

Plumbing-heating-cooling Contractors Academy Of San Diego

Executive Director / CEO

EIN 463279805
CA · NTEE B30
FY ending 2023-06-30
June 10, 2026

This analysis benchmarks the total compensation of **Taylor Restaino, Executive Director / CEO** (\$30,720) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **9th** percentile of comparable organizations

below the typical range for comparable organizations

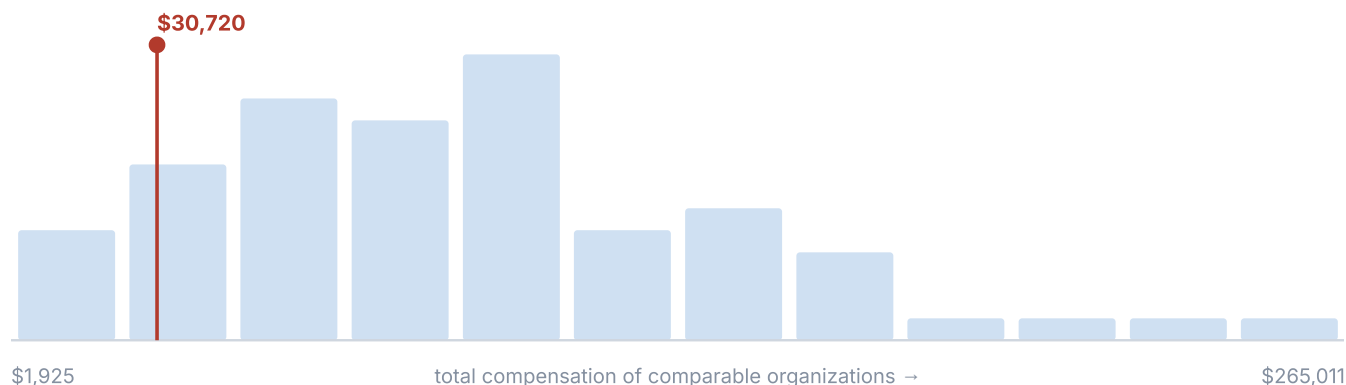
Benchmarked executive: Taylor Restaino — reported title "Chief Executive Officer", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B30).
BUDGET	Total revenue between \$333,288 and \$746,169 — 0.67x to 1.50x the subject's \$497,446 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$32,417 10TH	\$52,416 25TH	\$88,349 MEDIAN	\$123,003 75TH	\$155,941 90TH	\$30,720 THIS ORG · 9TH
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\$30,720



■ 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
Journi Incorporated	MI	\$500,222	Chief Executive Officer	\$96,427	\$111,956	2024
Regional Training Institute Inc	AL	\$489,416	Director Of Education	\$38,540	\$48,218	2023
Aim Inc - Ambitious Imaginative Motivated	NJ	\$488,357	Director Ceo	\$57,890	\$58,139	2024
Montana Iec Education	MT	\$487,047	School Admin	\$72,336	\$87,709	2024
Friends Of Amateur Rocketry Inc	CA	\$485,160	President	\$8,532	\$8,532	2023
Total Beauty Institute	FL	\$465,191	President	\$51,269	\$54,176	2024
Open Roads Academy Inc	CA	\$530,969	Secretary	\$60,000	\$58,279	2024
Berkeley Herbal Center	CA	\$460,216	Exec Directo	\$91,616	\$88,988	2024
York Community Resource Center	PA	\$540,353	Executive Director	\$114,544	\$125,177	2025
York Electrical Institute	PA	\$540,839	Training Director	\$141,313	\$154,431	2025
Cast Metals Institute	IL	\$540,912	Chief Executive Officer	\$35,509	\$40,428	2023
Bell Tech Career Institute	TX	\$452,245	Trustee	\$81,816	\$92,060	2024
Chedvas Bais Yaakov	OH	\$451,871	Trustee	\$49,756	\$59,279	2024
Rise Program Inc	OK	\$543,737	Executive Di	\$84,423	\$104,568	2024
Memphis Plumbers Joint Apprenticeship Committee	TN	\$544,247	Training Director	\$64,720	\$76,523	2024
Restore Texas Ministries	TX	\$449,381	Ceo	\$68,624	\$79,497	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Association Of Bridge	IN	\$547,878	Coordinator	\$162,126	\$192,318	2024
Colorado Springs Electrical Joint	CO	\$551,017	Training Director	\$125,080	\$134,910	2024
Metro Detroit Barber College	MI	\$551,570	President	\$27,508	\$31,938	2024
Roofers Local 149 Se Joint Apprenticeship Committee Fund	MI	\$555,271	Instructor	\$95,133	\$110,453	2024
Ironworkers Local #12 Education And	NY	\$434,499	Trustee	\$75,954	\$77,203	2024
Arizona Chapter Associated General	AZ	\$561,500	Trustee	\$38,289	\$42,644	2023
Plumbers & Steamfitters Local 568 Appren	MS	\$433,287	Former Union Trustee	\$49,040	\$61,437	2024
Chicago School Of Violin Making Inc	IL	\$427,305	Executive Director	\$95,699	\$105,829	2024
North Alabama Homebuilding Academy Inc	AL	\$568,457	Administrator	\$82,958	\$100,812	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 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 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 66 organizations. Compensation range \$1,925–\$265,011; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$497,446); for reference, expenses \$403,613 and assets \$320,571.

ROLE MATCH	Taylor Restaino, reported title " <i>Cheif Executive Officer</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	9 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	6 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 (Taylor Restaino) 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 10, 2026, comparing compensation against 66 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,720 is reasonable (approximately the 9th 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 10, 2026.