

# Bay Valley Chinese School

Executive Director / CEO

EIN 460465955

CA · NTEE B28

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Liwen C Lin, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Liwen C Lin — reported title “PRINCIPAL”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B28).

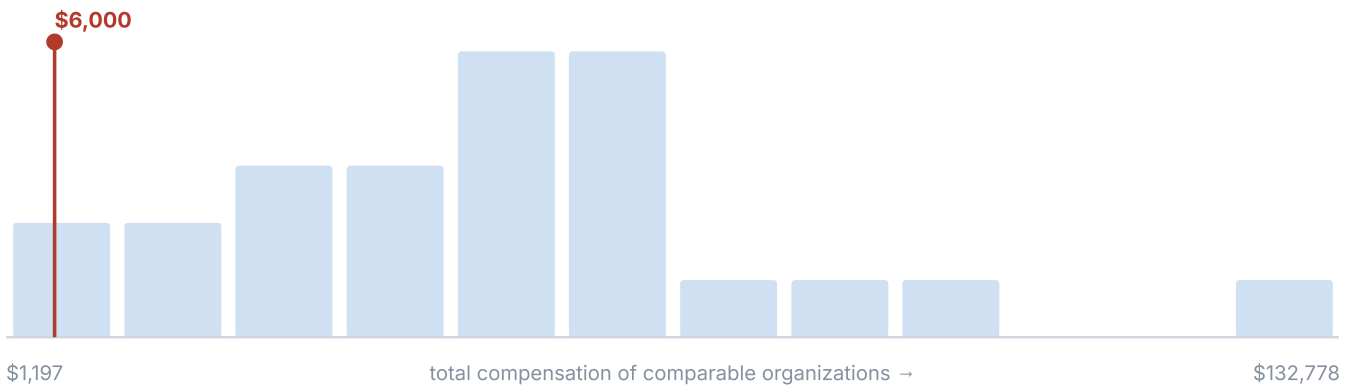
**BUDGET** Total revenue between \$94,100 and \$210,672 — 0.67x to 1.50x the subject's \$140,448 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B28), nationwide + budget 0.67–1.5x revenue.

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

→ **24** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,739

\$31,625

\$48,072

\$63,575

\$76,033

**\$6,000**



## ■ 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="#">Lifepoint Inc</a>	TX	\$140,696	Executive Di	\$40,473	<b>\$48,126</b>	2024
<a href="#">Chinese School Of San Diego</a>	CA	\$141,454	School Princ	\$62,810	<b>\$64,472</b>	2024
<a href="#">The Foundation For Deaf Education Inc</a>	NY	\$144,315	Ex-officio	\$57,290	<b>\$63,356</b>	2023
<a href="#">Accessible Arts Vsa Kansas Inc</a>	KS	\$134,094	Executive Director	\$55,607	<b>\$71,411</b>	2024
<a href="#">Ottley Music School Inc</a>	MD	\$131,991	Secretary/principal	\$21,070	<b>\$24,107</b>	2023
<a href="#">Asociacion De Personas Con Impedimentos Inc</a>	PR	\$126,870	Executive Director	\$11,000	<b>\$11,291</b>	2024
<a href="#">Boston Lithuanian School</a>	MA	\$124,470	Principal	\$11,994	<b>\$12,482</b>	2025
<a href="#">Baltimore Underground Science Space Inc</a>	MD	\$121,272	Director	\$1,047	<b>\$1,197</b>	2023
<a href="#">Opportunities Collaborative For Students</a>	NY	\$160,000	Executive Director	\$88,077	<b>\$94,608</b>	2024
<a href="#">Hawthorn Montessori School</a>	NC	\$161,527	Director	\$51,211	<b>\$61,279</b>	2025
<a href="#">Noorthoek Academy</a>	MI	\$168,197	Executive Director	\$52,352	<b>\$64,233</b>	2024
<a href="#">New Horizon Academy For Exceptional Studentsinc</a>	FL	\$106,713	President	\$28,206	<b>\$32,428</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">California Technical Assistance Center</a>	CA	\$175,447	Ceo-president	\$46,780	<b>\$48,018</b>	2024
<a href="#">Fdr Corp</a>	NV	\$181,714	Corporate Officer	\$39,798	<b>\$47,421</b>	2024
<a href="#">Thrive International Programs Inc</a>	PA	\$193,202	Board Member And Executive Director Of Organization	\$28,435	<b>\$34,703</b>	2023
<a href="#">American Educational Studies Assoc</a>	IL	\$197,734	Executive Di	\$25,000	<b>\$29,216</b>	2024
<a href="#">Enlighten Learning Resource Inc</a>	CA	\$204,112	Executive Director And Tutor	\$53,760	<b>\$55,182</b>	2024
<a href="#">Young Scientist Academy</a>	NC	\$204,796	Director	\$52,083	<b>\$62,322</b>	2025
<a href="#">Institute Of Arts Music &amp; Science</a>	CA	\$207,449	Director	\$48,000	<b>\$49,270</b>	2024
<a href="#">Interplay Orchestra Inc</a>	MD	\$208,276	Secretary - Partial Year	\$18,000	<b>\$20,004</b>	2024
<a href="#">Accorda Music Thanatology Inst</a>	NV	\$209,536	Exec Director	\$31,200	<b>\$37,177</b>	2024
<a href="#">Illinois Special Education Charter</a>	IL	\$210,000	Executive Director	\$110,357	<b>\$132,778</b>	2023
<a href="#">Re The Regenerative School</a>	TN	\$210,456	Director	\$60,645	<b>\$78,014</b>	2023
<a href="#">The Uniquely Abled Project</a>	CA	\$210,569	Founder & Pres.	\$38,433	<b>\$39,450</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

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

PEER COUNT	24 organizations. Compensation range \$1,197–\$132,778; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$140,448); for reference, expenses \$129,080 and assets \$238,500.
ROLE MATCH	Liwen C Lin, reported title " <i>PRINCIPAL</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	4 <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

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 (Liwen C Lin) 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 24 similarly situated organizations (Same NTEE sector (B28), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 4<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.