

# Love House Learning Academy

Executive Director / CEO

EIN 825305685

SC · NTEE B90

FY ending 2021-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Theresa Roberts, Executive Director / CEO** (\$48,245) against **every comparable organization** that fit the selection criteria — **443** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Theresa Roberts — reported title “Director”, 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 (B90).
BUDGET	Total revenue between \$199,470 and \$446,575 — 0.67x to 1.50x the subject's \$297,717 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**443** organizations qualified on sector, size, and geography → **443** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$10,806	\$26,289	\$46,122	\$63,617	\$88,348	\$48,245
----------	----------	----------	----------	----------	----------



## ● 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 SC 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="#">Give Back Yoga Foundation</a>	CO	\$298,347	Executive Di	\$25,000	<b>\$19,850</b>	2024
<a href="#">The Jack Kent Oral &amp; Maxillofacial</a>	LA	\$297,029	President	\$1,500	<b>\$1,368</b>	2024
<a href="#">Miami Beach Education Foundation Inc</a>	FL	\$296,822	Former President/ceo	\$2,164	<b>\$1,683</b>	2024
<a href="#">College Bound</a>	AZ	\$296,700	Ceo	\$800	<b>\$620</b>	2025
<a href="#">Engaged Detroit</a>	MI	\$298,900	President	\$22,500	<b>\$19,799</b>	2023
<a href="#">Niatx Foundation Inc</a>	WI	\$296,267	Executive Director	\$32,300	<b>\$27,933</b>	2024
<a href="#">Women In Innovation Inc</a>	NY	\$299,293	Ceo	\$105,600	<b>\$79,017</b>	2024
<a href="#">Altura Credit Union Foundation</a>	CA	\$296,086	Ceo	\$40,924	<b>\$30,127</b>	2023
<a href="#">Ima Research Foundation Inc</a>	NJ	\$300,350	Former Secretary/treasurer	\$49,252	<b>\$36,414</b>	2024
<a href="#">Lift Eastbrook Afterschool Inc</a>	IN	\$300,697	Executive Director	\$33,375	<b>\$29,145</b>	2024
<a href="#">Cead - Center For Education And Academic Development</a>	CA	\$300,739	President	\$64,500	<b>\$46,120</b>	2024
<a href="#">Central Pennsylvania Classical Education Resource Alliance</a>	PA	\$300,980	Executive Director	\$5,091	<b>\$4,096</b>	2025
<a href="#">Wisecamps</a>	WA	\$294,422	Executive Dir.	\$66,000	<b>\$48,931</b>	2024
<a href="#">The Kaleidoscope Institute</a>	CA	\$301,635	Executive Dir.	\$100,733	<b>\$74,156</b>	2023
<a href="#">Torus</a>	OR	\$302,372	Board Member	\$1,100	<b>\$979</b>	2021

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Connecticut Certification Board Inc</a>	CT	\$303,124	Executive Director	\$95,882	<b>\$74,444</b>	2024
<a href="#">Hhn2I Inc</a>	KY	\$292,251	Founder	\$31,437	<b>\$28,794</b>	2023
<a href="#">Barron County Junior Livestock Show &amp; Sale Committ</a>	WI	\$292,233	Livestock Coordinator	\$2,700	<b>\$2,274</b>	2025
<a href="#">Young Authors Greenhouse Inc</a>	KY	\$292,012	Executive Director	\$63,417	<b>\$58,086</b>	2023
<a href="#">Little Stems Educational Services Inc</a>	MO	\$303,623	President	\$13,388	<b>\$11,742</b>	2024
<a href="#">Sc Progressive Network Education Fund</a>	SC	\$291,567	Communications Director	\$72,650	<b>\$62,761</b>	2024
<a href="#">Koinonia Homeschool Support Group</a>	MI	\$290,172	Treasurer	\$21,370	<b>\$17,794</b>	2025
<a href="#">Lausanne Learning Inc</a>	TN	\$305,616	Headmaster	\$49,660	<b>\$43,225</b>	2024
<a href="#">Consumer Action Network</a>	DC	\$305,824	Executive Director	\$51,577	<b>\$38,586</b>	2023
<a href="#">The Nctu Foundation</a>	CA	\$305,834	Secretary	\$1,500	<b>\$1,073</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC cost of living and 2021 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 SC 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 **443** organizations. Compensation range \$9–\$372,214; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$297,717); for reference, expenses \$157,663 and assets \$171,172. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

**weigh the expense-based view.**

ROLE MATCH	Theresa Roberts, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	56 <sup>th</sup>
All sources (D + E + F), adjusted	50 <sup>th</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 (Theresa Roberts) 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 443 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,245 is reasonable (approximately the 55<sup>th</sup> 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.