

Qiao Ji Mandarin

Executive Director / CEO

EIN 462705909

CA · NTEE B99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Wei Liu, Executive Director / CEO** (\$11,000) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Wei Liu — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B99).

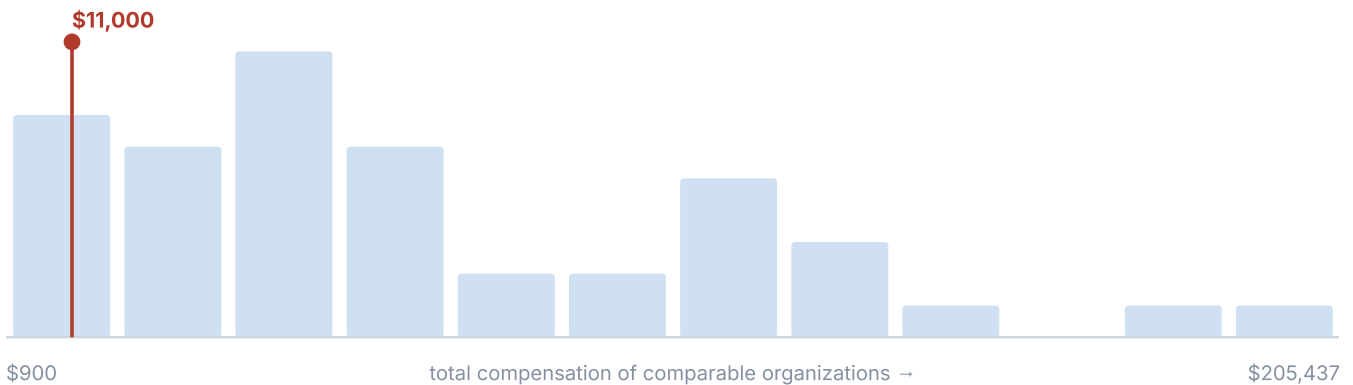
BUDGET Total revenue between \$172,060 and \$385,209 — 0.67x to 1.50x the subject's \$256,806 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B99) + CA + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,450	\$27,704	\$50,000	\$104,169	\$126,472	\$11,000
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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
Informed California Foundation	CA	\$254,981	President	\$900	\$900	2024
San Diego Writers Ink	CA	\$254,748	Executive Director	\$85,208	\$83,012	2025
Carpinteria Education Foundation Inc	CA	\$259,098	Executive Director	\$46,287	\$47,654	2023
97percentorg Inc	CA	\$266,129	Director/ceo Thru 12/31/2023	\$110,596	\$113,863	2023
Exhibit Envoy	CA	\$245,263	Executive Dir.	\$63,629	\$63,629	2024
Women In Data Science And Analytics Inc	CA	\$244,455	President	\$101,265	\$101,265	2024
Oaktown Jazz Workshops	CA	\$271,149	Executive Dir.	\$65,971	\$65,971	2024
Conductability Inc	CA	\$273,357	Program Director	\$113,322	\$113,322	2024
Unscripted Learning	CA	\$238,654	Executive Director	\$40,009	\$41,191	2023
Litcamp	CA	\$237,327	Executive Dir.	\$49,000	\$47,737	2025
California Academy	CA	\$278,224	Executive Director	\$18,780	\$18,780	2024
Harvardwood	CA	\$283,355	Executive Director	\$49,032	\$49,032	2024
Marshallese Youth Of Orange County	CA	\$286,120	Executive Director	\$48,204	\$48,204	2024
Hip Hop Congress Inc	CA	\$226,661	Executive Director	\$2,500	\$2,574	2023
Impact Bay Area	CA	\$294,978	Executive Dir.	\$62,184	\$62,184	2024
Being Built Together	CA	\$302,850	President	\$65,695	\$65,695	2024
Whittier Friends School	CA	\$209,474	Financial Manager	\$16,926	\$16,926	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Off-grid Retreats	CA	\$208,253	Executive Director	\$28,646	\$28,646	2024
Syned	CA	\$320,834	President & Ceo	\$39,000	\$40,152	2023
Presence	CA	\$320,913	President	\$10,452	\$10,452	2024
Career Girls	CA	\$321,925	Executive Director	\$122,232	\$122,232	2024
Architectural Foundation Of	CA	\$189,680	Executive Dir.	\$150,646	\$150,646	2024
App Inventor Foundation	CA	\$324,686	Executive Director	\$130,000	\$133,840	2023
Cbee Foundation	CA	\$187,131	Ceo	\$182,431	\$182,431	2024
California Community Colleges Chief	CA	\$327,645	Executive Dir.	\$19,254	\$19,254	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 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	43 organizations. Compensation range \$900–\$205,437; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$256,806); for reference, expenses \$235,077 and assets \$39,895.
ROLE MATCH	Wei Liu, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	12 th

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 (Wei 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 43 similarly situated organizations (Same NTEE sector (B99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,000 is reasonable (approximately the 12th 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.