

North Central Presbytery Of The Cumberland Presbyterian Church

Executive Director / CEO

EIN 371350775
 IL · NTEE X21
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Debra Shanks, Executive Director / CEO** (\$5,500) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Debra Shanks — reported title “Treasurer, Member of Board of Finance and Trustees”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

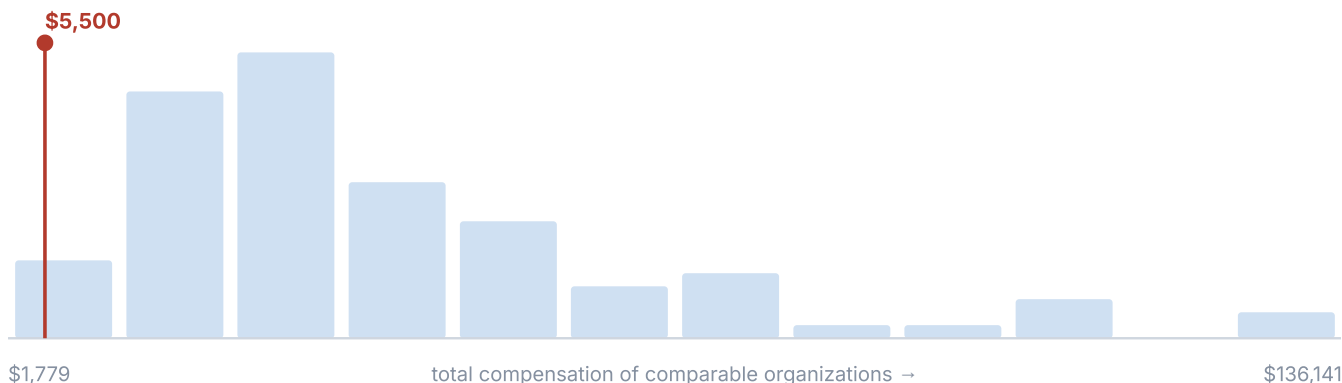
SECTOR Organizations sharing the subject's NTEE classification (X21).

BUDGET Total revenue between \$69,704 and \$156,055 — 0.67x to 1.50x the subject's \$104,037 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography → **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,601 10TH	\$21,332 25TH	\$33,712 MEDIAN	\$51,476 75TH	\$72,797 90TH	\$5,500 THIS ORG · 1ST
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\$5,500



● 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
Globalservant Ministries Inc	AL	\$104,018	Director	\$44,100	\$48,461	2023
Holy Synod Of Saint Athanasius	PA	\$104,400	Officer	\$17,400	\$17,144	2024
Franklin Ministries	TN	\$101,171	President/director	\$60,000	\$64,151	2023
Victory44 International Inc	VA	\$100,737	President	\$22,000	\$21,607	2023
Dwight Thompson Ministries Inc	CA	\$100,243	Director / P	\$155,000	\$136,141	2023
Leadership Connection Inc	MA	\$107,941	President	\$80,664	\$71,616	2024
Church Of The Blessed International	TX	\$98,577	Senior Pastor	\$30,000	\$29,649	2024
Jamie Carte Ministries Inc	WV	\$110,450	Member	\$21,056	\$23,190	2023
Warren Christian Apologetics Center	WV	\$110,606	President	\$28,800	\$31,718	2023
Lutheran Ministry Foundation	NE	\$97,157	Director	\$77,428	\$80,157	2025
New Light Assembly	NY	\$96,756	President	\$18,550	\$17,050	2023
Ethiopian Outreach Ministry	PA	\$96,611	Executive Director	\$34,272	\$33,767	2024
Trinity Christian Fellowship Inc	KY	\$111,710	Pastor	\$48,893	\$51,898	2024
Kingdom Ambassadors Church Inc	NJ	\$112,299	President	\$14,020	\$12,367	2024
Shepherds Staff Christian Counseling Center Inc	UT	\$112,500	Clinician/clinical Director	\$125,208	\$126,609	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Slavic Baptist Mission Incorporated	IN	\$114,065	President	\$46,750	\$48,709	2024
Abundant Life Community Church	VT	\$92,677	President	\$48,000	\$47,733	2024
Greater Beaver Meadow Mb Church	MS	\$115,698	Pastor Ceo	\$38,213	\$43,291	2023
Joyous Community Church	CA	\$116,726	Ceo	\$40,000	\$34,125	2024
Ron Herrod Evangelistic Ministry Association	TN	\$117,825	Board Member	\$67,404	\$72,068	2023
Sylvan Nook Church Of Christ	IN	\$118,134	Secretary And Minister	\$65,385	\$70,136	2023
Daren Lindley Ministries Inc	TX	\$88,482	President	\$71,852	\$73,109	2023
Kevin Derryberry Ministries Inc	AL	\$121,704	President	\$33,000	\$35,223	2024
Christ The Reconciler Inc	TX	\$121,769	President	\$16,500	\$16,307	2024
Rob White Ministries Inc	SC	\$85,781	President	\$31,092	\$32,047	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 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 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 **84** organizations. Compensation range \$1,779–\$136,141; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$104,037); for reference, expenses \$98,150 and assets \$477,561.

ROLE MATCH Debra Shanks, reported title "*Treasurer, Member of Board of Finance and Trustees*", 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.**

RELATED-ORG PAY 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	7 th
All sources (D + E + F), adjusted	1 st

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 (Debra Shanks) 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 84 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,500 is reasonable (approximately the 1st 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.