

Freeland Ministries Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Michael F Miller, Executive Director / CEO** (\$22,000) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael F Miller — 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).

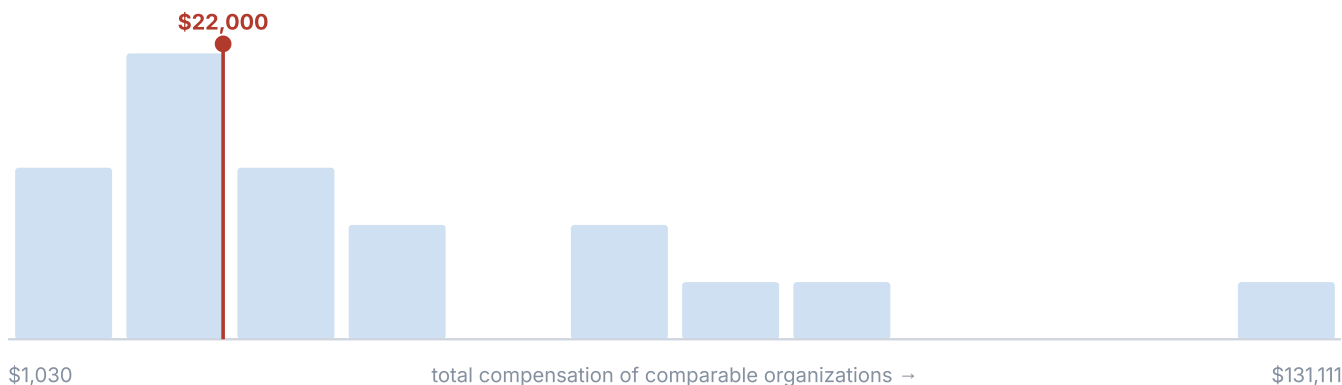
BUDGET Total revenue between \$76,118 and \$170,415 — 0.67x to 1.50x the subject's \$113,610 (the band tightens as size grows).

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

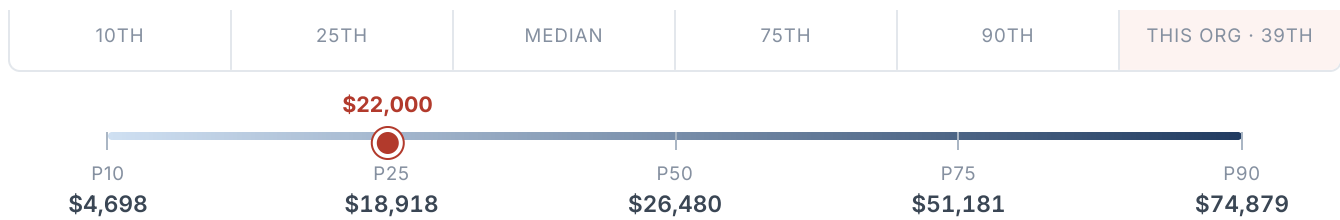
18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,698	\$18,918	\$26,480	\$51,181	\$74,879	\$22,000
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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 TX 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
Iglesia Fresca Uncion Inc	TX	\$114,030	Pastor	\$18,000	\$18,532	2023
Opera Leggera Inc	TX	\$114,570	Vice Presidentartisti	\$22,475	\$23,139	2023
Ministerio Internacional El Rey Jesus Texas	TX	\$114,572	President	\$4,333	\$4,461	2023
Cap Ministries Inc	TX	\$107,500	President	\$60,264	\$62,044	2023
Metro Ministries Of Fort Worth	TX	\$123,383	Executive Director	\$22,656	\$22,656	2024
Disciples Of The Way	TX	\$123,448	Office Coordinator	\$30,551	\$30,551	2024
A Faithful Presence	TX	\$99,319	Executive Director	\$69,600	\$69,600	2024
Danny Forshee Evangelistic	TX	\$131,143	Chairman	\$37,492	\$38,599	2023
Gathering Of Leaders	TX	\$87,582	Ex Officio	\$1,000	\$1,030	2023
El Paso Palabra Viva	TX	\$141,466	Pastor Director	\$18,000	\$18,532	2023
Kathie Davidson Ministries	TX	\$141,986	President	\$19,500	\$20,076	2023
Suit Up Ministries	TX	\$142,508	Director	\$21,731	\$21,731	2024
Robby Mitchell Ministries Inc	TX	\$149,390	President	\$131,111	\$131,111	2024
Xpansion Ministries	TX	\$77,300	President	\$4,800	\$4,800	2024
Craig Walker Coaching Inc	TX	\$76,969	President	\$55,375	\$55,375	2024
St Benedicts Workshop	TX	\$151,815	Director	\$36,000	\$37,063	2023
Iglesia De Dios Misionera Los	TX	\$152,250	Pastor	\$29,820	\$29,820	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Taylorglobalconsult	TX	\$161,825	President	\$84,696	\$87,198	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	18 organizations. Compensation range \$1,030–\$131,111; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$113,610); for reference, expenses \$96,169 and assets \$238,404.
ROLE MATCH	Michael F Miller, reported title " <i>President</i> ", 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	39 th
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	28 th
All sources (D + E + F), adjusted	39 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 (Michael F Miller) 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 18 similarly situated organizations (Same NTEE sector (X20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,000 is reasonable (approximately the 39th 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.