

# American Innovation University

Executive Director / CEO

EIN 770495439

CA · NTEE B42

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jerry Shiao, Executive Director / CEO** (\$166,667) against the **2000** closest of **2,595** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

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

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B42).
BUDGET	Total revenue between \$169,564 and \$379,621 — 0.67x to 1.50x the subject's \$253,081 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**2,595** organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$9,334	\$25,670	\$49,721	\$75,414	\$105,628	<b>\$166,667</b>
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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="#">Manara College</a>	NJ	\$253,081	President	\$9,300	<b>\$9,340</b>	2024
<a href="#">Southeast Library System</a>	MN	\$253,075	Executive Director	\$33,420	<b>\$36,188</b>	2025
<a href="#">Panther Creek Band Boosters</a>	NC	\$253,020	Band Director	\$5,000	<b>\$5,812</b>	2024
<a href="#">Consortium For North American Higher Education Collaboration Con</a>	AZ	\$253,145	Executive Director And Treasurer	\$13,266	<b>\$14,351</b>	2024
<a href="#">Give A Little</a>	OR	\$253,149	Admin Director	\$46,800	<b>\$48,887</b>	2024
<a href="#">North Coast Builders Exchange</a>	CA	\$253,168	Chief Executive Officer	\$17,698	<b>\$17,698</b>	2023
<a href="#">Valley Drive Preschool Inc</a>	VA	\$252,977	Director	\$26,736	<b>\$29,895</b>	2023
<a href="#">Cedar Hall Classical Academy</a>	TX	\$253,308	President	\$7,617	<b>\$8,350</b>	2025
<a href="#">Dyslexia Center Of Austin</a>	TX	\$252,836	Executive Dir.	\$36,000	<b>\$41,704</b>	2023
<a href="#">Run Hard Rest Well Inc</a>	IN	\$253,340	Executive Dir.	\$60,000	<b>\$73,275</b>	2023
<a href="#">Wattsnatural Tutoring</a>	RI	\$253,345	Executive Di	\$83,567	<b>\$90,134</b>	2024
<a href="#">Meadowlands Regional 2040 Foundation Inc</a>	NJ	\$253,386	President & Ceo	\$7,311	<b>\$7,342</b>	2024
<a href="#">Evangelicals For Democracy</a>	VA	\$252,763	President & Ceo	\$20,157	<b>\$21,893</b>	2024
<a href="#">Putnam City Public Schools</a>	OK	\$252,756	Executive Di	\$32,048	<b>\$40,868</b>	2023
<a href="#">Cocal Gracias</a>	AZ	\$253,446	President And Director	\$46,548	<b>\$50,356</b>	2024
<a href="#">Nevada School Of Inquiry</a>	NV	\$252,707	Director	\$69,000	<b>\$75,794</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Swapa Scholarship Fund</a>	TX	\$252,688	Executive Director	\$82,069	<b>\$92,344</b>	2024
<a href="#">Hilltop Nursery School Of Costa Mesa</a>	CA	\$253,479	Director	\$37,840	<b>\$36,754</b>	2024
<a href="#">North Shore Coalition</a>	IL	\$253,489	Executive Director	\$13,924	<b>\$15,853</b>	2023
<a href="#">Weilenmann Enrichment Corporation</a>	UT	\$252,634	Executive Director	\$10,252	<b>\$12,151</b>	2023
<a href="#">The Shane Center For Therapeutic</a>	OH	\$252,632	Executive Director	\$63,540	<b>\$75,701</b>	2024
<a href="#">Heart To Home Learning</a>	GA	\$253,628	Chief Executive Officer	\$24,175	<b>\$28,150</b>	2023
<a href="#">Hametown Christian Academy Inc</a>	OH	\$252,451	Principal	\$30,000	<b>\$34,820</b>	2025
<a href="#">Research Institute For Housing America</a>	DC	\$253,717	Riha Executive Director	\$54,930	<b>\$54,221</b>	2024
<a href="#">Heart Sense Corporation</a>	LA	\$253,733	President	\$113,968	<b>\$141,162</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 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. 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **2000** organizations. Compensation range \$1–\$600,310; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$253,081); for reference, expenses \$2,066,253 and assets \$39,623,547. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jerry Shiao, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	215 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 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	98 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	99 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Jerry Shiao) 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 (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$166,667 is reasonable (approximately the 98<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.