

Empowerment Tabernacle Christian

Executive Director / CEO

EIN 260304448

AL · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Catadro North, Executive Director / CEO** (\$65,574) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

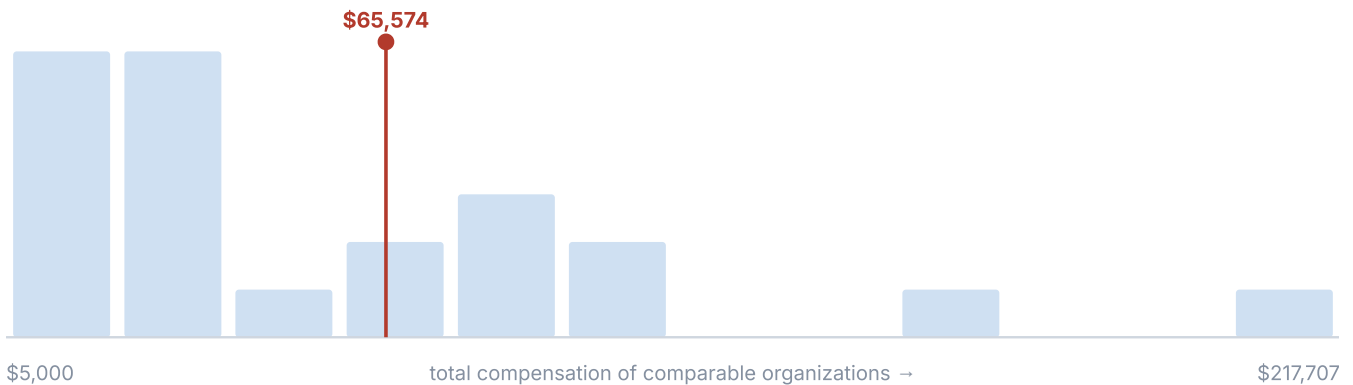
Benchmarked executive: Catadro North — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$167,637 and \$375,307 — 0.67x to 1.50x the subject's \$250,205 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + AL + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,935	\$21,968	\$34,575	\$80,196	\$96,753	\$65,574
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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 AL 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
Kevin Cozadd Ministries Inc	AL	\$253,201	President	\$25,120	\$25,120	2024
Harold Coomer Evangelistic	AL	\$253,983	Director	\$57,040	\$58,725	2023
Be The Edge Inc	AL	\$254,233	President	\$217,707	\$217,707	2024
Metro Ministries Of Mobile Inc	AL	\$262,675	President	\$16,335	\$16,817	2023
New Beginning Apostolic Church Inc	AL	\$236,212	President/pa	\$22,912	\$23,589	2023
Jerry Spencer Ministries Inc	AL	\$278,787	President	\$76,126	\$78,375	2023
Ezekiel Academy Inc	AL	\$215,409	Ex-officio	\$23,598	\$23,598	2024
Wisconsin Faith And Freedom Inc	AL	\$212,245	President	\$70,911	\$70,911	2024
Revival Now International Inc	AL	\$289,976	President	\$44,600	\$44,600	2024
Kevin Cooley Ministries Inc	AL	\$209,145	President	\$37,166	\$38,264	2023
Shadowlands Joy Inc	AL	\$196,505	Executive Director	\$159,658	\$159,658	2024
Redeeming Grace Ministries	AL	\$304,446	Executive Di	\$20,917	\$21,535	2023
Pray Love Unite Ministries Inc	AL	\$306,418	President	\$81,923	\$84,343	2023
Integrity Global Missions Inc	AL	\$191,230	Director	\$96,915	\$96,915	2024
Jeremiah Castille Foundation	AL	\$317,337	Director	\$13,105	\$13,105	2024
Living The Faith Ministry	AL	\$323,092	Director	\$19,500	\$19,500	2024
Soar Global Inc	AL	\$330,739	Vice Preside	\$18,000	\$18,000	2024
Hands Of Hope International	AL	\$333,015	Hunt	\$22,600	\$23,268	2023
Stained Glass Ministries Inc	AL	\$337,388	President	\$78,485	\$80,803	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
San Pedro Sula Dream Center Inc	AL	\$345,792	Ceo	\$5,000	\$5,000	2024
Hub Community Development Corporation	AL	\$351,943	Executive Director	\$30,000	\$30,886	2023
Awaken Inc	AL	\$355,603	President	\$95,293	\$95,293	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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 22 organizations. Compensation range \$5,000–\$217,707; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$250,205); for reference, expenses \$250,214 and assets \$603,912.

ROLE MATCH Catadro North, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	64th
Total compensation (D + F), as reported (no adjustments)	64th
Reportable pay only (column D), adjusted	59th
All sources (D + E + F), adjusted	64th

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 (Catadro North) 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 22 similarly situated organizations (Same NTEE sector (X20) + AL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,574 is reasonable (approximately the 64th 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.