



● 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 SC 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
All Things New Inc	FL	\$223,630	Formerpresident	\$36,667	\$33,018	2024
Least Of These Ministries Inc	MD	\$222,248	President & Executive Director	\$42,600	\$38,176	2024
American Medical Institute Inc	TX	\$225,800	Director/manager	\$55,207	\$52,935	2024
Zeelo Inc	KS	\$220,438	Director	\$106,000	\$109,769	2024
Third Day Missions Inc	NY	\$227,765	Executive Director	\$23,800	\$21,224	2023
Open Institute International Inc	DC	\$228,190	Chairman	\$66,800	\$57,849	2023
The Mooncatcher Project Inc	NY	\$228,334	Executive Director	\$36,200	\$31,355	2024
Cattle For Christ International Inc	AL	\$218,962	President	\$79,000	\$84,225	2023
Warren Majengo Foundation	PA	\$228,965	Executive Director	\$14,300	\$14,073	2023
His Children International Corp	FL	\$218,477	President	\$60,000	\$55,625	2023
Ruel Foundation Usa	CA	\$229,495	Board Member	\$5,401	\$4,470	2024
Touch The Nations	NE	\$218,103	President	\$8,950	\$9,499	2023
Israel Team Advocates International Inc	AL	\$230,832	President And Ceo	\$150,000	\$155,333	2024
Engage Africa	IL	\$230,892	President	\$37,150	\$35,009	2024
Build And Restore International	CA	\$232,223	President	\$20,000	\$17,043	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Haitian Artisans For Peace Internat	MI	\$232,790	Treasurer	\$50,231	\$49,698	2024
Open Door Haiti Inc	FL	\$214,742	President	\$10,000	\$9,270	2023
Refugee Relief	WA	\$214,563	President And Ceo	\$13,200	\$11,328	2024
His Cherished Ones Inc	FL	\$233,345	President	\$26,127	\$23,527	2024
Swisscontact North America Inc	NY	\$214,386	Project Director	\$148,777	\$128,866	2024
Elizabeth's Voice Inc	TX	\$213,569	President	\$10,160	\$10,030	2023
Evanjafrika Inc	SC	\$234,392	Founder & Ex	\$54,000	\$55,595	2023
Empact Northwest	WA	\$213,249	Executive Director	\$25,071	\$22,152	2023
Because Of Hope	CA	\$213,002	President/exec Director	\$42,000	\$34,764	2024
Mission Of Truth	TN	\$235,100	Vice President	\$60,000	\$62,239	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 168 organizations. Compensation range \$1,755–\$162,883; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$223,889); for reference, expenses \$205,597 and assets \$239,781.

ROLE MATCH Luke Black, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 7 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	36 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	36 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 (Luke Black) 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 168 similarly situated organizations (Same NTEE sector (Q33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,864 is reasonable (approximately the 36th 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.