

Reaching East African Lives For Christ

Executive Director / CEO

EIN 261128332

TX · NTEE T21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David Hayes, Executive Director / CEO** (\$26,055) against **every comparable organization** that fit the selection criteria — **789** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

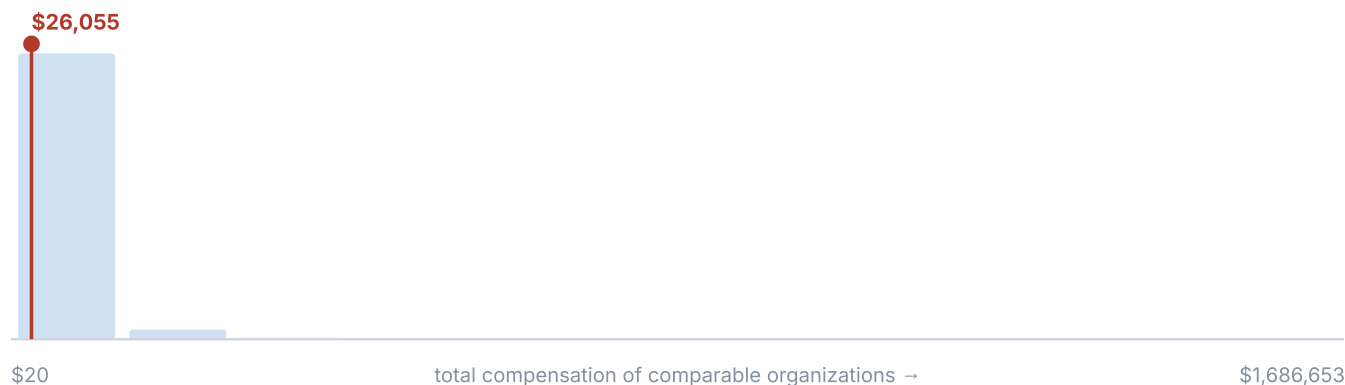
Benchmarked executive: David Hayes — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T21).
BUDGET	Total revenue between \$235,333 and \$526,866 — 0.67x to 1.50x the subject's \$351,244 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

789 organizations qualified on sector, size, and geography → **789** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,552	\$27,005	\$51,677	\$78,645	\$106,098	\$26,055
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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
Creatives Want Change Inc	NY	\$351,230	Director Of Programs	\$72,116	\$67,070	2023
The United Methodist Retirement	NC	\$350,999	Chief Financial Officer	\$28,807	\$29,756	2024
The Waterhouse Charitable Trust	HI	\$350,901	Co-trustee	\$109,480	\$100,882	2023
Hand Up For Women	TN	\$351,607	Executive Director	\$68,870	\$74,507	2023
Punks With Lunch Lansing	MI	\$351,688	Executive Director	\$51,600	\$53,243	2024
Friends Of Mascoma Foundation	NH	\$351,739	Interim Ex Director	\$46,800	\$44,476	2023
Robert B Spencer Foundation	NM	\$351,996	Secretary	\$32,419	\$33,959	2025
College Ministries Of Virginia	VA	\$350,231	Executive Campus Minister	\$53,506	\$53,171	2023
Sav-a-life Of The Mississippi Gulf	MS	\$352,354	Executive Di	\$50,808	\$58,241	2023
Earthshare Chapters Inc	DC	\$352,363	Ceo	\$45,046	\$39,517	2024
Arkansas Methodist Medical Center	AR	\$350,052	Cfo/ceo	\$18,725	\$21,041	2024
The Wanderer Family Foundation	NY	\$350,000	Trustee	\$69,484	\$64,622	2023
Breast Reconstruction Org Inc	NY	\$352,975	Executive Director	\$27,875	\$25,181	2024
Backpacks For Life Inc	NJ	\$349,191	Exec. Director	\$40,000	\$35,702	2024
Sanctuary In The Ordinary	MO	\$353,515	Executive Director	\$82,209	\$87,045	2024
Aqume Foundation	MI	\$353,531	President	\$117,642	\$121,389	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Estero Bay Kindness Coalition	CA	\$348,911	President	\$67,096	\$59,630	2023
The School Foundation Inc	SC	\$348,704	Executive Director	\$76,331	\$79,607	2024
Gay For Good	CA	\$348,240	Executive Director	\$88,535	\$74,456	2025
Spur Inc	MA	\$348,193	Executive Director	\$70,888	\$65,562	2023
Osprey Village Thrift Stores Llc	SC	\$347,951	Executive Director	\$1,500	\$1,564	2024
Community Foundation Of The Klamath	OR	\$347,880	Executive Director	\$35,000	\$32,493	2024
Nalc Disaster Relief Foundation	DC	\$347,720	President	\$37,805	\$32,310	2025
Goods For Good	DC	\$347,623	Executive Director	\$35,000	\$30,704	2024
United Way Of Oxford &	MS	\$347,526	Executive Di	\$77,330	\$83,880	2025

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	789 organizations. Compensation range \$20–\$1,686,653; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$351,244); for reference, expenses \$313,916 and assets \$440,753.
ROLE MATCH	David Hayes, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	202 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 20 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	14 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 (David Hayes) 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 789 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,055 is reasonable (approximately the 24th 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.