

Eidos Christian Center

Executive Director / CEO

EIN 270067607

CA · NTEE X83

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Scott Waller, Executive Director / CEO** (\$75,500) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

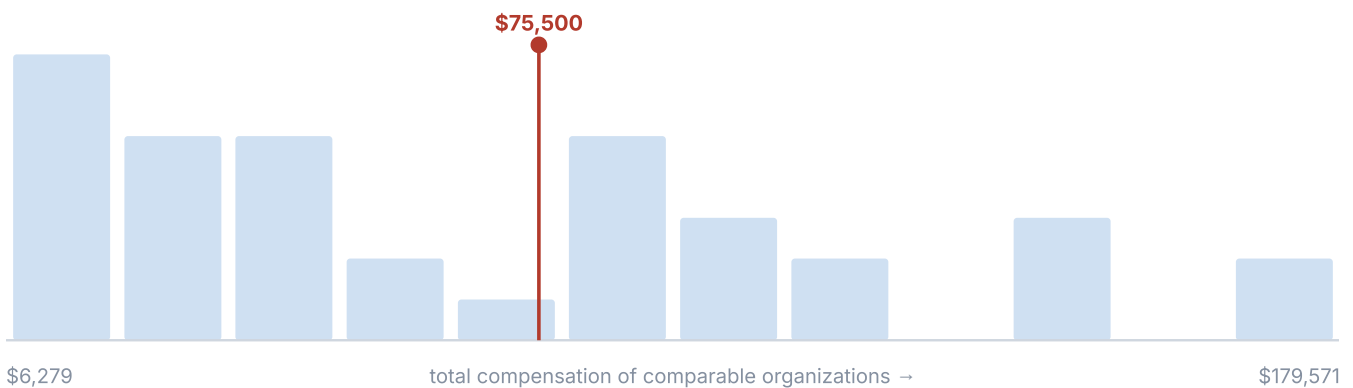
SECTOR Organizations sharing the subject's NTEE classification (X83).

BUDGET Total revenue between \$209,287 and \$468,553 — 0.67x to 1.50x the subject's \$312,369 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X83), nationwide + budget 0.67–1.5x revenue.

35 organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,771	\$30,500	\$50,295	\$100,166	\$138,437	\$75,500
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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 CA 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
Crazy Cool Family	TX	\$312,117	President	\$150,000	\$173,765	2024
The Jewish Learning Group Inc	NY	\$307,347	Pres./dir.	\$28,000	\$30,167	2023
Fundacion Ramon Pane Inc	FL	\$304,158	Director	\$15,800	\$17,189	2024
Faithtree Resources	CA	\$301,860	Executive Director	\$75,000	\$77,215	2023
J17 Ministries Inc	AZ	\$325,888	Ceo	\$72,221	\$80,436	2024
Search For The Truth Ministries	MI	\$327,890	Executive Di	\$6,497	\$7,766	2024
Dream Mentors International Inc	FL	\$330,206	President	\$31,200	\$33,943	2024
Catholic Action For Faith And Family	CA	\$342,444	President	\$84,000	\$86,481	2023
Ewtn Publishing Inc	AL	\$281,154	Chairman, Ceo & Governor	\$33,200	\$42,764	2023
Step Up To Life	NE	\$345,833	Executive Director	\$91,500	\$113,970	2024
White Horse Ministries Inc	ID	\$275,261	President	\$13,921	\$17,656	2023
Precious Present Truth Inc	MD	\$350,000	President	\$78,077	\$84,533	2024
Theology Matters Inc	SC	\$350,248	Admin	\$40,178	\$48,541	2024
The Korean Christian Times Corp	GA	\$272,408	Secretary	\$40,268	\$48,274	2023
Alexandrian Forum Inc Dbw Watermark Gospel	FL	\$353,356	President	\$88,800	\$96,608	2024
Prayer Stations Inc	FL	\$360,841	President	\$7,500	\$8,159	2024
Contexticon Learning And Research Inc	MA	\$362,393	President	\$102,000	\$106,148	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Anglican House Media Ministry Inc	CA	\$377,373	Ceo	\$24,000	\$24,709	2023
China Gospel Depot Inc	NJ	\$384,294	President	\$17,000	\$18,097	2023
International Bible Association	MO	\$385,910	President	\$65,000	\$79,728	2024
Christ Church Media Inc	MS	\$389,384	President	\$23,219	\$30,833	2023
Fa Yuan Inc	NY	\$393,005	President	\$6,000	\$6,279	2024
Lamplighters International	MN	\$393,453	Executive Director	\$121,957	\$139,556	2024
Sunstone Education Foundation Incorporated	UT	\$395,748	Executive Director	\$85,000	\$103,724	2023
The Korean Baptist Press Of The United States Inc	GA	\$227,059	President	\$34,722	\$40,431	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 35 organizations. Compensation range \$6,279–\$179,571; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$312,369); for reference, expenses \$325,817 and assets \$175,709.

ROLE MATCH Scott Waller, reported title "*President/Treas*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	54 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	51 st

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 (Scott Waller) 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 35 similarly situated organizations (Same NTEE sector (X83), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,500 is reasonable (approximately the 54th 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.