

# First Priority North Carolina

Executive Director / CEO

EIN 471927743

NC · NTEE X20

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rachel Gardiner, Executive Director / CEO** (\$69,224) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 41<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Rachel Gardiner — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (X20).

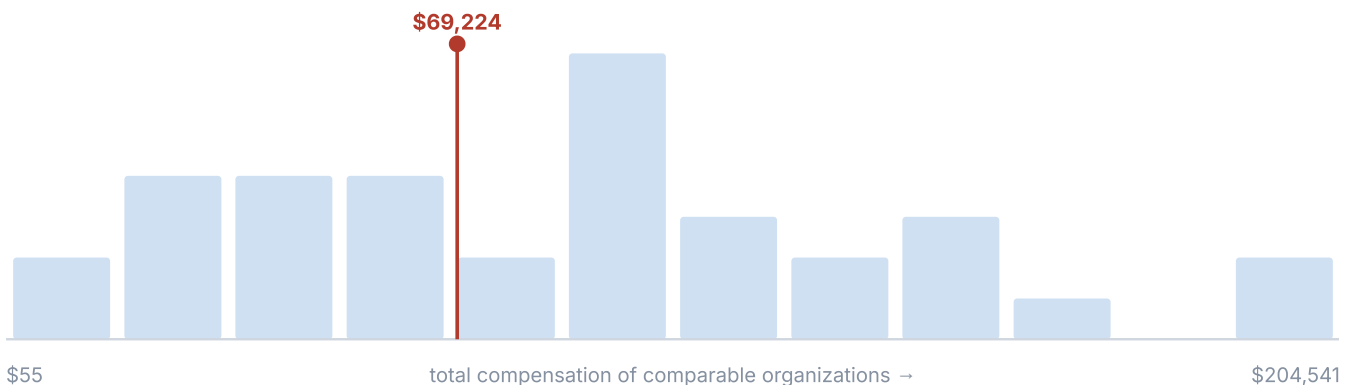
**BUDGET** Total revenue between \$212,936 and \$476,722 — 0.67x to 1.50x the subject's \$317,815 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20) + NC + budget 0.67–1.5x revenue.

**34** organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$31,903

\$49,057

\$88,025

\$105,849

\$150,596

**\$69,224**



## ● 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 NC 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="#">Triad Coalition For Life</a>	NC	\$320,402	Pres/exec Dir.	\$44,000	<b>\$45,164</b>	2024
<a href="#">Unpackin It Ministries Inc</a>	NC	\$305,093	President	\$145,504	<b>\$149,354</b>	2024
<a href="#">Faith Christian Ministries Of Nash</a>	NC	\$330,654	Director	\$30,784	<b>\$31,598</b>	2024
<a href="#">Echo Ministry</a>	NC	\$332,214	Executor Director	\$47,723	<b>\$48,986</b>	2024
<a href="#">Sold Out Youth Ministries</a>	NC	\$300,409	President	\$147,232	<b>\$151,128</b>	2024
<a href="#">By Grace Alone Ministries - Foundation</a>	NC	\$298,147	Director Pastor	\$48,000	<b>\$49,270</b>	2024
<a href="#">Verbena Foundation Inc</a>	NC	\$291,280	Executive Di	\$193,552	<b>\$204,541</b>	2023
<a href="#">Go And Reconcile Ministries</a>	NC	\$350,346	Member	\$9,000	<b>\$9,238</b>	2024
<a href="#">Neighborly Faith Inc</a>	NC	\$351,199	President	\$71,000	<b>\$72,879</b>	2024
<a href="#">Interaction International Inc</a>	NC	\$351,418	Executive Di	\$52,500	<b>\$53,889</b>	2024
<a href="#">Live Again Ministries Inc</a>	NC	\$283,911	Executive Di	\$30,861	<b>\$32,613</b>	2023
<a href="#">Heath Williams Ministries Inc</a>	NC	\$279,258	President	\$50,000	<b>\$51,323</b>	2024
<a href="#">Generation Impact Ministries Inc</a>	NC	\$279,027	President	\$194,618	<b>\$199,767</b>	2024
<a href="#">Art Of Family Living</a>	NC	\$276,279	Executive Di	\$60,000	<b>\$60,000</b>	2025
<a href="#">Upland's Reach Conference Center</a>	NC	\$267,856	President	\$100,477	<b>\$103,135</b>	2024
<a href="#">Men Of Armor Inc</a>	NC	\$369,642	President	\$159,463	<b>\$159,463</b>	2025
<a href="#">Ricardo Di Rocco Ministries</a>	NC	\$370,217	President And Pastor	\$134,700	<b>\$138,264</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Positive Direction For Youth And Families Inc</a>	NC	\$264,706	Gardner	\$85,000	<b>\$89,826</b>	2023
<a href="#">Wake Forest Christian Study Center</a>	NC	\$372,524	Executive Director	\$123,388	<b>\$123,388</b>	2025
<a href="#">Iglesia De Dios Peniel</a>	NC	\$384,060	Pastor	\$32,400	<b>\$33,257</b>	2024
<a href="#">Oikos Usa</a>	NC	\$247,898	President	\$93,130	<b>\$98,418</b>	2023
<a href="#">Center For Christianity And Scholarship</a>	NC	\$394,674	Executive Director & Ceo	\$86,132	<b>\$91,022</b>	2023
<a href="#">Renown Collective Inc</a>	NC	\$239,787	Chairman	\$97,912	<b>\$103,471</b>	2023
<a href="#">Eternal Truth Ministries</a>	NC	\$233,813	President	\$55	<b>\$55</b>	2025
<a href="#">I Am Outreach Ministries Inc</a>	NC	\$233,084	Executive Dir.	\$24,100	<b>\$24,738</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2025 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 NC 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>34</b> organizations. Compensation range \$55–\$204,541; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$317,815); for reference, expenses \$362,698 and assets \$143,395.
ROLE MATCH	Rachel Gardiner, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	41 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	41 <sup>st</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	41 <sup>st</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 (Rachel Gardiner) 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 34 similarly situated organizations (Same NTEE sector (X20) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,224 is reasonable (approximately the 41<sup>st</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.