

Los Angeles Immanuel Mission Church

Executive Director / CEO

EIN 460493135

CA · NTEE X21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jinkyong Lee, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

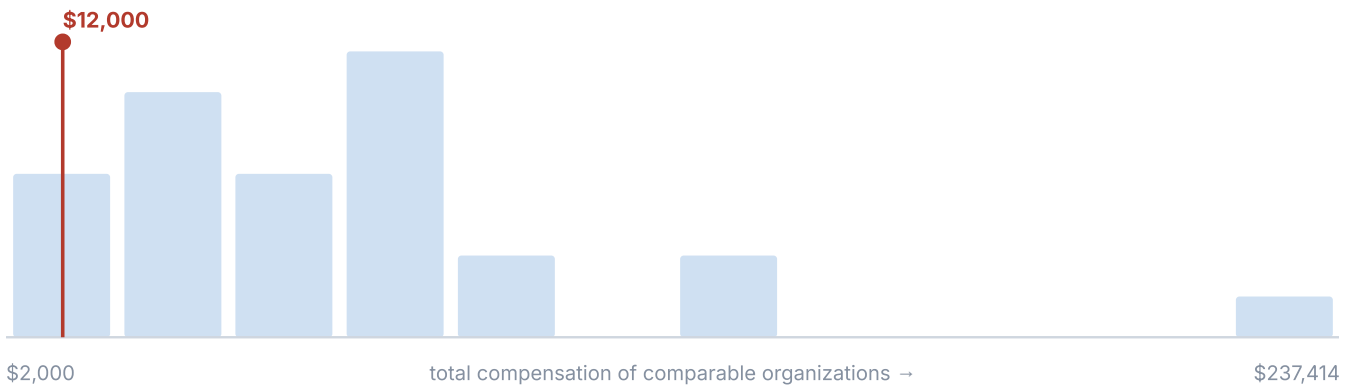
Benchmarked executive: Jinkyong Lee — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$161,448 and \$361,452 — 0.67x to 1.50x the subject's \$240,968 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21) + CA + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,328	\$35,717	\$52,833	\$75,853	\$111,782	\$12,000
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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
Family Rescue Center	CA	\$242,140	Executive Director	\$2,000	\$2,000	2024
Iglesia De Dios Pentecostes Aposento Alto	CA	\$238,061	Chief Executive Officer	\$36,000	\$36,000	2024
Clay Music	CA	\$227,900	President	\$62,400	\$62,400	2024
Great Among The Nations Inc	CA	\$254,918	President	\$47,387	\$47,387	2024
Care Corps International Inc	CA	\$222,906	Exec Dir	\$84,000	\$84,000	2024
Ministerio Gloria De Sion Inc	CA	\$221,690	President	\$36,000	\$37,063	2023
Discovering Truth Ministries	CA	\$262,786	President & Ceo	\$73,363	\$73,363	2024
Black Sheep Motorcycle Ministry	CA	\$263,559	President	\$38,400	\$38,400	2024
Sankata Moachana Hanuman Temple Inc	CA	\$214,119	Trustee/priest	\$50,666	\$50,666	2024
Christian Evangelism And Discipleship For America Inc	CA	\$212,871	Program Director	\$71,213	\$73,316	2023
Strategic Communications Group	CA	\$203,762	President	\$13,718	\$14,123	2023
Panicrev Ministries	CA	\$278,485	President	\$22,200	\$22,200	2024
Discipleship Journeys With Jesus	CA	\$285,697	Ceo	\$100,074	\$100,074	2024
Souleader Resources Michael G Bischof	CA	\$287,092	Executive Director	\$126,000	\$126,000	2024
Compassion Bridges	CA	\$181,423	President	\$34,600	\$35,622	2023
La Prayer Mountain	CA	\$177,081	Secretary	\$9,000	\$9,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Desilva Ministries	CA	\$307,526	President	\$18,000	\$18,532	2023
Chinese Outreach	CA	\$163,643	Program Producer	\$32,246	\$32,246	2024
Hovsepian Ministries Inc	CA	\$318,293	Executive Director	\$60,000	\$61,772	2023
Onesimus Ministry	CA	\$162,845	Rev. & President	\$43,680	\$44,970	2023
Arukah	CA	\$322,735	President	\$55,000	\$55,000	2024
Greater Works Praise And Worship Centre	CA	\$323,094	President	\$75,134	\$75,134	2024
Plur Life Ministries	CA	\$326,909	President	\$76,092	\$76,092	2024
Truthxchange Inc	CA	\$340,510	Executive Di	\$119,947	\$123,490	2023
Kingdom Conditioning Ministries	CA	\$352,610	President	\$237,414	\$237,414	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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	26 organizations. Compensation range \$2,000–\$237,414; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$240,968); for reference, expenses \$265,820 and assets \$2,455,313.
ROLE MATCH	Jinkyong Lee, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	1 peer 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	8 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	8 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 (Jinkyong Lee) 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 26 similarly situated organizations (Same NTEE sector (X21) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 8th 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.