

# Korean Performing Arts Institute Of Chicago

Executive Director / CEO

EIN 463414899

IL · NTEE A23

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Deokhwan Kim, Executive Director / CEO** (\$36,375) against **every comparable organization** that fit the selection criteria — **161** 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

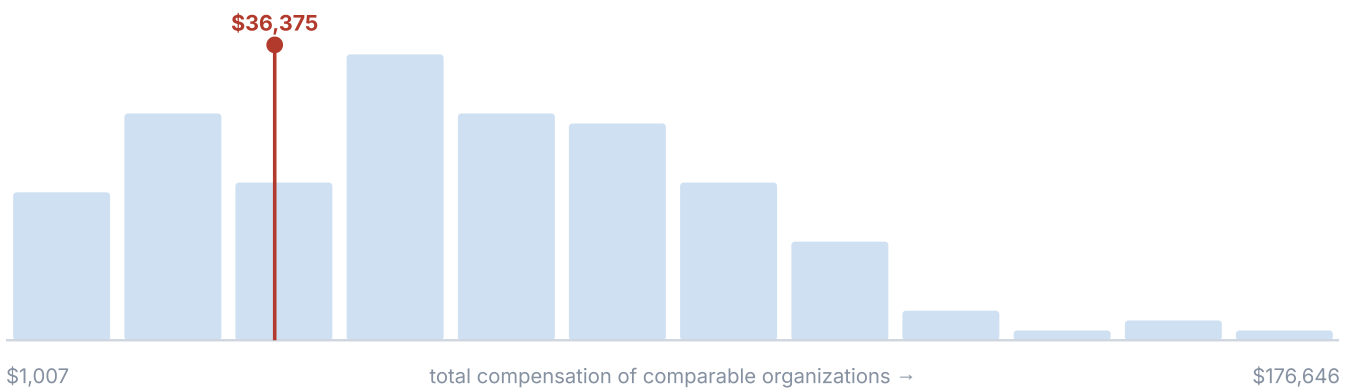
**Benchmarked executive:** Deokhwan Kim — reported title “EDUCATION DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A23).
BUDGET	Total revenue between \$324,093 and \$725,581 — 0.67x to 1.50x the subject's \$483,721 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A23), nationwide + budget 0.67–1.5x revenue.

**161** organizations qualified on sector, size, and geography → **161** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,899	\$32,908	\$58,462	\$82,264	\$105,111	\$36,375
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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 IL 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="#">Na Maka Haloa O Waipio</a>	HI	\$483,586	President	\$71,200	<b>\$66,756</b>	2023
<a href="#">The Westerners The First People Of</a>	CA	\$486,134	President & Ceo	\$141,242	<b>\$124,057</b>	2024
<a href="#">Aleut International Association</a>	AK	\$481,180	Executive Di	\$80,859	<b>\$78,633</b>	2024
<a href="#">Subject Matter Inc</a>	NY	\$487,822	Co-executive Director	\$60,000	<b>\$55,149</b>	2024
<a href="#">Latinos United For A New America</a>	CA	\$487,880	Co-director	\$87,517	<b>\$76,869</b>	2024
<a href="#">Enrich Chicago</a>	IL	\$489,079	Executive Director	\$89,889	<b>\$89,889</b>	2024
<a href="#">Brasil Brasil Cultural Center</a>	CA	\$477,881	Director	\$50,600	<b>\$44,444</b>	2024
<a href="#">Igogo International</a>	IN	\$492,085	President	\$125,000	<b>\$134,084</b>	2024
<a href="#">Japan-america Society Of Tennessee</a>	TN	\$492,666	President	\$86,009	<b>\$91,960</b>	2024
<a href="#">Six Square Austins Black Cultural District</a>	TX	\$474,275	Executive Director	\$76,667	<b>\$78,008</b>	2024
<a href="#">New York Chinese Cultural Center Inc</a>	NY	\$493,915	Executive Director	\$85,500	<b>\$78,587</b>	2024
<a href="#">Foundation For Korean Language &amp; Culture In The Usa</a>	CA	\$494,664	Secretary	\$43,091	<b>\$37,848</b>	2024
<a href="#">Japanese Cultural Center Tea House &amp;</a>	MI	\$495,853	Executive Director	\$23,074	<b>\$24,225</b>	2024
<a href="#">Be The Healing Inc</a>	OR	\$496,535	Executive Dir.	\$24,000	<b>\$22,086</b>	2025
<a href="#">Ballet Folklorico Ollin Yoliztli</a>	AZ	\$470,458	Executive Dir.	\$12,900	<b>\$12,619</b>	2024
<a href="#">Miho Belmont International Inc</a>	MA	\$469,675	Clerk	\$193,257	<b>\$176,646</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">German-american Society Of Trenton</a>	NJ	\$498,276	Trustee	\$1,682	<b>\$1,573</b>	2023
<a href="#">Charro Days Inc</a>	TX	\$499,901	Executive Director	\$44,000	<b>\$43,616</b>	2025
<a href="#">100 People Foundation Inc</a>	NY	\$466,693	President	\$74,525	<b>\$68,499</b>	2024
<a href="#">Hungary Foundation</a>	DC	\$464,187	Executive Di	\$92,000	<b>\$82,119</b>	2024
<a href="#">Hospitality Center For Chinese</a>	MN	\$504,509	Executive Director	\$71,004	<b>\$69,525</b>	2025
<a href="#">Alliance Francaise De St Louis</a>	MO	\$504,539	Executive Director	\$86,737	<b>\$93,445</b>	2024
<a href="#">Korean American Center</a>	CA	\$506,498	Ceo	\$67,500	<b>\$59,287</b>	2024
<a href="#">Kona Historical Society</a>	HI	\$459,661	Executive Di	\$50,375	<b>\$45,876</b>	2024
<a href="#">Green Card Voices</a>	MN	\$509,876	Co-director	\$84,815	<b>\$85,246</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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** 161 organizations. Compensation range \$1,007–\$176,646; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$483,721); for reference, expenses \$467,369 and assets \$201,013.

**ROLE MATCH** Deokhwan Kim, reported title "*EDUCATION DIRECTOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	27 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	26 <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 (Deokhwan Kim) 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 161 similarly situated organizations (Same NTEE sector (A23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,375 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].

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.