

The Center For Biblical

Executive Director / CEO

EIN 200041399
 MO · NTEE X21
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Don Whitney, Executive Director / CEO** (\$6,400) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Don Whitney — 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).

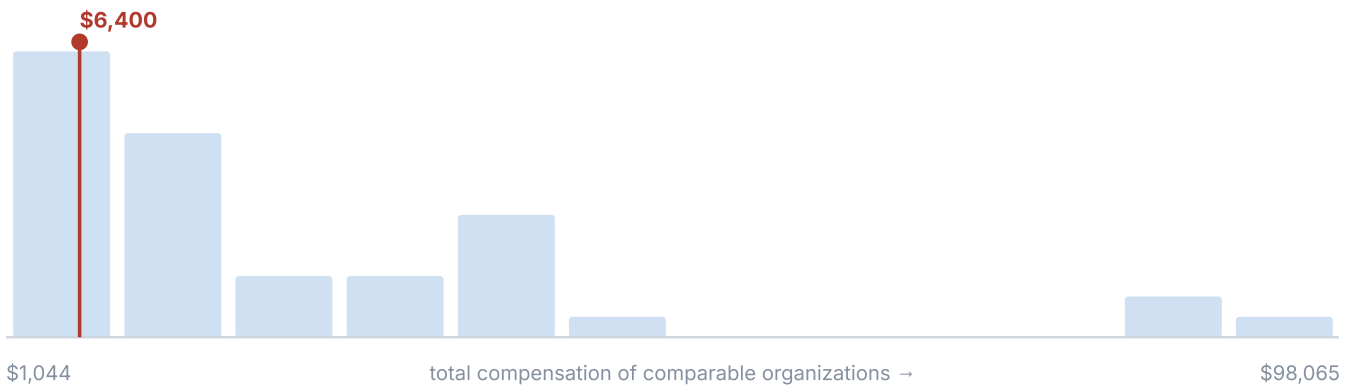
BUDGET Total revenue between \$13,013 and \$29,134 — 0.67x to 1.50x the subject's \$19,423 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography

→ **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,086	\$5,708	\$13,998	\$31,548	\$40,778	\$6,400
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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 MO 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
Chokhor Gepel Ling	CA	\$19,438	Exec Dir/pre	\$5,700	\$4,647	2023
Rts Foundation Inc	MS	\$19,574	President	\$29,156	\$29,780	2024
Ma Hadul Iman Ny Inc	NY	\$19,163	President	\$15,601	\$12,928	2024
Mike Ryan Ministries Inc	TX	\$18,822	President/director	\$18,948	\$17,895	2023
Puppets And Praise Ministries Inc	WA	\$20,200	Treasurer	\$13,765	\$11,302	2024
Grace Unleashed Inc	MN	\$18,621	Pres,ceo, Treas	\$7,200	\$6,524	2024
Jacobs Brothers Evangelistic	PA	\$18,528	President	\$6,428	\$5,879	2024
Relevant Ministry Inc	MS	\$18,398	President	\$16,000	\$16,825	2023
Soldiers For Christ Inc	IN	\$18,363	Principal Officer	\$15,580	\$15,067	2024
Christiania Lutheran Church Foundation	MN	\$21,078	Director	\$30,000	\$27,988	2023
Bronx Support Corporation	NY	\$21,530	Secretary	\$37,263	\$30,879	2024
Temple United Church Inc	MD	\$17,214	Pastor	\$19,000	\$16,771	2023
Baybrazil Inc	CA	\$16,416	President/ce	\$110,000	\$87,107	2024
The Shalem Institute	OH	\$15,846	Executive Director	\$6,000	\$5,828	2024
World Icc	CA	\$23,478	Cfo	\$6,000	\$4,751	2024
Restoration Ministries Inc	CO	\$23,701	Pres/treasurer	\$38,160	\$33,556	2024
New Mexico Family Action Movement	NM	\$15,050	Executive Dir.	\$36,000	\$35,509	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Thompsonkillebrew Fbo Fumc	KY	\$14,976	Trustee	\$4,564	\$4,630	2023
Iglesia Milagro De Dios Inc	FL	\$23,877	Pastor	\$4,600	\$3,963	2024
Utah Lighthouse Ministry Inc	UT	\$24,208	President Of The Board, Director, Office Manager	\$41,600	\$40,199	2023
Bryan Gray Ministries Inc	NC	\$14,497	President	\$9,650	\$9,414	2023
Fsf Church	SC	\$24,408	Director	\$12,000	\$11,481	2024
Transparent Heart Ministries - Thm	WY	\$14,437	President And Member Board Of Directors	\$5,446	\$5,348	2024
New Life Holding Corporation	CO	\$14,400	Director	\$7,713	\$6,983	2023
Play To Learn Ministries	MO	\$14,248	President	\$1,103	\$1,044	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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	40 organizations. Compensation range \$1,044–\$98,065; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$19,423); for reference, expenses \$18,146 and assets \$2,299.
ROLE MATCH	Don Whitney, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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 3 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	30 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	30 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 (Don Whitney) 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 40 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,400 is reasonable (approximately the 30th 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.