

Buta Buddhism Research Center

Executive Director / CEO

EIN 954710377
 CA · NTEE X50
 FY ending 2024-09-30
 June 10, 2026

This analysis benchmarks the total compensation of **Tsai Lien Liao, Executive Director / CEO** (\$8,500) 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 **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Tsai Lien Liao — 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 (X50).
BUDGET	Total revenue between \$204,044 and \$456,816 — 0.67x to 1.50x the subject's \$304,544 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X50), 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



\$6,159	\$9,362	\$19,610	\$37,653	\$102,823	\$8,500
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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
Lone Star Buddhist Meditation Center Inc	TX	\$303,863	Head Monk	\$22,000	\$26,239	2023
Drepung Loseling Institute Of Texas	TX	\$287,822	Director	\$31,200	\$36,143	2024
Wong Tai-sen Center	CA	\$284,118	President	\$12,000	\$12,354	2023
Cambridge House For Inner Peace Inc	MA	\$333,993	Former Executive Director	\$97,926	\$101,908	2024
Diamond Cutter Classics	AZ	\$273,905	President	\$36,789	\$42,184	2023
The Korinji Foundation	WI	\$269,299	President	\$24,700	\$29,873	2024
Soto Zen Buddhism International Center	CA	\$266,197	President	\$15,500	\$15,100	2025
Santa Monastery	CO	\$248,734	President	\$30,000	\$33,314	2024
The Center For Contemplative	CO	\$363,705	Executive Di	\$100,008	\$111,054	2024
Lien Hoa Tu	CA	\$242,753	Ceo	\$9,600	\$9,884	2023
Tu Hieu Buddhist Temple	TX	\$232,821	Buddhist/president	\$14,600	\$16,913	2024
Meditation Center Of Texas	TX	\$383,409	Secretary	\$15,600	\$18,072	2024
Danang Foundation Corp	NY	\$218,974	President	\$45,600	\$47,719	2024
Won Buddhism Of The Usa Inc	MD	\$218,674	President	\$7,200	\$7,795	2024
Dharma Ocean Foundation	CO	\$391,743	Executive Di	\$19,044	\$21,147	2024
Palbar Ling Center	CA	\$206,296	President	\$6,000	\$6,000	2024
Hua Zang Buddhist Institute	CA	\$404,747	Cfo	\$4,500	\$4,500	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Everyday Zen Inc	CA	\$409,215	President	\$142,700	\$142,700	2024
Dieu Nhan Buddhist Med Ass Inc	CA	\$425,350	President	\$6,000	\$6,177	2023
Vien An Buddhist Association	MD	\$452,794	President	\$6,560	\$7,313	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.

■ Sample, role match & sensitivity

PEER COUNT	20 organizations. Compensation range \$4,500–\$142,700; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$304,544); for reference, expenses \$69,648 and assets \$3,363,115. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Tsai Lien Liao, reported title " <i>President & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	25 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	30 th

All sources (D + E + F), adjusted

25th

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 (Tsai Lien Liao) 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 20 similarly situated organizations (Same NTEE sector (X50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,500 is reasonable (approximately the 25th 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.