7th 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.