

Little Bears Playhouse Inc

Executive Director / CEO

EIN 920087993

AK · NTEE P33

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rachel Byers, Executive Director / CEO** (\$64,247) against **every comparable organization** that fit the selection criteria — **308** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Rachel Byers — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$244,723 and \$547,888 — 0.67x to 1.50x the subject's \$365,259 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

308 organizations qualified on sector, size, and geography → **308** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,506	\$33,328	\$51,794	\$65,592	\$80,622	\$64,247
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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 AK 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
Olin Day Care Inc	IA	\$364,529	Executive Director	\$46,344	\$50,225	2025
Jazzyz Little Treasurez Childcare And Learning Ctr	SC	\$364,491	President	\$78,000	\$82,672	2024
Sandite Child Development Center Inc	OK	\$363,871	Director	\$59,486	\$66,547	2024
Threshold Montessori School	TN	\$363,613	Executive Director	\$85,800	\$91,627	2024
Big Top Education Centerinc	KS	\$363,432	Childcare Di	\$50,695	\$55,642	2024
Friends Of Potrero Hill Nursery	CA	\$367,416	Director	\$106,558	\$93,482	2024
Lindale Child Care Program	VA	\$368,650	Executive Director	\$67,532	\$66,246	2024
Usa Early Child Care Center Inc	MI	\$361,251	Director	\$50,000	\$53,981	2023
Mums - The Kitty Hupman Weekday School	NC	\$360,729	Director (Non-voting Member Of Board)	\$41,223	\$43,274	2024
Kids Club Kids	SD	\$369,860	Executive Director	\$45,695	\$52,749	2023
Children's Castle Inc	SD	\$369,953	President	\$21,240	\$24,519	2023
Willow Blossom Learning Center Inc	MA	\$360,434	Center Director	\$70,820	\$62,989	2025
Tanque Verde Extended Care Program	AZ	\$358,851	Ed	\$76,451	\$72,773	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Barrio Station	CA	\$358,745	Executive Di	\$97,920	\$85,904	2024
Pooh's Corner Inc	NY	\$358,188	Director	\$83,538	\$78,957	2023
Calvary Childcare Center	CA	\$358,065	Executive Director	\$68,188	\$61,587	2023
Tri-con Child Care Center Inc	IL	\$373,563	Executive Director	\$80,846	\$78,668	2025
Destiny Kidz Center	WA	\$373,878	President	\$26,000	\$24,348	2023
Sandys Day Care Inc	AR	\$356,507	President	\$46,808	\$55,033	2023
Rainbow Child Care Center	MS	\$374,365	Director	\$855	\$996	2023
Little Precious Steps	TX	\$355,931	Executive Dir.	\$60,428	\$61,411	2024
Steampark Inc	NJ	\$375,507	Executive Di	\$58,500	\$54,632	2023
Lifeways Of Wisconsin Inc	WI	\$376,674	Secretary/treasurer	\$56,413	\$58,313	2025
Elkader Childcare And Learning Center	IA	\$353,375	Executive Director	\$52,538	\$60,170	2023
Sanctuary Life Inc	IN	\$378,115	Secretary	\$12,000	\$13,236	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AK 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 AK 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 **308** organizations. Compensation range \$262–\$388,505; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$365,259); for reference, expenses \$349,672 and assets \$306,353.
ROLE MATCH	Rachel Byers, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	74 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	73 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 (Rachel Byers) 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 308 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,247 is reasonable (approximately the 74th 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.