

# Japan-america Society Of Indiana Inc

Executive Director / CEO

EIN 351747168

IN · NTEE Q210

FY ending 2023-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Theresa Kulczak, Executive Director / CEO** (\$141,023) against **every comparable organization** that fit the selection criteria — **682** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

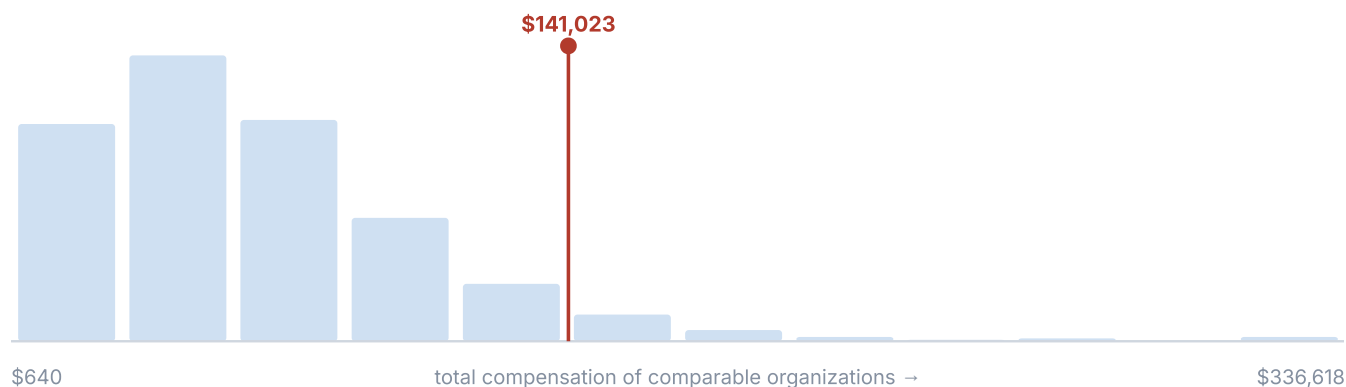
**Benchmarked executive:** Theresa Kulczak — reported title “EX-OFFICIO, EXEC DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q210).
BUDGET	Total revenue between \$326,497 and \$730,963 — 0.67x to 1.50x the subject's \$487,309 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Q), nationwide + budget 0.67–1.5x revenue.

**682** organizations qualified on sector, size, and geography → **682** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,242	\$30,828	\$54,295	\$84,080	\$115,223	<b>\$141,023</b>
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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 IN 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="#">International Orphan Support Inc</a>	FL	\$487,251	Vice-president	\$46,860	<b>\$41,744</b>	2023
<a href="#">127 Worldwide Incorporated</a>	NC	\$487,620	Executive Dir.	\$67,194	<b>\$63,948</b>	2024
<a href="#">Kudvumisa Foundation Usa Inc</a>	PA	\$486,734	Board Member And Program Director	\$63,000	<b>\$57,867</b>	2024
<a href="#">The Juniper Fund</a>	WA	\$486,419	Executive Director	\$97,400	<b>\$80,319</b>	2024
<a href="#">Kids For Peace</a>	CA	\$488,348	Executive Dir.	\$78,652	<b>\$60,942</b>	2025
<a href="#">Equipping Farmers International</a>	TN	\$488,396	Executive Director	\$34,050	<b>\$32,966</b>	2024
<a href="#">Gather1</a>	TX	\$488,457	President	\$36,000	<b>\$33,168</b>	2024
<a href="#">Survival International (Usa)</a>	CA	\$485,822	Us Director	\$84,937	<b>\$67,553</b>	2024
<a href="#">Door Of Hope</a>	MI	\$489,108	Ceo	\$19,150	<b>\$18,206</b>	2024
<a href="#">Give Us Wings</a>	MN	\$489,219	Executive Director	\$62,000	<b>\$56,427</b>	2024
<a href="#">Habibi International</a>	CA	\$489,405	Ceo	\$21,121	<b>\$16,798</b>	2024
<a href="#">Japan America Society Of Oregon</a>	OR	\$490,048	Executive Director	\$103,108	<b>\$88,193</b>	2024
<a href="#">Send A Cow Inc</a>	VA	\$484,115	Executive Director	\$90,976	<b>\$83,297</b>	2023
<a href="#">Brighter Children Inc</a>	CA	\$484,054	Director	\$142,414	<b>\$113,267</b>	2024
<a href="#">Andando Foundation</a>	OR	\$490,653	Executive Director	\$59,325	<b>\$49,436</b>	2025
<a href="#">The City College Auxiliary Enterprises</a>	NY	\$490,918	Treasurer	\$111,908	<b>\$95,891</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Little Samaritan Mission</a>	FL	\$491,116	President	\$53,000	<b>\$45,859</b>	2024
<a href="#">One By One</a>	TN	\$483,396	Ceo, Founder	\$71,783	<b>\$69,498</b>	2024
<a href="#">Beehive Global Inc</a>	NC	\$491,957	Executive Director	\$32,500	<b>\$31,844</b>	2023
<a href="#">Project Connect Inc</a>	TN	\$491,983	President (Thru 10/2024)	\$77,366	<b>\$74,902</b>	2024
<a href="#">Accessible Hope International</a>	IL	\$482,596	President & Ceo	\$100,559	<b>\$88,710</b>	2025
<a href="#">Friends Peace Teams Inc</a>	MO	\$482,488	Office Manager-bookkeeper	\$18,833	<b>\$18,373</b>	2024
<a href="#">Christian Missions Unlimited</a>	AL	\$482,332	Executive Director	\$64,925	<b>\$66,512</b>	2023
<a href="#">Sonje Ayiti Organization Inc</a>	MI	\$482,121	Ceo And Executive Director	\$26,000	<b>\$24,718</b>	2024
<a href="#">Kingdom Home</a>	WA	\$492,692	Director	\$40,583	<b>\$33,466</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN cost of living and 2023 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 IN 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** 682 organizations. Compensation range \$640–\$336,618; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$487,309); for reference, expenses \$566,885 and assets \$769,128.

**ROLE MATCH** Theresa Kulczak, reported title "EX-OFFICIO, EXEC DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	95 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	92 <sup>nd</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	93 <sup>rd</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 (Theresa Kulczak) 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 13, 2026, comparing compensation against 682 similarly situated organizations (Same NTEE major group (Q), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$141,023 is reasonable (approximately the 95<sup>th</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 13, 2026.