

Heidi & Rolland Baker Ministries

Executive Director / CEO

EIN 454882854

TN · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Heidi G Baker, Executive Director / CEO** (\$179,421) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Heidi G Baker — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

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

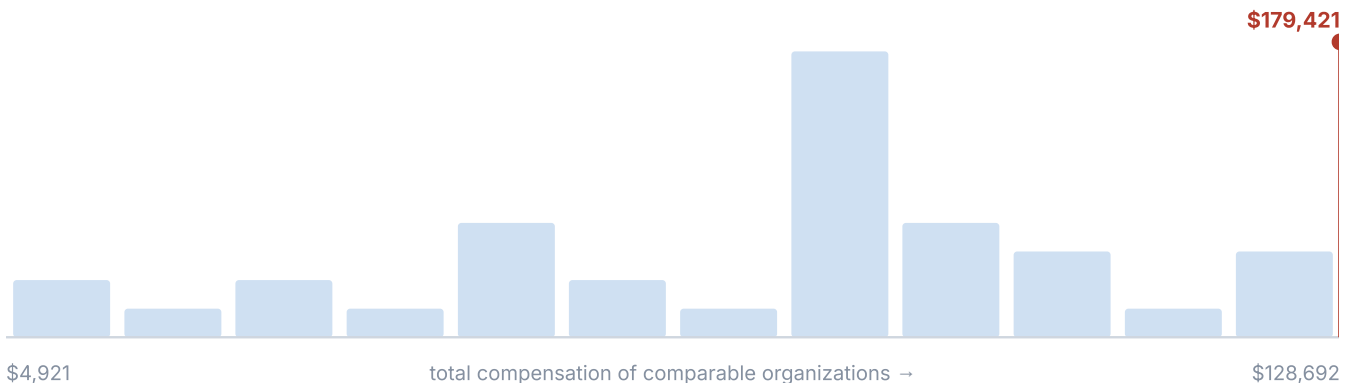
BUDGET Total revenue between \$282,553 and \$632,583 — 0.67x to 1.50x the subject's \$421,722 (the band tightens as size grows).

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

34 organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$33,748	\$51,766	\$81,287	\$91,323	\$109,821	\$179,421
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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 TN 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
Crosspoint International Ministries	TN	\$426,060	Director	\$33,479	\$33,479	2024
Highlands Church Of The Cumberland	TN	\$449,629	Worship Pastor	\$13,500	\$13,500	2024
Rising Above Ministries	TN	\$393,806	President	\$103,543	\$103,543	2024
Benchmark Adventure Ministries Inc	TN	\$451,762	Executive Director	\$71,010	\$71,010	2024
Cross To Light Corporation	TN	\$453,393	President	\$53,600	\$53,600	2024
One Vision International Inc	TN	\$456,368	Executive Director	\$51,155	\$51,155	2024
For Girls Like You Ministries	TN	\$456,707	President	\$24,000	\$24,000	2024
Liquid Legacy	TN	\$383,008	President	\$84,381	\$84,381	2024
BeImake1	TN	\$379,175	Director Of Life On Mission	\$82,500	\$84,937	2023
Hearing & Receiving Christ Ministries Inc	TN	\$369,305	President	\$34,375	\$34,375	2024
Rt Kendall Ministries Inc	TN	\$362,095	President	\$62,056	\$63,889	2023
1040 Connections Inc	TN	\$481,377	President	\$63,727	\$65,609	2023
Redzone Memphis Inc	TN	\$493,968	Executive Director	\$121,825	\$121,825	2024
Moriah International	TN	\$346,394	Missionary	\$82,200	\$82,200	2024
Hope Redefined	TN	\$345,185	Executive Di	\$78,173	\$78,173	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Things	TN	\$343,802	Secretary/treasurer And Board Member	\$4,780	\$4,921	2023
Contagious Love International	TN	\$333,928	Sr. Pastor, President	\$85,600	\$88,128	2023
Leadership Empowerment Center Inc	TN	\$326,841	Executive Di	\$92,252	\$92,252	2024
Uptime Outreach	TN	\$323,507	President	\$96,296	\$96,296	2024
Abiding Above Ministries Inc	TN	\$321,697	President	\$125,000	\$128,692	2023
Iglesia Cristiana La Luz De Jesus	TN	\$525,707	Pastor	\$81,059	\$81,059	2024
Gods Daily Word Ministries	TN	\$312,287	President	\$86,520	\$86,520	2024
Mike Patton Ministries	TN	\$311,706	President	\$48,000	\$48,000	2024
Forever Families Inc	TN	\$307,024	Chairman & P	\$78,784	\$81,111	2023
Inner Path Center Inc	TN	\$296,303	Director	\$124,705	\$124,705	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 **34** organizations. Compensation range \$4,921–\$128,692; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$421,722); for reference, expenses \$437,738 and assets \$26,494.

ROLE MATCH Heidi G Baker, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (Heidi G Baker) 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 34 similarly situated organizations (Same NTEE sector (X20) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$179,421 is reasonable (approximately the 100th 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.