

World Builders Academy

Executive Director / CEO

EIN 842118009
 MO · NTEE B20
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Panela Leung, Executive Director / CEO** (\$14,583) against **every comparable organization** that fit the selection criteria — **265** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

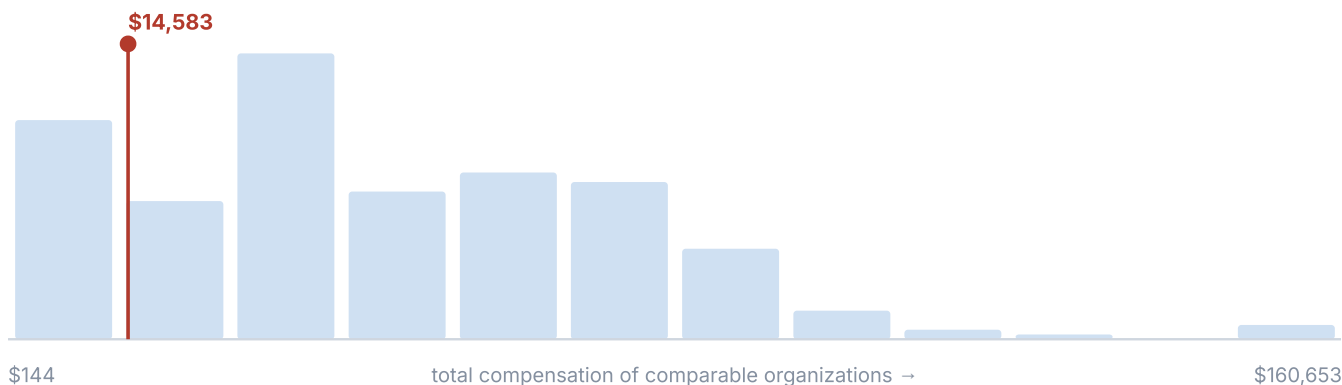
Benchmarked executive: Panela Leung — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$279,930 and \$626,710 — 0.67x to 1.50x the subject's \$417,807 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

265 organizations qualified on sector, size, and geography → **265** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,961	\$23,433	\$40,035	\$65,603	\$82,584	\$14,583
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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 MO 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
Communities In Schools Of	NC	\$416,635	President And Ceo	\$10,990	\$10,414	2024
Destiny Christian Academy	TX	\$416,116	Principal	\$36,000	\$33,024	2024
Community Homeschool Education Center Inc	FL	\$420,200	Marler	\$45,880	\$40,694	2023
Urban Christian Academy	IL	\$420,892	Executive Di	\$12,000	\$11,139	2023
Metropolitan Detroit Bureau Of School Studiesinc	MI	\$414,021	Executive Director	\$138,900	\$128,088	2025
Selle Valley Carden School Inc	ID	\$421,690	Director/teach	\$32,000	\$32,140	2023
Ft Caroline Baptist Academy	FL	\$421,929	Academy Director	\$74,700	\$64,355	2024
Tyler Ind School District Foundation	TX	\$422,347	Executive Director	\$82,014	\$75,235	2024
Diamante Montessori School	IL	\$422,764	President	\$8,000	\$7,212	2024
The Cross Christian Academy Inc	DE	\$412,624	President	\$28,800	\$25,861	2024
Highland Free Charter School	AZ	\$411,854	President & Ceo	\$67,542	\$58,034	2025
Italian School Nj Inc	NJ	\$410,774	President	\$50,700	\$40,443	2025
Maidee Smith Early Care & Learning	GA	\$409,707	Center Direc	\$29,299	\$27,016	2024
Sweet Tree Arts	ME	\$426,649	Executive Di	\$35,846	\$32,918	2024
Global Connection Academy	OH	\$427,339	Board Member	\$65,000	\$63,135	2024
Splendor Bilingual Montessori School	NJ	\$428,488	Secretary	\$48,474	\$39,690	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southside Academy Incorporated	NC	\$429,521	Secretary	\$55,710	\$52,789	2024
Woodside School And Community	MA	\$429,686	President	\$46,640	\$38,436	2024
Friends Of Forensics	CA	\$405,788	Executive Director	\$5,000	\$3,960	2024
Cor Deo Christian Academy	OR	\$431,689	Principal Director	\$93,037	\$79,234	2024
Tgs Foundation	ME	\$403,900	Executive Director	\$21,600	\$19,835	2024
Cornerstone Community School Association	KS	\$432,581	Director	\$33,327	\$32,167	2025
Matthew House Az Inc	AZ	\$402,796	Executive Director	\$27,750	\$25,197	2023
International School Of Djibouti	MN	\$401,059	Board Member	\$6,189	\$5,463	2025
Morning Glory Montessori School	CA	\$434,705	President	\$187,650	\$148,597	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 265 organizations. Compensation range \$144–\$160,653; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$417,807); for reference, expenses \$580,081 and assets \$0.

ROLE MATCH Panela Leung, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	18 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	17 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 (Panela Leung) 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 265 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,583 is reasonable (approximately the 18th 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.