

# Christianity Explored Usa

Executive Director / CEO

EIN 263637293

TN · NTEE X83

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Brubaker, Executive Director / CEO** (\$151,419) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

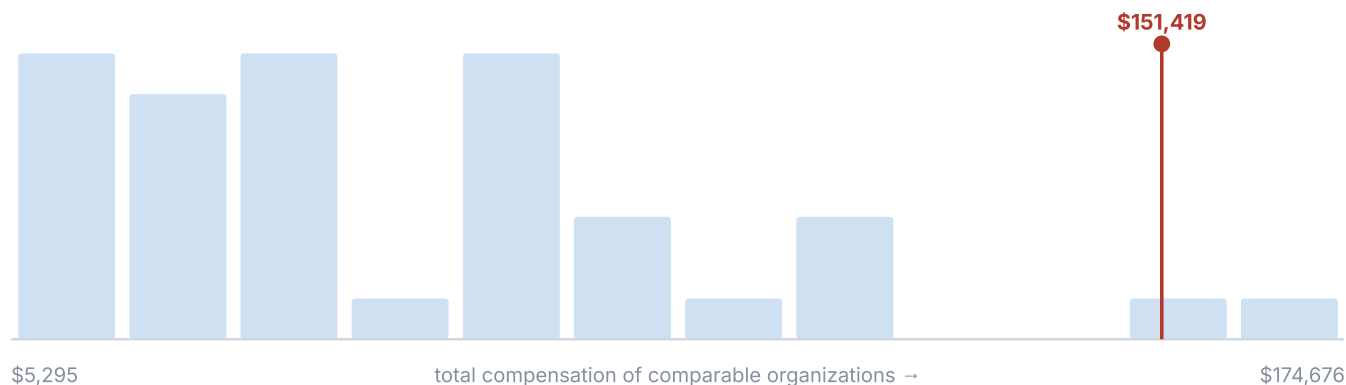
**Benchmarked executive:** Matthew Brubaker — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

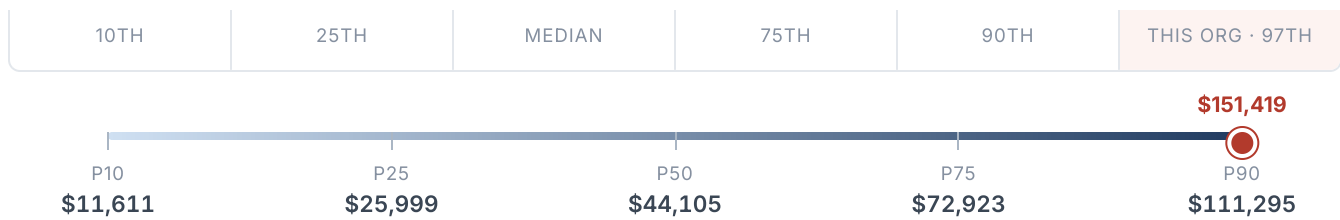
SECTOR	Organizations sharing the subject's NTEE classification (X83).
BUDGET	Total revenue between \$268,887 and \$601,987 — 0.67x to 1.50x the subject's \$401,325 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X83), nationwide + budget 0.67–1.5x revenue.

**37** organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,611	\$25,999	\$44,105	\$72,923	\$111,295	<b>\$151,419</b>
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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 TN 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="#">Not By Works Inc</a>	CO	\$404,009	President	\$50,000	<b>\$48,201</b>	2023
<a href="#">Sunstone Education Foundation Incorporated</a>	UT	\$395,748	Executive Director	\$85,000	<b>\$87,462</b>	2023
<a href="#">Lamplighters International</a>	MN	\$393,453	Executive Director	\$121,957	<b>\$117,678</b>	2024
<a href="#">Fa Yuan Inc</a>	NY	\$393,005	President	\$6,000	<b>\$5,295</b>	2024
<a href="#">Jewfolk Media Inc</a>	MN	\$412,904	Executive Director	\$116,083	<b>\$115,319</b>	2023
<a href="#">Christ Church Media Inc</a>	MS	\$389,384	President	\$23,219	<b>\$25,999</b>	2023
<a href="#">International Bible Association</a>	MO	\$385,910	President	\$65,000	<b>\$67,229</b>	2024
<a href="#">China Gospel Depot Inc</a>	NJ	\$384,294	President	\$17,000	<b>\$15,260</b>	2023
<a href="#">Inspiration Books East Inc</a>	AL	\$418,389	Dir & President	\$40,200	<b>\$42,410</b>	2024
<a href="#">Anglican House Media Ministry Inc</a>	CA	\$377,373	Ceo	\$24,000	<b>\$20,836</b>	2023
<a href="#">Contexticon Learning And Research Inc</a>	MA	\$362,393	President	\$102,000	<b>\$89,507</b>	2024
<a href="#">Prayer Stations Inc</a>	FL	\$360,841	President	\$7,500	<b>\$6,880</b>	2024
<a href="#">Alexandrian Forum Inc Dbawatermark Gospel</a>	FL	\$353,356	President	\$88,800	<b>\$81,463</b>	2024
<a href="#">Hasefer Publications Inc</a>	NY	\$450,263	President	\$31,500	<b>\$27,796</b>	2024
<a href="#">Theology Matters Inc</a>	SC	\$350,248	Admin	\$40,178	<b>\$40,931</b>	2024
<a href="#">Precious Present Truth Inc</a>	MD	\$350,000	President	\$78,077	<b>\$71,281</b>	2024
<a href="#">Step Up To Life</a>	NE	\$345,833	Executive Director	\$91,500	<b>\$96,103</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Young Disciple Ministries</a>	WA	\$457,801	President	\$40,448	<b>\$35,363</b>	2024
<a href="#">Catholic Action For Faith And Family</a>	CA	\$342,444	President	\$84,000	<b>\$72,923</b>	2023
<a href="#">Dream Mentors International Inc</a>	FL	\$330,206	President	\$31,200	<b>\$28,622</b>	2024
<a href="#">Dietrich Von Hildebrand Legacy Project</a>	OH	\$473,173	Trustee, Ceo, And President	\$164,040	<b>\$174,676</b>	2023
<a href="#">Search For The Truth Ministries</a>	MI	\$327,890	Executive Di	\$6,497	<b>\$6,549</b>	2024
<a href="#">J17 Ministries Inc</a>	AZ	\$325,888	Ceo	\$72,221	<b>\$67,826</b>	2024
<a href="#">Ed Funderburk Ministries Inc</a>	TX	\$477,159	President	\$108,000	<b>\$108,613</b>	2023
<a href="#">Eidos Christian Center</a>	CA	\$312,369	President/treas	\$75,500	<b>\$63,664</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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	37 organizations. Compensation range \$5,295–\$174,676; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$401,325); for reference, expenses \$427,442 and assets \$26,699.
ROLE MATCH	Matthew Brubaker, reported title "CEO", 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**      2 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	97 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	95 <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 (Matthew Brubaker) 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 37 similarly situated organizations (Same NTEE sector (X83), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$151,419 is reasonable (approximately the 97<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.