

# Lumeya International Ministries Inc

Executive Director / CEO

EIN 113775842

CA · NTEE Q32

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nzash Lumeya, Executive Director / CEO** (\$22,168) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

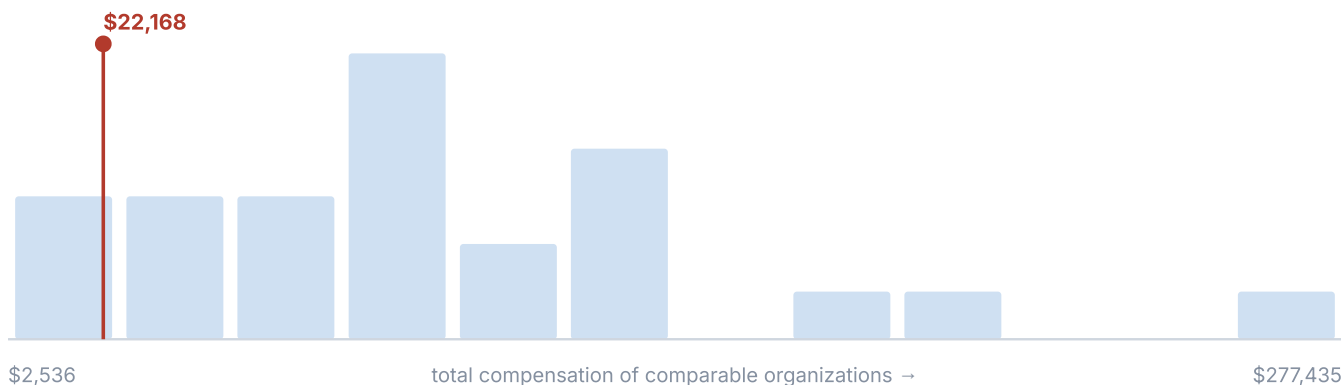
**Benchmarked executive:** Nzash Lumeya — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q32).
BUDGET	Total revenue between \$124,506 and \$278,746 — 0.67x to 1.50x the subject's \$185,831 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q32), nationwide + budget 0.67–1.5x revenue.

**24** organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,466	\$48,678	\$86,205	\$119,072	\$156,181	\$22,168
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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
<a href="#">Junior Achievement Of Mad River Region Ohio</a>	OH	\$187,188	President	\$36,797	<b>\$45,134</b>	2023
<a href="#">All Seasons Community Services</a>	MN	\$182,386	Ceo	\$24,124	<b>\$27,605</b>	2023
<a href="#">The Social Enterprise Fund Inc</a>	FL	\$172,241	Director	\$2,400	<b>\$2,536</b>	2024
<a href="#">Jubilee Usa Network</a>	DC	\$168,246	Executive Dir.	\$189,520	<b>\$187,074</b>	2024
<a href="#">Junior Achievement Of Middletown Area</a>	OH	\$167,633	President/ed	\$73,123	<b>\$84,872</b>	2025
<a href="#">Junior Achievement Of Hawaii Inc</a>	HI	\$165,759	President	\$94,682	<b>\$98,169</b>	2023
<a href="#">Global Leadership Inc</a>	GA	\$205,959	Executive Di	\$105,600	<b>\$119,435</b>	2024
<a href="#">Code To Inspire Inc</a>	DE	\$161,214	Ceo	\$108,000	<b>\$118,951</b>	2024
<a href="#">Eha Impact Ventures Inc</a>	DE	\$160,913	Ceo	\$244,665	<b>\$277,435</b>	2023
<a href="#">Aguaclara Reach Inc</a>	NY	\$224,320	Director	\$86,121	<b>\$87,537</b>	2024
<a href="#">Ten Thousand Villages Of Central Pennsylvania Inc</a>	PA	\$144,642	Executive Director	\$44,448	<b>\$49,859</b>	2024
<a href="#">Center For Growth And Opportunity</a>	UT	\$227,736	President	\$143,888	<b>\$165,652</b>	2024
<a href="#">African Hospitality Institute</a>	WA	\$235,222	Field Director	\$80,000	<b>\$82,947</b>	2023
<a href="#">Social Inquiry Inc</a>	NY	\$135,894	Secretary	\$6,000	<b>\$6,099</b>	2024
<a href="#">Union Microfinanza Inc</a>	MI	\$129,176	President	\$14,992	<b>\$17,406</b>	2024
<a href="#">Ibec Ventures</a>	PA	\$243,259	Managing Director	\$116,100	<b>\$134,081</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Panel Group Thought For Action</a>	DC	\$125,863	Director	\$74,539	<b>\$73,576</b>	2024
<a href="#">Beyond Capital Fund</a>	TX	\$249,507	Treasurer/se	\$80,000	<b>\$90,016</b>	2024
<a href="#">Farms International Inc</a>	MN	\$253,049	Executive Di	\$60,985	<b>\$66,036</b>	2025
<a href="#">House On The Hill Inc</a>	KY	\$256,964	President	\$86,000	<b>\$103,932</b>	2024
<a href="#">Nivas Inc</a>	CO	\$260,322	President/executive Director	\$82,012	<b>\$88,458</b>	2024
<a href="#">Be There Ministries</a>	VA	\$266,817	Founder	\$40,000	<b>\$44,727</b>	2023
<a href="#">Hope Border Institute</a>	TX	\$268,242	Executive Director	\$53,074	<b>\$59,719</b>	2024
<a href="#">Summit Initiative</a>	WA	\$277,114	Executive Director	\$120,000	<b>\$120,850</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	24 organizations. Compensation range \$2,536–\$277,435; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$185,831); for reference, expenses \$193,808 and assets \$64,379.
ROLE MATCH	Nzash Lumeya, 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	13 <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 (Nzash Lumeya) 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 24 similarly situated organizations (Same NTEE sector (Q32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,168 is reasonable (approximately the 13<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.