

Resurrection Tabernacle Church Of Deliverance

Executive Director / CEO

EIN 463332637
 KY · NTEE X20
 FY ending 2024-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Michael M Frierson, Executive Director / CEO** (\$1,550) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

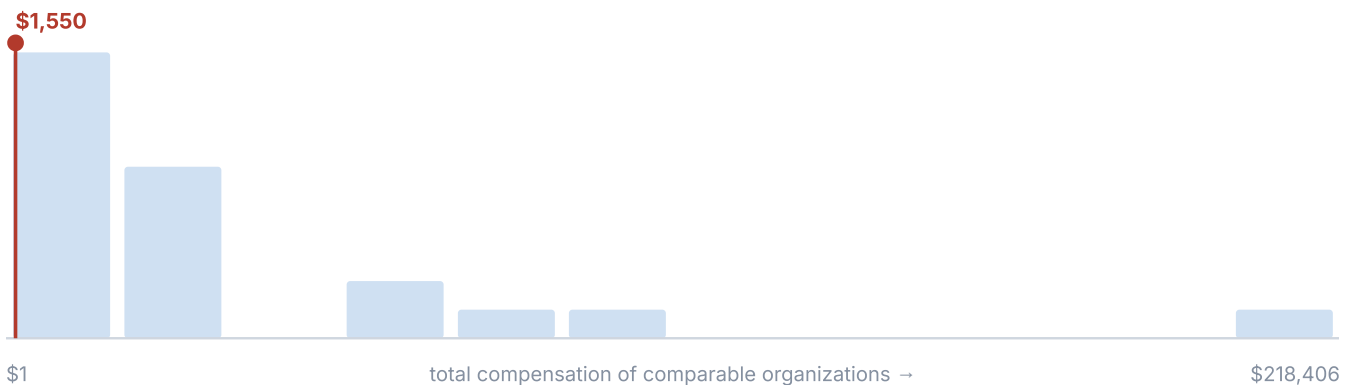
Benchmarked executive: Michael M Frierson — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,681 10TH	\$10,353 25TH	\$18,473 MEDIAN	\$33,260 75TH	\$78,674 90TH	\$1,550 THIS ORG · 10TH
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\$1,550



■ 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 KY 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
Discovery House Publishers	MI	\$0	President	\$29,172	\$28,026	2024
The Pine Cove Foundation	TX	\$0	President & Ceo	\$84,499	\$78,674	2024
Intentional Life Events	AZ	\$0	President/ceo	\$19,140	\$17,133	2024
Youth With A Mission Bridge Ne	VA	\$0	Officer	\$9,278	\$8,338	2024
Gracious Ministries Inc	VA	\$0	Williams	\$11,520	\$10,353	2024
Alex Hill Ministries	MI	\$0	Director	\$1	\$1	2024
Jma Ministries Inc	GA	\$0	Ceo	\$35,539	\$33,260	2024
Greater Christian Love Church	TX	\$0	Secretary	\$25,000	\$23,277	2024
Iglesia Misionera Eslabon De D	FL	\$0	Pastor/pres	\$14,400	\$12,591	2024
Global Spheres Inc	TX	\$0	President	\$117,887	\$106,932	2025
Rth Community Center Realty Inc	MA	\$0	Exec. Direct	\$33,227	\$27,792	2024
Prem Prakash Corporation	IN	\$0	Priest	\$10,800	\$10,914	2023
Brothers Of Mercy Holding Inc	NY	\$0	Non-voting Board Member/corp Ceo	\$21,964	\$18,473	2024
Lithuanian Catholic Federation Atetis Incorporated	IN	\$0	Director	\$4	\$4	2024
Wayside Cross Ministries Title Holding	IL	\$0	Treasurer	\$16,267	\$15,325	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dionny Baez Ministries Inc	FL	\$0	Dvp	\$32,367	\$29,138	2023
John 17 Ministries	IN	\$0	President	\$66,798	\$67,503	2023
Iglesia Cristiana Odre Nuevo Inc	FL	\$0	President	\$6,956	\$6,262	2023
Group Ministries Inc	NY	\$0	Executive Dir.	\$4,250	\$3,681	2023
Integritus Healthcare Inc	MA	\$0	President & Ceo	\$80,787	\$69,567	2023
International Christian	TX	\$0	President/ch	\$227,845	\$218,406	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	21 organizations. Compensation range \$1–\$218,406; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$0 and assets \$0.
ROLE MATCH	Michael M Frierson, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	10 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 (Michael M Frierson) 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 21 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,550 is reasonable (approximately the 10th 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.