

# Iglesia De Dios Peniel

Executive Director / CEO

EIN 260399954

NC · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elmer Sameron, Executive Director / CEO** (\$32,400) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Elmer Sameron — reported title “PASTOR”, 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 (X20).

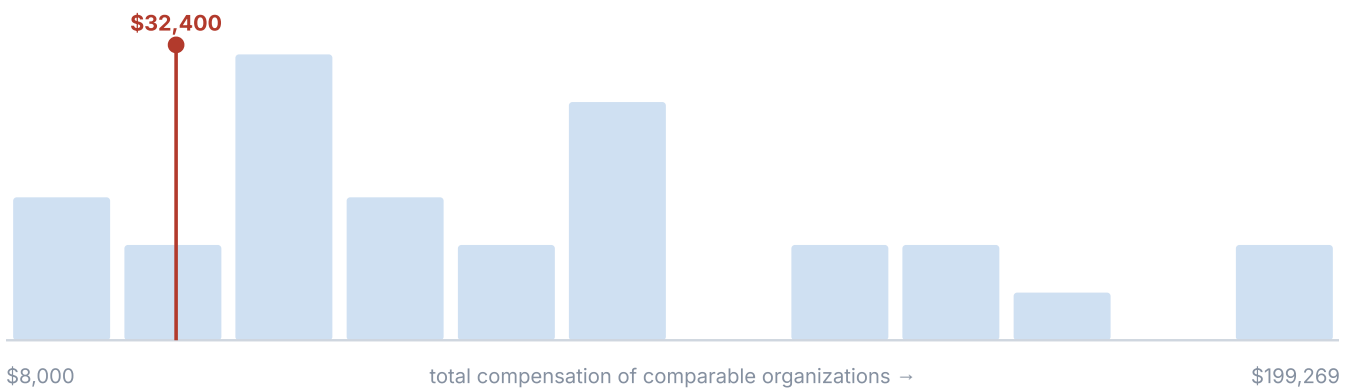
**BUDGET** Total revenue between \$257,320 and \$576,090 — 0.67x to 1.50x the subject's \$384,060 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20) + NC + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography

→ **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$26,849

\$47,931

\$74,701

\$105,410

\$149,668

**\$32,400**



## ■ 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 NC 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="#">Center For Christianity And Scholarship</a>	NC	\$394,674	Executive Director & Ceo	\$86,132	<b>\$88,676</b>	2023
<a href="#">Wake Forest Christian Study Center</a>	NC	\$372,524	Executive Director	\$123,388	<b>\$120,208</b>	2025
<a href="#">Ricardo Di Rocco Ministries</a>	NC	\$370,217	President And Pastor	\$134,700	<b>\$134,700</b>	2024
<a href="#">Men Of Armor Inc</a>	NC	\$369,642	President	\$159,463	<b>\$155,353</b>	2025
<a href="#">Interaction International Inc</a>	NC	\$351,418	Executive Di	\$52,500	<b>\$52,500</b>	2024
<a href="#">Neighborly Faith Inc</a>	NC	\$351,199	President	\$71,000	<b>\$71,000</b>	2024
<a href="#">Go And Reconcile Ministries</a>	NC	\$350,346	Member	\$9,000	<b>\$9,000</b>	2024
<a href="#">National Consultants Group Inc</a>	NC	\$424,233	Executive Director	\$90,300	<b>\$90,300</b>	2024
<a href="#">Echo Ministry</a>	NC	\$332,214	Executor Director	\$47,723	<b>\$47,723</b>	2024
<a href="#">Uttermost Evangelism</a>	NC	\$436,646	President	\$95,000	<b>\$97,806</b>	2023
<a href="#">Faith Christian Ministries Of Nash</a>	NC	\$330,654	Director	\$30,784	<b>\$30,784</b>	2024
<a href="#">Triad Coalition For Life</a>	NC	\$320,402	Pres/exec Dir.	\$44,000	<b>\$44,000</b>	2024
<a href="#">First Priority North Carolina</a>	NC	\$317,815	Executive Di	\$69,224	<b>\$67,440</b>	2025
<a href="#">Unpackin It Ministries Inc</a>	NC	\$305,093	President	\$145,504	<b>\$145,504</b>	2024
<a href="#">Operation Resolute Inc</a>	NC	\$465,298	Executive Director	\$76,152	<b>\$78,401</b>	2023
<a href="#">With Purpose International</a>	NC	\$467,557	President	\$92,600	<b>\$95,335</b>	2023
<a href="#">Sold Out Youth Ministries</a>	NC	\$300,409	President	\$147,232	<b>\$147,232</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">By Grace Alone Ministries - Foundation</a>	NC	\$298,147	Director Pastor	\$48,000	<b>\$48,000</b>	2024
<a href="#">Verbena Foundation Inc</a>	NC	\$291,280	Executive Di	\$193,552	<b>\$199,269</b>	2023
<a href="#">Hope International</a>	NC	\$480,063	President	\$48,356	<b>\$48,356</b>	2024
<a href="#">Live Again Ministries Inc</a>	NC	\$283,911	Executive Di	\$30,861	<b>\$31,773</b>	2023
<a href="#">Heath Williams Ministries Inc</a>	NC	\$279,258	President	\$50,000	<b>\$50,000</b>	2024
<a href="#">Generation Impact Ministries Inc</a>	NC	\$279,027	President	\$194,618	<b>\$194,618</b>	2024
<a href="#">Voice Of Christians Inc</a>	NC	\$489,281	Head Of Global Operations	\$8,000	<b>\$8,000</b>	2024
<a href="#">Art Of Family Living</a>	NC	\$276,279	Executive Di	\$60,000	<b>\$58,453</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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** 28 organizations. Compensation range \$8,000–\$199,269; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$384,060); for reference, expenses \$261,771 and assets \$1,517,937.

**ROLE MATCH** Elmer Sameron, reported title *"PASTOR"*, 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.**

**OUTLIERS** 2 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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	18 <sup>th</sup>
Reportable pay only (column D), adjusted	25 <sup>th</sup>
All sources (D + E + F), adjusted	18 <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 (Elmer Sameron) 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 28 similarly situated organizations (Same NTEE sector (X20) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,400 is reasonable (approximately the 18<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.