

# The Quan Am Buddhist Monastery

Executive Director / CEO

EIN 830465907

CA · NTEE X50

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Phuoc M Le, Executive Director / CEO** (\$4,800) against **every comparable organization** that fit the selection criteria — **509** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Phuoc M Le — reported title “Chairman”, 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 (X50).

**BUDGET** Total revenue between \$75,860 and \$169,836 — 0.67x to 1.50x the subject's \$113,224 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

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

→ **509** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,546

\$19,985

\$38,256

\$63,066

\$93,816

**\$4,800**



## ● 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="#">Mahayogi Yoga Mission Inc</a>	NY	\$113,198	President	\$5,000	<b>\$5,387</b>	2023
<a href="#">New York Gospel Ministries Inc</a>	NY	\$113,167	Pres Exec Dir	\$26,583	<b>\$27,818</b>	2024
<a href="#">Heavenly Grace Ministries Inc</a>	NY	\$113,062	President	\$33,000	<b>\$34,533</b>	2024
<a href="#">Beneath The Shade</a>	OH	\$113,486	Executive Dir.	\$79,000	<b>\$99,761</b>	2023
<a href="#">Generation Why Co</a>	OK	\$113,545	President	\$82,650	<b>\$105,395</b>	2024
<a href="#">Freeland Ministries Inc</a>	TX	\$113,610	President	\$22,000	<b>\$25,486</b>	2024
<a href="#">Pilgrim Center Inc</a>	MO	\$113,877	Executive Director	\$52,504	<b>\$66,303</b>	2023
<a href="#">Kyle Winkler Ministries Inc</a>	FL	\$112,567	President	\$54,000	<b>\$58,748</b>	2024
<a href="#">Elevate Dance Ministry Inc</a>	KY	\$112,528	President	\$27,000	<b>\$32,727</b>	2025
<a href="#">Shepherds Staff Christian Counseling Center Inc</a>	UT	\$112,500	Clinician/clinical Director	\$125,208	<b>\$148,404</b>	2024
<a href="#">Iglesia Fresca Uncion Inc</a>	TX	\$114,030	Pastor	\$18,000	<b>\$21,468</b>	2023
<a href="#">Slavic Baptist Mission Incorporated</a>	IN	\$114,065	President	\$46,750	<b>\$57,094</b>	2024
<a href="#">Mojdeh</a>	NC	\$114,079	President, Ceo And Director	\$36,000	<b>\$43,078</b>	2024
<a href="#">Sound Interpretation Project</a>	OR	\$114,104	President, Director Sip	\$52,200	<b>\$57,797</b>	2023
<a href="#">Kingdom Ambassadors Church Inc</a>	NJ	\$112,299	President	\$14,020	<b>\$14,496</b>	2024
<a href="#">Adoremus Society For The Renewal Of Sacred Liturgy</a>	CA	\$112,260	Editor	\$40,650	<b>\$40,650</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fountains Of Life Inc</a>	FL	\$112,164	Director	\$63,890	<b>\$69,507</b>	2024
<a href="#">Living In The Blessing Ministries</a>	TX	\$112,130	President	\$136,762	<b>\$163,110</b>	2023
<a href="#">Pure Land Buddhist Association</a>	CA	\$112,095	Employee	\$4,433	<b>\$4,433</b>	2024
<a href="#">Event Evangelism Inc</a>	FL	\$114,474	President	\$1	<b>\$1</b>	2024
<a href="#">Masjid Ar Rahman</a>	PA	\$111,933	Imam	\$18,000	<b>\$20,788</b>	2024
<a href="#">Brazil Outreach Ministries Unlimited</a>	CO	\$114,536	Secr/treasurer	\$6,000	<b>\$6,663</b>	2024
<a href="#">Mazatlan Missions</a>	CO	\$111,903	Executive Director/officer	\$3,300	<b>\$4,242</b>	2021
<a href="#">Mcfarlin Memorial Methodist Episcopal</a>	OK	\$111,889	Successor Trustee	\$11,864	<b>\$15,129</b>	2024
<a href="#">Opera Leggera Inc</a>	TX	\$114,570	Vice Presidentartisti	\$22,475	<b>\$26,805</b>	2023

**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	<b>509</b> organizations. Compensation range \$1–\$548,088; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$113,224); for reference, expenses \$58,619 and assets \$912,245. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Phuoc M Le, reported title " <i>Chairman</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board</b>

**should confirm this is a comparable role.**

RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	5 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	14 <sup>th</sup>
All sources (D + E + F), adjusted	5 <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 (Phuoc M 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 10, 2026, comparing compensation against 509 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,800 is reasonable (approximately the 5<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.