

# Fcd Chinese School Inc

Executive Director / CEO

EIN 050590683

NJ · NTEE A70

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Ruoqing Jiang, Executive Director / CEO** (\$13,660) against **every comparable organization** that fit the selection criteria — **345** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Ruoqing Jiang — reported title “PRINCIPAL”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A70).
BUDGET	Total revenue between \$47,732 and \$106,864 — 0.67x to 1.50x the subject's \$71,243 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**345** organizations qualified on sector, size, and geography → **345** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,709	\$9,638	\$21,449	\$38,235	\$56,748	\$13,660
---------	---------	----------	----------	----------	----------



## ■ 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 NJ 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
<a href="#">Phoenix Womens Chorus</a>	AZ	\$71,318	Ex Officio	\$15,500	<b>\$16,265</b>	2025
<a href="#">Tri Lakes Center For The Arts</a>	CO	\$71,496	Executive Director	\$23,885	<b>\$25,652</b>	2024
<a href="#">Manatee Concert Band Inc</a>	FL	\$70,972	Music Direct	\$8,900	<b>\$9,364</b>	2024
<a href="#">Russian Chamber Art Society</a>	VA	\$70,860	Treasurer, Director	\$3,500	<b>\$3,896</b>	2023
<a href="#">Lc Windmill Inc</a>	WI	\$71,740	Principal Employee	\$1,800	<b>\$2,105</b>	2024
<a href="#">Women Shoah-jewish Placemaking</a>	NC	\$71,779	Executive Director	\$39,930	<b>\$46,210</b>	2024
<a href="#">Playing On Air Inc</a>	NY	\$71,866	Officer	\$60,641	<b>\$63,186</b>	2023
<a href="#">Meta Mesh Wireless Communities</a>	PA	\$71,885	Executive Director	\$63,077	<b>\$70,452</b>	2024
<a href="#">Ardmore Little Theatre Inc</a>	OK	\$70,420	Office Staff	\$15,631	<b>\$19,847</b>	2023
<a href="#">Central European History Society</a>	GA	\$72,068	Editor Of Ce	\$1,000	<b>\$1,160</b>	2023
<a href="#">Patriot Art Foundation</a>	SC	\$72,104	Executive Director	\$71,700	<b>\$83,778</b>	2024
<a href="#">The Jaques Art Center</a>	MN	\$72,111	Executive As	\$10,573	<b>\$11,701</b>	2024
<a href="#">Canto Vocal Programs A New York Nonprofit Corporation</a>	NY	\$70,305	Ceo	\$800	<b>\$810</b>	2024
<a href="#">Promoting Wellness Foundation</a>	MI	\$70,229	Treasurer/se	\$20,000	<b>\$23,121</b>	2024
<a href="#">Belmar Arts Council Inc</a>	NJ	\$70,101	Administrator	\$14,580	<b>\$14,580</b>	2024
<a href="#">Missouri Veterinary Medical</a>	MO	\$70,046	Executive Di	\$3,473	<b>\$4,120</b>	2024
<a href="#">Chamber Music Society Of</a>	MN	\$72,513	Executive Di	\$27,500	<b>\$30,434</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Historic Windsor Inc</a>	VT	\$69,919	Exec.director	\$50,262	<b>\$56,662</b>	2024
<a href="#">North Myrtle Beach Area Historical</a>	SC	\$69,735	Director	\$47,000	<b>\$53,502</b>	2025
<a href="#">East Austin Creative Coalition Inc</a>	TX	\$69,524	Executive Director	\$17,545	<b>\$20,237</b>	2023
<a href="#">C Grier Beam Truck Museum</a>	NC	\$73,082	Secretary	\$36,400	<b>\$42,125</b>	2024
<a href="#">Echo Park Film Center</a>	CA	\$69,228	Executive Director	\$45,090	<b>\$43,608</b>	2024
<a href="#">Maryland Conservatory Of Music Inc</a>	MD	\$69,212	President And Executive Director	\$74,268	<b>\$80,065</b>	2023
<a href="#">Kairos Dance Theater Inc</a>	MA	\$73,305	President	\$13,960	<b>\$14,050</b>	2024
<a href="#">Tomah Area Historical Society Inc</a>	WI	\$73,348	Ex Director	\$20,000	<b>\$24,085</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	345 organizations. Compensation range \$1-\$499,271; filing years 2021-2025.
SIZE BASIS	Matched on total revenue (\$71,243); for reference, expenses \$74,740 and assets \$12,113.
ROLE MATCH	Ruoqing Jiang, reported title " <i>PRINCIPAL</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 14 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	33 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	39 <sup>th</sup>
All sources (D + E + F), adjusted	31 <sup>st</sup>

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 (Ruoqing Jiang) 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 345 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,660 is reasonable (approximately the 33<sup>rd</sup> 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.