

Leif Hetland Ministries

Executive Director / CEO

EIN 261423577

GA · NTEE X99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rev Leif Hetland, Executive Director / CEO** (\$183,662) against **every comparable organization** that fit the selection criteria — **279** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Rev Leif Hetland — reported title “President/Trustee”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

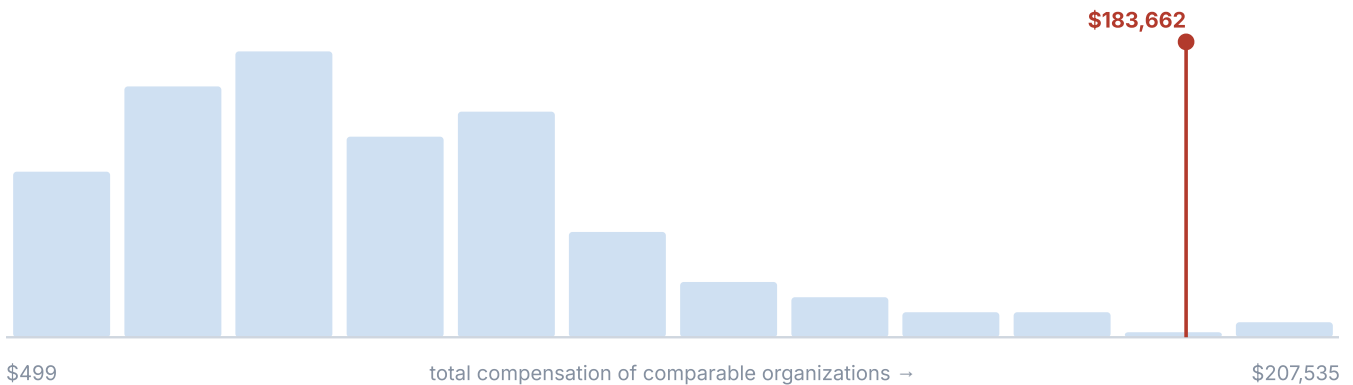
SECTOR Organizations sharing the subject's NTEE classification (X99).

BUDGET Total revenue between \$242,923 and \$543,858 — 0.67x to 1.50x the subject's \$362,572 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

279 organizations qualified on sector, size, and geography → **279** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,382	\$32,006	\$52,230	\$79,266	\$115,066	\$183,662
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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 GA 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
Days Of Grace Kids Care Inc	TX	\$364,125	Co-director	\$38,400	\$38,202	2023
The Lobiko Initiative	CA	\$364,842	Executive Dir.	\$46,614	\$38,884	2024
All In Ministries International Inc	FL	\$360,256	Chairman	\$27,900	\$26,067	2023
Recovery & Restoration Ministries	GA	\$365,084	Exec Director	\$34,200	\$33,219	2024
Creation Instruction Association	NE	\$359,743	Executive Director	\$31,633	\$33,838	2023
Faith For Justice	MO	\$358,536	Director Of Partnerships	\$28,350	\$29,863	2023
Living Threads	MI	\$358,239	President	\$65,000	\$66,725	2023
Living Success Center	CA	\$366,921	Executive Director	\$12,000	\$10,306	2023
Light On The Hill Inc	NY	\$358,141	Managing Director	\$58,199	\$50,803	2024
St Paul Institute	TN	\$368,029	President	\$63,904	\$66,806	2023
Institute For Ministry Development	CO	\$355,106	President	\$67,701	\$62,711	2024
Holy Martyrs Of England And Wales	CA	\$354,872	Cfo	\$40,000	\$32,506	2025
Abrahamic House	TX	\$370,421	Chairman	\$120,000	\$115,957	2024
Sherman Aten Ministries Inc	TX	\$353,663	President	\$96,015	\$90,389	2025
Florence Villa Community Development	FL	\$352,472	Executive Director	\$84,505	\$78,953	2023
Turn Ministries	TX	\$373,296	Ceo	\$34,269	\$33,115	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Freedom In Christ Residential Centers	TX	\$351,232	Executive Director	\$41,400	\$41,187	2023
Gathering Of Men Inc	TX	\$373,921	Executive Director	\$129,840	\$125,466	2024
United Methodist Center	NY	\$374,477	Acting President	\$66,489	\$59,754	2023
The Center Of Rational Spirituality	NC	\$350,237	Ceo	\$17,800	\$18,292	2023
Tina P Williams Ministries Inc	TX	\$375,337	Director	\$5,000	\$4,832	2024
James Ward Ministries Inc	IL	\$375,630	President	\$92,560	\$87,904	2024
Cottage Cove Company	TN	\$349,073	Executive Director	\$59,705	\$60,625	2024
Princess Promise Inc	TX	\$347,092	President	\$30,000	\$28,989	2024
Segera Mission Inc	TX	\$379,194	President, Executive Direc	\$10,249	\$9,904	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	279 organizations. Compensation range \$499–\$207,535; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$362,572); for reference, expenses \$395,744 and assets \$52,978.
ROLE MATCH	Rev Leif Hetland, reported title <i>"President/Trustee"</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 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	99 th
Total compensation (D + F), as reported (no adjustments)	99 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	98 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 (Rev Leif Hetland) 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 279 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$183,662 is reasonable (approximately the 99th 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.