

# Cardinal Kung Foundation Inc

Executive Director / CEO

EIN 061334853  
 CT · NTEE P58Z  
 FY ending 2025-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Agnes Kung, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

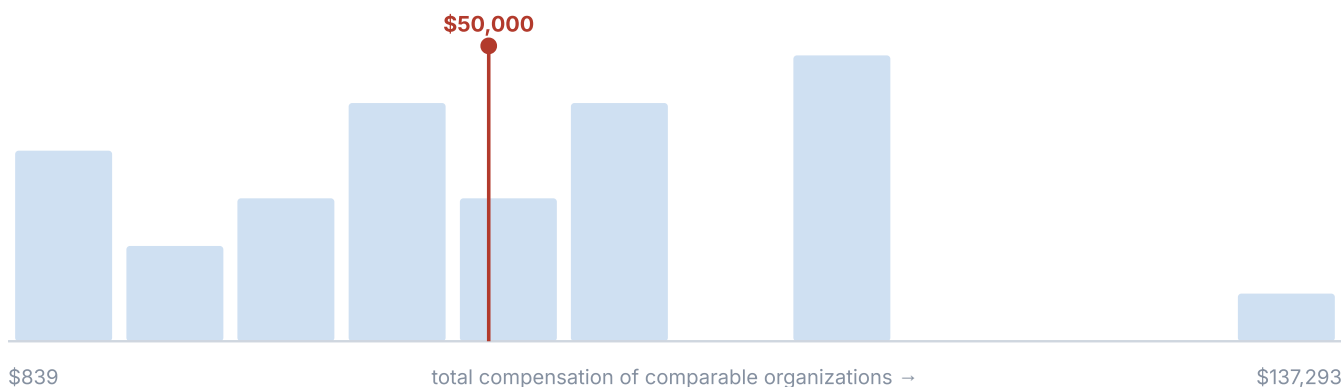
**Benchmarked executive:** Agnes Kung — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P58Z).
BUDGET	Total revenue between \$206,962 and \$463,348 — 0.67x to 1.50x the subject's \$308,899 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P58), nationwide + budget 0.67–1.5x revenue.

**29** organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,021	\$26,015	\$49,929	\$68,682	\$84,992	\$50,000
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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 CT 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="#">Childrens Literacy Network</a>	MI	\$310,189	Executive Director	\$71,237	<b>\$80,496</b>	2024
<a href="#">Boost A Foster Family Inc</a>	AZ	\$314,055	Secretary	\$24,000	<b>\$26,015</b>	2023
<a href="#">Hope's Front Door</a>	IL	\$314,179	Executive Director	\$78,000	<b>\$86,430</b>	2023
<a href="#">Dignity For Divas</a>	WA	\$316,884	Executive Director	\$45,142	<b>\$44,245</b>	2024
<a href="#">Christmas Project Inc</a>	NY	\$323,236	Treasurer	\$7,000	<b>\$6,746</b>	2025
<a href="#">Restore Humanity Inc</a>	AR	\$331,449	Chairman	\$71,000	<b>\$87,371</b>	2024
<a href="#">New Mexico Childrens Foundation</a>	NM	\$286,038	Executive Dir.	\$58,330	<b>\$68,682</b>	2024
<a href="#">The Christmas Cheer Agency Of Alamance</a>	NC	\$280,428	Executive Director	\$50,000	<b>\$58,230</b>	2023
<a href="#">Teachers Supply Closet</a>	SC	\$338,844	Executive Dir.	\$72,347	<b>\$82,627</b>	2024
<a href="#">Kenosha Christmas Charities Inc</a>	WI	\$278,814	Administrato	\$9,141	<b>\$10,182</b>	2025
<a href="#">Wright-hennepin Electric Trust</a>	MN	\$268,605	Chair	\$775	<b>\$839</b>	2024
<a href="#">Waukesha County Christmas Clearing</a>	WI	\$268,507	Executive Di	\$44,825	<b>\$49,929</b>	2025
<a href="#">My Joyful Heart</a>	IL	\$266,757	Executive Director	\$33,000	<b>\$36,567</b>	2023
<a href="#">The Christian Laymans Corps</a>	PA	\$351,388	President & Ceo	\$58,152	<b>\$65,362</b>	2023
<a href="#">Mending-the-gap Inc</a>	GA	\$355,390	Secretary	\$38,769	<b>\$42,676</b>	2024
<a href="#">Ward 365 Nfp</a>	IL	\$358,198	Executive Director	\$17,500	<b>\$19,392</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Heroes Night Out Inc</a>	TX	\$362,233	Executive Director	\$76,000	<b>\$83,228</b>	2024
<a href="#">Childrens Christmas Party Of</a>	FL	\$254,667	Executive Di	\$37,500	<b>\$38,566</b>	2024
<a href="#">The Christmas Cheer All Year Program</a>	CA	\$247,503	Vice President	\$54,000	<b>\$51,048</b>	2024
<a href="#">Marshall County Christmas Coalition</a>	AL	\$379,270	Executive Director	\$21,240	<b>\$25,121</b>	2024
<a href="#">Pay It Forward Outreach Corp</a>	FL	\$235,922	President	\$10,920	<b>\$11,231</b>	2024
<a href="#">Pastor In Residence Ministries Inc</a>	MI	\$230,485	Executive Di	\$43,655	<b>\$50,787</b>	2023
<a href="#">Toy Shop Of Duncan Inc</a>	OK	\$226,006	Executive Director	\$52,500	<b>\$63,288</b>	2024
<a href="#">Sweet Sleep Inc</a>	TN	\$392,407	President	\$115,885	<b>\$137,293</b>	2023
<a href="#">A Bridge For Kids</a>	CA	\$401,083	Ceo	\$66,176	<b>\$62,558</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT cost of living and 2025 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 CT 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** 29 organizations. Compensation range \$839–\$137,293; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$308,899); for reference, expenses \$208,506 and assets \$1,004,221.

**ROLE MATCH** Agnes Kung, reported title *"President"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

**OUTLIERS** 1 peer 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	55 <sup>th</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	52 <sup>nd</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 (Agnes Kung) 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 29 similarly situated organizations (Same NTEE sector (P58), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 52<sup>nd</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.