

Panamerican Taekwondo

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Juan Manuel Delgado, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

Benchmarked executive: Juan Manuel Delgado — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N12).

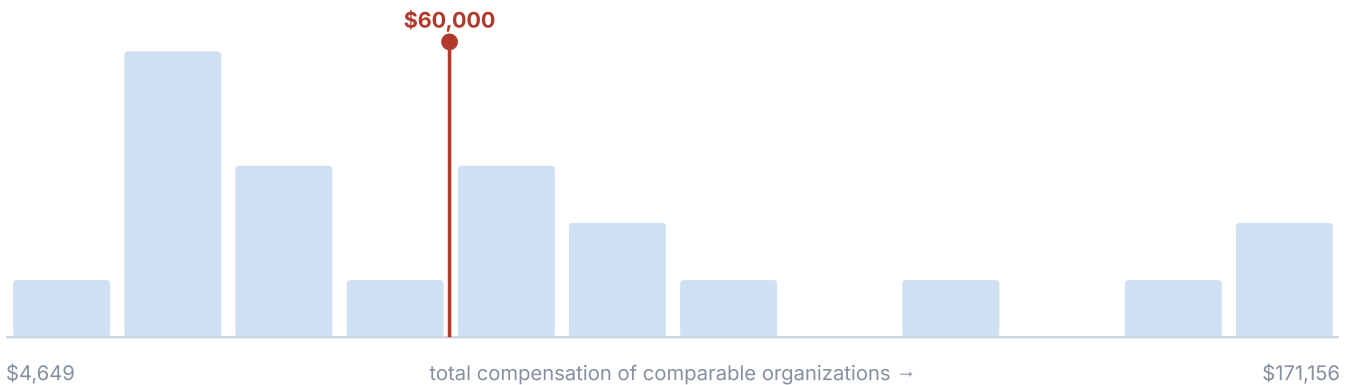
BUDGET Total revenue between \$312,258 and \$699,085 — 0.67x to 1.50x the subject's \$466,057 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N12), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,205	\$31,525	\$57,832	\$81,668	\$148,118	\$60,000
----------	----------	----------	----------	-----------	----------



● 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
National Parks Of New York Harbor	NY	\$455,439	President/ceo	\$135,443	\$122,352	2024
Texas High School Girls Coaches Association Inc	TX	\$482,813	Executive Director	\$160,761	\$160,761	2024
Friends Of Big Marsh	IL	\$489,452	Executive Director	\$77,592	\$78,511	2023
West Michigan Hockey Youth Foundation Inc	MI	\$441,990	Executive Director (Part Year)	\$35,385	\$36,512	2024
Charley Hoffman Foundation	CA	\$415,334	Executive Dir.	\$45,000	\$37,844	2025
World Cup Dreams Foundation	UT	\$541,535	Executive Dir.	\$42,500	\$43,484	2024
Together For Wichita Foundation	KS	\$542,966	President	\$23,500	\$25,380	2024
San Jose Parks Foundation	CA	\$388,539	Executive Dir.	\$80,000	\$69,059	2024
Georgia Tennis Foundation Inc	GA	\$545,173	Executive Director	\$23,507	\$23,629	2024
Lower Richland Alumni Foundation	SC	\$554,522	President	\$29,231	\$30,486	2024
Atlanta Track Club Foundation Inc	GA	\$366,958	President	\$170,276	\$171,156	2024
Amateur Athletics Commission	WA	\$566,610	Executive Director	\$98,563	\$88,217	2024
The Climate Initiative	ME	\$569,807	Executive Di	\$146,562	\$146,713	2024
Southern Nevada Sports Hall Of Fame	NV	\$353,441	Executive Di	\$55,183	\$55,297	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hype Helping Youth Participate &	GA	\$345,060	President	\$4,625	\$4,649	2024
Utah Mountain Sports Academy	UT	\$610,331	Director	\$59,000	\$60,366	2024
Carving The Future	WY	\$321,392	Executive Director	\$67,304	\$72,048	2024
Bluffton Rush Foundation Llc	SC	\$318,311	Executive Director	\$76,214	\$79,485	2024
Dreem Makers Inc	NC	\$315,304	Secretary	\$27,000	\$27,889	2024
Old West Special Trails Inc	TN	\$678,233	President	\$29,460	\$31,871	2023

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.

■ Sample, role match & sensitivity

PEER COUNT	20 organizations. Compensation range \$4,649–\$171,156; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$466,057); for reference, expenses \$448,674 and assets \$114,287.
ROLE MATCH	Juan Manuel Delgado, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	50 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	45 th

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 (Juan Manuel Delgado) 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 20 similarly situated organizations (Same NTEE sector (N12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 50th 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.