

# Grace Extended Ministries International

Executive Director / CEO

EIN 264552283

OR · NTEE X21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael J Gray, Executive Director / CEO** (\$113,617) against **every comparable organization** that fit the selection criteria — **331** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

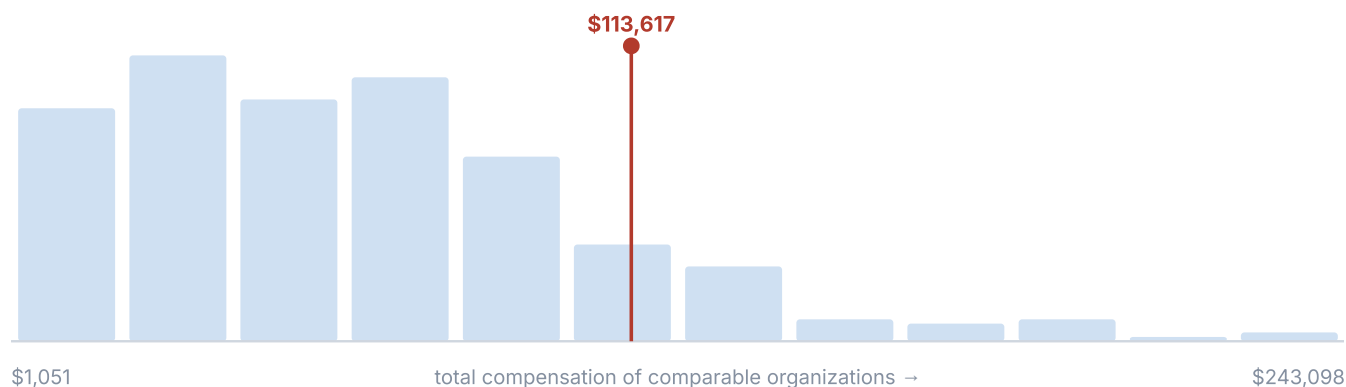
**Benchmarked executive:** Michael J Gray — reported title “DIRECTOR, EXECUTIVE DIRECT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$185,577 and \$415,471 — 0.67x to 1.50x the subject's \$276,981 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

**331** organizations qualified on sector, size, and geography → **331** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,009	\$32,470	\$56,595	\$88,169	\$125,551	<b>\$113,617</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 OR 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="#">Mission 1014</a>	GA	\$277,169	President	\$93,236	<b>\$98,053</b>	2024
<a href="#">Kathy Kinchen Ministries Inc</a>	GA	\$276,523	Treasurer	\$1,000	<b>\$1,051</b>	2024
<a href="#">Share In Asia</a>	WA	\$278,340	President	\$57,500	<b>\$55,435</b>	2023
<a href="#">Heaven To Earth Worship Center Inc</a>	FL	\$275,552	President	\$74,400	<b>\$73,103</b>	2024
<a href="#">Love Worth Sharing Evangelistic Ministries Inc</a>	TX	\$278,439	President	\$11,490	<b>\$12,021</b>	2024
<a href="#">Panicrev Ministries</a>	CA	\$278,485	President	\$22,200	<b>\$20,050</b>	2024
<a href="#">Spanish Evangelical Church</a>	NY	\$279,045	President	\$62,400	<b>\$58,976</b>	2024
<a href="#">Charismatic Episcopal Church Of North America Inc</a>	NY	\$279,095	Ceo	\$18,898	<b>\$17,861</b>	2024
<a href="#">Mount Zion Second Baptist Church</a>	GA	\$279,654	Custodian	\$15,818	<b>\$17,127</b>	2023
<a href="#">Foundry Training Group</a>	MI	\$273,768	Director Of Theological Education	\$78,624	<b>\$84,880</b>	2024
<a href="#">Phoenixone</a>	AZ	\$280,198	Director	\$99,000	<b>\$102,525</b>	2023
<a href="#">Faith Moves Mountains Foundation</a>	SC	\$273,042	Director	\$8,715	<b>\$9,265</b>	2025
<a href="#">Reach Ministries</a>	WA	\$281,014	Executive Director	\$80,840	<b>\$77,937</b>	2023
<a href="#">New Glory International</a>	TX	\$272,043	President	\$124,134	<b>\$129,876</b>	2024
<a href="#">Truth Tabernacle Of Praise Inc</a>	GA	\$282,011	Senior Pastor	\$96,250	<b>\$101,223</b>	2024
<a href="#">Igniting Prayer Action</a>	TX	\$282,020	President	\$120,000	<b>\$125,551</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Youth Evangelism Strategies Inc</a>	WY	\$271,409	President/tr	\$59,796	<b>\$66,971</b>	2024
<a href="#">Turning Point International Ministries Inc</a>	FL	\$282,648	President	\$60,855	<b>\$59,794</b>	2024
<a href="#">Word Of Faith Christian Ministries Inc</a>	FL	\$283,130	Executive Dir.	\$13,800	<b>\$13,559</b>	2024
<a href="#">South Central Church Of Christ Inc</a>	NC	\$283,141	Minister	\$105,786	<b>\$117,702</b>	2023
<a href="#">Venture Ministries Inc</a>	OK	\$270,690	President	\$40,364	<b>\$46,488</b>	2024
<a href="#">Build-building A United Inter-faith Lexington Through Direct-action</a>	KY	\$283,759	Executive Director	\$60,617	<b>\$68,116</b>	2024
<a href="#">Campus House Of Christian Campus Ministry Inc</a>	FL	\$270,177	Campus Minister	\$64,700	<b>\$65,450</b>	2023
<a href="#">Yancy Ministries Inc</a>	TN	\$269,926	President	\$80,300	<b>\$88,283</b>	2024
<a href="#">New Wind Inc</a>	NM	\$269,853	Executive Director	\$59,000	<b>\$66,372</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 331 organizations. Compensation range \$1,051–\$243,098; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$276,981); for reference, expenses \$305,459 and assets \$646,341.

ROLE MATCH	Michael J Gray, reported title " <i>DIRECTOR, EXECUTIVE DIRECT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	88 <sup>th</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	86 <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 (Michael J Gray) 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 331 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$113,617 is reasonable (approximately the 87<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.