

# Gracethruthcom Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Samantha Kelley, Executive Director / CEO** (\$18,000) against **every comparable organization** that fit the selection criteria — **303** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

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

## How comparable organizations were selected

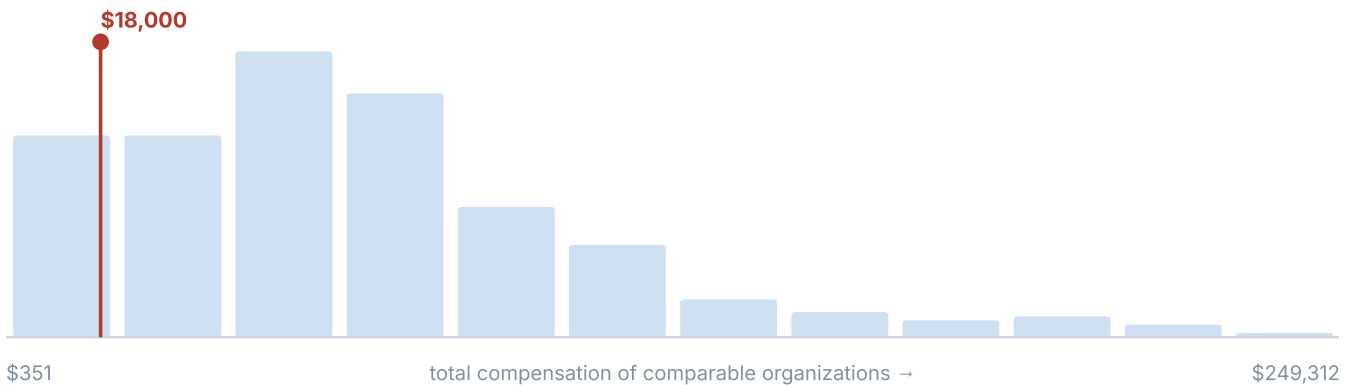
**SECTOR** Organizations sharing the subject's NTEE classification (X21).

**BUDGET** Total revenue between \$257,505 and \$576,504 — 0.67x to 1.50x the subject's \$384,336 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

**303** organizations qualified on sector, size, and geography → **303** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,438	\$31,580	\$60,510	\$85,632	\$121,235	\$18,000
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ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Stillpoint The Center For Christian</a>	CA	\$397,476	Executive Dir.	\$68,543	<b>\$57,829</b>	2024
<a href="#">Northeast Taiwan Christian Association Inc</a>	GA	\$370,256	Director Chairman Contractor	\$42,000	<b>\$41,262</b>	2024
<a href="#">Vision Productions Inc</a>	TN	\$398,416	President	\$42,662	<b>\$43,815</b>	2024
<a href="#">Grace Ministries International Inc</a>	GA	\$398,621	Executive Dir.	\$44,510	<b>\$43,728</b>	2024
<a href="#">Bob Russell Ministries Inc</a>	KY	\$398,951	President	\$18,000	<b>\$18,895</b>	2024
<a href="#">Centro Biblico Casa De Restauracion Inc</a>	NY	\$399,111	President	\$18,480	<b>\$16,316</b>	2024
<a href="#">Temple Of Praise Seventh-day Church Fellowship</a>	WA	\$368,851	Senior Pastor	\$79,200	<b>\$71,328</b>	2023
<a href="#">Innerlight Ministries Inc</a>	IN	\$400,123	Director	\$6,600	<b>\$7,001</b>	2023
<a href="#">John Ed Mathison Leadership</a>	AL	\$368,477	Exec Directo	\$215,139	<b>\$227,091</b>	2024
<a href="#">Everfree Ministries</a>	TX	\$368,000	Ceo	\$179,600	<b>\$175,535</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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 **303** organizations. Compensation range \$351–\$249,312; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$384,336); for reference, expenses \$431,086 and assets \$125,847.

ROLE MATCH	Samantha Kelley, 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	13 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	16 <sup>th</sup>
All sources (D + E + F), adjusted	12 <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 (Samantha Kelley) 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 303 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,000 is reasonable (approximately the 13<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.