

# Highlands Church Of The Cumberlandds

Executive Director / CEO

EIN 200722290

TN · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rachelle Kerr, Executive Director / CEO** (\$13,500) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Rachelle Kerr — reported title "WORSHIP 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

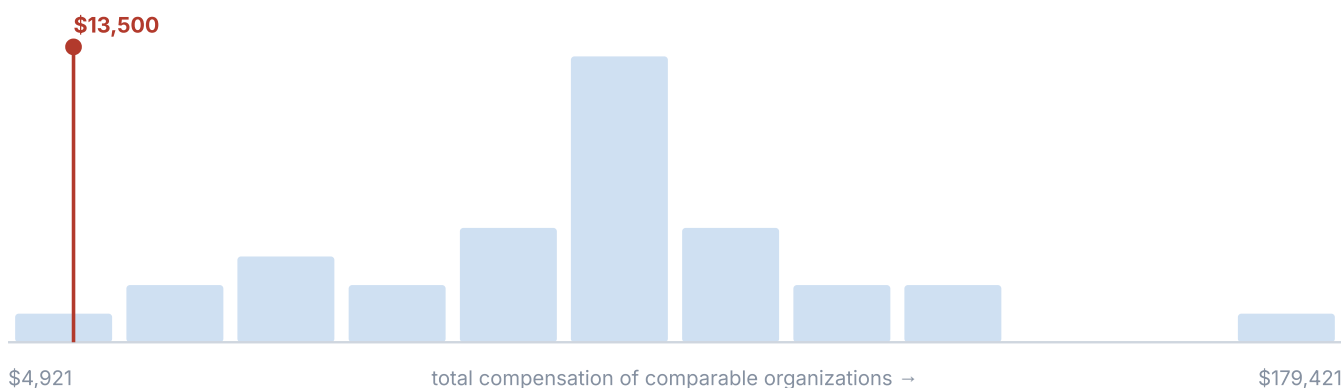
**SECTOR** Organizations sharing the subject's NTEE classification (X20).

**BUDGET** Total revenue between \$301,251 and \$674,443 — 0.67x to 1.50x the subject's \$449,629 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20) + TN + budget 0.67–1.5x revenue.

**31** organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$34,375

\$58,745

\$81,111

\$94,274

\$116,157

\$13,500



## ● 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 TN 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="#">Benchmark Adventure Ministries Inc</a>	TN	\$451,762	Executive Director	\$71,010	<b>\$71,010</b>	2024
<a href="#">Cross To Light Corporation</a>	TN	\$453,393	President	\$53,600	<b>\$53,600</b>	2024
<a href="#">One Vision International Inc</a>	TN	\$456,368	Executive Director	\$51,155	<b>\$51,155</b>	2024
<a href="#">For Girls Like You Ministries</a>	TN	\$456,707	President	\$24,000	<b>\$24,000</b>	2024
<a href="#">Crosspoint International Ministries</a>	TN	\$426,060	Director	\$33,479	<b>\$33,479</b>	2024
<a href="#">Heidi &amp; Rolland Baker Ministries</a>	TN	\$421,722	Executive Director	\$179,421	<b>\$179,421</b>	2024
<a href="#">1040 Connections Inc</a>	TN	\$481,377	President	\$63,727	<b>\$65,609</b>	2023
<a href="#">Redzone Memphis Inc</a>	TN	\$493,968	Executive Director	\$121,825	<b>\$121,825</b>	2024
<a href="#">Rising Above Ministries</a>	TN	\$393,806	President	\$103,543	<b>\$103,543</b>	2024
<a href="#">Liquid Legacy</a>	TN	\$383,008	President	\$84,381	<b>\$84,381</b>	2024
<a href="#">Be1make1</a>	TN	\$379,175	Director Of Life On Mission	\$82,500	<b>\$84,937</b>	2023
<a href="#">Iglesia Cristiana La Luz De Jesus</a>	TN	\$525,707	Pastor	\$81,059	<b>\$81,059</b>	2024
<a href="#">Hearing &amp; Receiving Christ Ministries Inc</a>	TN	\$369,305	President	\$34,375	<b>\$34,375</b>	2024
<a href="#">Rt Kendall Ministries Inc</a>	TN	\$362,095	President	\$62,056	<b>\$63,889</b>	2023
<a href="#">Infusion Ministries</a>	TN	\$547,278	President	\$111,909	<b>\$111,909</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Moriah International</a>	TN	\$346,394	Missionary	\$82,200	<b>\$82,200</b>	2024
<a href="#">Hope Redefined</a>	TN	\$345,185	Executive Di	\$78,173	<b>\$78,173</b>	2024
<a href="#">Greater Things</a>	TN	\$343,802	Secretary/treasurer And Board Member	\$4,780	<b>\$4,921</b>	2023
<a href="#">Contagious Love International</a>	TN	\$333,928	Sr. Pastor, President	\$85,600	<b>\$88,128</b>	2023
<a href="#">Restoring The Foundations Intl</a>	TN	\$571,778	President/tr	\$39,675	<b>\$40,847</b>	2023
<a href="#">Leadership Empowerment Center Inc</a>	TN	\$326,841	Executive Di	\$92,252	<b>\$92,252</b>	2024
<a href="#">Uptime Outreach</a>	TN	\$323,507	President	\$96,296	<b>\$96,296</b>	2024
<a href="#">Abiding Above Ministries Inc</a>	TN	\$321,697	President	\$125,000	<b>\$128,692</b>	2023
<a href="#">The Grace Institute</a>	TN	\$586,190	President	\$101,106	<b>\$104,092</b>	2023
<a href="#">Gods Daily Word Ministries</a>	TN	\$312,287	President	\$86,520	<b>\$86,520</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 31 organizations. Compensation range \$4,921–\$179,421; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$449,629); for reference, expenses \$361,098 and assets \$517,076.

ROLE MATCH	Rachelle Kerr, reported title " <i>WORSHIP PASTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	3 <sup>rd</sup>
All sources (D + E + F), adjusted	3 <sup>rd</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 (Rachelle Kerr) 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 31 similarly situated organizations (Same NTEE sector (X20) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,500 is reasonable (approximately the 3<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.