

# Yellowstone Theological Institute

Executive Director / CEO

EIN 461549605  
 MT · NTEE X20  
 FY ending 2024-07-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Rev Dr Jay Smith, Executive Director / CEO** (\$77,016) against **every comparable organization** that fit the selection criteria — **1055** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74<sup>th</sup>** percentile of comparable organizations within the typical range

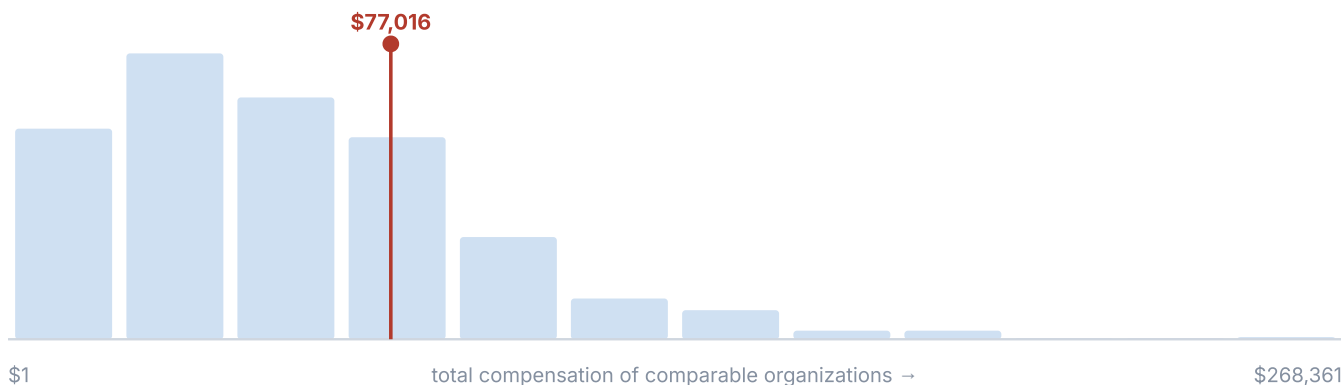
**Benchmarked executive:** Rev Dr Jay Smith — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$203,679 and \$455,998 — 0.67x to 1.50x the subject's \$303,999 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**1,055** organizations qualified on sector, size, and geography → **1,055** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,674	\$27,330	\$50,004	\$78,813	\$107,301	\$77,016
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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 MT 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
<a href="#">The Barnabas Group-silicon Valley</a>	CA	\$303,958	Managing Partner	\$16,000	<b>\$12,817</b>	2024
<a href="#">Msc Family Restoration Center</a>	CO	\$304,046	President/ Exec. Director	\$107,432	<b>\$95,566</b>	2024
<a href="#">Worship Catalyst Inc</a>	FL	\$304,061	Executive Director	\$119,243	<b>\$106,989</b>	2023
<a href="#">Christian Adventures International Inc</a>	FL	\$303,855	President Director	\$35,750	<b>\$31,156</b>	2024
<a href="#">Bridge Of Blue Springs Inc</a>	MO	\$304,153	President	\$8,400	<b>\$8,254</b>	2024
<a href="#">Falcos Children Africa Inc</a>	OK	\$303,773	President/treasurer	\$12,539	<b>\$13,187</b>	2023
<a href="#">Theodyssey Group</a>	CA	\$303,665	President & Ceo	\$110,196	<b>\$85,999</b>	2025
<a href="#">Open Door Ministries Of Mt Pleasant Inc</a>	SC	\$304,337	President	\$36,000	<b>\$34,841</b>	2024
<a href="#">Redeeming Grace Ministries</a>	AL	\$304,446	Executive Di	\$20,917	<b>\$21,583</b>	2023
<a href="#">One Lifeline Ministry Inc</a>	GA	\$304,469	President	\$63,539	<b>\$59,268</b>	2024
<a href="#">Partners India International Inc</a>	OH	\$303,456	President	\$78,000	<b>\$76,641</b>	2024
<a href="#">Overcoming Obstacles Ministries</a>	TX	\$303,267	President	\$74,500	<b>\$71,177</b>	2023
<a href="#">Street Love Ministries Inc</a>	GA	\$304,741	Ceoboard Chair	\$29,167	<b>\$27,206</b>	2024
<a href="#">Unpackin It Ministries Inc</a>	NC	\$305,093	President	\$145,504	<b>\$139,474</b>	2024
<a href="#">Hidden Harvest International Inc</a>	FL	\$302,723	President	\$98,000	<b>\$91,534</b>	2022
<a href="#">Life Pathway</a>	AK	\$302,407	President	\$68,000	<b>\$60,311</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Higher Ground Usa Inc</a>	GA	\$302,393	Executive Director	\$113,669	<b>\$109,160</b>	2023
<a href="#">Pioneer Clubs</a>	IL	\$305,696	President	\$110,200	<b>\$100,506</b>	2024
<a href="#">Young Living Stones</a>	TX	\$305,712	Executive Director	\$13,750	<b>\$13,137</b>	2023
<a href="#">We Love Our City</a>	TX	\$302,276	Director	\$75,100	<b>\$71,750</b>	2023
<a href="#">Behind The Wire Ministries Inc</a>	IN	\$302,244	President	\$20,400	<b>\$19,957</b>	2024
<a href="#">Mission To Seafarers</a>	WA	\$302,189	Operations Director	\$75,721	<b>\$61,270</b>	2025
<a href="#">Lighthouse Biblical Counseling</a>	KY	\$306,022	President	\$48,133	<b>\$47,973</b>	2024
<a href="#">In The Streets-hands Uphighministry</a>	TX	\$306,260	Officer	\$22,333	<b>\$20,725</b>	2024
<a href="#">Phare Warrior</a>	IN	\$301,626	Director	\$13,500	<b>\$13,207</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 1055 organizations. Compensation range \$1–\$268,361; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$303,999); for reference, expenses \$1,708,014 and assets \$14,967,890. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Rev Dr Jay Smith, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	74 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	69 <sup>th</sup>
Reportable pay only (column D), adjusted	81 <sup>st</sup>
All sources (D + E + F), adjusted	73 <sup>rd</sup>

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 Dr Jay Smith) 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 1055 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,016 is reasonable (approximately the 74<sup>th</sup> 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.