

# Talent Learning Center Inc

Executive Director / CEO

EIN 263048424

NY · NTEE B99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Junying Liu, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Junying Liu — 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 (B99).

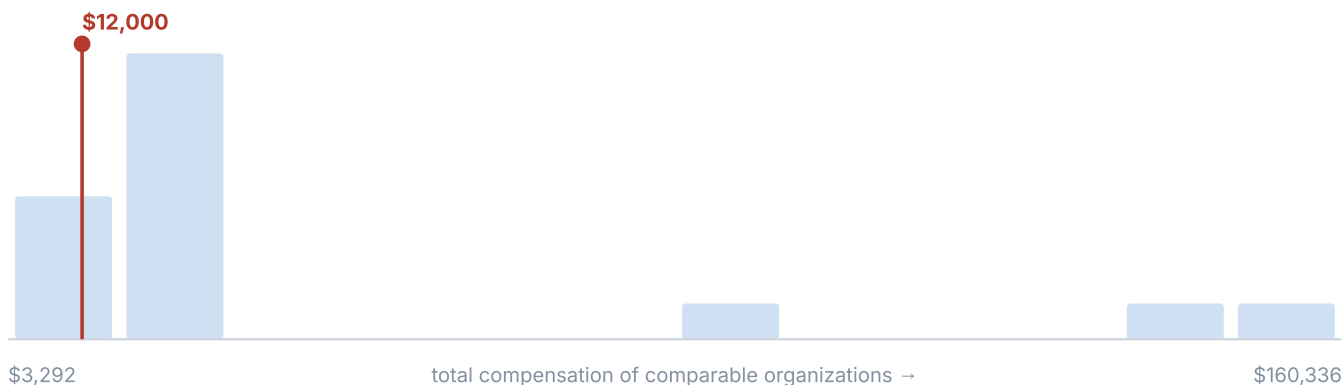
**BUDGET** Total revenue between \$26,722 and \$59,826 — 0.67x to 1.50x the subject's \$39,884 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,725	\$14,197	\$19,501	\$25,013	\$117,126	\$12,000
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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 NY 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="#">Ipc Education Foundation</a>	IL	\$39,047	President	\$129,837	<b>\$137,206</b>	2024
<a href="#">Nacm Scholarship Foundation Inc</a>	MD	\$38,260	President	\$18,945	<b>\$19,601</b>	2023
<a href="#">Healing In America</a>	CA	\$42,520	Executive Dir.	\$24,000	<b>\$22,276</b>	2024
<a href="#">Cfi Robotics Nfp</a>	IL	\$42,634	Executive Director	\$15,754	<b>\$16,648</b>	2024
<a href="#">Roland-northern Bridge Company</a>	MD	\$36,312	Director	\$154,972	<b>\$160,336</b>	2023
<a href="#">Philomath Foundation</a>	CA	\$45,076	President	\$29,040	<b>\$27,750</b>	2023
<a href="#">Forever International Inc</a>	NC	\$45,550	President	\$5,100	<b>\$5,832</b>	2023
<a href="#">Mecklenburg Co Bus Edpartnershipinc</a>	VA	\$48,241	Director	\$16,000	<b>\$17,096</b>	2023
<a href="#">Training Mission Aviation Inc</a>	PA	\$49,195	Secretary	\$2,983	<b>\$3,292</b>	2023
<a href="#">Actschoools Incorporated</a>	KY	\$30,472	Headmaster	\$10,440	<b>\$11,746</b>	2025
<a href="#">Colorado Municipal Judges</a>	CO	\$51,168	Exec Director	\$18,920	<b>\$19,501</b>	2024
<a href="#">Kauffman Fasttrac Inc</a>	MO	\$52,110	Board Member/treasurer	\$76,422	<b>\$87,005</b>	2024
<a href="#">Citizens For Road Safety Texas</a>	TX	\$53,170	President	\$7,500	<b>\$8,064</b>	2024
<a href="#">Peace Tax Foundation Inc</a>	DC	\$57,245	Executie Director	\$17,610	<b>\$17,101</b>	2023
<a href="#">Agc Oregon Columbia Chapter Foundation</a>	OR	\$58,668	Executive Dir.	\$21,018	<b>\$20,980</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 NY 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

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PEER COUNT	15 organizations. Compensation range \$3,292–\$160,336; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$39,884); for reference, expenses \$38,794 and assets \$3,004.
ROLE MATCH	Junying Liu, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	27 <sup>th</sup>
Reportable pay only (column D), adjusted	60 <sup>th</sup>
All sources (D + E + F), adjusted	27 <sup>th</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

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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 (Junying Liu) 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 15 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 27<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.