

# Torrance Chinese School

Executive Director / CEO

EIN 330358552

CA · NTEE A230

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Juliet Yinyeh Lo Principal, Executive Director / CEO** (\$15,404) 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

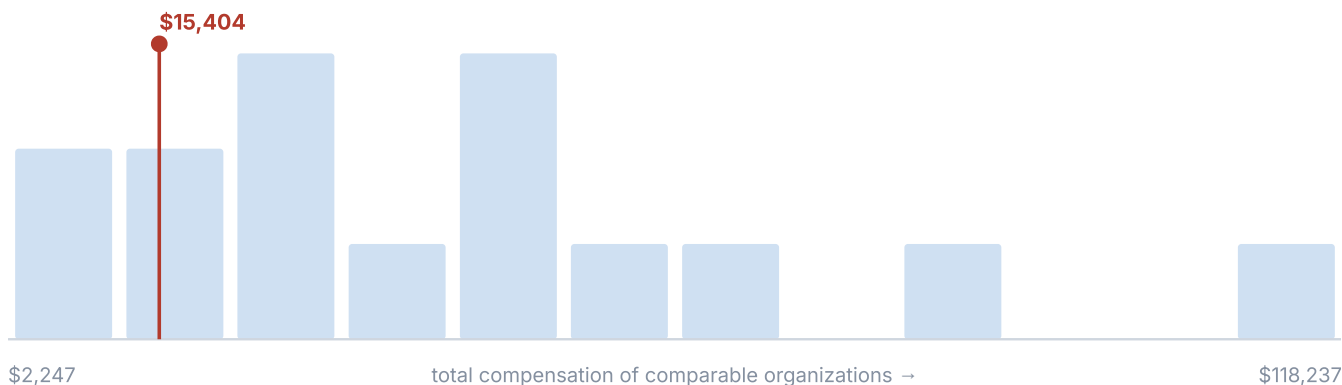
**Benchmarked executive:** Juliet Yinyeh Lo Principal — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A230).
BUDGET	Total revenue between \$125,270 and \$280,456 — 0.67x to 1.50x the subject's \$186,971 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A23) + CA + 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



\$8,065	\$18,733	\$31,774	\$51,056	\$74,379	\$15,404
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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
<a href="#">Razorcake Gorsky Press Inc</a>	CA	\$184,734	Exec Directo	\$12,028	<b>\$12,711</b>	2023
<a href="#">Irish Outreach San Diego Inc</a>	CA	\$182,111	Executive Director	\$60,000	<b>\$61,588</b>	2024
<a href="#">Alliance Francaise De La Riviera Californienne Inc</a>	CA	\$213,405	Executive Director	\$30,901	<b>\$30,901</b>	2025
<a href="#">Independent Jewish World Cinema Inc</a>	CA	\$214,196	Secretary	\$47,500	<b>\$48,757</b>	2024
<a href="#">Tubatulabals Of Kern Valley</a>	CA	\$155,709	Chairman	\$4,840	<b>\$4,968</b>	2024
<a href="#">Contra Costa Chinese School</a>	CA	\$221,311	President	\$25,000	<b>\$25,661</b>	2024
<a href="#">United Chinese Learning Center</a>	CA	\$221,680	Principal	\$51,480	<b>\$52,842</b>	2024
<a href="#">Organizacion De Tlaxcaltecas Usa Inc</a>	CA	\$150,947	President	\$40,000	<b>\$41,058</b>	2024
<a href="#">Chinese Cultural Productions</a>	CA	\$135,600	Executive Director	\$24,000	<b>\$24,635</b>	2024
<a href="#">Islamic Outreach Foundation</a>	CA	\$132,115	Vp Finance	\$2,189	<b>\$2,247</b>	2024
<a href="#">Italingua Institute</a>	CA	\$246,445	President	\$78,452	<b>\$82,906</b>	2023
<a href="#">Sri Poojalaya Cultural And Community Cen</a>	CA	\$256,325	Ceo	\$48,000	<b>\$49,270</b>	2024
<a href="#">Race Matters Slo County</a>	CA	\$256,465	Executive Director	\$30,067	<b>\$31,774</b>	2023
<a href="#">American Foundation For Tibetan Cultural</a>	CA	\$261,527	Ceo	\$12,500	<b>\$12,831</b>	2024
<a href="#">Shep-ty</a>	CA	\$272,124	Executive Dir.	\$115,189	<b>\$118,237</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

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**PEER COUNT** 15 organizations. Compensation range \$2,247–\$118,237; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$186,971); for reference, expenses \$168,235 and assets \$563,281.

**ROLE MATCH** Juliet Yinyeh Lo Principal, 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	27 <sup>th</sup>
Reportable pay only (column D), adjusted	27 <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 (Juliet Yinyeh Lo Principal) 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 (A23) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,404 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.