

Iglesia De Dios En Freeport Inc

Executive Director / CEO

EIN 113627573

NY · NTEE X21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gerson Villagran, Executive Director / CEO** (\$24,596) against **every comparable organization** that fit the selection criteria — **213** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Gerson Villagran — 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 (X21).

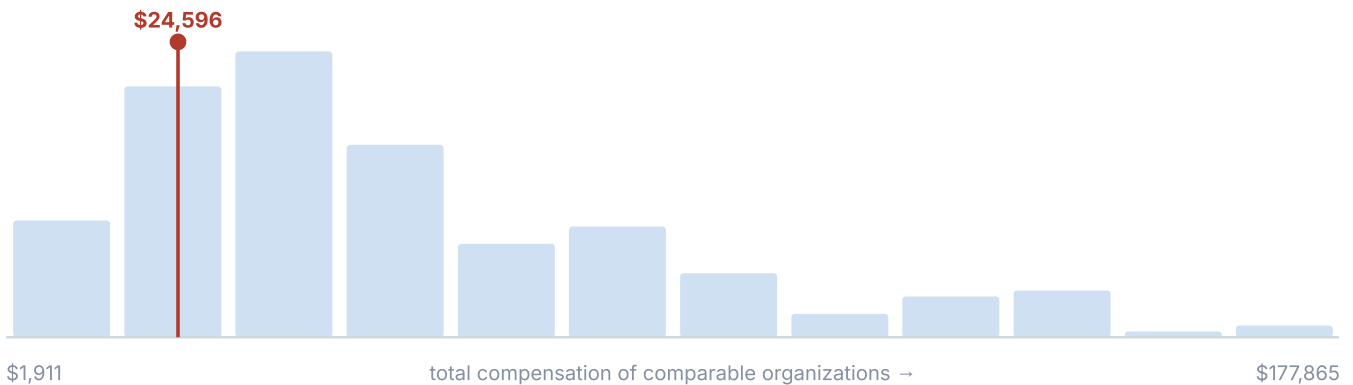
BUDGET Total revenue between \$111,347 and \$249,286 — 0.67x to 1.50x the subject's \$166,191 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

213 organizations qualified on sector, size, and geography

→ **213** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,149

\$27,409

\$43,221

\$74,850

\$105,081

\$24,596



■ 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
America's Family Coaches Inc	IA	\$165,341	President, Ceo	\$60,000	\$74,850	2023
Shekinah Glory Ministries Inc	OK	\$167,396	President	\$35,684	\$43,484	2024
Core Fellowship Foundation	CO	\$167,726	President & Ceo	\$91,600	\$100,072	2023
Living Bread Ministries	VA	\$168,238	President	\$32,620	\$34,855	2024
Libertad En Cristo Ministries Inc	KS	\$168,253	President-trustee	\$37,100	\$44,355	2024
Chinese Outreach	CA	\$163,643	Program Producer	\$32,246	\$30,814	2024
Uk Usa Ministries	TX	\$163,586	Director	\$21,000	\$23,247	2024
Frontline Ministries Inc	SC	\$162,941	President	\$42,000	\$49,922	2023
Onesimus Ministry	CA	\$162,845	Rev. & President	\$43,680	\$42,973	2023
The Living Word Outdoor Drama Inc	OH	\$162,084	Executive Di	\$35,360	\$42,670	2023
The Schermerhorn Foundation	NY	\$170,789	President	\$9,500	\$9,781	2023
One King Inc	MO	\$170,845	President & Director	\$113,214	\$132,700	2024
Tom Farrell Evangelistic Ministries Inc	NC	\$161,436	Exec Dir	\$18,000	\$20,582	2024
China Services Ventures	MN	\$171,022	Executive Director	\$52,000	\$56,862	2024
International Ethiopian Evangelical Church Germantown	MD	\$160,973	Pastor	\$24,058	\$25,626	2023
Sierra Vista Bethel Church	AZ	\$172,154	Pastor	\$78,907	\$83,980	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Soul Purpose Ministries	MN	\$173,385	Director	\$30,000	\$32,805	2024
Culturebound Inc	OR	\$157,370	Exectuive Director	\$55,200	\$55,267	2025
Whetstone Ministries Ron Fuhrman	AR	\$175,318	Director	\$20,800	\$25,874	2024
Abundance Of Life Temple Ministries	LA	\$175,559	Secretary/treasurer	\$18,550	\$22,605	2024
Kingdom Life Ministries International	CO	\$175,984	President	\$105,122	\$111,550	2024
Saul To Paul Ministries	IN	\$155,939	Director	\$28,844	\$33,662	2024
City Of Zion Church	MD	\$155,928	Pastor	\$65,275	\$69,529	2023
Jewish Center And Federation Of The	NY	\$155,588	Executive Director (Part Year)	\$18,795	\$19,350	2023
Joshua And Caleb Ministries Inc	PA	\$155,349	Chairman	\$44,791	\$50,891	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	213 organizations. Compensation range \$1,911–\$177,865; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$166,191); for reference, expenses \$78,361 and assets \$730,250. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Gerson Villagran, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	21 st
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	20 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 (Gerson Villagran) 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 213 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,596 is reasonable (approximately the 21st 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.