

This analysis benchmarks the total compensation of **Samuel Rhee, Executive Director / CEO** (\$24,000) 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 **33rd** percentile of comparable organizations within the typical range

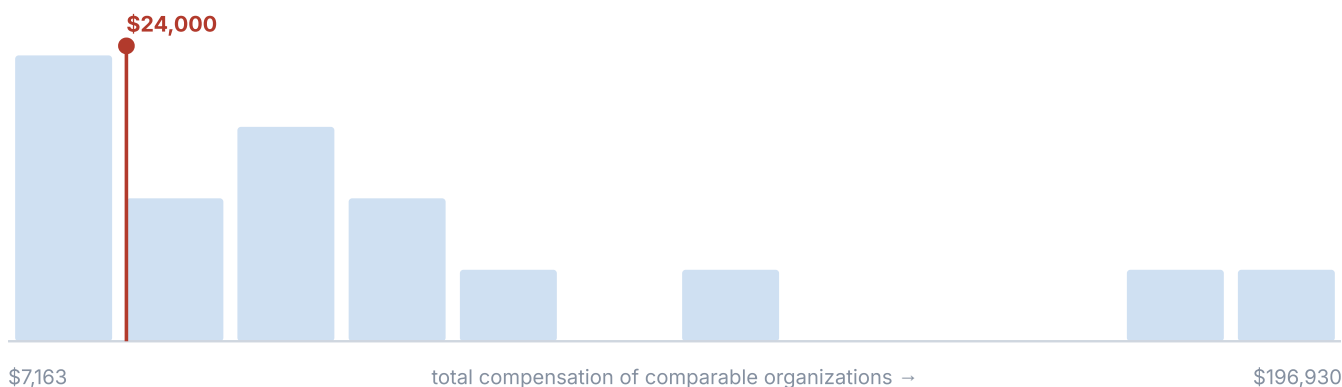
Benchmarked executive: Samuel Rhee — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

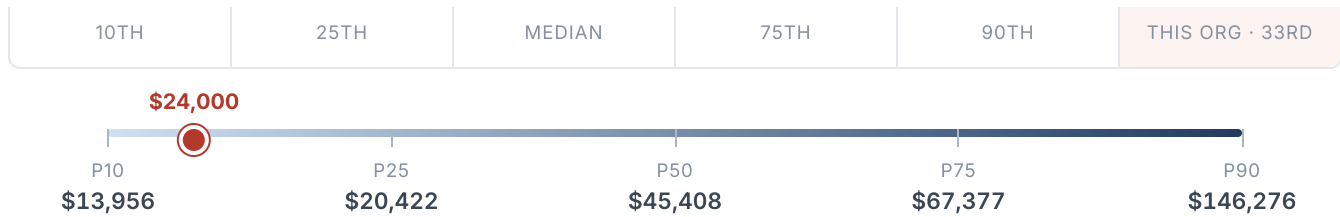
SECTOR	Organizations sharing the subject's NTEE classification (B42).
BUDGET	Total revenue between \$229,100 and \$512,911 — 0.67x to 1.50x the subject's \$341,941 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B42), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,956	\$20,422	\$45,408	\$67,377	\$146,276	\$24,000
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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 CA 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
Hildegard College	CA	\$335,941	President	\$23,852	\$23,237	2025
Institute Artes Liberales Foundation		\$313,570	President/program Director	\$16,708	\$16,708	2024
Rowan College At Burlington County	NJ	\$298,220	Secretary	\$59,423	\$61,442	2024
Heritage Bible College Inc	NC	\$291,883	President	\$59,529	\$71,232	2024
The Baron Real Estate Foundation Inc	GA	\$270,674	President	\$54,552	\$63,522	2024
Martin Luther King Breakfast	OH	\$263,245	Executive Di	\$38,000	\$45,408	2025
Washington Mens Gymnastics Foundation	WA	\$255,053	Executive Director	\$12,000	\$12,122	2025
American Innovation University	CA	\$253,081	Ceo	\$166,667	\$171,590	2023
Springfield School Volunteers Foundation	MA	\$243,504	President & Ceo	\$6,883	\$7,163	2024
William Peace University Foundation	NC	\$242,682	University President (Thru 6/24)	\$22,867	\$27,363	2024
College Of Idaho 2nd Century Fund	ID	\$229,987	Vp Finance & Administration	\$14,291	\$17,606	2024
Barstow College Foundation	CA	\$459,105	Executive Dir.	\$40,560	\$40,560	2024
Carver Baptist Bible Institute College	MO	\$469,684	President	\$42,500	\$50,787	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jimmy Swaggart Bible College	LA	\$476,519	President	\$150,000	\$196,930	2023
Forge Academy	VA	\$500,532	Executive Director	\$94,079	\$108,304	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	15 organizations. Compensation range \$7,163–\$196,930; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$341,941); for reference, expenses \$223,306 and assets \$373,710.
ROLE MATCH	Samuel Rhee, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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 rd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	60 th

All sources (D + E + F), adjusted

20th

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 (Samuel Rhee) 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 (B42), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 33rd 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.