

# Austin Japanese School Inc

Executive Director / CEO

EIN 742989849

TX · NTEE B20

FY ending 2025-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Rie Pacyna, Executive Director / CEO** (\$7,570) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Rie Pacyna — reported title "Administration", 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 (B20).

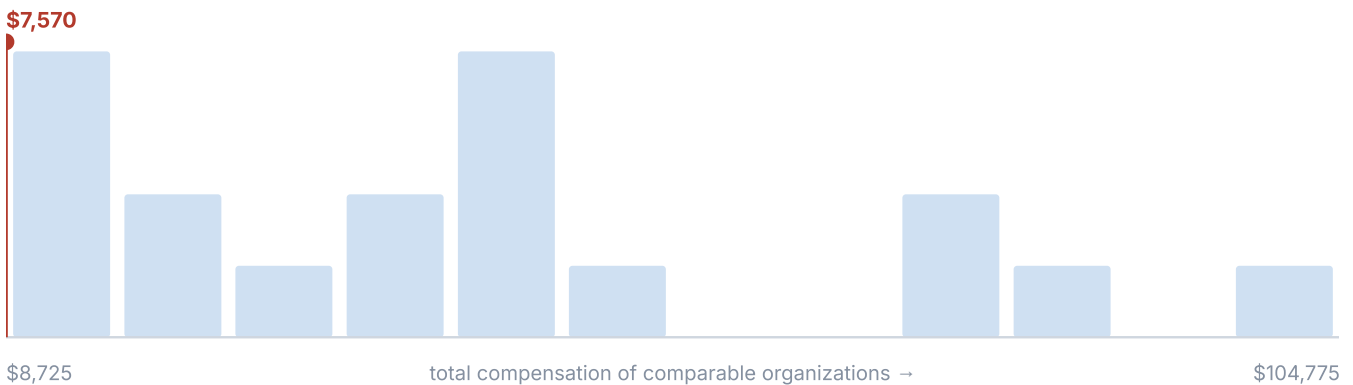
**BUDGET** Total revenue between \$194,733 and \$435,970 — 0.67x to 1.50x the subject's \$290,647 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B20) + TX + budget 0.67–1.5x revenue.

**18** organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,834

\$18,666

\$40,137

\$49,823

\$79,498

\$7,570



## ● 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), normalized to TX cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Saint Francis Montessori Christian</a>	TX	\$301,529	Director	\$39,900	<b>\$40,956</b>	2024
<a href="#">Deep Waters Academy</a>	TX	\$265,042	President	\$15,490	<b>\$15,490</b>	2025
<a href="#">Central Texas Education Center</a>	TX	\$264,163	President	\$41,266	<b>\$42,358</b>	2024
<a href="#">Michelle Davis</a>	TX	\$320,000	Ceo	\$25,421	<b>\$26,864</b>	2023
<a href="#">Veritas Montessori Academy</a>	TX	\$259,856	Director	\$15,500	<b>\$15,910</b>	2024
<a href="#">Nci Community Fund Inc</a>	TX	\$329,491	President	\$16,924	<b>\$17,885</b>	2023
<a href="#">Highland Montessori School</a>	TX	\$242,439	Executive Director And Property Owner	\$76,879	<b>\$76,879</b>	2025
<a href="#">Christian Cottage Prep</a>	TX	\$239,363	Head Of School	\$42,600	<b>\$43,727</b>	2024
<a href="#">Potters Hand Christian School</a>	TX	\$233,592	Administrator	\$9,433	<b>\$9,969</b>	2023
<a href="#">Journey School Of Houston</a>	TX	\$350,685	Clinical Director Vice Chair	\$44,155	<b>\$45,323</b>	2024
<a href="#">Noggin Educational Foundation</a>	TX	\$221,391	President	\$50,000	<b>\$51,323</b>	2024
<a href="#">King's Academy</a>	TX	\$360,086	Head Of School	\$99,146	<b>\$104,775</b>	2023
<a href="#">Scholaris Academy Inc</a>	TX	\$212,934	President	\$19,878	<b>\$21,007</b>	2023
<a href="#">The Helping House</a>	TX	\$370,185	Teacher/director	\$73,327	<b>\$77,490</b>	2023
<a href="#">The Little Montessori School</a>	TX	\$206,702	Director	\$38,305	<b>\$39,318</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dominion Equippers Inc</a>	TX	\$386,263	Pres	\$8,500	<b>\$8,725</b>	2024
<a href="#">Destiny Christian Academy</a>	TX	\$416,116	Principal	\$36,000	<b>\$36,953</b>	2024
<a href="#">Tyler Ind School District Foundation</a>	TX	\$422,347	Executive Director	\$82,014	<b>\$84,184</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2025 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. To compare fairly across regions and years, peer compensation is normalized to TX cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 18 organizations. Compensation range \$8,725–\$104,775; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$290,647); for reference, expenses \$260,797 and assets \$223,438.

**ROLE MATCH** Rie Pacyna, reported title "*Administration*", 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** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	0 <sup>th</sup>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	6 <sup>th</sup>
All sources (D + E + F), adjusted	0 <sup>th</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 (Rie Pacyna) 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 18 similarly situated organizations (Same NTEE sector (B20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,570 is reasonable (approximately the 0<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 9, 2026.