

Exalt Church Inc

Executive Director / CEO

EIN 320517980
 VA · NTEE X20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Roger Pettay, Executive Director / CEO** (\$8,400) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

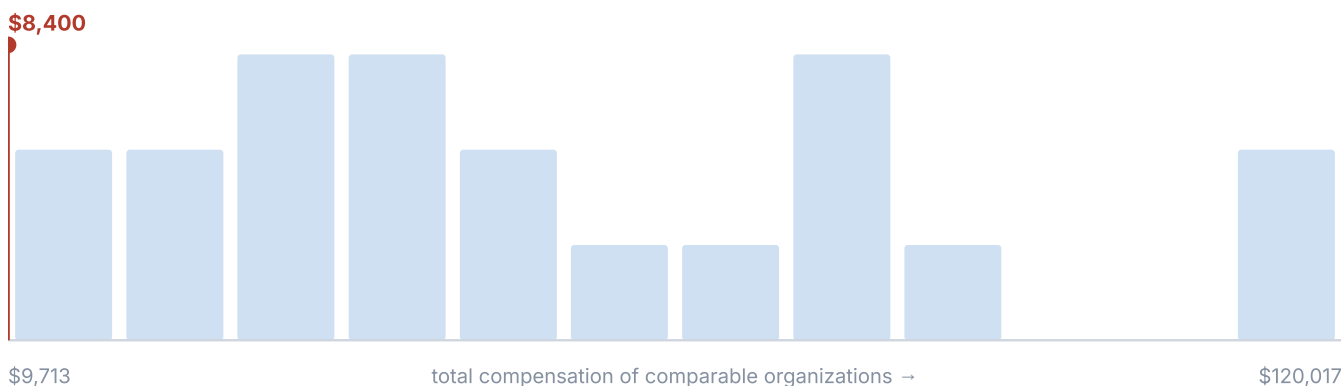
Benchmarked executive: Roger Pettay — reported title "DIRECTOR/LEAD PASTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$259,885 and \$581,833 — 0.67x to 1.50x the subject's \$387,889 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + VA + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,547	\$34,967	\$45,953	\$79,008	\$93,906	\$8,400
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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 VA 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
Messengers Of Light Ministry Inc	VA	\$384,722	President	\$43,500	\$45,283	2022
Unveiling Glory Inc	VA	\$384,076	President	\$120,017	\$120,017	2023
Danette Crawford Ministries Inc	VA	\$395,256	President	\$24,750	\$24,750	2023
Uncharted Waters	VA	\$373,370	President	\$69,037	\$67,056	2024
Noble Warriors Inc	VA	\$410,802	President	\$94,040	\$91,342	2024
Servants Ministry	VA	\$359,563	Executive Director	\$80,003	\$80,003	2023
Urban Discovery Ministries Inc	VA	\$418,346	President/ce	\$49,347	\$47,931	2024
Christian Scholars Network Inc	VA	\$349,857	Prior Exec D	\$65,403	\$61,889	2025
Lepanto Institute	VA	\$428,734	President	\$81,000	\$78,676	2024
Wavestarters A Nonprofit Corporation	VA	\$443,087	Executive Director	\$120,434	\$116,979	2024
The Compassion Advocacy Network Inc	VA	\$322,949	Program Manager, Bookkeeping	\$13,206	\$13,206	2023
Prakash Ministries	VA	\$478,141	Officer	\$36,300	\$35,259	2024
Least Of These Ministry	VA	\$297,374	President	\$45,000	\$43,709	2024
Ministerio Internacional Roca De Salvacion Apostoles Y Profetas	VA	\$482,970	Director	\$39,286	\$39,286	2023
Newport News Potters House	VA	\$491,609	President/pastor	\$20,850	\$20,252	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Child Safety And Protection Network	VA	\$263,268	Executive Di	\$10,000	\$9,713	2024
Eastern Dominican Christian Mission	VA	\$521,119	Executive Dir.	\$36,000	\$34,967	2024
Korean Evangelical Church Of	VA	\$546,941	Pastor	\$36,000	\$34,967	2024
Assisting Indigenous Ministries International Inc	VA	\$560,897	President	\$48,000	\$46,623	2024
Global Mobilization Ministries Inc	VA	\$566,848	Director Of Mission	\$85,369	\$82,920	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 20 organizations. Compensation range \$9,713–\$120,017; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$387,889); for reference, expenses \$260,344 and assets \$683,429.

ROLE MATCH Roger Pettay, reported title *"DIRECTOR/LEAD 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	0 th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Roger Pettay) 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 20 similarly situated organizations (Same NTEE sector (X20) + VA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,400 is reasonable (approximately the 0th 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.