

First Brazilian Assembly Of God Church

Executive Director / CEO

EIN 161681181

SC · NTEE X21

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Oseas Jonson, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **326** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

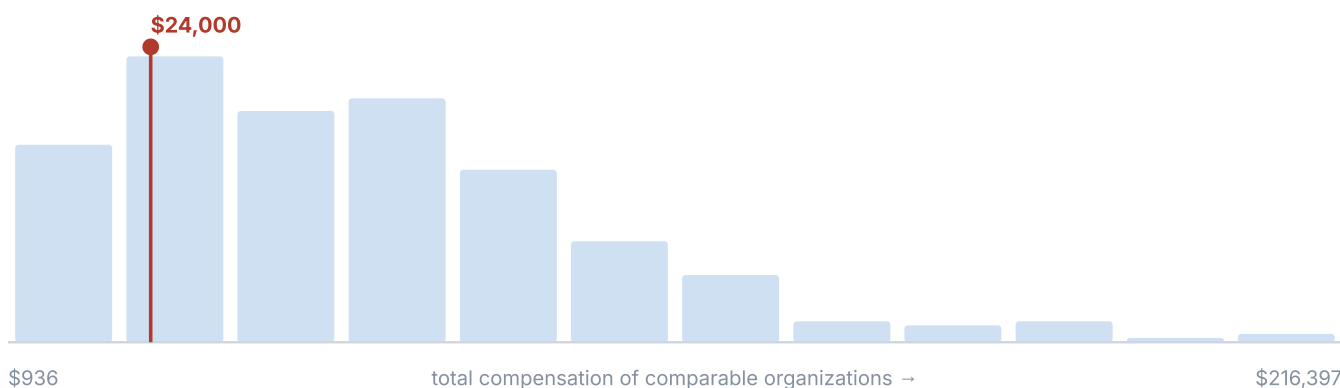
Benchmarked executive: Oseas Jonson — reported title "PASTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$176,819 and \$395,865 — 0.67x to 1.50x the subject's \$263,910 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

326 organizations qualified on sector, size, and geography → **326** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,572	\$28,944	\$50,980	\$78,691	\$109,791	\$24,000
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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 SC 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
Black Sheep Motorcycle Ministry	CA	\$263,559	President	\$38,400	\$30,872	2024
Pathway To Paradise Ministries	MO	\$263,490	President	\$70,900	\$69,916	2024
Oasis Ministry	NC	\$263,119	President	\$21,987	\$21,777	2023
Global Golf	TN	\$263,011	President	\$58,967	\$57,708	2024
Heartstrong Inc	KS	\$262,999	President	\$172,151	\$178,272	2023
Brazilian Church Assembly Of God In Worcester	MA	\$264,975	Pastor President	\$46,800	\$40,312	2023
Discovering Truth Ministries	CA	\$262,786	President & Ceo	\$73,363	\$58,981	2024
Inter-lutheran Theological Seminary	MI	\$262,476	President	\$98,614	\$97,567	2023
Joyful Word Ministries Inc	FL	\$265,410	President/sec.	\$71,089	\$64,014	2023
Hope Africa Collective Inc	FL	\$262,320	President	\$27,600	\$24,140	2024
Jerry Vines Ministries Inc	GA	\$262,000	Ceo	\$111,089	\$103,997	2024
Laban Ministries International Inc	TN	\$261,870	Administrator	\$74,100	\$70,650	2025
Acts 17six Inc	TN	\$261,319	Vice-president	\$62,400	\$62,872	2023
Alpha New England Inc	MA	\$259,916	Executive Dir.	\$47,833	\$41,202	2023
Massachusetts Congregational Charitable	MA	\$268,328	Secretary	\$10,000	\$8,366	2024
Doulos Ministries Inc	MO	\$259,396	President/ce	\$121,355	\$119,671	2024
Apocalypse Ministries Inc	TN	\$259,278	President	\$73,847	\$74,406	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Biblical Foundations Academy	NC	\$259,240	Director	\$85,000	\$81,771	2024
Chinese Diaspora Mission	IL	\$269,106	President/missionary	\$64,695	\$60,966	2023
Iglesia Evag Cristo Promesa Fiel	MD	\$269,326	Pastor	\$42,520	\$37,011	2024
Atk International Inc	KS	\$258,063	President	\$17,704	\$17,807	2024
New Wind Inc	NM	\$269,853	Executive Director	\$59,000	\$59,082	2024
Yancy Ministries Inc	TN	\$269,926	President	\$80,300	\$78,586	2024
The Potters House Church	VA	\$257,883	Pastor	\$15,472	\$14,320	2023
Campus House Of Christian Campus Ministry Inc	FL	\$270,177	Campus Minister	\$64,700	\$58,261	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	326 organizations. Compensation range \$936–\$216,397; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$263,910); for reference, expenses \$147,714 and assets \$181,581. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Oseas Jonson, reported title " <i>PASTOR</i> ", 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.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 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	20 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	25 th
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 (Oseas Jonson) 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 326 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 20th 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.