





## ■ 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
<a href="#">Missoula Medical Aid</a>	MT	\$154,927	Executive Director	\$9,300	<b>\$9,279</b>	2024
<a href="#">Puentes De Esperanza</a>	IN	\$154,306	President	\$50,000	<b>\$50,249</b>	2023
<a href="#">China Passage Inc</a>	PA	\$156,771	President/director	\$79,200	<b>\$73,108</b>	2024
<a href="#">Hearing Heart Missions</a>	MN	\$152,015	President	\$12,579	<b>\$11,505</b>	2024
<a href="#">Missions International Inc</a>	GA	\$151,701	Executive Director & Trust	\$16,000	<b>\$14,891</b>	2024
<a href="#">Global Vision Outreach Inc</a>	FL	\$159,908	Director	\$7,906	<b>\$7,078</b>	2023
<a href="#">Parish Twinning Program Of The Americas</a>	IN	\$160,994	Executive Director	\$100,000	<b>\$100,497</b>	2023
<a href="#">Fs Home Owners Foundation Inc</a>	CT	\$149,575	Secretarytreasurer	\$431	<b>\$374</b>	2024
<a href="#">Barnabas Ministries Inc</a>	PA	\$162,050	Executive Di	\$36,000	<b>\$33,231</b>	2024
<a href="#">The Small-scale Sustainable Infra-</a>	MA	\$163,039	Treasurer	\$24,750	<b>\$21,195</b>	2023
<a href="#">Children Up</a>	IL	\$163,314	Executive Director	\$46,388	<b>\$41,125</b>	2025
<a href="#">Christian Dominican Medical Mission</a>	TX	\$165,638	Intern Director	\$5,616	<b>\$5,200</b>	2024
<a href="#">Heart Of Christ-corazon De Cristo Inc</a>	AL	\$165,779	President	\$11,300	<b>\$11,300</b>	2024
<a href="#">Codespa America</a>	DC	\$144,538	Executive Director	\$128,057	<b>\$104,017</b>	2024
<a href="#">Partners For Cancer Care And</a>	MD	\$166,465	Executive Director	\$61,500	<b>\$54,794</b>	2023
<a href="#">Focus Builders International</a>	TX	\$143,877	President	\$27,000	<b>\$24,356</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Guatemala Healing Hands Foundation Inc</a>	NY	\$142,751	President	\$20,351	<b>\$16,583</b>	2025
<a href="#">Open Arms Foundation Inc</a>	WV	\$139,946	Board Chair	\$50,350	<b>\$50,462</b>	2024
<a href="#">Raising Hope Inc</a>	PA	\$171,014	President	\$21,140	<b>\$19,514</b>	2024
<a href="#">Economic Development And Empowerment Through Mentoring</a>	MA	\$139,080	Excecutive Director	\$11,450	<b>\$9,524</b>	2024
<a href="#">Mountaintop International</a>	DC	\$138,462	Ceo	\$40,999	<b>\$34,286</b>	2023
<a href="#">Pace Universal</a>	CA	\$136,954	Founder	\$57,450	<b>\$47,276</b>	2023
<a href="#">The Tia Foundation Inc</a>	AZ	\$136,226	President Ceo	\$71,433	<b>\$63,590</b>	2024
<a href="#">Shoulder To Shoulder Ministries Inc</a>	FL	\$135,560	President	\$73,240	<b>\$63,687</b>	2024
<a href="#">Friends Of Sharing The Dream In Guatemala</a>	SD	\$177,689	Executive Director	\$43,100	<b>\$44,030</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 91 organizations. Compensation range \$374–\$150,000; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$155,305); for reference, expenses \$212,450 and assets \$146,477.

**ROLE MATCH** Joel Aycock, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	97 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	99 <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 (Joel Aycock) 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 91 similarly situated organizations (Same NTEE sector (Q33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$127,620 is reasonable (approximately the 99<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.