

The Living Truth Holiness Church Of God Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Hugh West, Executive Director / CEO** (\$3,500) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Hugh West — 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).

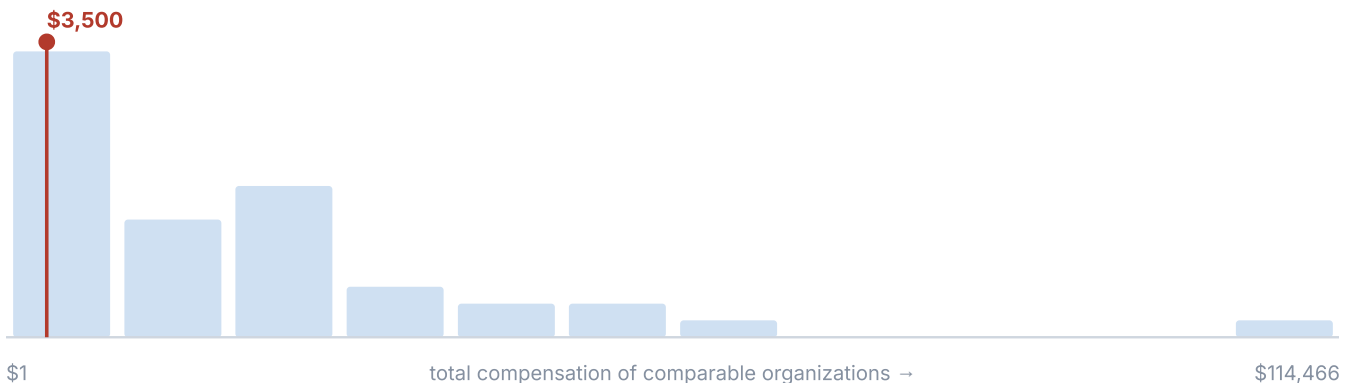
BUDGET Total revenue between \$25,374 and \$56,809 — 0.67x to 1.50x the subject's \$37,873 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

42 organizations qualified on sector, size, and geography

→ **42** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,013	\$5,644	\$14,852	\$26,972	\$43,092	\$3,500
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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 NJ 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
Angel Rock Charities	LA	\$37,662	President	\$27,500	\$34,917	2023
Land In Between Ministry	VA	\$38,457	Officer	\$57,300	\$61,966	2024
John C Vaughn Evangelistic	SC	\$39,105	Director	\$4,150	\$4,849	2024
Philadelphia Bible Institute College & Seminary In	MD	\$39,200	President	\$500	\$524	2024
House Of Hope Church	CA	\$36,386	Ceo	\$1	\$1	2024
New Mexico Family Action Foundation	NM	\$36,067	Executive Dir.	\$36,000	\$43,367	2024
Jesus Is Enough Corp	ID	\$39,825	Secretary	\$8,732	\$10,404	2024
Apostle Born Ministries Inc	TX	\$39,874	President	\$102,168	\$114,466	2024
Rex And Lois Burgher Ministries Inc	PA	\$40,158	President	\$14,950	\$17,192	2023
New Generation Apostolic Holiness	FL	\$34,782	President	\$13,570	\$14,278	2024
Livingwaterinme Ministries	CA	\$41,270	Secretary	\$1,000	\$996	2023
Dueitt Ministries Inc	TX	\$41,571	President	\$18,000	\$20,167	2024
Amazing Vision Gospel Ministry	CA	\$42,256	Ceo	\$42,000	\$40,620	2024
Le Rucher Mercy Ministries	WA	\$42,380	Secretary	\$30,721	\$31,715	2023
Institute For Christian Renewal	NH	\$32,774	Executive Director	\$21,000	\$21,718	2024
Compass Coach And Consulting	SC	\$43,628	Director	\$46,800	\$56,298	2023
The Genevan Institute For Reformed Studies Inc	FL	\$31,588	Ceo	\$8,000	\$8,417	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fruit Bearing Ministries Of Durham	NC	\$44,247	President/se	\$5,000	\$5,786	2024
Kings Way Center For World Mission Inc	TX	\$31,342	Secretary	\$18,000	\$20,763	2023
Masters Harvest	TX	\$44,687	President	\$22,770	\$26,265	2023
At The Well Ministries Inc	TN	\$30,915	Treasurer/secretary	\$170	\$206	2023
The Edge Ministries Inc	IL	\$45,523	Manager	\$7,090	\$7,807	2024
Calvary Chapel Santa Paula	CA	\$45,689	President	\$29,400	\$28,434	2024
Greater Tree Of Life Missionary Baptist Church	MI	\$46,385	Pastor	\$17,650	\$21,007	2023
Bozrah International Ministries Inc	CT	\$46,666	Executive Director	\$1,020	\$1,103	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	42 organizations. Compensation range \$1–\$114,466; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$37,873); for reference, expenses \$22,067 and assets \$0. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Hugh West, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	19 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	19 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 (Hugh West) 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 42 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,500 is reasonable (approximately the 19th 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.