

# Herencia Mariachi Academy

Executive Director / CEO

EIN 472523243

CA · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rafael Palomar, Executive Director / CEO** (\$80,458) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Rafael Palomar — reported title “Instructor”, 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 (A20).

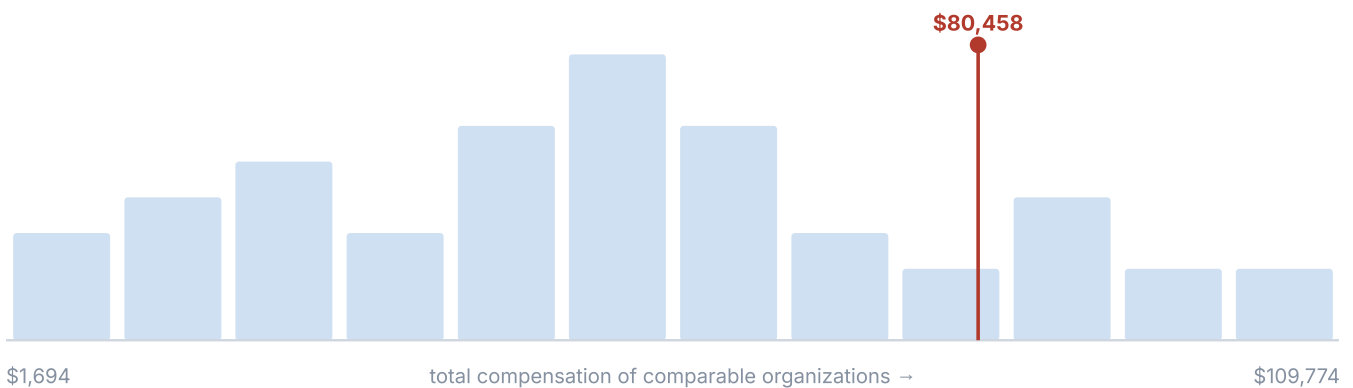
**BUDGET** Total revenue between \$238,441 and \$533,824 — 0.67x to 1.50x the subject's \$355,883 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

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

→ **48** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,998	\$31,409	\$49,356	\$65,511	\$87,030	\$80,458
----------	----------	----------	----------	----------	----------



## ■ 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="#">The Summer Solstice Celebration Inc</a>	CA	\$358,935	Executive Dir.	\$60,000	<b>\$60,000</b>	2024
<a href="#">Wide Open Walls</a>	CA	\$352,334	President	\$72,000	<b>\$74,127</b>	2023
<a href="#">Do It For The Love</a>	CA	\$348,176	Executive Director	\$109,774	<b>\$109,774</b>	2024
<a href="#">In A Perfect World</a>	CA	\$347,735	Founder/pres	\$96,320	<b>\$96,320</b>	2024
<a href="#">We Players</a>	CA	\$368,436	Artistic Director	\$55,000	<b>\$55,000</b>	2024
<a href="#">Diaspora Arts Connection Inc</a>	CA	\$368,688	Executive Dir.	\$6,310	<b>\$6,310</b>	2024
<a href="#">Danzantes Unidos De California</a>	CA	\$369,632	Executive Director	\$50,000	<b>\$48,711</b>	2025
<a href="#">Castroville Artichoke Festival Inc</a>	CA	\$341,383	Executive Di	\$42,405	<b>\$42,405</b>	2024
<a href="#">Fu Xing College</a>	CA	\$339,136	Ceo	\$43,000	<b>\$41,892</b>	2025
<a href="#">Adopt The Arts Foundation</a>	CA	\$337,393	Co-exe Director	\$84,000	<b>\$84,000</b>	2024
<a href="#">Santa Barbara Arts Collaborative Inc</a>	CA	\$375,574	Executive Dir.	\$92,700	<b>\$92,700</b>	2024
<a href="#">Aguilas</a>	CA	\$333,217	Executive Di	\$41,845	<b>\$41,845</b>	2024
<a href="#">The Wonderseed Foundation</a>	CA	\$379,075	Executive Direc	\$59,725	<b>\$61,489</b>	2023
<a href="#">The Leela Institute</a>	CA	\$331,609	Ceo	\$85,750	<b>\$85,750</b>	2024
<a href="#">Opening Night Theater Inc</a>	CA	\$331,424	Director	\$54,000	<b>\$54,000</b>	2024
<a href="#">4c Lab</a>	CA	\$331,133	Executive Artistic Director	\$65,611	<b>\$67,549</b>	2023
<a href="#">La Raza Historical Society Of Santa Clara Valley</a>	CA	\$325,923	Director	\$12,000	<b>\$12,354</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tonatiuh-danzantes Del Quinto Sol</a>	CA	\$320,656	Artistic Director	\$20,874	<b>\$21,491</b>	2023
<a href="#">Bell Arts Factory</a>	CA	\$392,272	Executive Director	\$62,972	<b>\$64,832</b>	2023
<a href="#">Huma House Inc</a>	CA	\$312,288	President	\$92,400	<b>\$90,018</b>	2025
<a href="#">First Night Monterey</a>	CA	\$309,305	Executive Di	\$40,919	<b>\$40,919</b>	2024
<a href="#">Arts Bridging The Gap</a>	CA	\$406,175	Executive Director	\$50,708	<b>\$52,206</b>	2023
<a href="#">Bay Area Country Dance Society</a>	CA	\$413,563	Board Chair	\$1,694	<b>\$1,694</b>	2024
<a href="#">Borrego Art Institute</a>	CA	\$417,523	Vice President	\$32,820	<b>\$32,820</b>	2024
<a href="#">Arhoolie Foundation</a>	CA	\$420,830	Executive Dir.	\$60,451	<b>\$62,237</b>	2023

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 48 organizations. Compensation range \$1,694–\$109,774; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$355,883); for reference, expenses \$364,374 and assets \$90,396.

**ROLE MATCH** Rafael Palomar, reported title *"Instructor"*, 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	83 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	83 <sup>rd</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Rafael Palomar) 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 48 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,458 is reasonable (approximately the 83<sup>rd</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.