

Asociacion Acirc Corp

Executive Director / CEO

EIN 660804198

PR · NTEE A20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Eduardo M Rivas, Executive Director / CEO** (\$72,148) against **every comparable organization** that fit the selection criteria — **292** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

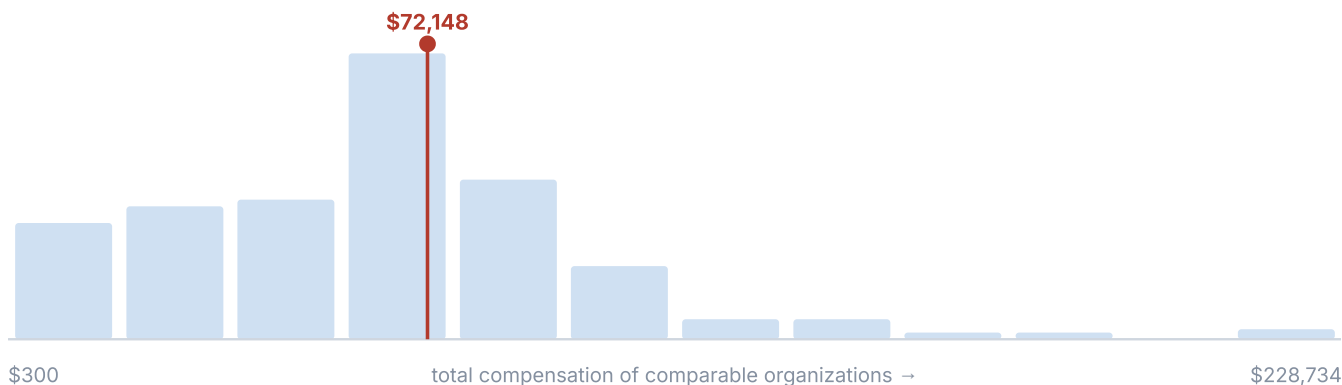
Benchmarked executive: Eduardo M Rivas — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$334,679 and \$749,281 — 0.67x to 1.50x the subject's \$499,521 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

292 organizations qualified on sector, size, and geography → **292** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,599	\$37,526	\$63,525	\$81,544	\$106,454	\$72,148
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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
Lions & Rabbits Center For The Arts	MI	\$500,162	President/executive Direct	\$50,000	\$51,477	2023
Christian Youth Theater Portland Vancouver	OR	\$498,695	Managing Director - Bod Member	\$49,665	\$51,132	2023
18th Street Casa De Cultura Nfp	IL	\$498,198	Co-director	\$14,400	\$14,400	2024
Bluebird Cultural Initiative	NE	\$495,819	Executive Dir.	\$60,000	\$60,000	2024
Odunde Inc	PA	\$493,610	Executive Dir.	\$85,000	\$85,000	2024
Comunidad Y Herencia Cultural	OR	\$505,488	Executive Dir.	\$48,000	\$48,000	2024
Oregon Center For Contemporary Art Inc	OR	\$505,715	Executive Director	\$96,321	\$99,166	2023
George A Spiva Center For The Arts	MO	\$506,005	Director	\$93,462	\$93,462	2024
Tulsa Glass Blowing Studio Inc	OK	\$492,597	Executive Director	\$75,459	\$75,459	2024
Sacred Dance Foundation	CA	\$507,567	President	\$27,176	\$27,176	2024
Global Social Services	OH	\$491,353	Chairman Of The Board	\$3,150	\$3,150	2024
Hyde Park Jazz Festival	IL	\$490,212	Executive Director	\$70,000	\$70,000	2024
Hagood Mill Foundation	SC	\$488,532	Executive Di	\$62,400	\$62,400	2024
Boulder Dance Coalition	CO	\$512,408	Manager	\$45,000	\$45,000	2024
Traditional Arts In Upstate New York In	NY	\$514,530	Executive Director	\$35,038	\$36,073	2023
Racing Magpie	SD	\$514,812	Director	\$71,657	\$73,774	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Media Art Xploration Inc	NY	\$484,096	Director	\$52,000	\$53,536	2023
Hudson River Music Hall Productions Inc	NY	\$483,329	Managing Director	\$60,000	\$60,000	2024
Village Arts Inc	CA	\$517,348	Executive Director	\$76,750	\$79,017	2023
Montez Press Arts Inc	NY	\$479,513	Ex-officio Board Mem	\$75,532	\$75,532	2024
Ocean City Arts Center	NJ	\$520,249	Executive Dir.	\$63,800	\$63,800	2024
Columbia Festival Inc	MD	\$478,660	Managing Director	\$60,394	\$60,394	2024
Luminaria	TX	\$478,477	Executive Dir.	\$73,172	\$75,333	2023
Good Shepherd Radio Inc	IN	\$478,421	President	\$79,156	\$81,494	2023
Salty Earth Pictures Inc	WI	\$522,025	Dirceopresident	\$77,033	\$79,308	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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	292 organizations. Compensation range \$300–\$228,734; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$499,521); for reference, expenses \$611,678 and assets \$639,424.
ROLE MATCH	Eduardo M Rivas, reported title <i>"EXECUTIVE DIRECTOR"</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	7 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	63 rd
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	61 st

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 (Eduardo M Rivas) 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 292 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,148 is reasonable (approximately the 63rd 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.