

International University And Theological

Executive Director / CEO

EIN 320095119
 CA · NTEE X20
 FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Jong K Cho, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **92** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

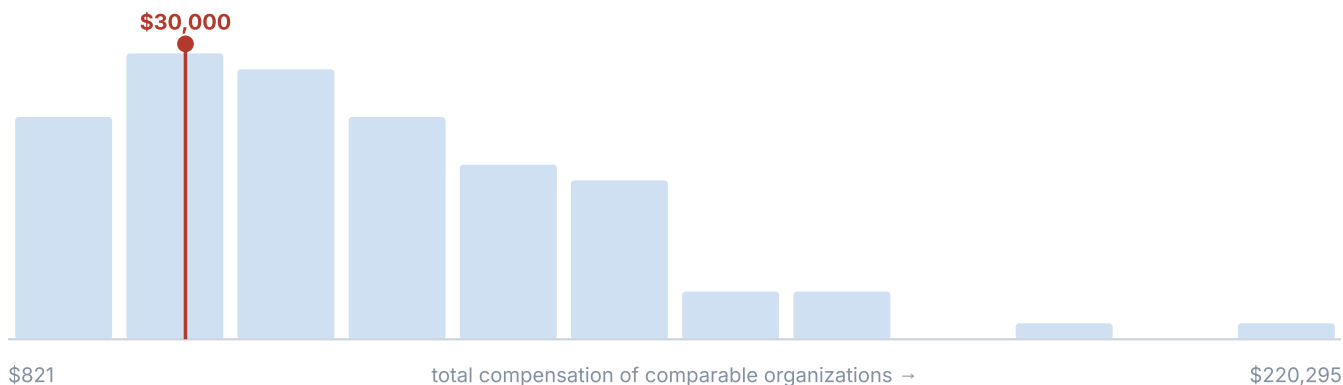
Benchmarked executive: Jong K Cho — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$251,503 and \$563,068 — 0.67x to 1.50x the subject's \$375,379 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

92 organizations qualified on sector, size, and geography → **92** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,438	\$31,405	\$54,060	\$84,080	\$104,860	\$30,000
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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 CA 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
Prison Ministry Of America Inc	CA	\$377,362	Chairman/executive Director	\$45,325	\$46,524	2024
Miqlat Inc	CA	\$373,363	Treasurer	\$69,700	\$73,657	2023
Jesus Is The Answer Inc	CA	\$371,517	President	\$36,000	\$36,953	2024
Christian Science Committee On	CA	\$370,153	Secretary	\$49,170	\$50,471	2024
Japanese Christian Fellowship	CA	\$370,133	Internationa	\$37,404	\$39,528	2023
A Committment To Our Roots Inc	CA	\$369,823	President	\$83,500	\$88,241	2023
Willow Christian Academy	CA	\$369,642	Program Dire	\$30,600	\$31,410	2024
Revelation Ministries Incorporated	CA	\$382,335	President/founder	\$28,640	\$29,398	2024
Word To Russia	CA	\$384,186	Mysin	\$29,704	\$31,391	2023
Center For Biblical Unity	CA	\$364,864	Founder & President	\$95,741	\$101,177	2023
Appleseed Ministry Group Inc	CA	\$364,380	Executive Director	\$57,600	\$59,124	2024
Love Defined	CA	\$363,204	President/direc	\$50,400	\$51,734	2024
Calvary Chapel Of Temecula Valley	CA	\$389,499	President/ceo	\$24,000	\$24,635	2024
Iglesia De Dios Camino De Santidad Inc	CA	\$390,803	Chief Executive Officer	\$52,000	\$53,376	2024
Vietnam Ministries Inc	CA	\$359,315	President	\$62,022	\$63,663	2024
North County Project	CA	\$391,524	Co-director	\$93,819	\$93,819	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Beacon Light Mission	CA	\$392,221	Secretary	\$70,874	\$72,749	2024
First Lu-mien Church Of Sacramento	CA	\$392,320	Pastor	\$39,108	\$41,328	2023
Illustra Media	CA	\$357,902	President	\$800	\$821	2024
Ann Ree Colton Foundation Of Niscience	CA	\$357,776	Director	\$43,039	\$44,178	2024
Evangelicals For Social Action - Fresno	CA	\$357,472	Exec Director	\$75,124	\$77,112	2024
Heroes Church	CA	\$393,977	Ceo	\$4,800	\$4,927	2024
Faithquest Missions	CA	\$355,360	President	\$96,000	\$101,451	2023
Oak Health Foundation	CA	\$354,804	Ceo	\$19,353	\$20,452	2023
New Creation Life Ministries Inc	CA	\$397,820	Ceo	\$49,920	\$51,241	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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 CA 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	92 organizations. Compensation range \$821–\$220,295; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$375,379); for reference, expenses \$275,398 and assets \$146,171.
ROLE MATCH	Jong K Cho, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	24 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	23 rd

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 (Jong K Cho) 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 92 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 24th 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.