

Stepping Stones Learning Center

Executive Director / CEO

This analysis benchmarks the total compensation of **Christopher Smirl, Executive Director / CEO** (\$43,499) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Christopher Smirl — reported title “Employee”, 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).

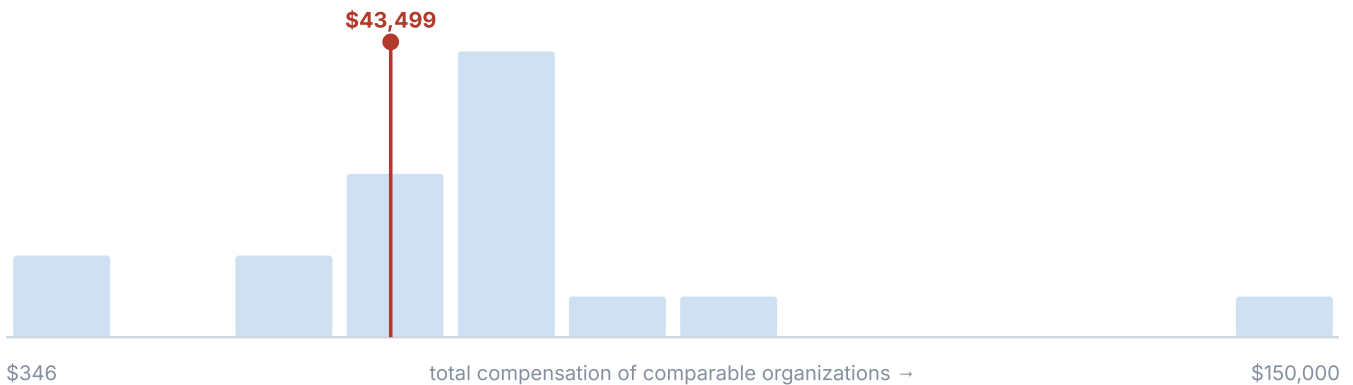
BUDGET Total revenue between \$254,334 and \$569,406 — 0.67x to 1.50x the subject's \$379,604 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21) + TX + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,599	\$40,854	\$53,676	\$58,056	\$68,591	\$43,499
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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 TX 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
Ark Adventure Preschool Inc	TX	\$384,336	Director	\$59,915	\$58,371	2025
Cornerstone Academy	TX	\$388,382	Academy Director	\$150,000	\$150,000	2024
Bee Loved Preschool A Preschool Of Bcumc	TX	\$355,942	Bee Loved Director	\$53,125	\$51,756	2025
Meadows Place Preschool	TX	\$351,827	Executive Director	\$54,000	\$55,595	2023
Rockport Christian Service Inc	TX	\$346,774	Director	\$54,365	\$55,971	2023
Gingerbread House Academy Inc	TX	\$418,719	Director	\$48,768	\$50,208	2023
Sunshine And Rainbows Early	TX	\$336,330	Director	\$35,770	\$34,848	2025
East End Preschool	TX	\$330,142	Director	\$44,520	\$43,372	2025
Gabriels Little Angels Preschool	TX	\$429,871	Director	\$64,900	\$64,900	2024
Sherman Montessori Pre-school Inc	TX	\$432,000	Staff Member	\$58,623	\$57,112	2025
Childrens Genesis Inc	TX	\$316,975	President	\$40,014	\$40,014	2024
Hope Montessori School - The Woodlands	TX	\$444,377	Director	\$1,920	\$1,920	2024
El Buen Pastor Early Childhood Development Center	TX	\$301,143	Executive Director	\$43,890	\$45,186	2023
Grapevine Christian School	TX	\$474,619	Preschool Director	\$56,698	\$56,698	2024
Child's Play Learning Center Inc	TX	\$478,657	Secretary & Asst Program Director	\$336	\$346	2023
Petite Ecole Internationale Inc	TX	\$496,477	School Director	\$77,203	\$77,203	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Canyon Creek Preschool Inc	TX	\$499,260	Director	\$35,227	\$34,319	2025
Mariposa Family Learning Center	TX	\$509,763	Executive Director	\$60,000	\$60,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 18 organizations. Compensation range \$346–\$150,000; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$379,604); for reference, expenses \$456,902 and assets \$154,771.

ROLE MATCH Christopher Smirl, reported title *"Employee"*, 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.**

OUTLIERS 3 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	33 rd
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	33 rd

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 (Christopher Smirl) 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 18 similarly situated organizations (Same NTEE sector (B21) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,499 is reasonable (approximately the 33rd 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.