

Rowan Global Inc

Executive Director / CEO

EIN 871959412

NJ · NTEE B19

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Horacio Sosa, Executive Director / CEO** (\$35,314) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Horacio Sosa — reported title "PRESIDENT & CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B19).

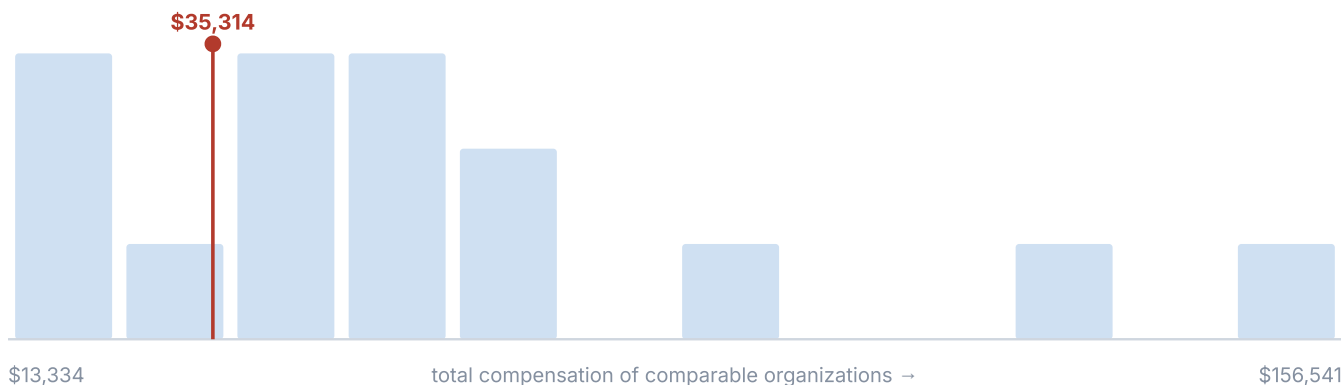
BUDGET Total revenue between \$62,732 and \$140,446 — 0.67x to 1.50x the subject's \$93,631 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,248	\$37,488	\$50,623	\$67,238	\$113,450	\$35,314
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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 NJ 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
The Laura And Alvin Siegal College Of	OH	\$93,138	Secretary	\$38,477	\$45,644	2023
Harrisonburg Education Foundation Inc	VA	\$97,298	Executive Director	\$69,062	\$70,674	2025
Hope Academy Holding Company	MN	\$87,721	Treasurer/se	\$12,732	\$13,334	2025
Freeport Area School District	PA	\$83,655	Executive Di	\$15,000	\$16,754	2023
Samuel Staten Sr Pre-apprenticeship Program	PA	\$109,482	Executive Director	\$140,154	\$156,541	2023
Consortium On Workplace-based Education	OH	\$113,672	Executive Director	\$19,950	\$22,988	2024
Golden Ciphers	OH	\$116,132	Executive Director	\$33,120	\$38,162	2024
Hope United Inc	OK	\$118,852	Executive Director	\$48,383	\$59,671	2023
Council On Youth Programs For	NY	\$119,498	President/treas./director	\$37,449	\$36,814	2024
Up Real Estate Inc	KY	\$67,566	President	\$34,763	\$40,631	2024
Nw Laborers United Training Center	WA	\$120,000	President	\$90,957	\$88,591	2024
Student Loan Fund Inc	CT	\$134,579	Executive Director	\$62,550	\$63,802	2024
The Woodland Foundation	LA	\$136,138	Executive Director	\$48,419	\$58,002	2024
Montessori Public Policy Initiative	DC	\$136,404	Executive Dir.	\$136,200	\$130,023	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nibras Education Foundation	MI	\$140,058	President	\$43,790	\$50,623	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	15 organizations. Compensation range \$13,334–\$156,541; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$93,631); for reference, expenses \$248,685 and assets \$4,100,597. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Horacio Sosa, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	20 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Horacio Sosa) 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 15 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,314 is reasonable (approximately the 20th 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.