PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

3ca Inc

Executive Director / CEO

EIN **134284712**
OH · NTEE X20
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Jc Church, Executive Director / CEO** ($3,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

> **Benchmarked executive:** Jc Church — 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 (X20).
BUDGET	Total revenue between $105,936 and $237,171 — 0.67× to 1.50× the subject's $158,114 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + OH + budget 0.67–1.5× revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation

$10,500 — total compensation of comparable organizations → — $228,622

$22,592	$27,839	$42,000	$74,620	$90,627	$3,000

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 OH 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
St Raphael Center Inc	OH	$170,171	President	$60,000	**$60,000**	2024
Mercy Manor Inc	OH	$141,047	Executive Director	$25,000	**$25,000**	2024
Biblical School Of World Evangelism	OH	$134,689	President	$31,325	**$31,325**	2024
Friends Of The Bridegroom Inc	OH	$133,642	President	$228,622	**$228,622**	2024
Equipping Ministries International Inc	OH	$194,290	Secretary Non Voting	$20,736	**$20,736**	2024
Rhoda Wise Shrine Inc	OH	$196,343	President Ceo	$27,040	**$27,839**	2023
One Heart Ministries Inc	OH	$200,941	President	$87,462	**$90,045**	2023
Open Arms Hispanic Ministries	OH	$201,312	Executive Di	$74,620	**$74,620**	2024
Galilean Theological Center	OH	$201,550	President	$42,000	**$42,000**	2024
Beneath The Shade	OH	$113,486	Executive Dir.	$79,000	**$81,333**	2023
Arch Ministries	OH	$209,863	President	$31,200	**$31,200**	2024
Healing Rain Ministries	OH	$213,203	President	$27,600	**$28,415**	2023
Vox Populi Mariae Mediatrici	OH	$214,386	Treasurer	$23,830	**$23,830**	2024
Cups Cafe Inc	OH	$214,460	Executive Di	$49,167	**$50,619**	2023
Grow Churches Inc	OH	$218,456	President	$10,500	**$10,500**	2024
Spirit And Truth	OH	$221,152	President	$91,500	**$91,500**	2024
Brian Adams Ministries	OH	$233,478	President	$51,000	**$51,000**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	**17** organizations. Compensation range $10,500–$228,622; filing years 2023–2024.
SIZE BASIS	Matched on total revenue ($158,114); for reference, expenses $15,928 and assets $946,811. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**
ROLE MATCH	Jc Church, reported title *"President"*, benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers 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	**0th**
Total compensation (D + F), as reported (no adjustments)	**0th**
Reportable pay only (column D), adjusted	**6th**
All sources (D + E + F), adjusted	**0th**

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 (Jc Church) 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 17 similarly situated organizations (Same NTEE sector (X20) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $3,000 is reasonable (approximately the 0th 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.