

Literacy For Kids Inc

Executive Director / CEO

EIN 832845524

MI · NTEE B20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Heather Mertz, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Heather Mertz — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B20).

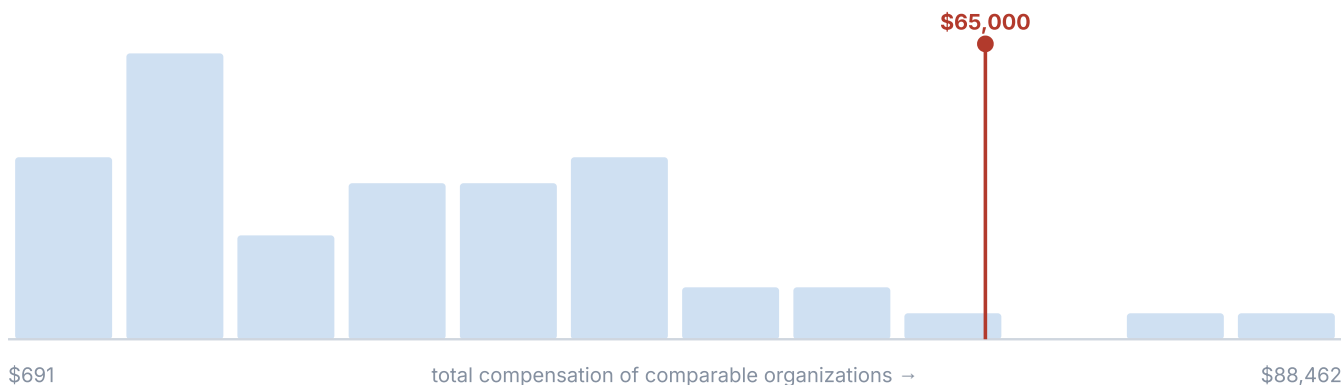
BUDGET Total revenue between \$96,015 and \$214,959 — 0.67x to 1.50x the subject's \$143,306 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography

→ **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,693	\$12,019	\$26,171	\$38,207	\$52,231	\$65,000
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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 MI 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
King's Christian Academy Inc	VA	\$141,633	Director/teacher	\$32,185	\$28,490	2025
Martin County Education Association	FL	\$140,809	President	\$87,296	\$77,172	2024
Xilin North Shore Chinese School	IL	\$148,087	Principal	\$10,046	\$9,294	2024
Frederick East Classical Inc	MD	\$137,570	Executive Director	\$15,416	\$13,963	2023
Friendship Christian School Inc	KY	\$132,251	Vice President	\$12,506	\$12,318	2025
California Teachers Associations	CA	\$155,506	President	\$9,400	\$7,638	2024
Northwest Ohio Educational	OH	\$156,939	Executive Director	\$39,000	\$37,870	2025
Living Way Academy Inc	GA	\$128,253	President	\$11,200	\$10,598	2024
Oak Trails School Inc	MI	\$159,435	President	\$47,355	\$45,996	2024
Family Learning Institute	MI	\$126,662	Executive Di	\$51,830	\$51,830	2023
Abbie S New School Inc	PR	\$124,643	Executive Director	\$7,096	\$7,096	2023
Hope Academy For Dyslexia	TX	\$123,120	Director	\$24,211	\$22,790	2024
Virginia Association Of Science	VA	\$164,234	Executive Director	\$40,000	\$36,344	2024
Trinity Learning Center	MO	\$164,589	Director	\$22,050	\$21,977	2024
Trinity Classical Christian Academy	WA	\$116,920	Director	\$31,847	\$26,831	2024
Asa Christian Academy	FL	\$170,116	Executive Director	\$42,000	\$38,226	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stonebridge Academy Institute	OK	\$113,838	Director	\$12,586	\$12,706	2025
The Greenhouse Schoolinc	MA	\$173,484	Executive Di	\$6,300	\$5,485	2023
East Central Illinois Christian School	IL	\$108,457	Bookkeeper	\$15,008	\$13,527	2025
Long Island Traditions Inc	NY	\$179,816	Executive Director	\$44,923	\$38,200	2024
Scientiae Inc	FL	\$182,457	President	\$781	\$691	2024
Bluestem Montessori Elementary	NE	\$183,841	Executive Di	\$44,862	\$44,236	2025
Clearview Sudbury School	TX	\$184,001	President	\$11,475	\$11,121	2023
Growing In Grace Preparatory School Inc	FL	\$184,084	President	\$28,858	\$25,511	2024
Mount Hope Christian Academy Inc	VA	\$186,637	Academy Director	\$32,231	\$29,285	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 48 organizations. Compensation range \$691–\$88,462; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$143,306); for reference, expenses \$159,728 and assets \$132,524.

ROLE MATCH Heather Mertz, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	96 th
Total compensation (D + F), as reported (no adjustments)	96 th
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	94 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 (Heather Mertz) 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 48 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 96th 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.