

# The Waterboyz For Jesus Inc

Executive Director / CEO

EIN 203812634  
 MD · NTEE X99  
 FY ending 2024-10-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Paul K Foss, Executive Director / CEO** (\$68,673) against **every comparable organization** that fit the selection criteria — **256** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69<sup>th</sup>** percentile of comparable organizations within the typical range

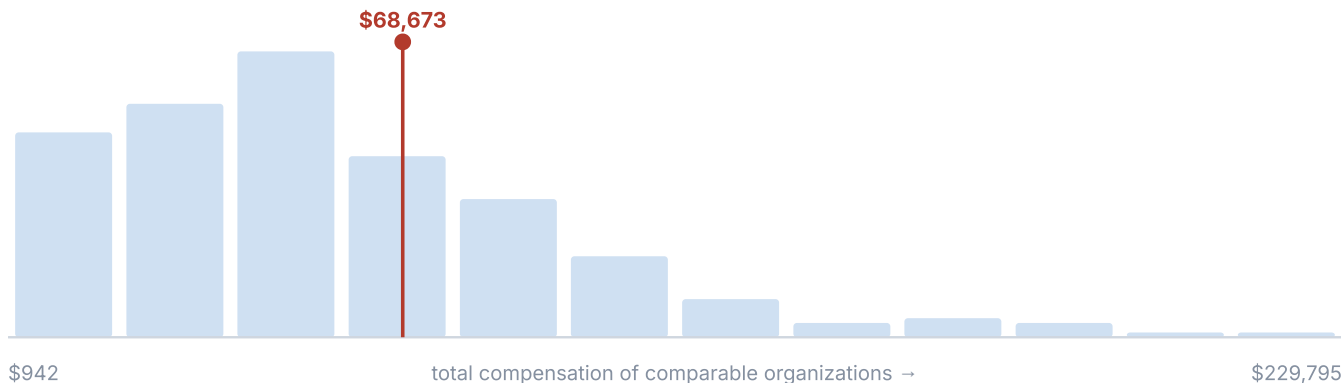
**Benchmarked executive:** Paul K Foss — reported title "President & CEO", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

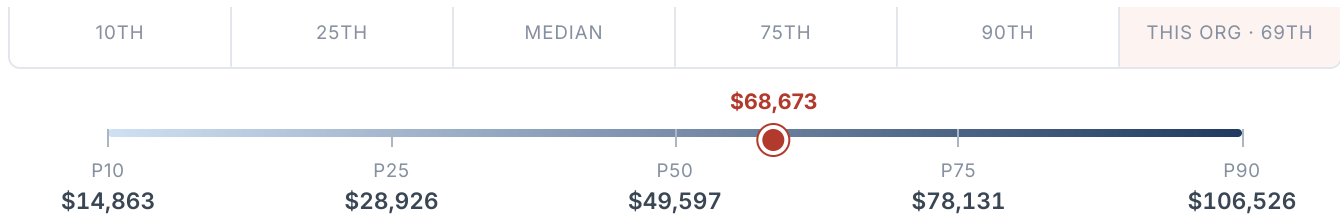
SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$153,049 and \$342,648 — 0.67x to 1.50x the subject's \$228,432 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

**256** organizations qualified on sector, size, and geography → **256** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,863	\$28,926	\$49,597	\$78,131	\$106,526	\$68,673
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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="#">Lydia's Place Inc</a>	PA	\$228,673	Executive Vice President	\$45,523	<b>\$48,558</b>	2024
<a href="#">Inspired Life Inc</a>	IA	\$228,783	President	\$51,906	<b>\$60,791</b>	2024
<a href="#">Roc Recovery Center Inc</a>	OR	\$227,794	President	\$60,000	<b>\$59,599</b>	2024
<a href="#">Mastery Foundation</a>	CA	\$227,716	Exec Dir & Vp	\$94,965	<b>\$87,712</b>	2024
<a href="#">Walk On Water Ministries Of Central Florida Inc</a>	FL	\$227,335	Director	\$27,850	<b>\$27,985</b>	2024
<a href="#">Zions Bridge</a>	GA	\$227,221	President	\$18,000	<b>\$19,359</b>	2024
<a href="#">Christians For Impact Usa Inc</a>	DE	\$229,724	President	\$75,000	<b>\$80,870</b>	2023
<a href="#">Nebraska Lutheran Outdoor Ministries Fdn</a>	NE	\$226,962	Executive Director/treasurer	\$13,909	<b>\$16,002</b>	2024
<a href="#">R3stored</a>	OR	\$226,478	President	\$4,490	<b>\$4,592</b>	2023
<a href="#">Better Life Ministries</a>	CO	\$225,551	Executive Director	\$17,700	<b>\$18,154</b>	2024
<a href="#">Reformed Communion</a>	TX	\$224,399	Vida House	\$78,000	<b>\$85,922</b>	2023
<a href="#">Love Inc Of Metro Tampa Inc</a>	FL	\$224,289	Executive Director	\$49,400	<b>\$51,105</b>	2023
<a href="#">The Sabbath Life Corp</a>	OK	\$232,762	Executive Director And Pastor	\$68,000	<b>\$80,091</b>	2024
<a href="#">Reach South Texas</a>	TX	\$232,997	Chairman	\$12,000	<b>\$12,840</b>	2024
<a href="#">Harvest Seminary Inc</a>	CA	\$233,013	Trustee	\$48,009	<b>\$44,342</b>	2024
<a href="#">Stepping Stone Ministry Inc</a>	TX	\$233,265	House Manager	\$36,000	<b>\$39,656</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Local Church Evangelism Inc</a>	ME	\$233,486	President	\$40,000	<b>\$44,107</b>	2023
<a href="#">Msaada Architects Inc</a>	OH	\$223,172	Executive Director	\$55,000	<b>\$62,309</b>	2024
<a href="#">Powerhouse Ministries Inc</a>	TN	\$222,929	President &	\$14,296	<b>\$16,548</b>	2023
<a href="#">Network Of Iowa Christian Home Educators</a>	IA	\$234,317	Executive Dir.	\$36,000	<b>\$42,162</b>	2024
<a href="#">Tend</a>	CA	\$221,560	President &	\$115,118	<b>\$109,466</b>	2023
<a href="#">Global Peace Women</a>	WA	\$235,403	President	\$30,833	<b>\$30,399</b>	2023
<a href="#">Prayvine</a>	FL	\$221,250	President	\$96,667	<b>\$100,003</b>	2023
<a href="#">San Gabriel Valley Budhistic Assoc Inc</a>	CA	\$221,218	Ceo	\$14,400	<b>\$13,300</b>	2024
<a href="#">Psalm 13 Ministries</a>	TX	\$235,740	President	\$48,000	<b>\$52,875</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	256 organizations. Compensation range \$942–\$229,795; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$228,432); for reference, expenses \$244,041 and assets \$38,285.
ROLE MATCH	Paul K Foss, reported title " <i>President &amp; CEO</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** 9 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	69 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	73 <sup>rd</sup>
Reportable pay only (column D), adjusted	71 <sup>st</sup>
All sources (D + E + F), adjusted	65 <sup>th</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 (Paul K Foss) 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 256 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,673 is reasonable (approximately the 69<sup>th</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.