

# Tu Hieu Buddhist Temple

Executive Director / CEO

EIN 822018203

TX · NTEE X50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tue Le, Executive Director / CEO** (\$14,600) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

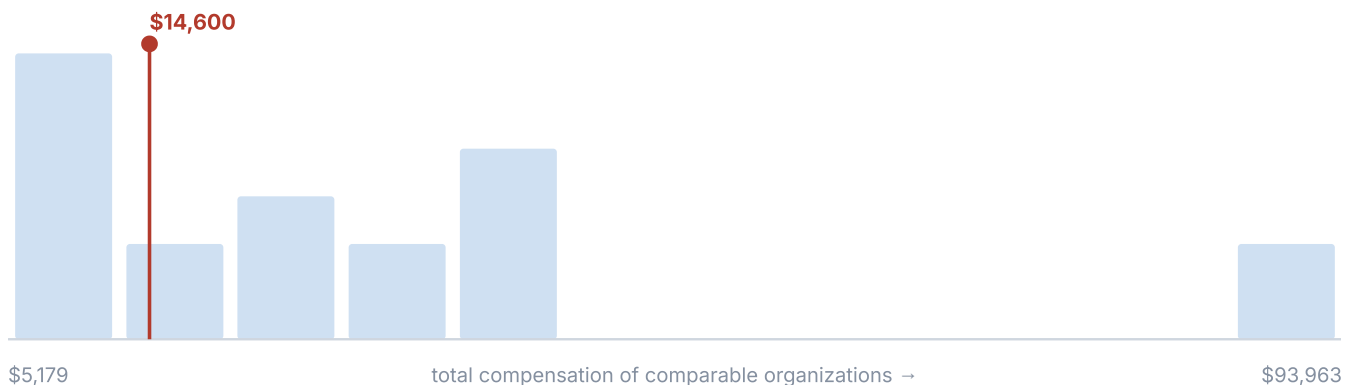
**Benchmarked executive:** Tue Le — reported title "BUDDHIST/PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X50).
BUDGET	Total revenue between \$155,990 and \$349,231 — 0.67x to 1.50x the subject's \$232,821 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X50), nationwide + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,583	\$9,598	\$22,650	\$37,562	\$50,548	\$14,600
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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 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="#">Lien Hoa Tu</a>	CA	\$242,753	Ceo	\$9,600	<b>\$8,532</b>	2023
<a href="#">Danang Foundation Corp</a>	NY	\$218,974	President	\$45,600	<b>\$41,193</b>	2024
<a href="#">Won Buddhism Of The Usa Inc</a>	MD	\$218,674	President	\$7,200	<b>\$6,729</b>	2024
<a href="#">Santa Monastery</a>	CO	\$248,734	President	\$30,000	<b>\$28,757</b>	2024
<a href="#">Palbar Ling Center</a>	CA	\$206,296	President	\$6,000	<b>\$5,179</b>	2024
<a href="#">Soto Zen Buddhism International Center</a>	CA	\$266,197	President	\$15,500	<b>\$13,035</b>	2025
<a href="#">Phap Van Monastery</a>	TX	\$196,351	President	\$6,000	<b>\$6,000</b>	2024
<a href="#">The Korinji Foundation</a>	WI	\$269,299	President	\$24,700	<b>\$25,788</b>	2024
<a href="#">An Lac Hanh Temple Inc</a>	FL	\$195,691	Nguyen	\$15,000	<b>\$14,087</b>	2024
<a href="#">Durango Sangha</a>	CO	\$194,469	Director, Dharma Teacher	\$42,667	<b>\$40,900</b>	2024
<a href="#">Dharmadatta Community</a>	NY	\$194,055	President	\$24,398	<b>\$22,040</b>	2024
<a href="#">Diamond Cutter Classics</a>	AZ	\$273,905	President	\$36,789	<b>\$36,415</b>	2023
<a href="#">Kevala Retreat</a>	WI	\$187,418	President & Resident Teacher	\$90,000	<b>\$93,963</b>	2024
<a href="#">Wong Tai-sen Center</a>	CA	\$284,118	President	\$12,000	<b>\$10,664</b>	2023
<a href="#">Drepung Loseling Institute Of Texas</a>	TX	\$287,822	Director	\$31,200	<b>\$31,200</b>	2024
<a href="#">Midwest Dharma Wheel Contemplative</a>	NE	\$173,125	President	\$36,000	<b>\$38,708</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lone Star Buddhist Meditation Center Inc</a>	TX	\$303,863	Head Monk	\$22,000	<b>\$22,650</b>	2023
<a href="#">Buta Buddhism Research Center</a>	CA	\$304,544	President & Ceo	\$8,500	<b>\$7,337</b>	2024
<a href="#">Cambridge House For Inner Peace Inc</a>	MA	\$333,993	Former Executive Director	\$97,926	<b>\$87,970</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 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 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	19 organizations. Compensation range \$5,179–\$93,963; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$232,821); for reference, expenses \$106,379 and assets \$126,442. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Tue Le, reported title <i>"BUDDHIST/PRESIDENT"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	<b>42<sup>nd</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>32<sup>nd</sup></b>

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Reportable pay only (column D), adjusted

53<sup>rd</sup>

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All sources (D + E + F), adjusted

42<sup>nd</sup>

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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

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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 (Tue Le) 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 19 similarly situated organizations (Same NTEE sector (X50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,600 is reasonable (approximately the 42<sup>nd</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.