

Iglesia Luz De Esperanza

Executive Director / CEO

This analysis benchmarks the total compensation of **Saul Cifuentes, Executive Director / CEO** (\$11,624) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Saul Cifuentes — reported title "CHIEF EXECUTIVE OFFICER", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X20).

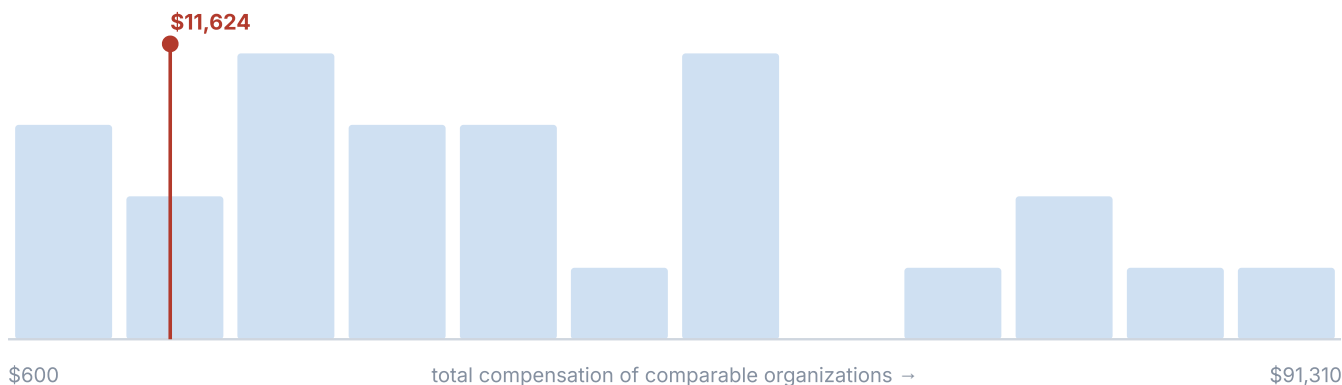
BUDGET Total revenue between \$67,821 and \$151,839 — 0.67x to 1.50x the subject's \$101,226 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography

→ **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,192	\$20,398	\$32,120	\$50,508	\$69,752	\$11,624
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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 CA 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
Children Ministries International	CA	\$104,068	Founder, President, Chairman Of The Board	\$91,310	\$91,310	2023
Charisma In Mission Inc	CA	\$97,708	Secretary	\$52,000	\$52,000	2023
Nexus Mission	CA	\$106,545	Director	\$14,400	\$14,400	2023
Igle	CA	\$108,799	President	\$21,600	\$20,980	2024
Omkwm	CA	\$92,709	Cfo	\$36,000	\$34,967	2024
David's Tent International Inc	CA	\$90,988	Managing Director Ceo	\$51,600	\$50,120	2024
Adoremus Society For The Renewal Of Sacred Liturgy	CA	\$112,260	Editor	\$40,650	\$39,484	2024
Centro Aviva Iglesia De Jesucristo Nueva	CA	\$85,640	President & Ceo	\$36,300	\$35,259	2024
Great Light Tao	CA	\$85,527	Chairman	\$79,589	\$77,306	2024
Pray The Bay Area	CA	\$83,451	Treasurer	\$18,000	\$17,484	2024
Kingdom Strategies International	CA	\$119,229	President And Executive Director	\$52,000	\$50,508	2024
Men Of Resolution	CA	\$82,247	President	\$6,000	\$5,828	2024
The Journey Center	CA	\$80,696	Executive Dir.	\$32,120	\$32,120	2023
The Cana Project Inc	CA	\$79,385	President	\$70,155	\$70,155	2023
Iglesia Cristiana De Restauracion Inc	CA	\$78,576	President	\$28,800	\$28,800	2023
Sola Network Inc	CA	\$125,608	Cfo	\$2,371	\$2,303	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Church Christian Fellowship	CA	\$76,627	Pastor	\$27,200	\$27,200	2023
Capilla De Gracia	CA	\$128,712	President	\$600	\$600	2023
Dignity San Francisco Inc	CA	\$72,496	Adminstrator	\$11,738	\$11,738	2023
Arts And Entertainment Ministries	CA	\$131,574	President	\$71,190	\$69,148	2024
Rock Builders Christian Ministries	CA	\$137,009	President	\$23,250	\$22,583	2024
Mary James Ministries Inc	CA	\$137,998	President	\$50,000	\$50,000	2023
Episcopal Network For Stewardship Inc	CA	\$139,464	Executive Director	\$61,200	\$61,200	2023
Religious Of The Incarnate Word	CA	\$148,616	Chief Executive Officer	\$21,000	\$20,398	2024
Chinese Christian Training	CA	\$151,487	Gn Secretary	\$25,200	\$25,200	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	25 organizations. Compensation range \$600–\$91,310; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$101,226); for reference, expenses \$108,472 and assets \$80,946.
ROLE MATCH	Saul Cifuentes, reported title " <i>CHIEF EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	12 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 (Saul Cifuentes) 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 25 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,624 is reasonable (approximately the 12th 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.