

# Foundation For Korean Language & Culture In The Usa

Executive Director / CEO

EIN 954497495  
CA · NTEE A230  
FY ending 2024-12-31  
June 9, 2026

This analysis benchmarks the total compensation of **Mi Jin Lee, Executive Director / CEO** (\$43,091) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Mi Jin Lee — reported title “SECRETARY”, 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 (A230).

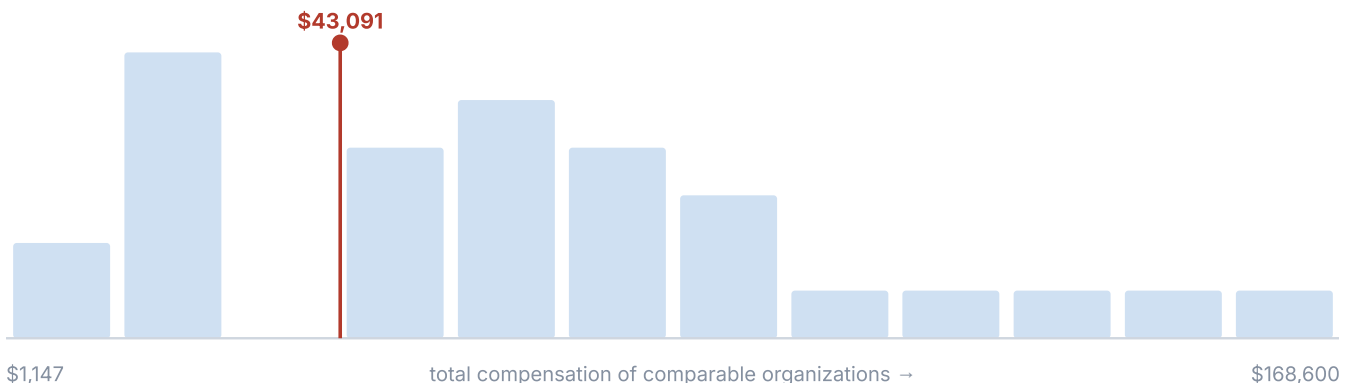
**BUDGET** Total revenue between \$331,424 and \$741,996 — 0.67x to 1.50x the subject's \$494,664 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A23) + CA + budget 0.67–1.5x revenue.

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

→ **29** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$20,093</b> 10TH	<b>\$27,000</b> 25TH	<b>\$64,346</b> MEDIAN	<b>\$87,517</b> 75TH	<b>\$122,981</b> 90TH	<b>\$43,091</b> THIS ORG · 28TH
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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="#">Latinos United For A New America</a>	CA	\$487,880	Co-director	\$87,517	<b>\$87,517</b>	2024
<a href="#">The Westerners The First People Of</a>	CA	\$486,134	President & Ceo	\$141,242	<b>\$141,242</b>	2024
<a href="#">Korean American Center</a>	CA	\$506,498	Ceo	\$67,500	<b>\$67,500</b>	2024
<a href="#">Brasil Brasil Cultural Center</a>	CA	\$477,881	Director	\$50,600	<b>\$50,600</b>	2024
<a href="#">So'oh Shinali Sister Project</a>	CA	\$457,523	Executive Director	\$67,959	<b>\$67,959</b>	2024
<a href="#">The Enrichment Centera Creative Focus &amp; Bright Beginning</a>	CA	\$535,859	Farmer	\$25,501	<b>\$25,501</b>	2024
<a href="#">Kulintang Arts Inc</a>	CA	\$542,794	Artistic Dir.	\$52,198	<b>\$52,198</b>	2024
<a href="#">First Voice Inc</a>	CA	\$443,315	Art Director	\$100,000	<b>\$102,954</b>	2023
<a href="#">Enlightened Learning Club</a>	CA	\$437,572	Chief Executive Officer	\$18,101	<b>\$18,101</b>	2024
<a href="#">Breakbox Thought Collective</a>	CA	\$578,775	President & Ceo	\$20,803	<b>\$20,803</b>	2024
<a href="#">Latino Music Education Network</a>	CA	\$395,124	Member Board Of Directors	\$20,000	<b>\$20,591</b>	2023
<a href="#">Knowyourroots</a>	CA	\$383,619	President	\$27,000	<b>\$27,000</b>	2024
<a href="#">Malo Motivating Action Leadership</a>	CA	\$376,017	Founder/exec. Director	\$127,190	<b>\$127,190</b>	2024
<a href="#">Chitresh Das Institute</a>	CA	\$369,879	Managing Dir	\$55,691	<b>\$57,336</b>	2023
<a href="#">Hung On Tong Society</a>	CA	\$620,652	President	\$7,360	<b>\$7,360</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chaldean Community Council</a>	CA	\$358,275	Director Of Operations	\$62,500	<b>\$64,346</b>	2023
<a href="#">The Blavityorg Foundation Inc</a>	CA	\$353,358	Gordon	\$71,587	<b>\$73,701</b>	2023
<a href="#">Japanese Institute Of Sawtelle</a>	CA	\$350,374	Co-president	\$45,000	<b>\$45,000</b>	2024
<a href="#">Veda Geetha Foundationorg</a>	CA	\$347,705	Director	\$57,780	<b>\$57,780</b>	2024
<a href="#">Nichi Bei Foundation</a>	CA	\$644,824	President	\$87,996	<b>\$90,595</b>	2023
<a href="#">African American Family</a>	CA	\$658,410	Executive Dir.	\$84,755	<b>\$82,570</b>	2025
<a href="#">Diasporic Vietnamese Artists Network</a>	CA	\$665,943	Executive Director	\$21,000	<b>\$21,620</b>	2023
<a href="#">Islamic Networks Inc</a>	CA	\$688,262	Executive Director	\$121,929	<b>\$121,929</b>	2024
<a href="#">Japanese Cultural And Community Center</a>	CA	\$714,827	Executive Dir.	\$168,600	<b>\$168,600</b>	2024
<a href="#">Shoong Family Chinese Cultural Center</a>	CA	\$717,572	Secretary	\$1,147	<b>\$1,147</b>	2024

**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** 29 organizations. Compensation range \$1,147–\$168,600; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$494,664); for reference, expenses \$275,363 and assets \$1,758,604. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Mi Jin Lee, reported title "*SECRETARY*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	28 <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 (Mi Jin Lee) 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 29 similarly situated organizations (Same NTEE sector (A23) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,091 is reasonable (approximately the 28<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 9, 2026.