

# Vietnamese Christian Restoration

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Thuvan Nguyen, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 2<sup>nd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

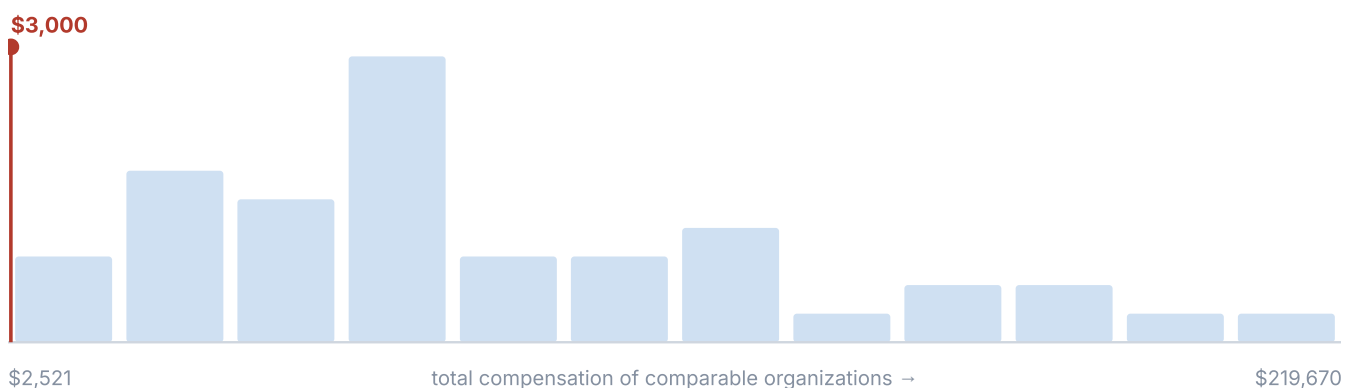
**Benchmarked executive:** Thuvan Nguyen — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$209,194 and \$468,345 — 0.67x to 1.50x the subject's \$312,230 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21) + TX + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$31,470	\$42,789	\$70,498	\$116,520	\$164,151	\$3,000
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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 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="#">Cowboy-up International Inc</a>	TX	\$309,598	President/ce	\$32,800	<b>\$31,859</b>	2024
<a href="#">Bonnie Floyd Ministries</a>	TX	\$316,455	President	\$60,000	<b>\$60,000</b>	2023
<a href="#">Logos Leaders Outreach</a>	TX	\$307,823	Executive Director	\$219,670	<b>\$219,670</b>	2023
<a href="#">Student Discipleship Ministries</a>	TX	\$317,544	President	\$169,000	<b>\$164,151</b>	2024
<a href="#">Laymans Retreat At Round Top</a>	TX	\$306,714	Foreman	\$40,000	<b>\$37,851</b>	2025
<a href="#">Thomas E Mcdaniels Ministries Inc</a>	TX	\$326,067	President	\$42,073	<b>\$40,866</b>	2024
<a href="#">The Brook Ministries Inc</a>	TX	\$331,955	Executive Dir.	\$84,000	<b>\$81,590</b>	2024
<a href="#">Igniting Prayer Action</a>	TX	\$282,020	President	\$120,000	<b>\$116,557</b>	2024
<a href="#">Love Worth Sharing Evangelistic Ministries Inc</a>	TX	\$278,439	President	\$11,490	<b>\$11,160</b>	2024
<a href="#">New Glory International</a>	TX	\$272,043	President	\$124,134	<b>\$120,573</b>	2024
<a href="#">Twin Oaks Christian Camp And Retreat Center</a>	TX	\$353,881	Executive Director	\$72,038	<b>\$72,038</b>	2023
<a href="#">Federation Of Ministers And Churches Inc</a>	TX	\$363,636	President	\$125,443	<b>\$121,844</b>	2024
<a href="#">Everfree Ministries</a>	TX	\$368,000	Ceo	\$179,600	<b>\$174,447</b>	2024
<a href="#">Mission Alive</a>	TX	\$256,076	Executive Director	\$106,795	<b>\$103,731</b>	2024
<a href="#">Mision De Candelilla</a>	TX	\$248,988	Executive Dir.	\$24,760	<b>\$24,050</b>	2024
<a href="#">Apt Ministries</a>	TX	\$375,895	President	\$67,738	<b>\$67,738</b>	2023
<a href="#">Danny Hubbell Evangelistic Min</a>	TX	\$240,985	President	\$90,000	<b>\$87,418</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bridge Ministries Of Laredo Inc</a>	TX	\$240,478	President	\$34,800	<b>\$34,800</b>	2023
<a href="#">Remnant Ministries</a>	TX	\$237,681	President	\$151,647	<b>\$147,296</b>	2024
<a href="#">Mission Barnabas International</a>	TX	\$391,748	Pres/ceo/director	\$72,120	<b>\$70,051</b>	2024
<a href="#">Jwb Ministries Inc</a>	TX	\$230,621	President	\$42,789	<b>\$42,789</b>	2023
<a href="#">Grace Line Inc</a>	TX	\$227,973	President	\$108,944	<b>\$105,818</b>	2024
<a href="#">The Spirit Of Elijah Ministries International</a>	TX	\$222,082	Executive Director	\$133,883	<b>\$130,042</b>	2024
<a href="#">Mexico Mission Ministries Inc</a>	TX	\$402,904	President	\$32,400	<b>\$31,470</b>	2024
<a href="#">Restoration International Inc</a>	TX	\$405,180	President	\$58,519	<b>\$58,519</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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>41</b> organizations. Compensation range \$2,521–\$219,670; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$312,230); for reference, expenses \$419,715 and assets \$99,899.
ROLE MATCH	Thuvan Nguyen, reported title " <i>VICE PRESIDENT</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	<b>2<sup>nd</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	2 <sup>nd</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	2 <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 (Thuvan Nguyen) 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 41 similarly situated organizations (Same NTEE sector (X21) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 2<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.