

Puerto Rico Public And Applied Social

Executive Director / CEO

EIN 660893833

PR · NTEE A05

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Laura Gorbea, Executive Director / CEO** (\$41,760) against the **2000** closest of **2,801** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Laura Gorbea — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

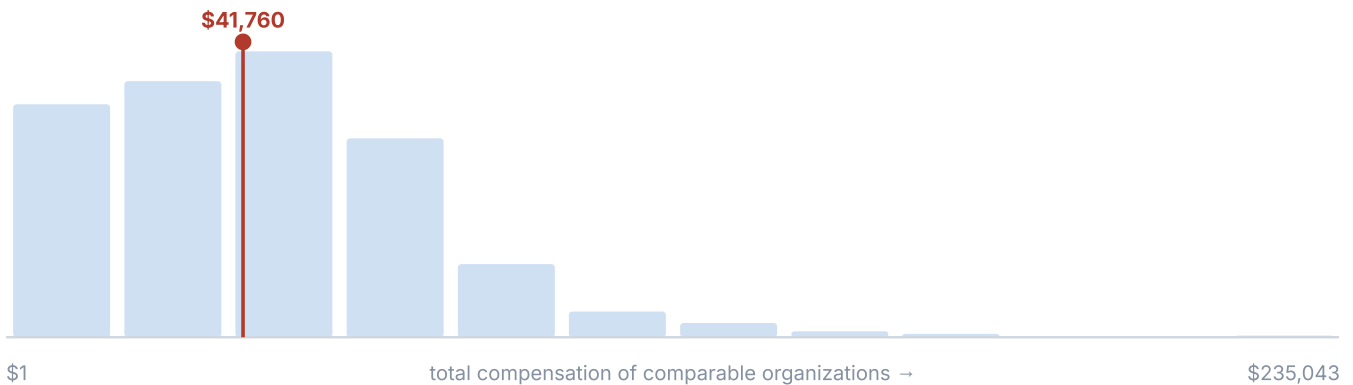
SECTOR Organizations sharing the subject's NTEE classification (A05).

BUDGET Total revenue between \$178,456 and \$399,529 — 0.67x to 1.50x the subject's \$266,353 (the band tightens as size grows).

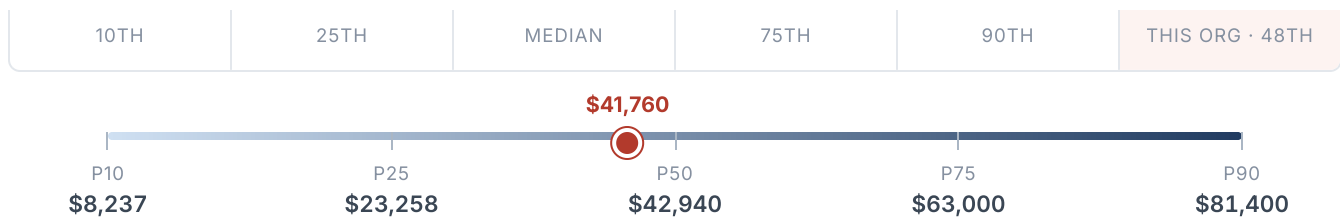
GEOGRAPHY Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

2,801 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$8,237	\$23,258	\$42,940	\$63,000	\$81,400	\$41,760
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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
Catskill Symphony Orchestra	NY	\$266,367	Executive Dir.	\$35,000	\$33,996	2024
Visionbox Studio	CO	\$266,323	Executive Director	\$83,827	\$81,422	2024
Arts Longview	TX	\$266,310	Executive Director	\$52,597	\$51,088	2024
Astrodome Conservancy	TX	\$266,400	Executive Director	\$100,323	\$100,323	2023
Kulu Mele African Dance And Drum Ensemble	PA	\$266,473	Executive Director	\$58,505	\$56,827	2024
Downriver Youth Performing Arts Center	MI	\$266,493	Director/programming	\$11,649	\$11,315	2024
Spotlight Performing Arts Center	UT	\$266,526	President	\$60,000	\$60,000	2023
Theatre Nova	MI	\$266,152	President	\$39,658	\$39,658	2023
Discovery Expedition Of St Charles Mo Inc	MO	\$266,577	Executive Director	\$56,692	\$56,692	2023
Inside Out Media	CA	\$266,598	Executive Direc	\$52,000	\$50,508	2024
Music Theatre West	UT	\$266,101	Managing Director	\$9,000	\$8,516	2025
Mountain Time Arts	MT	\$266,610	Executive Dir.	\$86,068	\$86,068	2023
Saginaw Choral Society Inc	MI	\$266,006	Executive Di	\$50,000	\$48,566	2024
Dona Ana Arts Council	NM	\$266,004	Executive Director	\$33,346	\$33,346	2023
Trail Of Tears Association Inc	OK	\$266,003	Executive Director	\$75,921	\$73,743	2024
Acmp Foundation	NY	\$265,972	Executive Director	\$37,969	\$36,880	2024
The Impact Project	NY	\$265,968	Director	\$59,250	\$57,550	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Opera In Williamsburg Inc	VA	\$265,950	Music Director	\$8,500	\$8,256	2024
The Williams Project	WA	\$265,923	President	\$41,350	\$41,350	2023
Franklin Stock Company	NY	\$266,791	Ex-officio/ad	\$50,000	\$50,000	2023
Dulce Upfront Labs	CA	\$265,904	Co-director	\$44,316	\$43,045	2024
Arts Council Of Mendocino County	CA	\$266,842	Executive Direc	\$68,330	\$68,330	2023
Professional Artistic Research Projects	OH	\$265,853	Executive Director	\$42,000	\$40,795	2024
San Francisco International Arts Festival Inc	CA	\$265,801	President, Executive Director	\$70,000	\$67,992	2024
International Tuba Euphonium Association	CT	\$266,921	Executive Director	\$24,996	\$23,653	2025

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	2000 organizations. Compensation range \$1–\$235,043; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$266,353); for reference, expenses \$238,253 and assets \$114,426.
ROLE MATCH	Laura Gorbea, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	49 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 39 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	48 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	46 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 (Laura Gorbea) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,760 is reasonable (approximately the 48th 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.