

Machik Corp

Executive Director / CEO

This analysis benchmarks the total compensation of **Losang Rabgey, Executive Director / CEO** (\$69,900) against **every comparable organization** that fit the selection criteria — **144** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

Benchmarked executive: Losang Rabgey — reported title “President/ Treasurer”, 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 (B112).
BUDGET	Total revenue between \$196,671 and \$440,308 — 0.67x to 1.50x the subject's \$293,539 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

144 organizations qualified on sector, size, and geography → **144** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,848	\$19,717	\$41,721	\$75,044	\$111,354	\$69,900
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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 DC 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
The Buffalo And Western New York Soccer Boosters	NY	\$293,393	Manetta	\$4,000	\$4,119	2024
Bismarck Library Foundation Inc	ND	\$293,692	Exec Dir-pri	\$16,013	\$20,617	2023
The Finneytown Schools Educational	OH	\$291,446	Executive Director	\$42,881	\$51,756	2024
Galion City Schools Boosters Club	OH	\$290,242	Vice President	\$2,400	\$2,822	2025
Community Home-school Coop	WA	\$290,070	Director	\$10,450	\$10,977	2023
Rudolph And Florence Nadbath	CA	\$289,684	Trustee	\$25,815	\$25,402	2024
John De La Howe School Foundation	SC	\$298,005	Executive Di	\$111,330	\$132,354	2024
Chambersburg Area School District	PA	\$288,431	Executive Director	\$7,798	\$9,123	2023
Morris County Secondary School Athletic	NJ	\$298,660	President	\$2,950	\$2,924	2025
Northeast Kids Count Inc	NY	\$298,809	Managing Director	\$67,351	\$69,354	2024
Boys Hope Girls Hope Academy Program	OH	\$286,526	Exec.dir.(until 4/16/22)	\$22,806	\$28,340	2023
Hampton Educational Foundation	VA	\$301,484	Executive Director	\$19,470	\$21,423	2024
Fund For Ucap	RI	\$285,112	President	\$28,872	\$32,481	2023
Foundation For Science And Mathematics	LA	\$284,210	Executive Director	\$51,875	\$67,016	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ppsel Building Corporation	CO	\$302,943	Executive Director	\$38,592	\$41,082	2025
Classical High School Alumni Association	RI	\$303,785	Executive Director	\$46,667	\$52,499	2023
Lau Health Foundation Inc	NY	\$280,828	Former President	\$348,130	\$358,483	2024
Explore Facilities Group	NM	\$306,625	Chair	\$30,923	\$39,020	2023
Literacy Volunteers Of Bangor	ME	\$280,275	Executive Dir.	\$50,875	\$58,053	2024
Cal State University Fullerton	CA	\$307,284	Director	\$56,403	\$57,141	2023
Evergreen School District Foundation 114	WA	\$307,669	Executive Assistant	\$49,353	\$50,353	2024
Bloomfield Educational Foundation	NJ	\$278,316	Executive Di	\$32,760	\$32,473	2025
The Columbia Education Foundation	PA	\$278,150	Treasurer	\$6,000	\$6,818	2024
Cocodrilo Development Corporation	NY	\$277,881	Ceo	\$236,798	\$237,555	2025
Wheaton Academy Institute	IL	\$277,752	Executive Director Wai	\$38,341	\$42,954	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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 **144** organizations. Compensation range \$762–\$608,162; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$293,539); for reference, expenses \$351,802 and assets \$927,146.
ROLE MATCH	Losang Rabgey, reported title " <i>President/ Treasurer</i> ", 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	56 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	72 nd
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	42 nd

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 (Losang Rabgey) 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 144 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,900 is reasonable (approximately the 72nd 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.