

Elijah Foundation

Executive Director / CEO

EIN 364475720

IL · NTEE P31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Daniel Jung, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

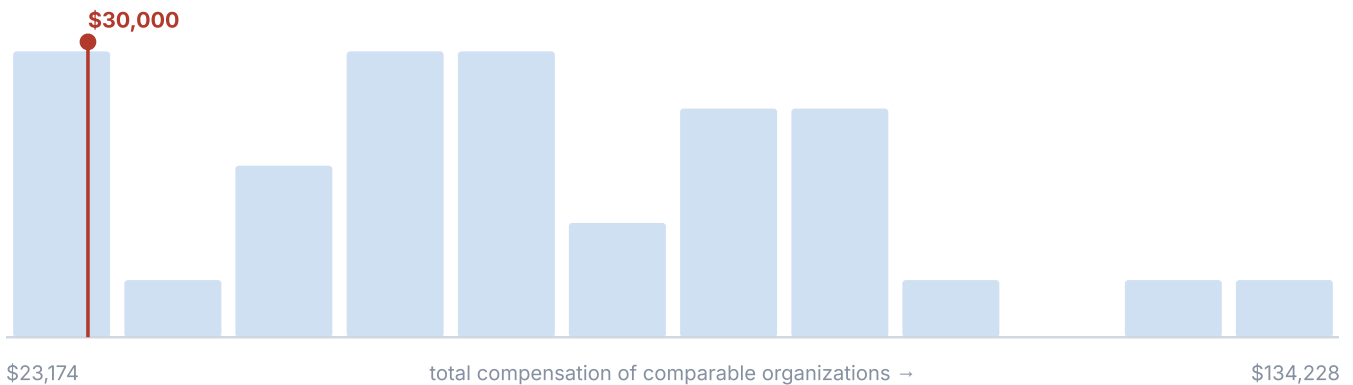
Benchmarked executive: Daniel Jung — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P31).
BUDGET	Total revenue between \$216,242 and \$484,125 — 0.67x to 1.50x the subject's \$322,750 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P31), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,388	\$49,380	\$65,532	\$83,096	\$91,735	\$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 IL 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
Adoption Dreams Come True Inc	CO	\$327,293	Adct Exec Direc	\$92,700	\$90,414	2024
Applewhite Adoptions	SC	\$317,771	Director	\$114,650	\$121,662	2024
Hope Adoption Inc	TX	\$328,875	Executive Director	\$84,510	\$85,988	2024
Children Of The World Inc	AL	\$314,548	Executive Di	\$24,958	\$28,236	2023
Little Ones Ministries Inc	OK	\$307,599	Ceo/board Member	\$49,200	\$55,106	2024
Alternatives In Motion Inc	TX	\$306,580	Ceo	\$90,303	\$91,882	2024
The Zoe Foundation	MO	\$304,475	Board Member/pastor	\$121,017	\$134,228	2023
Open Door Adoption Services	MI	\$298,537	Chief Admini	\$61,074	\$64,121	2024
Korean Adoptees Ministry Center	MN	\$294,804	Executive Director	\$23,057	\$23,174	2024
Adoption & Beyond Inc	KS	\$352,267	Executive Director	\$44,040	\$48,395	2024
Agape Adoptions	WA	\$354,364	Executive Director	\$71,400	\$66,943	2023
Global Adoption Services Inc	MD	\$286,086	Executive Director	\$45,548	\$44,593	2023
Reece's Rainbow Inc	WI	\$361,078	Treasurer	\$54,755	\$58,166	2024
Mission 823 Inc	FL	\$361,189	President	\$61,198	\$58,478	2024
World Links Association Inc	PA	\$361,410	Executive Director	\$49,004	\$49,708	2024
Saint Mary International Adoptions Inc	NC	\$282,802	Ceo	\$62,150	\$67,250	2023
Amazing Grace Adoptions	NC	\$364,118	Vp/secretary	\$85,040	\$89,378	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
A Bond Of Love Adoption Agency Inc	FL	\$274,468	Executive Director	\$60,221	\$57,545	2024
Family To Family Support Network	CO	\$271,420	Executive Di	\$79,402	\$79,732	2023
Casa Of Lake & Sanders Counties	MT	\$259,792	Executive Di	\$57,585	\$63,139	2024
Arizona Faith And Families	AZ	\$393,869	Executive Director	\$40,758	\$39,871	2024
Hannahs Hope Inc	TN	\$396,568	Executive Director	\$97,924	\$104,699	2024
Connecting Hearts Inc	WY	\$397,204	Chairman	\$68,467	\$76,777	2023
Forever Bound Adoption	MO	\$244,845	Founder & Ceo	\$24,000	\$25,856	2024
Capital Adoptive Families Alliance	CA	\$242,461	Executive Dir.	\$64,215	\$56,402	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 32 organizations. Compensation range \$23,174–\$134,228; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$322,750); for reference, expenses \$277,296 and assets \$765,004.

ROLE MATCH Daniel Jung, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	16 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	16 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 (Daniel Jung) 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 32 similarly situated organizations (Same NTEE sector (P31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 16th 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.