

Ministerio El Dios Viviente Inc

Executive Director / CEO

EIN 274646285

NY · NTEE X21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amilcar Amaya, Executive Director / CEO** (\$23,000) against **every comparable organization** that fit the selection criteria — **301** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Amilcar Amaya — reported title “Pastor”, 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).

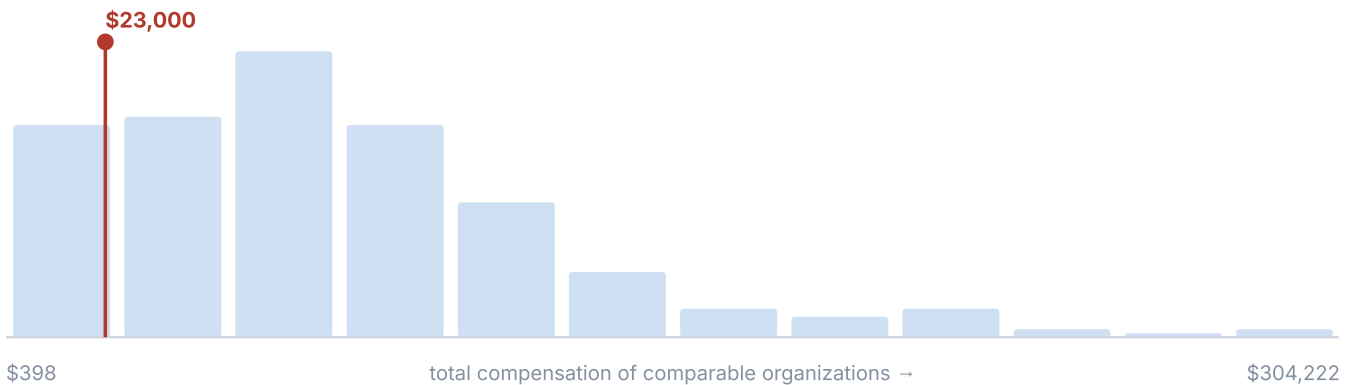
BUDGET Total revenue between \$260,671 and \$583,593 — 0.67x to 1.50x the subject's \$389,062 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

301 organizations qualified on sector, size, and geography

→ **301** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,490	\$35,867	\$68,593	\$98,243	\$137,416	\$23,000
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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 NY 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
The Christian Performing Artists'	SC	\$388,938	Executive Di	\$16,500	\$19,049	2024
Interhope Inc	FL	\$391,245	Executive Director	\$33,000	\$34,307	2024
Mission Barnabas International	TX	\$391,748	Pres/ceo/director	\$72,120	\$79,837	2024
Idaho Episcopal Foundation Inc	ID	\$384,427	Executive Director	\$28,000	\$33,936	2023
Gracethrufaithcom Inc	UT	\$384,336	President	\$18,000	\$20,387	2024
Bible Believers Tabernacle Inc	NY	\$383,986	General Overseer	\$24,500	\$25,224	2023
Aleksandr Shevchenko	CA	\$394,191	Ceo	\$39,000	\$36,308	2025
Journey Ministries	MI	\$394,900	Pastor	\$61,765	\$70,551	2024
Kingdom Ministries	CA	\$381,208	President	\$111,004	\$106,075	2024
One Lord One Faith One Baptism Christian Church Inc	CA	\$397,251	Ceo/pastor	\$154,986	\$148,104	2024
Stillpoint The Center For Christian	CA	\$397,476	Executive Dir.	\$68,543	\$65,499	2024
Vision Productions Inc	TN	\$398,416	President	\$42,662	\$49,626	2024
Grace Ministries International Inc	GA	\$398,621	Executive Dir.	\$44,510	\$49,527	2024
Bob Russell Ministries Inc	KY	\$398,951	President	\$18,000	\$21,401	2024
Centro Biblico Casa De Restauracion Inc	NY	\$399,111	President	\$18,480	\$18,480	2024
Innerlight Ministries Inc	IN	\$400,123	Director	\$6,600	\$7,930	2023
Silkroad Mission	CA	\$400,789	President	\$13,020	\$12,810	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Icon Ministries Inc	IL	\$376,734	Executive Director	\$46,464	\$52,044	2023
Witnessing Ministries Of Christ	CA	\$401,452	President & Ceo	\$13,200	\$12,289	2025
Apt Ministries	TX	\$375,895	President	\$67,738	\$77,201	2023
House Of Refuge Inc	TN	\$375,509	Director	\$49,231	\$57,268	2024
Mexico Mission Ministries Inc	TX	\$402,904	President	\$32,400	\$35,867	2024
Restoration International Inc	TX	\$405,180	President	\$58,519	\$66,693	2023
Early Childhood Christian Network	TX	\$405,528	Executive Dir.	\$67,500	\$74,722	2024
Mary's Children Inc	IN	\$405,564	Director	\$16,100	\$18,789	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 301 organizations. Compensation range \$398–\$304,222; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$389,062); for reference, expenses \$224,720 and assets \$823,798. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Amilcar Amaya, reported title "*Pastor*", 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 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 14 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	15 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	14 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 (Amilcar Amaya) 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 301 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,000 is reasonable (approximately the 15th 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.