

# Life Essentials Foundation

Executive Director / CEO

EIN 462309719  
 TX · NTEE Q33  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **James Mcwhinney, Executive Director / CEO** (\$68,602) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

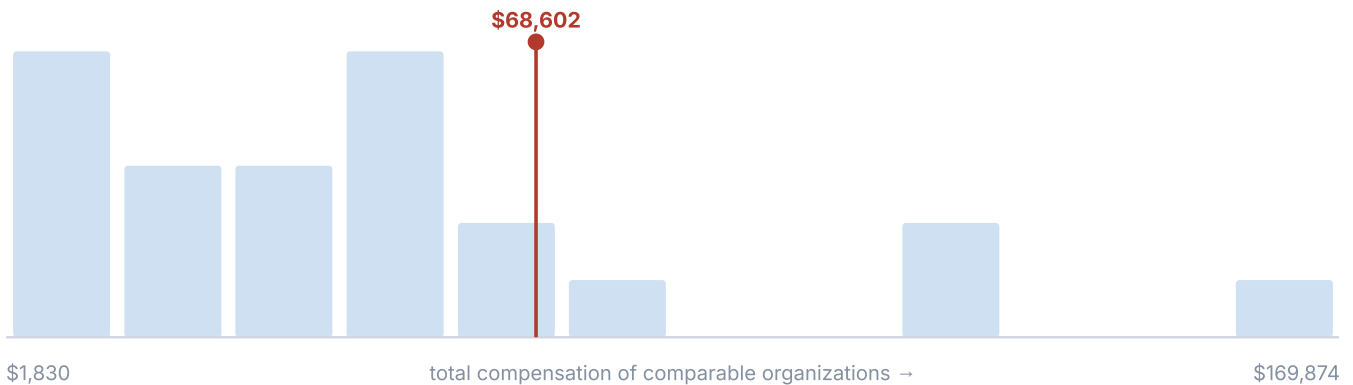
**Benchmarked executive:** James Mcwhinney — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

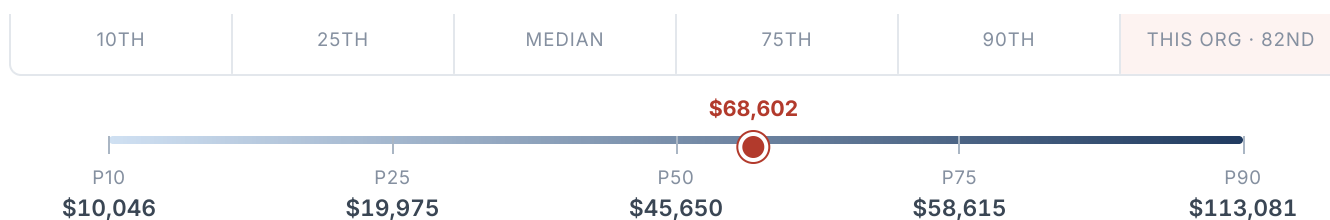
SECTOR	Organizations sharing the subject's NTEE classification (Q33).
BUDGET	Total revenue between \$163,640 and \$366,358 — 0.67x to 1.50x the subject's \$244,239 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q33) + TX + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,046	\$19,975	\$45,650	\$58,615	\$113,081	\$68,602
----------	----------	----------	----------	-----------	----------



## ■ 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
<a href="#">Nicaragua Advances In Christian</a>	TX	\$255,440	Board Member	\$40,800	<b>\$40,800</b>	2024
<a href="#">Nations Training Institute Inc</a>	TX	\$259,405	President	\$52,523	<b>\$52,523</b>	2024
<a href="#">Santiago Panama Mission Adventures</a>	TX	\$262,033	President	\$18,300	<b>\$18,300</b>	2024
<a href="#">Mercy Smiles International Outreach</a>	TX	\$262,415	Board Member, Vice President, Former President	\$1,830	<b>\$1,830</b>	2024
<a href="#">American Medical Institute Inc</a>	TX	\$225,800	Director/manager	\$55,207	<b>\$55,207</b>	2024
<a href="#">Troup Family Ministries Inc</a>	TX	\$263,285	President	\$15,000	<b>\$15,000</b>	2024
<a href="#">Second Mountain Ministries</a>	TX	\$266,325	Director	\$165,000	<b>\$169,874</b>	2023
<a href="#">Cure Glaucoma Foundation</a>	TX	\$267,724	Exec Dir/treas	\$25,738	<b>\$25,738</b>	2024
<a href="#">Upright Africa Inc</a>	TX	\$272,522	Officer/founder	\$34,046	<b>\$35,052</b>	2023
<a href="#">Elizabeth's Voice Inc</a>	TX	\$213,569	President	\$10,160	<b>\$10,460</b>	2023
<a href="#">Holistic Christian Ministry</a>	TX	\$210,264	Ceo	\$50,500	<b>\$50,500</b>	2024
<a href="#">Canopy International Inc</a>	TX	\$186,073	President And Director	\$121,764	<b>\$121,764</b>	2024
<a href="#">New Hope For Cambodian Children</a>	TX	\$305,993	President	\$32,075	<b>\$31,248</b>	2025
<a href="#">Global Hope</a>	TX	\$308,463	Executive Director	\$117,034	<b>\$117,034</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Champions In Action Inc</a>	TX	\$309,045	Board Chairm	\$10,000	<b>\$10,000</b>	2024
<a href="#">Christian Dominican Medical Mission</a>	TX	\$165,638	Intern Director	\$5,616	<b>\$5,616</b>	2024
<a href="#">Helping Oppressed People Everywhere</a>	TX	\$323,194	Director	\$57,313	<b>\$59,006</b>	2023
<a href="#">Segner Ministries Inc</a>	TX	\$327,437	Executive Dir.	\$50,595	<b>\$50,595</b>	2024
<a href="#">Ends Of The Earth Ministries Inc</a>	TX	\$340,799	Board Member/sec/treas	\$77,500	<b>\$77,500</b>	2024
<a href="#">Aim4india</a>	TX	\$342,503	Executive Dir.	\$65,167	<b>\$67,092</b>	2023
<a href="#">Aarti For Girls Inc</a>	TX	\$347,788	Vp & Treasurer	\$25,000	<b>\$25,000</b>	2024
<a href="#">Get Up Project</a>	TX	\$365,265	Executive Di	\$55,794	<b>\$57,442</b>	2023

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

## ■ Sample, role match & sensitivity

PEER COUNT	22 organizations. Compensation range \$1,830–\$169,874; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$244,239); for reference, expenses \$287,797 and assets \$204,301.
ROLE MATCH	James Mcwhinney, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	82 <sup>nd</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 (James Mcwhinney) 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 22 similarly situated organizations (Same NTEE sector (Q33) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,602 is reasonable (approximately the 82<sup>nd</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.