

Light Of The World Ministry

Executive Director / CEO

EIN 300537272

OR · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christopher A Robertson, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **758** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Christopher A Robertson — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$131,498 and \$294,399 — 0.67x to 1.50x the subject's \$196,266 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

758 organizations qualified on sector, size, and geography → **758** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,225	\$27,916	\$50,676	\$84,124	\$118,734	\$8,000
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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
Rhoda Wise Shrine Inc	OH	\$196,343	President Ceo	\$27,040	\$30,840	2023
Samuel R Chand Ministries Inc	GA	\$196,417	President	\$34,000	\$35,757	2024
Shadowlands Joy Inc	AL	\$196,505	Executive Director	\$159,658	\$180,406	2024
By Example Missions	TX	\$195,717	Executive Director	\$52,800	\$55,242	2024
Mission Of Hope	AR	\$196,828	Co Administrator, Non Voting	\$18,111	\$21,292	2024
The Gospel Underground	VA	\$196,940	President	\$129,640	\$127,548	2025
Charleston Presbyterian Church	SC	\$195,514	Admininstrat	\$12,969	\$15,167	2022
That Day	CA	\$197,109	President	\$214,750	\$199,683	2023
Grace Adventures Inc	LA	\$197,218	President/di	\$140,519	\$166,618	2023
Mike Kruger Ministries Inc	FL	\$195,198	President	\$90,000	\$88,432	2024
Outfitters For Christ	CO	\$197,366	Executive Dir.	\$44,665	\$44,796	2024
Eglise Sur Le Rocher International Petros Ministry	FL	\$197,420	President	\$17,500	\$17,195	2024
Mision Cristiana Elim Nuevo Re	NJ	\$195,007	President	\$36,200	\$33,805	2024
Torch Of Christ Ministries	LA	\$194,971	President	\$88,400	\$101,812	2024
Mike Guzzardo Ministries	TX	\$198,000	President	\$280,230	\$293,192	2024
Free Grace International	TX	\$198,049	Chairman	\$43,500	\$46,856	2023
Spiritual Innovations Inc	GA	\$194,422	Executive Dir.	\$97,466	\$102,502	2024
Fossores	MI	\$198,133	Founder	\$33,200	\$35,841	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Zoro International Ministries Inc	TN	\$198,241	President	\$182,500	\$200,644	2024
Equipping Ministries International Inc	OH	\$194,290	Secretary Non Voting	\$20,736	\$22,971	2024
Global Companions International Inc	CA	\$198,443	Ceo	\$1,000	\$903	2024
3 Oaks Ministries Inc	ID	\$198,766	President	\$48,000	\$53,407	2024
St Luke Missionary Baptist Church Of Narcoossee Inc	FL	\$193,514	Pastor	\$33,945	\$32,493	2025
The Holy Orthodox Order Of Saint George	CT	\$193,510	President	\$15,000	\$15,145	2023
Sports Crusaders	MO	\$199,148	Executive Di	\$40,000	\$45,621	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 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.

Sample, role match & sensitivity

PEER COUNT	758 organizations. Compensation range \$58–\$495,013; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$196,266); for reference, expenses \$196,663 and assets \$6,050.
ROLE MATCH	Christopher A Robertson, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	6 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 (Christopher A Robertson) 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 758 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 6th 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.