

Equipped For Life Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **David Horner, Executive Director / CEO** (\$34,028) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: David Horner — reported title "CHIEF EXECUT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X21).

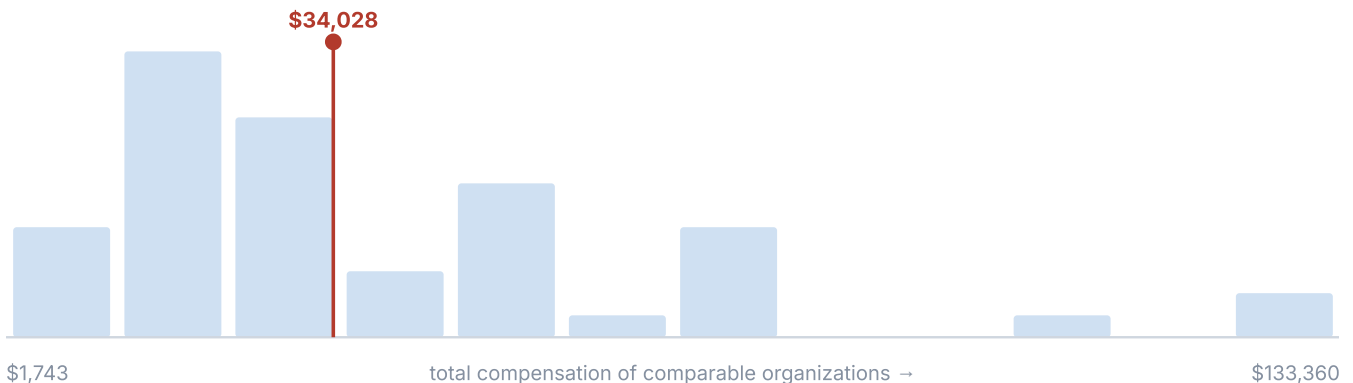
BUDGET Total revenue between \$52,960 and \$118,569 — 0.67x to 1.50x the subject's \$79,046 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography

→ **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,589	\$19,401	\$31,546	\$49,028	\$71,003	\$34,028
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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 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
Mount Olive Missionary Baptist	FL	\$78,474	Pastor	\$11,026	\$10,321	2023
Cooperative Baptist Fellowship Of	FL	\$78,220	Coordinator	\$29,913	\$28,000	2023
Wild (Winning In Life Daily) Ministries	MN	\$78,207	President	\$21,900	\$20,943	2024
Manna Ministries Inc	TN	\$77,169	Secretary	\$20,400	\$20,753	2024
Servant Ministries Inc	LA	\$77,136	Assoc. Pastor	\$30,000	\$31,971	2024
Be Loved And Be Love Inc	AZ	\$81,307	President	\$18,000	\$16,754	2024
Alliance For Transformational	AZ	\$76,514	President	\$113,162	\$105,327	2024
San Simeon By The Sound	NY	\$81,588	Cfo	\$14,333	\$12,905	2023
Ronald E Short Evangelistic Associaton	OK	\$75,118	President	\$47,549	\$50,672	2024
James E Taylor Ministries Inc	TX	\$74,616	President	\$18,000	\$16,977	2025
Jesus Ministries International	TX	\$73,708	Secretary	\$1,800	\$1,743	2024
Kingdomstrate	CA	\$84,875	President	\$36,665	\$31,546	2023
Rob White Ministries Inc	SC	\$85,781	President	\$31,092	\$31,392	2024
His Throne Room International Ministry Inc	FL	\$71,908	President	\$28,433	\$25,851	2024
Leader Formation International	TX	\$70,764	President	\$52,000	\$50,342	2024
Let's Go Ministries	TX	\$70,723	Exec Director	\$37,440	\$36,246	2024
Daren Lindley Ministries Inc	TX	\$88,482	President	\$71,852	\$71,615	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acts Ongoing	TX	\$68,102	President	\$32,940	\$31,889	2024
By The Spirit Ministries Christian Church Inc	MD	\$67,062	Bishop	\$14,400	\$13,414	2023
Abundant Life Community Church	VT	\$92,677	President	\$48,000	\$46,758	2024
Love Unlimited Community Church	CA	\$64,997	Founders Pastor Ceo	\$13,800	\$11,533	2024
North America Mainland Chinese Mission	NM	\$64,499	Pastoral And Executive Minister	\$32,376	\$34,696	2023
Life Awakening	PA	\$62,709	President	\$46,500	\$46,204	2023
Avalon Worship	TX	\$62,707	Vice President	\$24,000	\$23,235	2024
Ambassadors For Business	MN	\$62,421	Executive Di	\$19,039	\$18,744	2023

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.

● Sample, role match & sensitivity

PEER COUNT 47 organizations. Compensation range \$1,743–\$133,360; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$79,046); for reference, expenses \$66,042 and assets \$41,349.

ROLE MATCH David Horner, reported title "*CHIEF EXECUT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	60 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	57 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 Horner) 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 47 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,028 is reasonable (approximately the 60th 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.