

Living Epistles Ministries

Executive Director / CEO

EIN 113454725

NY · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sheila R Vitale, Executive Director / CEO** (\$29,993) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

Benchmarked executive: Sheila R Vitale — reported title “PRESIDENT/TR”, 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 (X20).

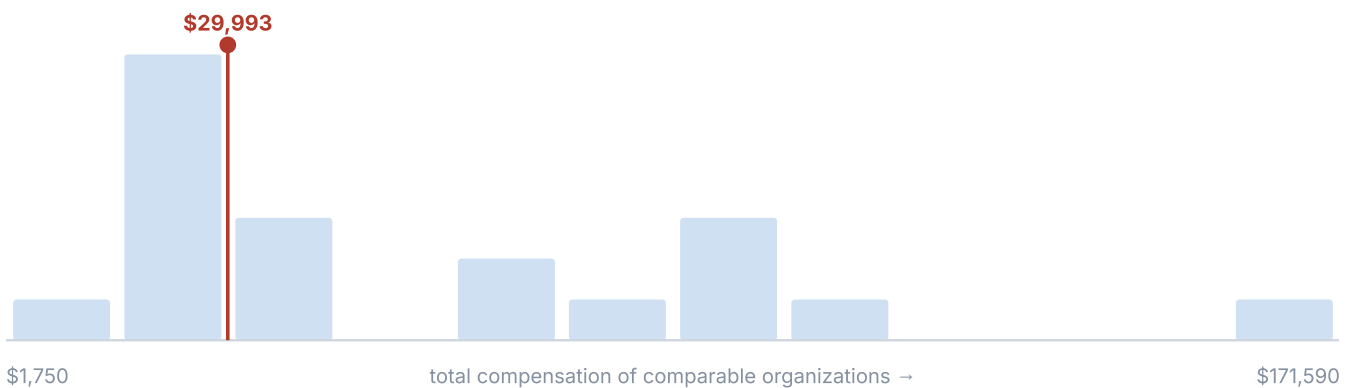
BUDGET Total revenue between \$158,342 and \$354,498 — 0.67x to 1.50x the subject's \$236,332 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + NY + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,223	\$23,137	\$33,600	\$86,169	\$100,120	\$29,993
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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 NY 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
Deshis Hope International	NY	\$243,614	President	\$97,500	\$97,500	2024
Reconnecting Ministries Inc	NY	\$228,464	President	\$16,500	\$16,987	2023
Longview Ministries Inc	NY	\$223,864	Trustee	\$35,616	\$35,616	2024
Iglesia Evangelica El Cordero Movimiento Mundial Inc	NY	\$249,320	President	\$110,600	\$110,600	2024
Training The Nationals	NY	\$222,208	President	\$27,600	\$27,600	2024
Jimmy Jack Ministries Inc	NY	\$219,646	President	\$1,700	\$1,750	2023
Ministerio Catedral De Adoracao Inc	NY	\$211,978	Director	\$20,250	\$20,848	2023
Faith In New York	NY	\$260,798	Executive Director	\$95,667	\$95,667	2024
Mighty Pursuit	NY	\$263,716	President / Executive Director	\$67,400	\$67,400	2024
Karamsar Inc	NY	\$266,844	President	\$33,600	\$33,600	2024
Keller Content Development Inc	NY	\$267,100	Secretary/ceo	\$166,667	\$171,590	2023
Sun Eui Church Of Ny	NY	\$204,749	Pastor	\$18,000	\$18,532	2023
Vick And Pathfinder Camp And C	NY	\$280,045	Interim Ceo	\$24,390	\$24,390	2024
Children's Bible Fellowship Of New York Inc	NY	\$284,508	Chief Executive Officer	\$25,000	\$25,738	2023
Dominican Youth Movement Usa	NY	\$186,145	Executive Di	\$62,500	\$62,500	2024
Ministerios Llamada Final New York Inc	NY	\$307,445	President	\$21,256	\$21,884	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Iglesia De Dios De La Profecia De Amityville	NY	\$308,407	President	\$32,920	\$32,920	2024
Kaleidoscope Ministries Inc	NY	\$336,721	Officer	\$93,935	\$93,935	2024
New York State Chaplain Task Force Inc	NY	\$340,234	President, Commanding Officer	\$76,154	\$78,403	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 19 organizations. Compensation range \$1,750–\$171,590; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$236,332); for reference, expenses \$229,722 and assets \$112,330.

ROLE MATCH Sheila R Vitale, reported title "*PRESIDENT/TR*", 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	42 nd
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	42 nd

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 (Sheila R Vitale) 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 19 similarly situated organizations (Same NTEE sector (X20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,993 is reasonable (approximately the 42nd 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.