

Highway 19 Ministries

Executive Director / CEO

EIN 320042854

WA · NTEE X80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steve Carpenter, Executive Director / CEO** (\$25,200) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

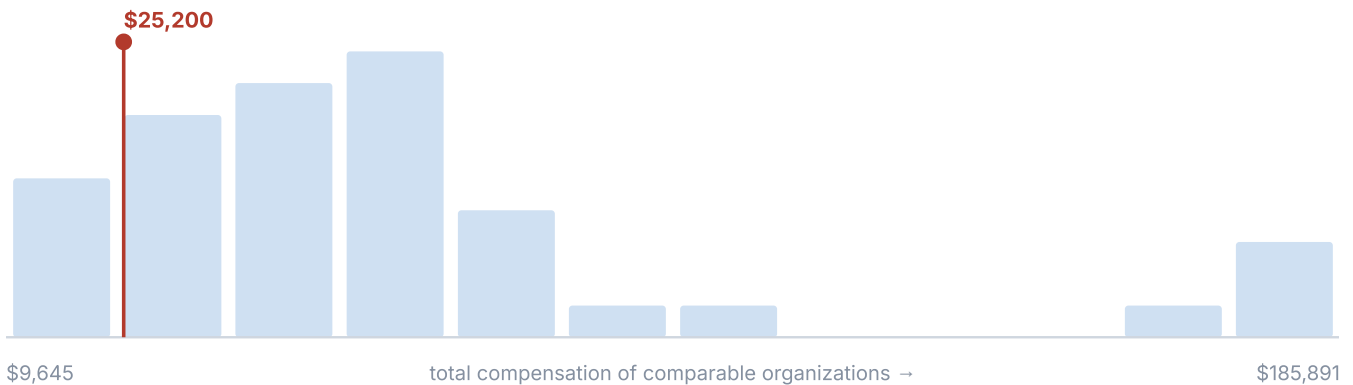
Benchmarked executive: Steve Carpenter — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X80).
BUDGET	Total revenue between \$185,813 and \$415,999 — 0.67x to 1.50x the subject's \$277,333 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X80), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,680	\$32,585	\$53,310	\$68,141	\$114,357	\$25,200
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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
Friends Of The Bridegroom	MO	\$275,560	Chairman	\$18,000	\$20,745	2025
Creative Media Ministries Inc	CA	\$272,426	President	\$68,173	\$65,751	2024
Two Guys And A Bible Inc	MO	\$270,791	President	\$21,554	\$26,252	2023
Ao Lab	MI	\$269,464	Executive Director	\$12,000	\$13,478	2025
Lifegate Inc	IN	\$267,523	President	\$54,000	\$65,484	2023
Vietnamese Outreach International	VA	\$291,604	President	\$49,432	\$53,310	2024
Church Prayer Leaders Network Inc	IN	\$260,838	Chairman	\$46,000	\$54,182	2024
Center For Cultural Leadership	CA	\$255,946	President	\$43,861	\$42,303	2024
Take Me To Truth Inc	CO	\$255,335	Director	\$14,400	\$15,422	2024
Thrive City Church	AZ	\$251,420	Colbert	\$60,979	\$65,503	2024
Joseph Devineaux International Inc	FL	\$251,175	President	\$48,050	\$51,907	2023
Impact Television Network	CA	\$303,990	Chernyetsky	\$15,600	\$15,046	2024
Jehu Ministries International Inc	MI	\$247,811	Pastor - Dir	\$151,200	\$174,313	2024
Odyssey Impact Inc	NY	\$246,229	Executive Dir.	\$175,000	\$181,843	2023
Lumenations	AR	\$243,295	Executive Director	\$46,000	\$57,753	2024
Disciple Daily Inc	TX	\$242,576	President/di	\$23,678	\$27,236	2023
Heidelberg Reformation Association	CA	\$236,699	President	\$10,000	\$9,645	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sheryl Brady Ministries Inc	TX	\$318,319	President	\$138,483	\$159,295	2023
The Roys Report Nfp	IL	\$319,095	President	\$76,561	\$86,553	2023
Unashamed Truth Ministries Inc	NC	\$233,972	Managing Director	\$60,000	\$69,245	2024
Mission Delafe Inc	MD	\$321,742	President	\$45,500	\$48,916	2023
Archangel Gabriel Enterprises Inc	OH	\$227,715	Secretary/tr	\$59,119	\$69,938	2024
Proyecto Fuerte Pregon	TX	\$333,602	Director	\$34,477	\$39,658	2023
Orthodox Christian Ministries Inc	CA	\$334,432	Director	\$30,000	\$28,934	2024
Lineage Journey Inc	CA	\$218,856	Ceo	\$26,927	\$25,970	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 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	39 organizations. Compensation range \$9,645–\$185,891; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$277,333); for reference, expenses \$302,407 and assets \$72,096.
ROLE MATCH	Steve Carpenter, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	13 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	13 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 (Steve Carpenter) 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 39 similarly situated organizations (Same NTEE sector (X80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,200 is reasonable (approximately the 13th 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.