

# Cupertino Chinese School

Executive Director / CEO

EIN 770250393  
 CA · NTEE A74Z  
 FY ending 2024-08-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Mei Chu Wu, Executive Director / CEO** (\$9,000) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29<sup>th</sup>** percentile of comparable organizations within the typical range

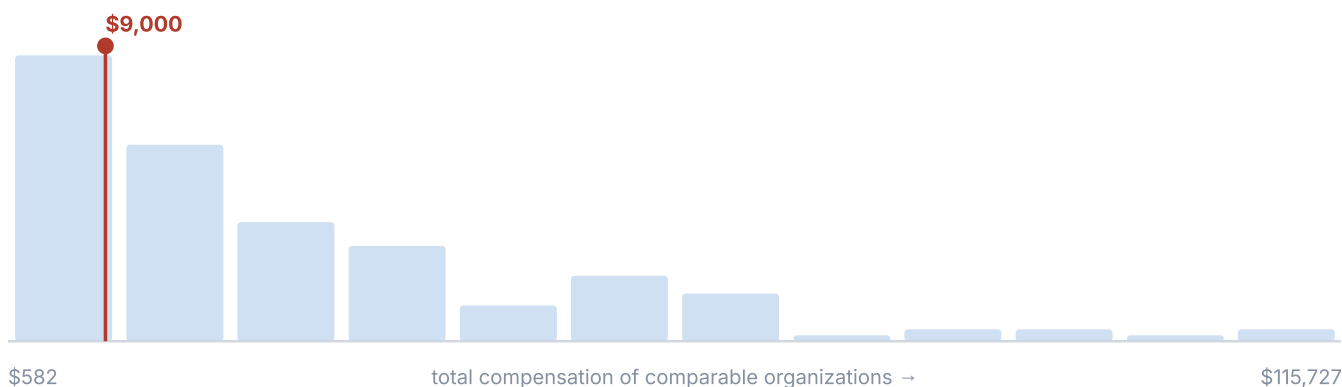
**Benchmarked executive:** Mei Chu Wu — reported title “PRINCIPAL”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A74Z).
BUDGET	Total revenue between \$30,471 and \$68,220 — 0.67x to 1.50x the subject's \$45,480 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**150** organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,546	\$7,807	\$18,627	\$34,789	\$58,904	\$9,000
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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), normalized to CA 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="#">Philadelphia Stories Inc</a>	PA	\$45,283	Executive Di	\$5,000	<b>\$5,774</b>	2024
<a href="#">Kosciuszko Polish Language</a>	MA	\$45,128	President, D	\$7,000	<b>\$7,285</b>	2024
<a href="#">Winter Park University Inc</a>	FL	\$45,000	Chairman	\$5,000	<b>\$5,830</b>	2022
<a href="#">Josephine County Historical Society</a>	OR	\$46,070	Treasurer	\$26,041	<b>\$28,833</b>	2023
<a href="#">Far Star Action Fund</a>	WA	\$46,140	Executive Director	\$13,922	<b>\$14,435</b>	2024
<a href="#">Delaware Sports Museum And</a>	DE	\$46,267	Executive Director	\$23,000	<b>\$26,851</b>	2023
<a href="#">1893 Land Run Historical Center Inc</a>	OK	\$44,642	Opeations Manage	\$12,130	<b>\$15,468</b>	2024
<a href="#">Marika Foundation Incorporated</a>	MA	\$46,320	Board Member	\$630	<b>\$702</b>	2022
<a href="#">Sciart Exchange</a>	TX	\$46,436	Executive Director	\$42,000	<b>\$48,654</b>	2024
<a href="#">Sauk Prairie Area Historical Society Inc</a>	WI	\$44,462	Museum Manager	\$13,520	<b>\$16,834</b>	2023
<a href="#">Canton Madison Historical Society</a>	MS	\$44,182	Board Member	\$4,370	<b>\$5,491</b>	2025
<a href="#">Spokane Favs</a>	WA	\$43,979	Executive Dir.	\$36,000	<b>\$38,428</b>	2023
<a href="#">Alliance Arts Council</a>	NE	\$47,151	Exec Director	\$7,800	<b>\$9,465</b>	2025
<a href="#">Oregon Newspapers Foundation Inc</a>	OR	\$43,648	Executive Director	\$23,517	<b>\$25,291</b>	2024
<a href="#">Chinkapin Craftstead Inc</a>	TN	\$47,401	Director Of Programming	\$12,000	<b>\$15,038</b>	2023
<a href="#">Chinese Gospel Broadcasting Center Inc</a>	NY	\$43,522	Former Director	\$61,295	<b>\$66,037</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Potters House Community Develo</a>	FL	\$43,271	Pd	\$24,494	<b>\$28,559</b>	2022
<a href="#">The H B Playwrights Foundation Inc</a>	NY	\$47,703	Executive/ Artistic Director	\$6,245	<b>\$6,535</b>	2024
<a href="#">Broadway Sacramento Foundation</a>	CA	\$48,005	Director	\$31,823	<b>\$31,823</b>	2024
<a href="#">Kriya Foundation Inc</a>	NY	\$48,114	President	\$4,590	<b>\$4,803</b>	2024
<a href="#">Encore Slso Inc</a>	MO	\$48,216	President	\$67,269	<b>\$82,511</b>	2024
<a href="#">Goethe House Wisconsin Inc</a>	WI	\$42,578	Executive Director	\$21,506	<b>\$26,010</b>	2024
<a href="#">Friends Of Lyndon B Johnson National Historical Park</a>	TX	\$48,419	Executive Director	\$22,851	<b>\$26,471</b>	2024
<a href="#">Greater Buckeye Lake Historical Society</a>	OH	\$42,419	Director	\$20,000	<b>\$25,256</b>	2023
<a href="#">Treasure Caretaker Training</a>	CO	\$48,712	Executive Director	\$24,000	<b>\$26,651</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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. To compare fairly across regions and years, peer compensation is normalized to CA 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	150 organizations. Compensation range \$582–\$115,727; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$45,480); for reference, expenses \$48,262 and assets \$190,390.
ROLE MATCH	Mei Chu Wu, reported title "PRINCIPAL", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 19 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	29 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	27 <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 (Mei Chu Wu) 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 150 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,000 is reasonable (approximately the 29<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.