

# Departamento De La Comida De Puerto Rico Inc

EIN 660915625

PR · NTEE P20

FY ending 2024-12-31

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Carolina Otero Correa, Executive Director / CEO** (\$39,319) against **every comparable organization** that fit the selection criteria — **1053** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26<sup>th</sup>** percentile of comparable organizations within the typical range

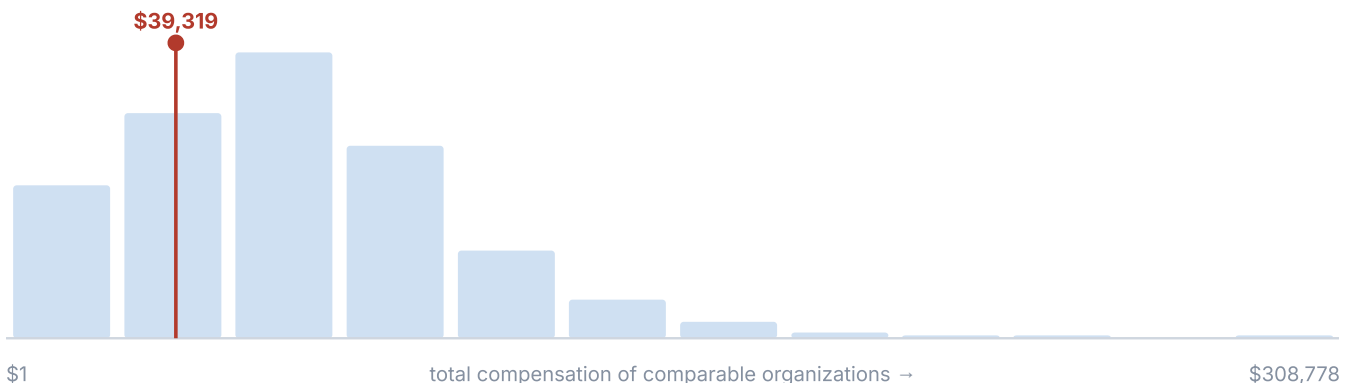
**Benchmarked executive:** Carolina Otero Correa — reported title “Board Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$305,467 and \$683,881 — 0.67x to 1.50x the subject's \$455,921 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

**1,053** organizations qualified on sector, size, and geography → **1,053** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$19,242</b> 10TH	<b>\$38,014</b> 25TH	<b>\$63,614</b> MEDIAN	<b>\$88,650</b> 75TH	<b>\$116,364</b> 90TH	<b>\$39,319</b> THIS ORG · 26TH
-------------------------	-------------------------	---------------------------	-------------------------	--------------------------	------------------------------------



## ■ 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
<a href="#">Rosa Es Rojo Inc</a>	TX	\$455,811	Founder	\$62,640	<b>\$64,490</b>	2023
<a href="#">Organization For The Development Of The Indigenous Maya - Odim</a>	TX	\$455,286	Executive Director	\$35,548	<b>\$35,548</b>	2024
<a href="#">Startup Colorado</a>	CO	\$456,575	Executive Director	\$31,032	<b>\$31,949</b>	2023
<a href="#">Bering Sea Womans Group</a>	AK	\$456,624	Executive Director	\$102,116	<b>\$105,132</b>	2023
<a href="#">Marion County Veterans Helping Veterans Inc</a>	FL	\$455,118	President	\$19,240	<b>\$19,240</b>	2024
<a href="#">Ruth's Refuge Inc</a>	NY	\$456,741	Executive Director	\$45,411	<b>\$46,752</b>	2023
<a href="#">North Georgia Programs And Services</a>	GA	\$456,747	Ceo	\$54,721	<b>\$56,337</b>	2023
<a href="#">Community Working Group</a>	CA	\$457,355	Chief Real Estate Officer	\$28,315	<b>\$29,151</b>	2023
<a href="#">The Rescyou Group Inc</a>	LA	\$454,002	Executive Director	\$49,950	<b>\$49,950</b>	2024
<a href="#">Trauma &amp; Resilience Initiative Inc</a>	IL	\$457,924	Executive Dir.	\$86,718	<b>\$84,483</b>	2025
<a href="#">Farmers Ending Hunger</a>	OR	\$458,002	Executive Director	\$43,992	<b>\$43,992</b>	2024
<a href="#">Monticello Christian Social Services Inc</a>	MN	\$453,407	Executive Dir.	\$63,240	<b>\$65,108</b>	2023
<a href="#">Bethany Community Ministries</a>	PA	\$458,595	Executive Di	\$50,000	<b>\$50,000</b>	2024
<a href="#">People Against Trafficking Humans</a>	NY	\$453,207	Executive Di	\$84,996	<b>\$82,805</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Learn Foundation Inc</a>	GA	\$458,887	Project Advisor	\$27,596	<b>\$28,411</b>	2023
<a href="#">Community Partners Of Hope Inc</a>	NC	\$452,915	Board Member	\$980	<b>\$980</b>	2024
<a href="#">Catalyst San Gabriel Valley Incorporated</a>	CA	\$459,052	Ceo	\$50,909	<b>\$52,413</b>	2023
<a href="#">Guilford Green Foundation</a>	NC	\$459,128	Executive Di	\$92,131	<b>\$94,852</b>	2023
<a href="#">Little Light Studios</a>	TN	\$452,619	Board President	\$52,200	<b>\$52,200</b>	2024
<a href="#">Genesis Project Of Northern Colorado</a>	CO	\$452,524	Executive Director	\$34,263	<b>\$35,275</b>	2023
<a href="#">Boundless Expectations Inc</a>	MD	\$459,857	Director And President	\$45,000	<b>\$45,000</b>	2024
<a href="#">Abandon Project Inc</a>	NC	\$459,940	Executive Director	\$65,000	<b>\$66,920</b>	2023
<a href="#">Broom Homestead Inc</a>	CA	\$460,183	President & Ceo	\$98,000	<b>\$98,000</b>	2024
<a href="#">Love Inc - Heartland</a>	MN	\$460,269	Executive Di	\$74,119	<b>\$74,119</b>	2024
<a href="#">Warfighter Made</a>	CA	\$451,431	Executive Dir.	\$62,100	<b>\$63,934</b>	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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **1053** organizations. Compensation range \$1–\$308,778; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$455,921); for reference, expenses \$458,894 and assets \$262,525.

ROLE MATCH	Carolina Otero Correa, reported title " <i>Board Member</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	55 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	27 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	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	23 <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 (Carolina Otero Correa) 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 13, 2026, comparing compensation against 1053 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,319 is reasonable (approximately the 26<sup>th</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 13, 2026.