

# Contexticon Learning And Research Inc

Executive Director / CEO

EIN 043382124  
 MA · NTEE X83  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Richard M Harley, Executive Director / CEO** (\$102,000) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Richard M Harley — 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 (X83).

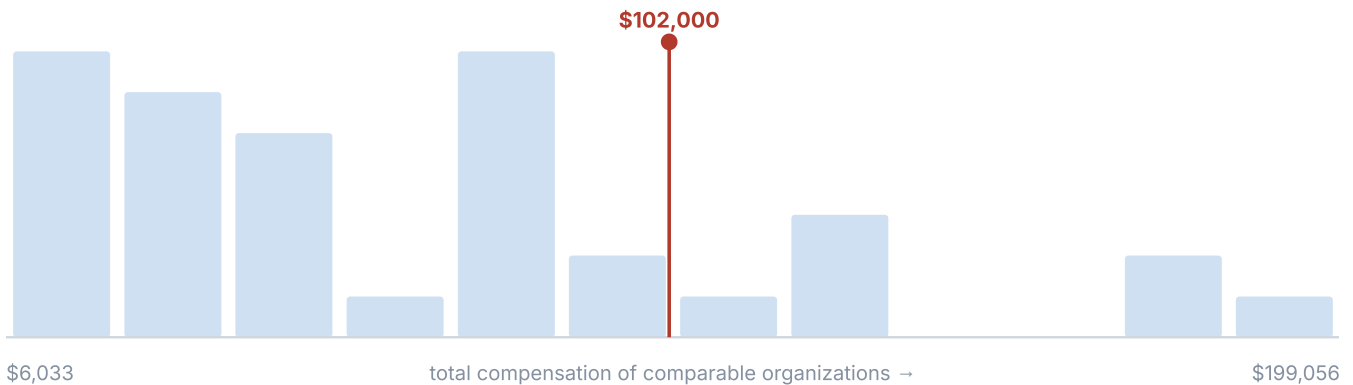
**BUDGET** Total revenue between \$242,803 and \$543,589 — 0.67x to 1.50x the subject's \$362,393 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X83), nationwide + budget 0.67–1.5x revenue.

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

→ **35** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,589	\$29,308	\$48,329	\$87,967	\$133,028	\$102,000
----------	----------	----------	----------	-----------	-----------



## ● 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 MA 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="#">Prayer Stations Inc</a>	FL	\$360,841	President	\$7,500	<b>\$7,841</b>	2024
<a href="#">Alexandrian Forum Inc Dbw Watermark Gospel</a>	FL	\$353,356	President	\$88,800	<b>\$92,832</b>	2024
<a href="#">Theology Matters Inc</a>	SC	\$350,248	Admin	\$40,178	<b>\$46,644</b>	2024
<a href="#">Precious Present Truth Inc</a>	MD	\$350,000	President	\$78,077	<b>\$81,230</b>	2024
<a href="#">Anglican House Media Ministry Inc</a>	CA	\$377,373	Ceo	\$24,000	<b>\$23,743</b>	2023
<a href="#">Step Up To Life</a>	NE	\$345,833	Executive Director	\$91,500	<b>\$109,517</b>	2024
<a href="#">Catholic Action For Faith And Family</a>	CA	\$342,444	President	\$84,000	<b>\$83,102</b>	2023
<a href="#">China Gospel Depot Inc</a>	NJ	\$384,294	President	\$17,000	<b>\$17,389</b>	2023
<a href="#">International Bible Association</a>	MO	\$385,910	President	\$65,000	<b>\$76,612</b>	2024
<a href="#">Christ Church Media Inc</a>	MS	\$389,384	President	\$23,219	<b>\$29,628</b>	2023
<a href="#">Fa Yuan Inc</a>	NY	\$393,005	President	\$6,000	<b>\$6,033</b>	2024
<a href="#">Lamplighters International</a>	MN	\$393,453	Executive Director	\$121,957	<b>\$134,103</b>	2024
<a href="#">Dream Mentors International Inc</a>	FL	\$330,206	President	\$31,200	<b>\$32,617</b>	2024
<a href="#">Sunstone Education Foundation Incorporated</a>	UT	\$395,748	Executive Director	\$85,000	<b>\$99,670</b>	2023
<a href="#">Search For The Truth Ministries</a>	MI	\$327,890	Executive Di	\$6,497	<b>\$7,463</b>	2024
<a href="#">J17 Ministries Inc</a>	AZ	\$325,888	Ceo	\$72,221	<b>\$77,293</b>	2024
<a href="#">Christianity Explored Usa</a>	TN	\$401,325	Ceo	\$151,419	<b>\$172,554</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Not By Works Inc</a>	CO	\$404,009	President	\$50,000	<b>\$54,929</b>	2023
<a href="#">Eidos Christian Center</a>	CA	\$312,369	President/treas	\$75,500	<b>\$72,550</b>	2024
<a href="#">Crazy Cool Family</a>	TX	\$312,117	President	\$150,000	<b>\$166,975</b>	2024
<a href="#">Jewfolk Media Inc</a>	MN	\$412,904	Executive Director	\$116,083	<b>\$131,415</b>	2023
<a href="#">The Jewish Learning Group Inc</a>	NY	\$307,347	Pres./dir.	\$28,000	<b>\$28,988</b>	2023
<a href="#">Inspiration Books East Inc</a>	AL	\$418,389	Dir & President	\$40,200	<b>\$48,329</b>	2024
<a href="#">Fundacion Ramon Pane Inc</a>	FL	\$304,158	Director	\$15,800	<b>\$16,517</b>	2024
<a href="#">Faithtree Resources</a>	CA	\$301,860	Executive Director	\$75,000	<b>\$74,198</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	35 organizations. Compensation range \$6,033–\$199,056; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$362,393); for reference, expenses \$308,109 and assets \$65,869.
ROLE MATCH	Richard M Harley, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	83 <sup>rd</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	77 <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 (Richard M Harley) 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 35 similarly situated organizations (Same NTEE sector (X83), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$102,000 is reasonable (approximately the 80<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.