

Little Fox Shop Inc

Executive Director / CEO

EIN 833000570

MA · NTEE B70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Stephanie Murphy, Executive Director / CEO** (\$37,096) against **every comparable organization** that fit the selection criteria — **63** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

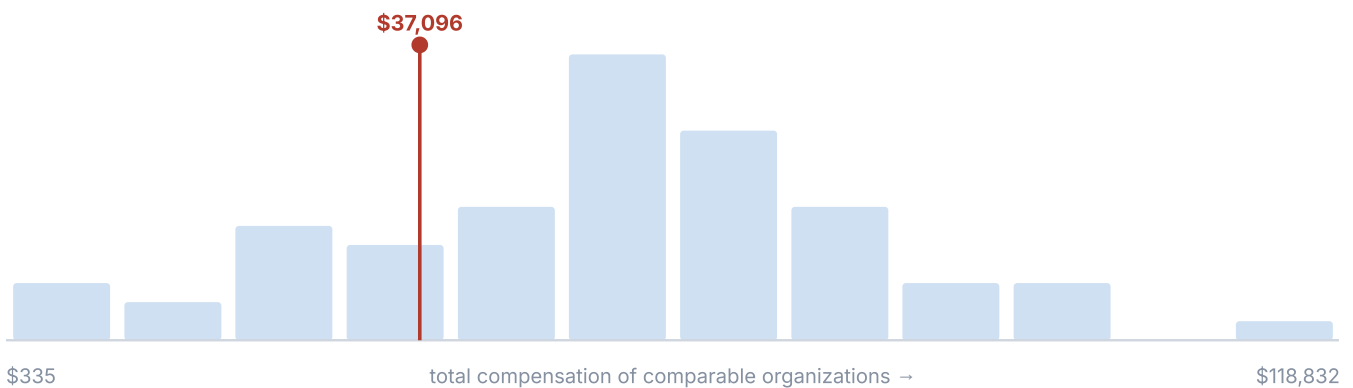
Benchmarked executive: Stephanie Murphy — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$167,122 and \$374,154 — 0.67x to 1.50x the subject's \$249,436 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

63 organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,105	\$38,694	\$53,592	\$68,684	\$80,038	\$37,096
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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 MA 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
Cornerstones Of Science	ME	\$248,989	Executive Director	\$60,100	\$68,948	2023
Redwood City Library Foundation	CA	\$246,461	Executive Direc	\$86,249	\$80,743	2025
Science Of Mind Archives And Library Foundation	MO	\$242,929	Executive Director	\$58,467	\$68,912	2024
Eastport Public Library	ME	\$241,855	Librarian	\$44,894	\$48,737	2025
Clackamas Bookshelf	OR	\$238,289	Executive Director	\$25,622	\$25,796	2025
Preston Public Library	CT	\$261,956	Director	\$73,677	\$74,893	2025
Riegelsville Public Library	PA	\$268,133	Director	\$31,917	\$35,420	2024
Girard Public Library	KS	\$268,214	Library Dire	\$52,136	\$62,679	2024
Carrollton Public Library	MO	\$269,204	Library Dire	\$49,572	\$58,428	2024
The Nathan And Henry B Cleaves Law	ME	\$228,724	Librarian	\$87,087	\$97,042	2024
Apalachin Library Association	NY	\$272,931	Director	\$42,120	\$42,355	2024
Northeast Minneapolis Tool Library	MN	\$273,877	Executive Director	\$41,512	\$45,646	2024
Dillsburg Public Library	PA	\$274,559	Library Dire	\$48,537	\$53,864	2024
Imagineif Library Foundation	MT	\$223,581	Executive Di	\$56,603	\$69,904	2023
Ivoryton Library Association	CT	\$222,900	Library Drctr	\$54,036	\$56,381	2024
The Book Truck Inc	CA	\$279,238	Executive Director	\$67,317	\$64,686	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
El Rito Public Library	NM	\$219,445	Executive Director	\$13,573	\$15,827	2025
Clearwater Memorial Public Library	ID	\$280,452	Secretary	\$38,116	\$45,122	2024
Arapahoe Library Friends Foundation Inc	CO	\$217,330	President	\$56,754	\$60,560	2024
Brunswick Community Library	NY	\$286,139	Library Director	\$70,246	\$70,638	2024
Frankfort Free Library	NY	\$210,950	Director	\$51,750	\$52,039	2024
Ellwood City Area Public Library	PA	\$289,774	Director	\$40,000	\$44,390	2024
Hepburn Library Of Norfolk	NY	\$207,538	Director	\$22,880	\$23,687	2023
Schoharie Free Library Association	NY	\$206,050	Director	\$52,127	\$52,418	2024
Medina Community Library	TX	\$205,509	Library Director	\$45,360	\$50,493	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 63 organizations. Compensation range \$335–\$118,832; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$249,436); for reference, expenses \$173,987 and assets \$314,264.

ROLE MATCH Stephanie Murphy, reported title "*Director*", 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 3 peers 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	24 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	21 st

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 (Stephanie Murphy) 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 63 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,096 is reasonable (approximately the 24th 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.