

Nazarene Community Development Foundation

Executive Director / CEO

EIN 453041236
 NJ · NTEE X20
 FY ending 2024-12-31
June 13, 2026

This analysis benchmarks the total compensation of **Rev Dyheim Watson, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **817** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

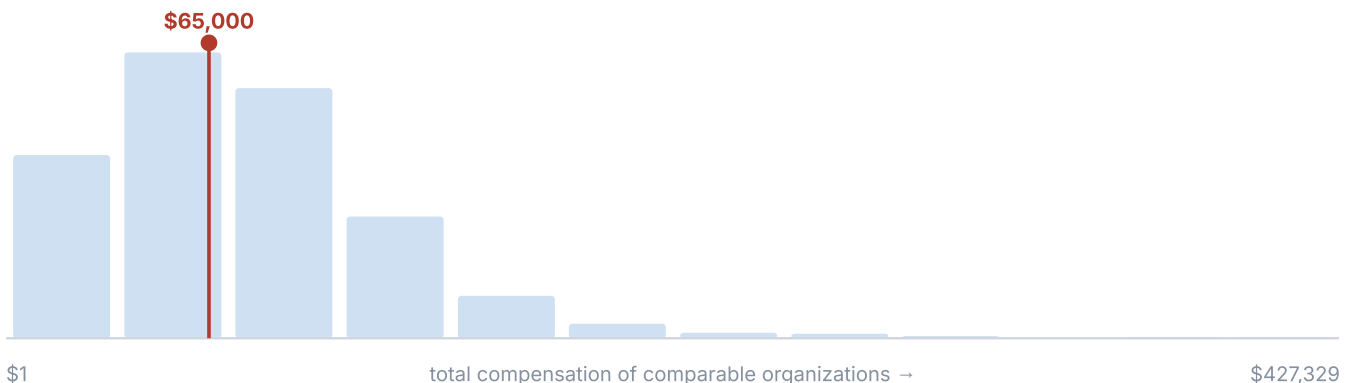
Benchmarked executive: Rev Dyheim Watson — reported title “VICE PRESIDENT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$325,912 and \$729,655 — 0.67x to 1.50x the subject's \$486,437 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

817 organizations qualified on sector, size, and geography → **817** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,334 10TH	\$41,278 25TH	\$69,401 MEDIAN	\$101,974 75TH	\$133,446 90TH	\$65,000 THIS ORG · 47TH
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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 NJ 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
Vantage Leadership Initiative	AL	\$486,624	Executive Di	\$113,300	\$137,093	2024
Center For Early African	CT	\$486,166	Treasurer	\$68,564	\$72,002	2024
Parish Collective	WA	\$485,598	Executive Director	\$83,333	\$83,563	2024
Eastern Community Church	MD	\$487,352	Pastor	\$100,800	\$108,666	2023
Program For Humanitarian Aid Inc	TX	\$485,521	Co-exec. Direct	\$57,700	\$64,645	2024
Parish Cupboard Inc	MA	\$487,796	Executive Director	\$46,772	\$47,075	2024
Latin America Assistance Incorporated	CA	\$484,926	Executive Director	\$97,001	\$96,584	2023
Truth Life And Word Outreach Organization	TX	\$484,894	Admin/outreach	\$62,692	\$72,313	2023
Sonship International Inc	FL	\$484,034	Gilmour	\$208,148	\$225,477	2023
Launch Campus Ministry Inc	IN	\$489,066	President	\$40,503	\$46,606	2025
Healing Hands Global Inc	LA	\$489,202	President	\$38,000	\$46,865	2024
Living Compassion	WA	\$483,619	President	\$28,800	\$29,733	2023
Voice Of Christians Inc	NC	\$489,281	Head Of Global Operations	\$8,000	\$9,258	2024
Experience Christian Ministries	CA	\$489,739	Crawford	\$16,928	\$16,372	2024
Nazareth Educational Ministries	AL	\$483,132	President	\$47,000	\$58,549	2023
For Gods Glory Ministries Inc	OK	\$483,130	President	\$102,000	\$125,796	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ministerio International Roca De Salvacion Apostoles Y Profetas	VA	\$482,970	Director	\$39,286	\$43,740	2023
Dayspring Outreach Ministries	MO	\$482,657	President	\$28,430	\$33,726	2024
Bible Passages	TX	\$482,551	Director	\$50,000	\$56,019	2024
Endtime Rescue International Church	NY	\$482,336	President	\$73,508	\$76,593	2023
Alaska Correctional Ministries Inc	AK	\$481,427	Executive Dir.	\$35,110	\$37,596	2024
1040 Connections Inc	TN	\$481,377	President	\$63,727	\$77,241	2023
Newport News Potters House	VA	\$491,609	President/pastor	\$20,850	\$22,548	2024
Declare Worship Community	OH	\$481,218	Executive Di	\$73,750	\$87,488	2024
Jerusalem Seminary	TX	\$492,226	Dir./president	\$55,440	\$62,113	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 **817** organizations. Compensation range \$1–\$427,329; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$486,437); for reference, expenses \$469,080 and assets \$1,314,529.

ROLE MATCH Rev Dyheim Watson, reported title "*VICE PRESIDENT*", 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	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	47 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	46 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 (Rev Dyheim Watson) 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 13, 2026, comparing compensation against 817 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 47th 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 13, 2026.