

Sai Durga Shiva Vishnu Mandir

Executive Director / CEO

EIN 461062112

TX · NTEE X70

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Samhita Gullapalli, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **1841** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

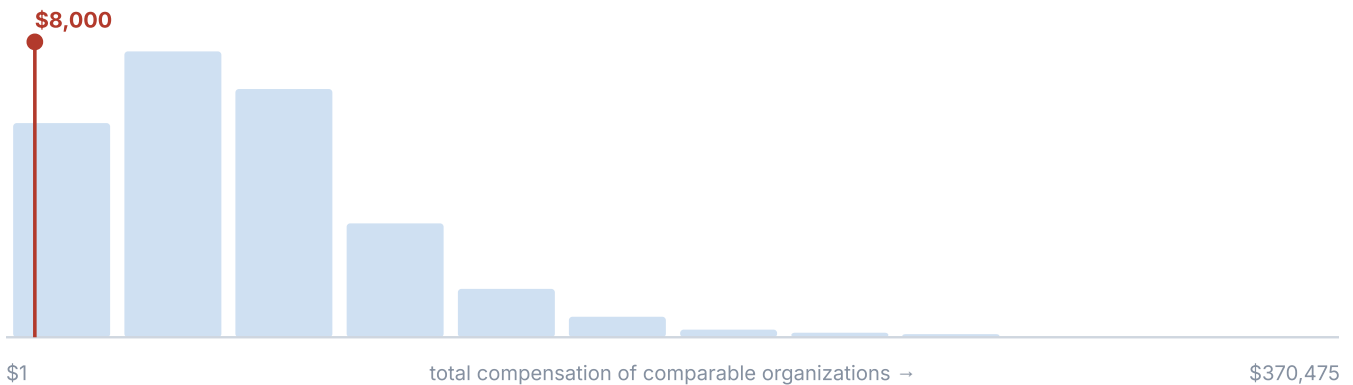
Benchmarked executive: Samhita Gullapalli — reported title “Vice President”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X70).
BUDGET	Total revenue between \$299,793 and \$671,179 — 0.67x to 1.50x the subject's \$447,453 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

1,841 organizations qualified on sector, size, and geography → **1,841** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,538	\$33,146	\$58,580	\$87,187	\$119,523	\$8,000
----------	----------	----------	----------	-----------	---------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 4TH
------	------	--------	------	------	----------------

\$8,000



■ 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 TX 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
The Nehemiah Foundation Of	OH	\$447,876	Executive Di	\$73,954	\$76,057	2024
Rig Global Dfw	TX	\$447,021	Director	\$6,099	\$5,924	2024
Camp Manna Ministries Inc	NC	\$447,000	President	\$62,800	\$63,007	2024
Goby International Ministries	TX	\$446,958	President	\$14,400	\$14,400	2023
The Apostle Continuationchurch Inc	NY	\$448,004	Pastor	\$16,306	\$14,730	2023
District Council Treasure Coas	FL	\$446,865	Store Manager	\$42,104	\$38,407	2024
U-turn Ministries	CO	\$448,086	President	\$26,000	\$24,208	2024
Holy Family Radio	MI	\$448,088	Executive Director	\$93,128	\$93,337	2024
Iglesia Pentecostal El Jordan Inc	MD	\$446,634	Pastor	\$30,000	\$27,234	2024
Wonders Of The Creator Inc	FL	\$448,282	President	\$106,154	\$96,832	2024
Eternal Christendom	CA	\$448,486	President	\$52,000	\$43,600	2024
Campus One80 Ministries Inc	NY	\$448,593	President	\$27,436	\$24,073	2024
The Society Of The Missionaries Of	CT	\$446,068	Prov. Animator	\$33,996	\$31,865	2023
Hope In Jesus Ministries	RI	\$448,854	Director	\$77,400	\$70,208	2025
St Matthews Music Guild	CA	\$449,010	Board Member	\$5,584	\$4,682	2024
Cways Home	OR	\$449,235	Director	\$151,437	\$136,555	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Roadrunner World Missions Inc	NM	\$449,257	President	\$14,400	\$15,483	2023
Blazing Hope Ranch	TN	\$445,429	Board Member; Executive Director	\$17,500	\$17,401	2025
Ywam Washington Dc	DC	\$445,411	President	\$96,867	\$82,539	2024
Christ-life Ministries Inc	IA	\$449,525	Executive Director, Board President & Treasurer	\$72,835	\$77,437	2024
New Vision Christian Church	AL	\$449,556	Pastor	\$142,246	\$149,218	2024
Highlands Church Of The Cumberlands	TN	\$449,629	Worship Pastor	\$13,500	\$13,779	2024
S W A T Ministries Inc	GA	\$449,659	Executive Director	\$28,750	\$28,069	2024
Lord's Gym Of El Dorado County Inc	CA	\$449,700	President	\$60,000	\$51,794	2023
Pittsburgh Region International Student Ministries	PA	\$449,821	Director	\$146,276	\$141,642	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 1841 organizations. Compensation range \$1–\$370,475; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$447,453); for reference, expenses \$434,987 and assets \$494,873.

ROLE MATCH	Samhita Gullapalli, reported title " <i>Vice President</i> ", 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	61 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	52 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	7 th
All sources (D + E + F), adjusted	4 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 (Samhita Gullapalli) 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 1841 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 4th 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.