

Lightshine International Ministries

Executive Director / CEO

EIN **232676644**
 PA · NTEE X99Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Thomas D Denlinger, Executive Director / CEO** (\$26,236) against **every comparable organization** that fit the selection criteria — **289** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

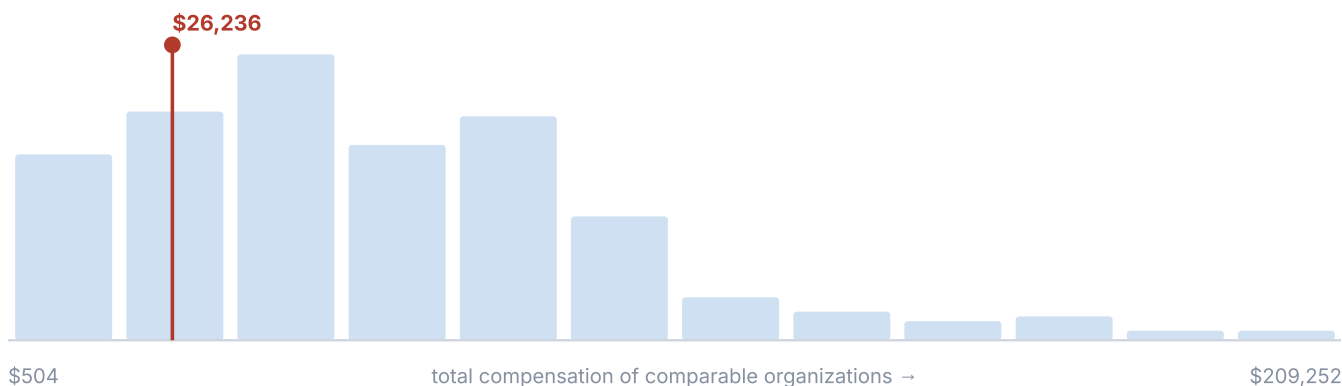
Benchmarked executive: Thomas D Denlinger — reported title “VICE CHAIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99Z).
BUDGET	Total revenue between \$216,594 and \$484,912 — 0.67x to 1.50x the subject's \$323,275 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

289 organizations qualified on sector, size, and geography → **289** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,969	\$30,807	\$52,231	\$79,031	\$102,310	\$26,236
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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 PA 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
Dream Center Springfield Inc Nfp	IL	\$322,970	Executive Director	\$15,385	\$15,167	2023
Steeple To People Ministries Inc	PA	\$323,922	Youth Center	\$25,934	\$25,190	2024
Phillip's Love Bears Inc	NC	\$321,900	President	\$50,000	\$50,321	2024
Kompass Ministries	PA	\$321,663	Administrator	\$75,000	\$72,848	2024
Laughter For All Inc	CA	\$325,275	Executive Dir.	\$32,841	\$28,437	2023
Fischer Ministries Inc	OK	\$326,545	Executive Director	\$133,800	\$143,502	2024
Life Balance Institute	CA	\$326,590	President	\$41,589	\$34,979	2024
Dannie Hood Ministries Inc	CO	\$326,632	President	\$52,883	\$49,390	2024
Cornerstone Marriage And Family Life Ministries	TX	\$319,894	President	\$128,496	\$125,194	2024
Wheat Mission In Atlanta Inc	GA	\$327,186	President	\$42,000	\$42,347	2023
Marty Goetz Ministries Inc	TN	\$318,605	President	\$114,472	\$117,198	2024
Niswa Association Inc	CA	\$328,005	Ceo	\$40,000	\$33,642	2024
Eleos Ministries Inc	MO	\$318,154	Founder & Secretary	\$66,100	\$68,191	2024
Ldi Foundation Inc	GA	\$317,419	President & Ceo	\$24,200	\$23,089	2025
Indian Ministries Of North America	TN	\$316,897	President	\$44,800	\$45,867	2024
Right Response Ministries	TX	\$316,802	Treasurer	\$60,410	\$60,596	2023
Heart Of The Outdoors	OH	\$330,288	President	\$72,000	\$76,471	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Synchronicity Foundation Inc	VA	\$332,071	President	\$10,058	\$9,459	2024
Inspenations Inc	AZ	\$313,818	Co-founder	\$42,167	\$39,499	2024
Faith For Today Inc	CA	\$313,736	Vice President	\$32,449	\$27,291	2024
Little Sprouts Ministries Corp	IN	\$313,129	Executive Director	\$40,133	\$42,440	2023
Red Letter Christians	PA	\$333,732	Board Member	\$38,451	\$38,451	2023
Resolute	MN	\$333,892	President	\$170,998	\$164,573	2024
Word Of Messiah Ministries Inc	NC	\$334,577	President	\$140,547	\$141,448	2024
Lives Worth Saving	CA	\$334,760	Senior Pasto	\$31,000	\$26,073	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	289 organizations. Compensation range \$504–\$209,252; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$323,275); for reference, expenses \$267,650 and assets \$501,257.
ROLE MATCH	Thomas D Denlinger, reported title " <i>VICE CHAIR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	12 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	19 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 (Thomas D Denlinger) 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 289 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,236 is reasonable (approximately the 20th 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.