

Metro Baptist Center Incorporated

Executive Director / CEO

EIN 208689441
 IN · NTEE P20
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Tom Polak, Executive Director / CEO** (\$49,638) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

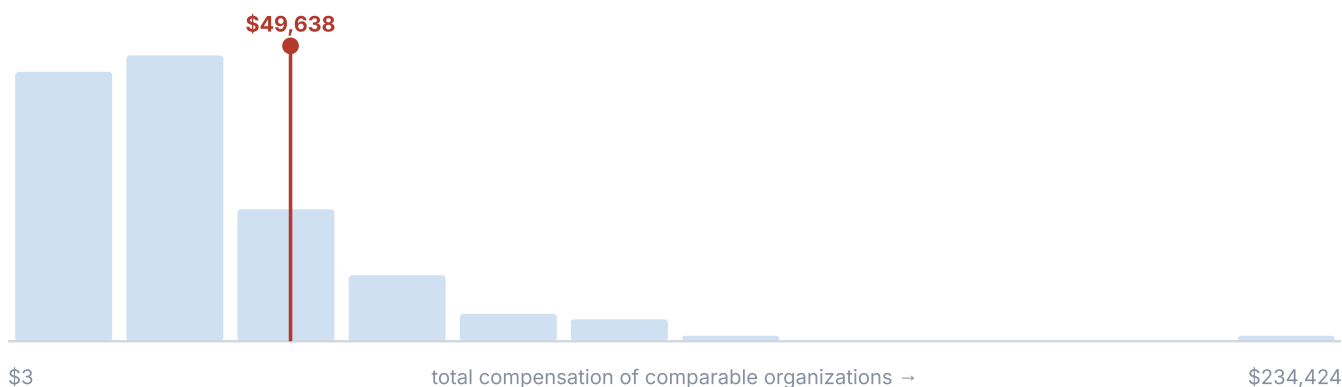
Benchmarked executive: Tom Polak — reported title “Executive Director/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$56,125 and \$125,655 — 0.67x to 1.50x the subject's \$83,770 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

148 organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,660	\$14,541	\$27,423	\$48,041	\$67,020	\$49,638
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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 IN 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
Hwc Foundation Inc	OK	\$83,936	Ceo	\$18,950	\$19,219	2024
Heart Of Unlimited Boundaries	OH	\$84,571	Executive Di	\$39,788	\$39,961	2023
Victory Christian Ministries Of	FL	\$82,839	President	\$127,217	\$113,328	2023
Shields For Kids Inc	TX	\$82,833	Employee	\$15,403	\$14,191	2024
Skyway Housing Foundation Inc	FL	\$82,745	Executive Director	\$150,000	\$129,790	2024
Breaking Ground Inc	IL	\$85,306	Executive Director	\$5,385	\$4,877	2024
Village Resources Incorporated	NJ	\$85,329	Executive Director/ceo	\$24,500	\$20,743	2023
Patch Our Planet Inc	FL	\$82,203	Executive Di	\$71,624	\$61,974	2024
Believe Community Services Inc	FL	\$85,360	Executive Director	\$325	\$290	2023
Adams Quest	PA	\$81,977	Director	\$52,631	\$48,342	2024
Flickinger Learning Center	IA	\$85,672	Executive Director	\$54,942	\$53,981	2025
Black Child Development Institute Colorado	CO	\$86,471	Affiliate President	\$31,582	\$28,717	2023
Latinos For Leadership Excellence	CA	\$81,059	Founder & Board Chair	\$99,013	\$81,075	2023
Assist - Flathead Valley	MT	\$86,611	System Ceo	\$37,517	\$38,349	2023
True Community Development Corporation	NY	\$86,648	Executive Director	\$33,150	\$28,405	2023
Winchester-frederick-clark Faith	VA	\$86,677	Executive Di	\$32,656	\$29,900	2023
Juan Diez Rancheros	IA	\$86,839	Pres/exec Dir	\$47,537	\$47,941	2024
Shelter Resources Inc	LA	\$80,584	Exective Director	\$98,572	\$99,973	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Selflessservice Inc	PA	\$87,194	Executive Di	\$28,800	\$27,234	2023
Waymakers Center	TN	\$80,299	President And Treasurer	\$22,500	\$22,427	2023
Doylestown Business And Community Alliance	PA	\$80,143	Office Manager	\$20,916	\$19,212	2024
Recovery Cafe Columbus	IN	\$79,639	Executive Director	\$12,003	\$12,003	2023
Hope For Grieving Families	VA	\$88,080	Executive Director	\$47,917	\$42,613	2024
Honor Bound Foundation Inc	CT	\$88,313	President	\$74,983	\$64,755	2024
Manna Cafe Ci	VA	\$88,530	President	\$29,548	\$26,277	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	148 organizations. Compensation range \$3–\$234,424; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$83,770); for reference, expenses \$119,833 and assets \$71,459. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Tom Polak, reported title " <i>Executive Director/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	77 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	65 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 (Tom Polak) 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 148 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,638 is reasonable (approximately the 77th 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.