

Amigos De El Yunque Inc

Executive Director / CEO

EIN 660737571

PR · NTEE C36

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carmen Portela, Executive Director / CEO** (\$83,078) against **every comparable organization** that fit the selection criteria — **695** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Carmen Portela — 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 (C36).
BUDGET	Total revenue between \$194,502 and \$435,453 — 0.67x to 1.50x the subject's \$290,302 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

695 organizations qualified on sector, size, and geography → **695** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,468	\$35,399	\$61,761	\$80,617	\$107,886	\$83,078
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Discovery Pathways	PA	\$290,379	Executive Director	\$72,021	\$69,955	2024
Lake Of The Ozarks Watershed Allian	MO	\$290,092	Executive Di	\$92,973	\$90,306	2024
Friends Of Bayou Lafourche Inc	LA	\$290,045	Executive Director	\$51,458	\$51,458	2023
Prince William Conservation Alliance	VA	\$289,800	Executive Dir.	\$83,376	\$83,376	2023
Nashville Tree Conservation Corps	TN	\$290,930	Former Exec	\$82,558	\$80,189	2024
Flathead Lakers Inc	MT	\$291,237	Executive Director	\$35,025	\$34,020	2024
Imago	OH	\$291,359	Executive Director	\$33,772	\$33,772	2023
Kubota Garden Foundation	WA	\$289,184	Executive Director	\$67,002	\$67,002	2023
Waukesha County Land Conservancy Inc	WI	\$289,154	Executive Director	\$70,969	\$68,933	2024
Coastal Connections Inc	FL	\$291,704	Executive Director	\$42,000	\$42,000	2023
North American Rock Garden Society Inc	NC	\$288,665	Executive Secretary	\$16,500	\$16,027	2024
Methow Recycles	WA	\$291,962	Executive Director	\$29,913	\$29,055	2024
Carlsbad Mainstreet Project	NM	\$288,535	Executive Director	\$57,750	\$57,750	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of The Cheyenne Botanic Gardens	WY	\$287,785	Executive Director	\$43,500	\$42,252	2024
Texas Environmental Health Assoc	TX	\$287,656	Business Man	\$45,719	\$44,407	2024
Dover Land Conservation Trust	MA	\$293,352	Executive Secretary	\$7,510	\$7,510	2023
M3 Ministries	TX	\$287,081	Board Member, Ceo	\$78,000	\$78,000	2023
Keep Lee County Beautiful Inc	FL	\$294,141	Executive Director	\$60,160	\$60,160	2023
Wa-ya Outdoor Institute	WA	\$294,505	Executive Director	\$61,934	\$60,157	2024
Rozalia Project	VT	\$294,533	Executive Di	\$75,728	\$73,555	2024
Roaring Fork Safe Passages	CO	\$294,998	Executive Director	\$84,728	\$82,297	2024
Four Winds Nature Institute Inc	VT	\$285,418	Executive Dir.	\$63,811	\$61,980	2024
Montana Conservation Society	MT	\$285,400	Executive Director	\$110,000	\$106,844	2024
Sundance Nature Alliance	UT	\$285,075	Executive Di	\$75,000	\$72,848	2024
Citizens For Nuclear Technology Awareness	SC	\$296,011	Current Exec Dir	\$62,750	\$60,950	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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	695 organizations. Compensation range \$284–\$443,876; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$290,302); for reference, expenses \$289,609 and assets \$71,426.
ROLE MATCH	Carmen Portela, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	78 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	75 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 (Carmen Portela) 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 695 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,078 is reasonable (approximately the 78th 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.