

The John Muir Charter Schools Governing Board

Summary of Compensation and Benefits Survey Data of Charter School Leaders for Chief Executive Officer

February 2021

Prior to any Board action to approve any decisions regarding executive compensation (including approval of base salary increases, incentive compensation, bonuses, etc.), the Board must first exercise due diligence (review of comparable compensation practices) to ensure compliance with IRS restrictions on excess compensation for nonprofit executives, including a charter school chief executive officer. The Board's review and approval of the executive compensation must occur: initially upon hiring the executive; whenever the term of employment, if any, is renewed or extended; and whenever the officer's compensation is modified. However, separate review and approval is not required if the modification of compensation extends to substantially all employees.

In reviewing the reasonableness of compensation for nonprofit executives, the IRS considers "compensation" broadly and will look at the value of salary, as well as non-fixed compensation (incentive compensation/bonuses), and benefits. If the IRS determines compensation is not reasonable, severe consequences may result.

The following is a summary of findings following review and comparison of a sampling of total compensation levels received by charter school leaders in Northern California. Compensation figures are from the State Controller's Office or from the Internal Revenue Service (Form 990) for the 2019 calendar year. Student enrollment figures are from the California Department of Education for the 2019-20 school year. The Chief Executive Officer at John Muir Charter Schools oversees a school serving approximately 740 students. Based on these facts, this study compared salary packages of similarly situated charter school leaders. The five charter schools surveyed in this summary have an average population of approximately 750 students. Of the charter schools sampled, the average total compensation package (base salary plus other compensation) for charter school leaders is approximately \$174,000. The average base salary is approximately \$150,000. These numbers are based on 2019 compensation, so it is reasonable to consider a 3% to 5% increase for the current year.

Westlake Charter School (Sacramento County)	948 Students
Executive Director	
Total Compensation Package	\$166,258
Base Salary	\$123,567
Other compensation (benefits and retirement)	\$42,691
Oakland School for the Arts (Alameda County)	749 Students
Executive Director	
Total Compensation Package	\$173,408
Base Salary	\$156,119
Other Compensation (benefits and retirement)	\$17,289
Oakland Military Institute, College Prep Academy (Alameda County)	743 Students
Superintendent	
Total Compensation Package	\$178,000
Base Salary	\$178,000
Other compensation (benefits and retirement)	\$0
Thomas Edison Charter Academy (San Francisco County)	730 Students
Executive Director	
Total Compensation Package	\$142,799
Base Salary	\$142,799
Other compensation (benefits and retirement)	\$0
Kairos Public School Vacaville Academy (Solano County)	584 Students
Executive Director	
Total Compensation Package	\$208,842
Base Salary	\$150,656
Other compensation (benefits and retirement)	\$58,186