

Love In The Name Of Christ Of Cowlitz County

Executive Director / CEO

EIN 273261065
 WA · NTEE X21
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Matthew Carnahan, Executive Director / CEO** (\$55,250) against **every comparable organization** that fit the selection criteria — **264** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

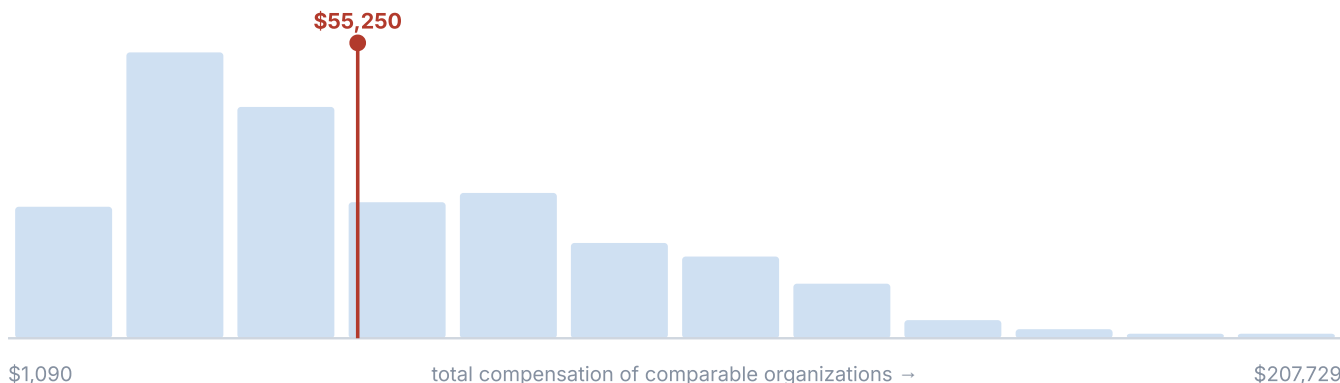
Benchmarked executive: Matthew Carnahan — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (X21).
- BUDGET Total revenue between \$133,528 and \$298,944 — 0.67x to 1.50x the subject's \$199,296 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

264 organizations qualified on sector, size, and geography → **264** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,089 10TH	\$28,488 25TH	\$47,955 MEDIAN	\$81,683 75TH	\$117,617 90TH	\$55,250 THIS ORG · 55TH
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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 WA 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
Ministerio Los Milagros De Jesus Inc	MA	\$198,579	President	\$24,000	\$23,397	2024
Faith Memorial Church Inc	TN	\$200,131	Pastor	\$64,386	\$75,593	2023
Smoky Mountain Resort Ministries Inc	TN	\$198,233	Executive Director	\$50,000	\$58,703	2023
Joe Mcgee Ministries Inc	OK	\$200,643	President	\$56,975	\$68,063	2024
David Bibey Ministries	NC	\$200,645	President	\$29,450	\$33,013	2024
Iglesia Pentecostal Unida Hispana	NY	\$197,799	Pastor	\$20,800	\$20,391	2024
Tranformation Of The Nations	OR	\$200,910	President	\$93,576	\$97,062	2023
Berlin Ministries International	SC	\$197,173	Ministry Assistant	\$46,000	\$52,063	2024
International Prayer Ministries Inc	MO	\$196,881	President	\$73,870	\$84,882	2024
Lutheran Ministry Services Northwest	WA	\$196,876	Ex Dir	\$35,000	\$33,120	2025
Adelphos - Usa	IL	\$202,166	General Director	\$24,000	\$24,938	2025
Haitian Pentecostal Church And Home Of Hope World Wide	NJ	\$195,893	President/youth Program Director/trustee	\$28,550	\$28,471	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
All About Him Ministries Inc	SC	\$195,832	Director	\$24,000	\$27,163	2024
Background Mission Partners	VA	\$202,922	President And Executive Director	\$89,774	\$94,039	2024
Grand Rapids Initiative For Leaders	MI	\$202,933	Ceo	\$58,500	\$65,508	2024
Grateful Fellowship Community	TX	\$195,344	Office Manager	\$78,000	\$87,148	2023
Family Builders Ministries	NH	\$203,461	Executive Director	\$65,848	\$65,963	2024
Great Adventure Missions Inc	GA	\$203,618	President	\$41,110	\$46,169	2023
Sonlife Classic Nfp	IL	\$194,957	Executive Director	\$21,108	\$22,513	2024
Living In Faith Ministries Inc	OK	\$203,639	President	\$48,100	\$57,461	2024
Westminster Christian Fellowship Inc	GA	\$194,936	Director	\$124,158	\$139,437	2023
Strategic Communications Group	CA	\$203,762	President	\$13,718	\$13,231	2023
Echo Ministries Inc	AR	\$204,019	President	\$80,000	\$97,558	2024
Iconnect International	TX	\$204,266	Ceo	\$42,000	\$46,926	2023
Shine School Partnership	NM	\$194,319	Executive Director (Stepped Down March 2023) And Became Board Member	\$31,083	\$37,341	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	264 organizations. Compensation range \$1,090–\$207,729; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$199,296); for reference, expenses \$223,672 and assets \$196,271.
ROLE MATCH	Matthew Carnahan, reported title " <i>Director</i> ", 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	5 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	55 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	55 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 (Matthew Carnahan) 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 264 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,250 is reasonable (approximately the 55th 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.