

Psalm 13 Ministries

Executive Director / CEO

EIN 043757377
 TX · NTEE X99
 FY ending 2023-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Jeff Graham, Executive Director / CEO** (\$48,000) 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 **48th** percentile of comparable organizations within the typical range

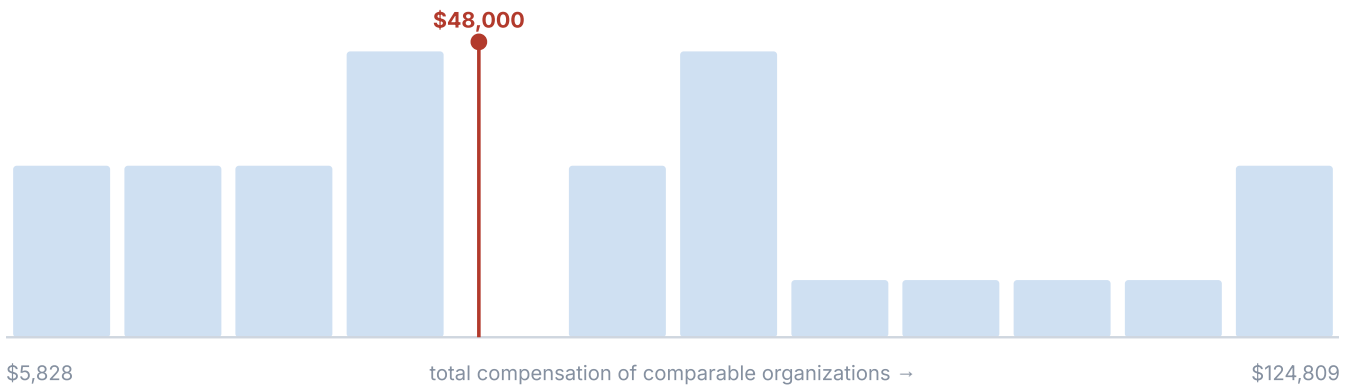
Benchmarked executive: Jeff Graham — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$157,945 and \$353,610 — 0.67x to 1.50x the subject's \$235,740 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99) + TX + 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



\$16,343	\$29,139	\$48,000	\$75,179	\$109,407	\$124,809
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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 TX 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
Stepping Stone Ministry Inc	TX	\$233,265	House Manager	\$36,000	\$36,000	2023
Reach South Texas	TX	\$232,997	Chairman	\$12,000	\$11,656	2024
Jerry Garcia Ministries International	TX	\$238,706	President	\$39,600	\$38,464	2024
Christs Reward Inc	TX	\$241,518	Executive Director	\$118,434	\$115,036	2024
Core Ministries Inc	TX	\$245,025	President	\$77,400	\$75,179	2024
American Faith & Family Ministries	TX	\$245,075	President	\$39,195	\$38,071	2024
Reformed Communion	TX	\$224,399	Vida House	\$78,000	\$78,000	2023
Prayer Power Ministries Inc	TX	\$220,263	Executive Director	\$61,400	\$61,400	2023
Faith Commons	TX	\$252,796	Founderpresident	\$90,000	\$87,418	2024
Global Pastor Training	TX	\$254,200	President	\$71,000	\$71,000	2023
Emmaus Spirituality Center	TX	\$255,248	Executie Dir	\$39,000	\$37,881	2024
Ihope Ministries	TX	\$261,927	Executive Director	\$26,077	\$25,329	2024
Bent-tree	TX	\$209,456	Director	\$108,000	\$108,000	2023
Powered To Move	TX	\$269,908	Founder	\$8,400	\$8,159	2024
Here Come Better Days	TX	\$270,099	Executive Director	\$72,997	\$70,903	2024
Latin American Christian Covenant	TX	\$294,591	President	\$33,000	\$32,053	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ancora Ministries Inc	TX	\$296,864	Executive Director	\$56,500	\$56,500	2023
Ctw Ministries Inc	TX	\$298,945	Director	\$26,900	\$26,128	2024
Bsf International Properties Corp	TX	\$300,014	President	\$19,915	\$19,344	2024
K-nation Group	TX	\$302,088	Ceo	\$100,000	\$100,000	2023
Nhntx Inc	TX	\$302,451	Executive Dir.	\$77,044	\$74,834	2024
Eternal Awakenings	TX	\$168,858	President	\$6,000	\$5,828	2024
Solid Rock Ministries Of Vidor	TX	\$163,404	President	\$17,515	\$17,515	2023
Craig Larson Evangelistic	TX	\$161,746	President	\$124,792	\$124,792	2023
Right Response Ministries	TX	\$316,802	Treasurer	\$60,410	\$60,410	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	29 organizations. Compensation range \$5,828–\$124,809; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$235,740); for reference, expenses \$263,613 and assets \$263,021.
ROLE MATCH	Jeff Graham, 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	48 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	45 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 (Jeff Graham) 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 29 similarly situated organizations (Same NTEE sector (X99) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,000 is reasonable (approximately the 48th 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.