

Northwest Energy Supply Cooperative

Executive Director / CEO

EIN 270231596

OR · NTEE X80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Zabyn Towner, Executive Director / CEO** (\$28,000) 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 **34th** percentile of comparable organizations within the typical range

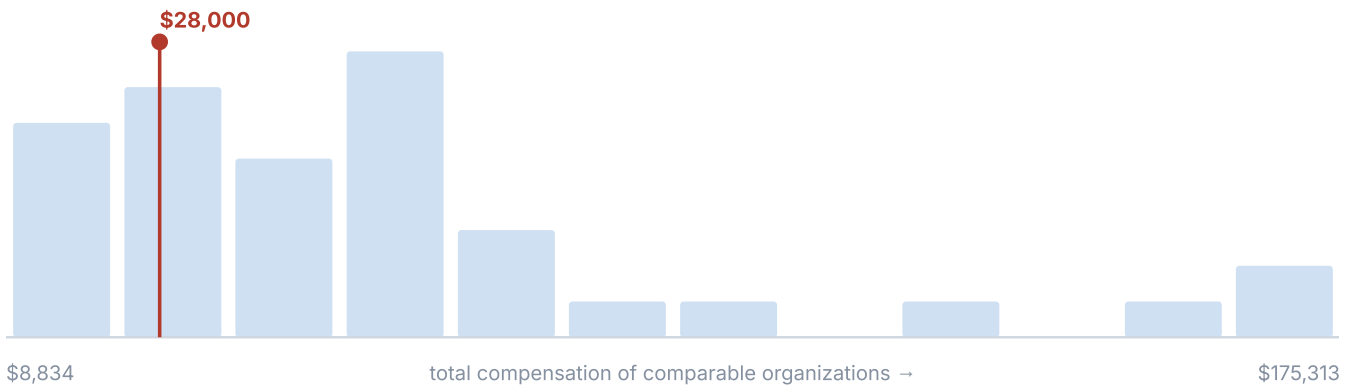
Benchmarked executive: Zabyn Towner — reported title “CHIEF EXEC O”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X80).
BUDGET	Total revenue between \$145,970 and \$326,799 — 0.67x to 1.50x the subject's \$217,866 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X80), 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



\$14,651	\$25,284	\$50,043	\$65,075	\$112,992	\$28,000
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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
Lineage Journey Inc	CA	\$218,856	Ceo	\$26,927	\$25,038	2024
Archangel Gabriel Enterprises Inc	OH	\$227,715	Secretary/tr	\$59,119	\$67,427	2024
The Fig Tree	WA	\$206,620	Editor Publisher	\$42,000	\$41,688	2023
Brenda Walsh Ministries	TN	\$206,263	President	\$30,352	\$35,370	2023
Christianity Engaged	AZ	\$202,861	President And Ceo	\$96,000	\$99,418	2024
Unashamed Truth Ministries Inc	NC	\$233,972	Managing Director	\$60,000	\$66,759	2024
Heidelberg Reformation Association	CA	\$236,699	President	\$10,000	\$9,298	2024
Disciple Daily Inc	TX	\$242,576	President/di	\$23,678	\$26,258	2023
Lumenations	AR	\$243,295	Executive Director	\$46,000	\$55,679	2024
Odyssey Impact Inc	NY	\$246,229	Executive Dir.	\$175,000	\$175,313	2023
Revival Plan Association	CA	\$189,096	President	\$54,808	\$52,468	2023
Jehu Ministries International Inc	MI	\$247,811	Pastor - Dir	\$151,200	\$168,054	2024
Lowery Institute For Excellence	TX	\$185,534	President	\$72,000	\$77,556	2024
Reflecting The Truth Ministriesinc	TN	\$184,654	President	\$22,316	\$25,259	2024
Joseph Devineaux International Inc	FL	\$251,175	President	\$48,050	\$50,043	2023
Thrive City Church	AZ	\$251,420	Colbert	\$60,979	\$63,150	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Take Me To Truth Inc	CO	\$255,335	Director	\$14,400	\$14,869	2024
Center For Cultural Leadership	CA	\$255,946	President	\$43,861	\$40,784	2024
Church Prayer Leaders Network Inc	IN	\$260,838	Chairman	\$46,000	\$52,236	2024
Project Curate	TX	\$172,209	Chairman Of The Board	\$53,542	\$57,673	2024
Revelation Of Love Ministries	AR	\$169,780	President	\$22,800	\$27,597	2024
Why Stand With Israel	TX	\$168,872	Director	\$113,300	\$122,042	2024
Lifegate Inc	IN	\$267,523	President	\$54,000	\$63,132	2023
Ao Lab	MI	\$269,464	Executive Director	\$12,000	\$12,994	2025
Two Guys And A Bible Inc	MO	\$270,791	President	\$21,554	\$25,309	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 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.

Sample, role match & sensitivity

PEER COUNT	35 organizations. Compensation range \$8,834–\$175,313; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$217,866); for reference, expenses \$193,158 and assets \$621,253.
ROLE MATCH	Zabyn Towner, reported title " <i>CHIEF EXEC O</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	34 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Zabyn Towner) 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 (X80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,000 is reasonable (approximately the 34th 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.