

Send A Cow Inc

Executive Director / CEO

EIN **464096938**

VA · NTEE Q20

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **J Michael Coburn, Executive Director / CEO** (\$90,976) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

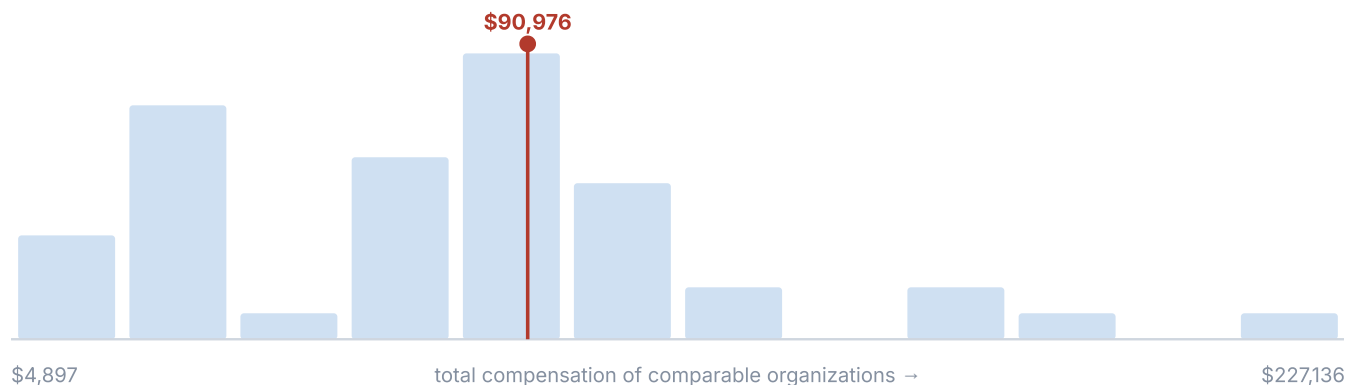
Benchmarked executive: J Michael Coburn — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q20).
BUDGET	Total revenue between \$324,357 and \$726,172 — 0.67x to 1.50x the subject's \$484,115 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q20), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,008	\$38,781	\$80,797	\$103,733	\$124,844	\$90,976
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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 VA 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
Japan America Society Of Oregon	OR	\$490,048	Executive Director	\$103,108	\$96,324	2024
Cair Michigan Inc	MI	\$470,606	Executive Officer	\$89,539	\$92,971	2024
Immigrant Solidarity Dupage	IL	\$458,275	President	\$82,954	\$82,040	2024
Japan-america Society Of	TX	\$513,657	Pres - Part Yr	\$101,479	\$102,117	2024
Educators Institute For Human Rights In	DC	\$434,112	Executive Director	\$175,487	\$154,914	2024
Unidosnow Inc	FL	\$430,469	Executive Director	\$124,062	\$117,243	2024
Japan America Society Of So California	CA	\$428,314	Executive Director	\$19,681	\$17,601	2023
Facts And Logic About The	CA	\$541,460	President	\$86,845	\$77,667	2023
Japan-america Society Of Houston	TX	\$542,721	Executive Director	\$90,000	\$90,566	2024
Greater Columbus Sister Cities	OH	\$546,505	Executive Director	\$103,896	\$110,699	2024
American Mandarin Society	VA	\$421,218	Executive Di	\$84,000	\$84,000	2023
Center For International Experiential	CA	\$547,653	Executive Director	\$128,875	\$111,949	2024
Civil Society Institute Inc	MA	\$413,467	President & Exec. Director	\$251,262	\$227,136	2024
Saage International	CO	\$564,318	Ceo	\$40,000	\$38,584	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Just Foreign Policy	DC	\$397,148	Executive Director	\$94,167	\$85,583	2023
Us Asia Institute	DC	\$573,514	Presidentsecretarytrustee	\$123,000	\$108,581	2024
The Japan America Society Of Kentucky	KY	\$391,431	Executive Director	\$81,565	\$90,758	2023
Ukraine Freedom Project	VA	\$577,612	Treasurer	\$81,000	\$78,676	2024
Sons Of Norway Foundation	MN	\$589,902	Foundation Director	\$30,051	\$29,871	2024
Arbol De Vida	TX	\$376,552	President	\$42,000	\$41,174	2025
Asociacion De Mexicanos En Carolina Del Norte Amerxcan	NC	\$599,161	Director	\$20,000	\$21,403	2023
Transatlantic Policy Network	DC	\$599,211	President	\$22,028	\$20,020	2023
The Project On Middle East Democracy Inc	DC	\$600,167	Executive Director	\$171,300	\$155,685	2023
Chile Massachusetts Alliance Inc	MA	\$604,274	Executive Di	\$75,345	\$70,122	2023
The Children's Home Project	AZ	\$605,601	President	\$24,600	\$24,503	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	44 organizations. Compensation range \$4,897–\$227,136; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$484,115); for reference, expenses \$561,236 and assets \$41,025.
ROLE MATCH	J Michael Coburn, reported title "EXECUTIVE DIRECTOR", 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	68 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	64 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 (J Michael Coburn) 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 44 similarly situated organizations (Same NTEE sector (Q20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,976 is reasonable (approximately the 68th 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.