

# Grace Korean Church

Executive Director / CEO

EIN 200615467  
 MD · NTEE X21  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Tak Hyun Cho, Executive Director / CEO** (\$37,900) against **every comparable organization** that fit the selection criteria — **308** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

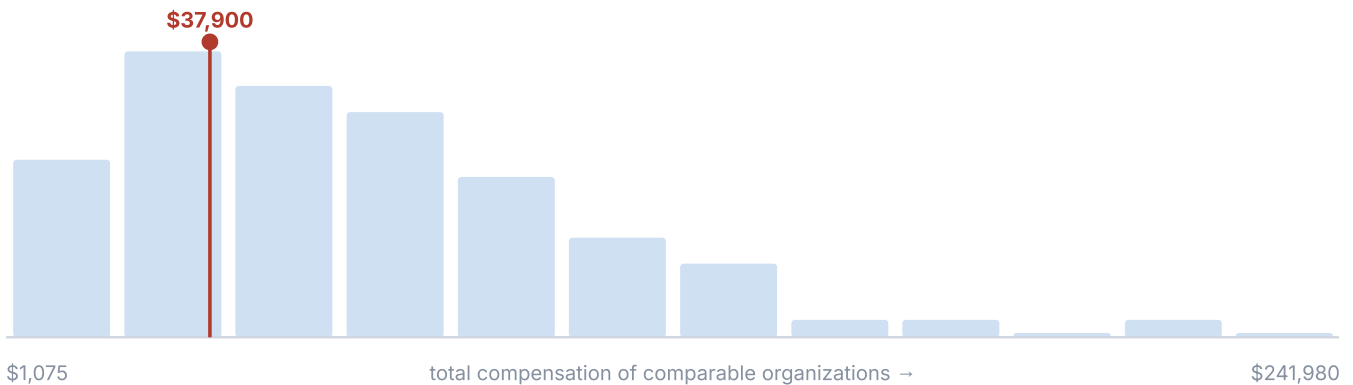
**Benchmarked executive:** Tak Hyun Cho — reported title "Pastor and President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$157,618 and \$352,878 — 0.67x to 1.50x the subject's \$235,252 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

**308** organizations qualified on sector, size, and geography → **308** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,515	\$32,948	\$57,098	\$90,290	\$121,258	\$37,900
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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 MD 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="#">One80 Ministries</a>	PA	\$235,038	Executive Director	\$34,710	<b>\$37,024</b>	2024
<a href="#">Next Generation Mission Inc</a>	MN	\$235,702	President	\$10,000	<b>\$10,569</b>	2024
<a href="#">Priority Insight Inc</a>	GA	\$236,113	Director	\$121,897	<b>\$131,099</b>	2024
<a href="#">Iglesia Kayros Nuevo Renacer</a>	RI	\$233,827	Pastor	\$20,251	<b>\$20,770</b>	2024
<a href="#">Remnant Ministries</a>	TX	\$237,681	President	\$151,647	<b>\$162,256</b>	2024
<a href="#">Evangelization Society Of Phila</a>	PA	\$232,492	President	\$119,200	<b>\$123,869</b>	2025
<a href="#">Iglesia De Dios Pentecostes Aposento Alto</a>	CA	\$238,061	Chief Executive Officer	\$36,000	<b>\$33,250</b>	2024
<a href="#">House Revival Ministries Inc</a>	GA	\$231,858	President	\$22,570	<b>\$24,991</b>	2023
<a href="#">Christian World Missions</a>	MS	\$231,484	Executive Director	\$20,799	<b>\$25,509</b>	2023
<a href="#">Christian Community Ministries Of Kershaw County</a>	SC	\$239,574	Director, Office Manager	\$21,918	<b>\$23,827</b>	2025
<a href="#">Re-christ Ministries Inc</a>	AZ	\$239,591	Chairman, President	\$72,000	<b>\$76,253</b>	2023
<a href="#">Galkin Evangelistic Ministries</a>	UT	\$239,653	President	\$124,200	<b>\$135,966</b>	2024
<a href="#">Ed Lacy Ministries Inc</a>	AL	\$230,847	President	\$65,728	<b>\$75,952</b>	2024
<a href="#">Assembly Of God Hope And Life</a>	VA	\$230,783	President	\$57,200	<b>\$63,313</b>	2022
<a href="#">First Karen Baptist Church</a>	MN	\$239,742	Pastor	\$19,491	<b>\$20,600</b>	2024
<a href="#">Jwb Ministries Inc</a>	TX	\$230,621	President	\$42,789	<b>\$47,135</b>	2023
<a href="#">Movement International</a>	MI	\$230,574	Ceo And President	\$32,400	<b>\$36,827</b>	2023
<a href="#">United Church In God In Christ</a>	MN	\$239,963	Pastor	\$44,200	<b>\$46,715</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bridge Ministries Of Laredo Inc</a>	TX	\$240,478	President	\$34,800	<b>\$38,334</b>	2023
<a href="#">Iglesia De Dios Jehova Proveer</a>	PA	\$230,011	Senior Pastor	\$69,000	<b>\$75,774</b>	2023
<a href="#">Alabaster Ministries Inc</a>	MO	\$240,740	Director	\$29,681	<b>\$34,619</b>	2023
<a href="#">Los Angeles Immanuel Mission Church</a>	CA	\$240,968	Ceo	\$12,000	<b>\$11,083</b>	2024
<a href="#">Danny Hubbell Evangelistic Min</a>	TX	\$240,985	President	\$90,000	<b>\$96,296</b>	2024
<a href="#">New Jerusalem Missions</a>	KS	\$241,346	President/exec Dir	\$14,621	<b>\$17,395</b>	2023
<a href="#">International Biblical Training Inc</a>	GA	\$229,046	President	\$80,877	<b>\$89,552</b>	2023

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

## Sample, role match & sensitivity

PEER COUNT	<b>308</b> organizations. Compensation range \$1,075–\$241,980; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$235,252); for reference, expenses \$194,912 and assets \$72,226.
ROLE MATCH	Tak Hyun Cho, reported title " <i>Pastor and President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	31 <sup>st</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 (Tak Hyun Cho) 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 308 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,900 is reasonable (approximately the 32<sup>nd</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.