

# United Latino Fund

Executive Director / CEO

EIN 954314225  
 CA · NTEE P120  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Victor Cruz, Executive Director / CEO** (\$53,222) 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 **87<sup>th</sup>** percentile of comparable organizations within the typical range

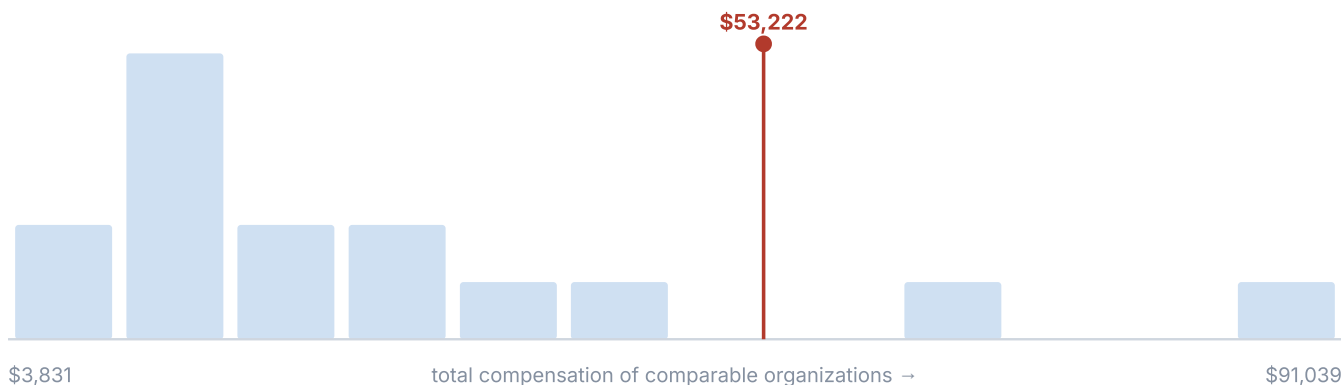
**Benchmarked executive:** Victor Cruz — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

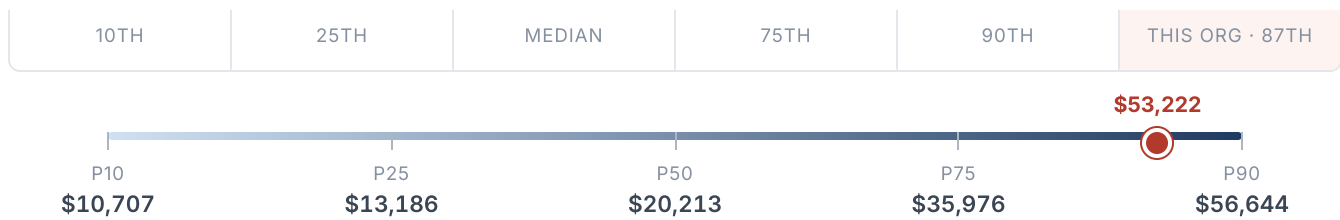
SECTOR	Organizations sharing the subject's NTEE classification (P120).
BUDGET	Total revenue between \$70,118 and \$156,981 — 0.67x to 1.50x the subject's \$104,654 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P12), nationwide + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,707	\$13,186	\$20,213	\$35,976	\$56,644	\$53,222
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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="#">Dallas Legacy Mission Inc</a>	TX	\$96,446	Executive Dir.	\$78,588	<b>\$91,039</b>	2024
<a href="#">Sacramento Association Of Realtors</a>	CA	\$116,983	Executive Director	\$13,287	<b>\$13,287</b>	2024
<a href="#">International Leadership Training</a>	MO	\$87,360	Director	\$38,666	<b>\$47,427</b>	2024
<a href="#">Jm Murray Foundation Inc</a>	NY	\$86,855	Treasurer	\$16,590	<b>\$17,361</b>	2024
<a href="#">Residential Resources For The</a>	OH	\$86,668	Treasurer	\$3,033	<b>\$3,831</b>	2023
<a href="#">The Pelzman Foundation For Healthcare</a>	NY	\$80,583	President	\$60,000	<b>\$62,788</b>	2024
<a href="#">Snowflake Village Nc</a>	NC	\$132,059	Vice President	\$10,934	<b>\$13,084</b>	2024
<a href="#">Acts Of Grace Ministries</a>	PA	\$133,432	Director	\$27,453	<b>\$31,705</b>	2024
<a href="#">Jasons Dreams For Kids Inc</a>	NJ	\$135,177	President	\$10,000	<b>\$10,340</b>	2024
<a href="#">Ruby Room</a>	WA	\$137,431	Executive Director	\$10,858	<b>\$11,258</b>	2024
<a href="#">Handi-crafters' Foundation Inc</a>	PA	\$70,265	Executive Di	\$18,342	<b>\$21,183</b>	2024
<a href="#">Lakeview Area Helping Hands Center</a>	PA	\$142,451	Administrato	\$17,000	<b>\$20,213</b>	2023
<a href="#">The Estancia Foundation</a>	AZ	\$144,688	Secretary/treasurer	\$35,787	<b>\$39,858</b>	2024
<a href="#">Jt Townsend Foundation Inc</a>	FL	\$146,211	Executive Di	\$29,500	<b>\$32,094</b>	2024
<a href="#">The Rinkle Family Foundation</a>	CA	\$147,540	Trustee (K-love Ceo) To July	\$15,829	<b>\$16,297</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

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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

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PEER COUNT	15 organizations. Compensation range \$3,831–\$91,039; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$104,654); for reference, expenses \$107,069 and assets \$11,980.
ROLE MATCH	Victor Cruz, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	87 <sup>th</sup>
Reportable pay only (column D), adjusted	87 <sup>th</sup>
All sources (D + E + F), adjusted	53 <sup>rd</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

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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 (Victor Cruz) 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 (P12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,222 is reasonable (approximately the 87<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.