

# SWAT Ministries Inc

Executive Director / CEO

EIN 311813483

GA · NTEE X90

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Jon Messarra, Executive Director / CEO** (\$28,750) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

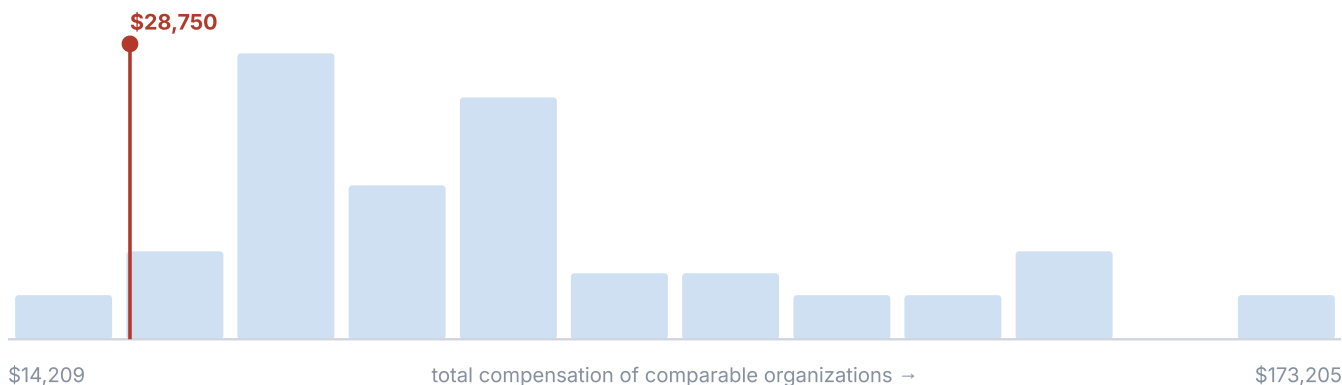
**Benchmarked executive:** Jon Messarra — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X90).
BUDGET	Total revenue between \$301,271 and \$674,488 — 0.67x to 1.50x the subject's \$449,659 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X90), nationwide + budget 0.67–1.5x revenue.

**53** organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$40,291	\$50,030	\$67,302	\$89,833	\$135,229	<b>\$28,750</b>
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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 GA 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
<a href="#">District Council Treasure Coas</a>	FL	\$446,865	Store Manager	\$42,104	<b>\$39,338</b>	2024
<a href="#">Acme Christian Thrift Store &amp; Food Pantry</a>	MI	\$457,086	Director Of Operations	\$47,837	<b>\$50,557</b>	2023
<a href="#">Ucc Xix Inc</a>	OH	\$441,426	Treasurer	\$50,772	<b>\$53,482</b>	2024
<a href="#">Kingdomquest Ministries Inc</a>	IN	\$440,477	President	\$109,414	<b>\$118,144</b>	2023
<a href="#">Becoming Foundation Inc</a>	PA	\$460,700	President	\$75,000	<b>\$74,385</b>	2024
<a href="#">Tellasia Ministries Inc</a>	CO	\$466,445	President	\$81,826	<b>\$78,033</b>	2024
<a href="#">Interfaith Alliance Of Iowa</a>	IA	\$431,795	Executive Di	\$131,900	<b>\$143,634</b>	2024
<a href="#">Fons Vitae Of Kentucky Inc</a>	KY	\$424,939	President	\$62,745	<b>\$69,023</b>	2023
<a href="#">Unfolding Faith Inc Dominion Leadership Academy</a>	GA	\$475,000	Ceo	\$51,587	<b>\$53,111</b>	2023
<a href="#">Washington County Council Of Churches</a>	MD	\$477,693	Executive Director	\$50,650	<b>\$47,095</b>	2024
<a href="#">Sheboygan County Interfaith</a>	WI	\$418,932	Executive Di	\$63,699	<b>\$66,162</b>	2024
<a href="#">One Heart Ministries Inc</a>	GA	\$484,126	Director Of Ministries	\$78,095	<b>\$80,402</b>	2023
<a href="#">Israel Today Ministries Inc</a>	TX	\$414,177	President	\$174,101	<b>\$173,205</b>	2024
<a href="#">G R A S P</a>	SC	\$487,188	Executive Dir.	\$46,217	<b>\$47,953</b>	2024
<a href="#">Village Heartbeat</a>	CO	\$411,880	President & Ceo	\$103,591	<b>\$101,708</b>	2023
<a href="#">Arimborgo Ministries</a>	AZ	\$408,419	President	\$72,500	<b>\$69,345</b>	2024
<a href="#">Mission Link International</a>	VA	\$498,189	Exec Director	\$42,666	<b>\$42,181</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">John Jay Institute For Faith Society</a>	PA	\$504,220	President	\$132,458	<b>\$131,371</b>	2024
<a href="#">Jewish Jewels Inc</a>	FL	\$391,760	Director	\$57,463	<b>\$53,688</b>	2024
<a href="#">The True Vine A Christian Foundation</a>	AL	\$385,452	Managing Director	\$30,056	<b>\$32,294</b>	2024
<a href="#">Rainbow Mission Inc</a>	WA	\$383,177	Executive Director	\$85,889	<b>\$76,478</b>	2024
<a href="#">Boston Dialogue Foundation Inc</a>	MA	\$522,025	Executive Director	\$46,000	<b>\$41,111</b>	2024
<a href="#">Lanteri Center For Ignatian Spirit</a>	CO	\$376,954	—	\$75,899	<b>\$72,381</b>	2024
<a href="#">Youth For Truth International</a>	CA	\$532,072	President	\$59,220	<b>\$50,858</b>	2024
<a href="#">Jehovah Jireh Ministries Inc</a>	GA	\$356,952	Ceo	\$63,100	<b>\$63,100</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	53 organizations. Compensation range \$14,209–\$173,205; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$449,659); for reference, expenses \$390,977 and assets \$67,784.
ROLE MATCH	Jon Messarra, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 2 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	9 <sup>th</sup>
All sources (D + E + F), adjusted	6 <sup>th</sup>

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 (Jon Messarra) 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 10, 2026, comparing compensation against 53 similarly situated organizations (Same NTEE sector (X90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,750 is reasonable (approximately the 6<sup>th</sup> 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 10, 2026.