

# Fideicomiso De Tierras Comunitarias Para La Agricultura Sostenible

Executive Director / CEO

EIN 660938848

PR · NTEE K25

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Mariolga Reyes Cruz, Executive Director / CEO** (\$56,581) against **every comparable organization** that fit the selection criteria — **403** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Mariolga Reyes Cruz — reported title “DIRECTOR”, 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 (K25).
BUDGET	Total revenue between \$201,550 and \$451,233 — 0.67x to 1.50x the subject's \$300,822 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

**403** organizations qualified on sector, size, and geography → **403** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$8,994</b> 10TH	<b>\$26,341</b> 25TH	<b>\$44,317</b> MEDIAN	<b>\$65,997</b> 75TH	<b>\$87,127</b> 90TH	<b>\$56,581</b> THIS ORG · 65TH
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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
<a href="#">Low Input Viticulture &amp; Enology Inc</a>	OR	\$300,988	Executive Director	\$114,872	<b>\$111,576</b>	2024
<a href="#">Crescent Food Bank</a>	CA	\$301,356	Executive Dir.	\$75,000	<b>\$75,000</b>	2023
<a href="#">Montavilla Farmers Market</a>	OR	\$300,054	Executive Director	\$56,705	<b>\$55,078</b>	2024
<a href="#">Healthy Adventures Foundation</a>	CA	\$300,032	Ceo	\$55,402	<b>\$55,402</b>	2023
<a href="#">Green Acres Urban Farm And Research Project</a>	MO	\$299,513	Ceo	\$38,871	<b>\$37,756</b>	2024
<a href="#">Taproot A Lopez Kitchen</a>	WA	\$299,337	Operations Manager	\$14,344	<b>\$13,932</b>	2024
<a href="#">Massachusetts Tree Wardens' And</a>	MA	\$302,463	Vice Preside	\$7,300	<b>\$7,091</b>	2024
<a href="#">Waco Downtown Farmers Market</a>	TX	\$299,065	Market Manager	\$49,920	<b>\$48,488</b>	2024
<a href="#">Feed New Mexico Kids Inc</a>	NM	\$304,007	Executive Dir.	\$58,583	<b>\$56,902</b>	2024
<a href="#">Zellwood Water Users Inc</a>	FL	\$297,502	Secretary	\$60,531	<b>\$58,794</b>	2024
<a href="#">Utah Agricultural Land Trust</a>	UT	\$297,390	Executive Director	\$14,040	<b>\$13,637</b>	2024
<a href="#">Mckeesport Meals On Wheels Inc</a>	PA	\$295,500	Coordinator	\$26,000	<b>\$25,254</b>	2024
<a href="#">Louisiana Cattlemens Association</a>	LA	\$295,136	Executive Director	\$61,000	<b>\$61,000</b>	2023
<a href="#">Outdoor Equity Alliance</a>	NJ	\$306,661	Executive Dir.	\$58,795	<b>\$57,108</b>	2024
<a href="#">Columbia Falls Food Bank</a>	MT	\$306,710	Co-manager	\$9,900	<b>\$9,900</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Patchwork</a>	TN	\$294,886	Founder/ceo	\$54,533	<b>\$54,533</b>	2023
<a href="#">Chef To The Shelters Inc</a>	TX	\$306,867	Executive Director	\$87,662	<b>\$87,662</b>	2023
<a href="#">Food Bank Of Sweetwater County</a>	WY	\$294,463	Executive Director	\$72,570	<b>\$68,671</b>	2025
<a href="#">Community Gardens Of Tucson Inc</a>	AZ	\$294,402	Executive Dir.	\$51,260	<b>\$49,789</b>	2024
<a href="#">Community Kitchen Inc</a>	OH	\$307,416	President/ce	\$56,561	<b>\$56,561</b>	2023
<a href="#">Feeding Charlotte Inc</a>	NC	\$307,435	Executive Dir.	\$40,833	<b>\$40,833</b>	2023
<a href="#">Renewable Farms</a>	CA	\$307,437	Ceo	\$73,077	<b>\$73,077</b>	2023
<a href="#">Capitol Hill Community Services</a>	CO	\$294,108	Executive Director	\$63,124	<b>\$59,733</b>	2025
<a href="#">Jewish Relief Agency Inc</a>	NJ	\$294,035	Director	\$17,160	<b>\$17,160</b>	2023
<a href="#">Incubator Kitchen Collective</a>	KY	\$307,620	Executive Di	\$54,546	<b>\$52,981</b>	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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **403** organizations. Compensation range \$13–\$466,229; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$300,822); for reference, expenses \$184,681 and assets \$419,161.

ROLE MATCH Mariolga Reyes Cruz, reported title "*DIRECTOR*", 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.**

RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	65 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	64 <sup>th</sup>
Reportable pay only (column D), adjusted	67 <sup>th</sup>
All sources (D + E + F), adjusted	62 <sup>nd</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 (Mariolga Reyes Cruz) 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 403 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,581 is reasonable (approximately the 65<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 10, 2026.