PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Kingdom Classical Academy

Executive Director / CEO

EIN **843370850**
PA · NTEE B99
FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Sarah Miller-effective 11-8-2022, Executive Director / CEO** ($23,332) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 19th percentile of comparable organizations

below the typical range for comparable organizations

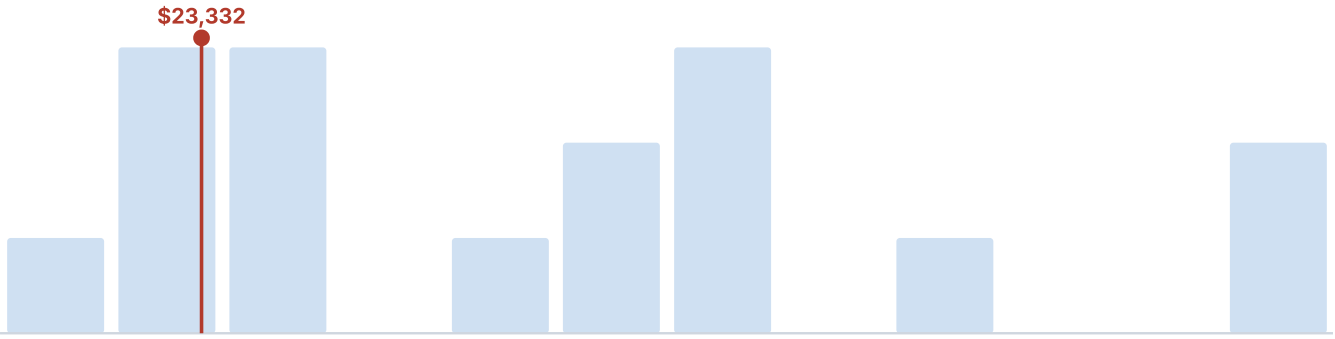
> **Benchmarked executive:** Sarah Miller-effective 11-8-2022 — reported title "Head of School & President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between $253,341 and $567,181 — 0.67× to 1.50× the subject's $378,121 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + PA + budget 0.67–1.5× revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



$3,666 — total compensation of comparable organizations → — $133,851

$16,998	$26,838	$57,734	$75,314	$111,428	$23,332

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 PA 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
Cumberland County Bar Association	PA	$395,243	Executive Di	$76,065	**$73,883**	2024
Millersville International House	PA	$411,013	Director Of Operations	$35,500	**$35,500**	2023
Acting Without Boundaries	PA	$339,370	Executive Dir.	$3,774	**$3,666**	2024
Philadelphia Learning Collaborative	PA	$323,500	Executive Di	$133,851	**$133,851**	2023
Derry Preschool Inc	PA	$450,059	Treasurer	$55,000	**$52,045**	2025
Lancaster County Academy	PA	$475,803	Program Director	$97,586	**$97,586**	2023
Eastern Communication Association	PA	$277,734	Executive Di	$15,000	**$14,570**	2024
A One Room Schoolhouse A Hybrid Homeschool Academy	PA	$274,764	President	$25,000	**$25,000**	2023
Ace Mentor Program Of Eastern Pa Inc	PA	$271,345	Affiliate Dir.	$68,477	**$68,477**	2023
Wyomissing Area Education	PA	$269,785	Executive Di	$34,752	**$33,755**	2024
High Oaks Inc	PA	$487,074	Administrator	$81,728	**$79,383**	2024
The Samuel School	PA	$268,506	Principal	$132,381	**$125,269**	2025
International Union Of Operating Engineers Local 95 Training Fund	PA	$492,222	Chairman/director	$63,423	**$63,423**	2023
Collegiate Empowerment Company Inc	PA	$501,079	Executive Producer	$28,261	**$27,450**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pennsylvania Association Of Federal	PA	$508,443	Executive Dir.	$20,000	**$19,426**	2024
Community Education Council Of Elk And	PA	$531,744	Executive Director	$76,142	**$73,957**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	**16** organizations. Compensation range $3,666–$133,851; filing years 2023–2025.
SIZE BASIS	Matched on total revenue ($378,121); for reference, expenses $307,966 and assets $276,433.
ROLE MATCH	Sarah Miller-effective 11-8-2022, reported title *"Head of School & President"*, 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	**19th**
Total compensation (D + F), as reported (no adjustments)	**19th**
Reportable pay only (column D), adjusted	**25th**
All sources (D + E + F), adjusted	**19th**

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 (Sarah Miller-effective 11-8-2022) 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 16 similarly situated organizations (Same NTEE sector (B99) + PA + budget 0.67–1.5× revenue).
> 3. The authorized body determined that total compensation of $23,332 is reasonable (approximately the 19th 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.