

Charleston Presbyterian Church

Executive Director / CEO

EIN 472196038
 SC · NTEE X20
 FY ending 2022-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Sandy Floyd, Executive Director / CEO** (\$12,969) against **every comparable organization** that fit the selection criteria — **752** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sandy Floyd — reported title "ADMINISTRAT", 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 (X20). |
| BUDGET | Total revenue between \$130,994 and \$293,271 — 0.67x to 1.50x the subject's \$195,514 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue. |

752 organizations qualified on sector, size, and geography → **752** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|-----------------|
| \$11,818 | \$23,657 | \$43,130 | \$71,740 | \$98,808 | \$12,969 |
|----------|----------|----------|----------|----------|-----------------|



● 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 SC 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 |
|---|-------|-----------|------------------------------|-----------------|------------------|------|
| By Example Missions | TX | \$195,717 | Executive Director | \$52,800 | \$47,238 | 2024 |
| Mike Kruger Ministries Inc | FL | \$195,198 | President | \$90,000 | \$75,618 | 2024 |
| Mision Cristiana Elim Nuevo Re | NJ | \$195,007 | President | \$36,200 | \$28,907 | 2024 |
| Torch Of Christ Ministries | LA | \$194,971 | President | \$88,400 | \$87,059 | 2024 |
| Light Of The World Ministry | OR | \$196,266 | President | \$8,000 | \$6,841 | 2023 |
| Rhoda Wise Shrine Inc | OH | \$196,343 | President Ceo | \$27,040 | \$26,371 | 2023 |
| Samuel R Chand Ministries Inc | GA | \$196,417 | President | \$34,000 | \$30,576 | 2024 |
| Shadowlands Joy Inc | AL | \$196,505 | Executive Director | \$159,658 | \$154,267 | 2024 |
| Spiritual Innovations Inc | GA | \$194,422 | Executive Dir. | \$97,466 | \$87,649 | 2024 |
| Equipping Ministries International Inc | OH | \$194,290 | Secretary Non Voting | \$20,736 | \$19,643 | 2024 |
| Mission Of Hope | AR | \$196,828 | Co Administrator, Non Voting | \$18,111 | \$18,208 | 2024 |
| The Gospel Underground | VA | \$196,940 | President | \$129,640 | \$109,067 | 2025 |
| That Day | CA | \$197,109 | President | \$214,750 | \$170,751 | 2023 |
| Grace Adventures Inc | LA | \$197,218 | President/di | \$140,519 | \$142,476 | 2023 |
| Outfitters For Christ | CO | \$197,366 | Executive Dir. | \$44,665 | \$38,305 | 2024 |
| Eglise Sur Le Rocher International Petros Ministry | FL | \$197,420 | President | \$17,500 | \$14,703 | 2024 |
| St Luke Missionary Baptist Church Of Narcoossee Inc | FL | \$193,514 | Pastor | \$33,945 | \$27,785 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|---------------|-----------------|------------------|------|
| The Holy Orthodox Order Of Saint George | CT | \$193,510 | President | \$15,000 | \$12,950 | 2023 |
| Mike Guzzardo Ministries | TX | \$198,000 | President | \$280,230 | \$250,711 | 2024 |
| Free Grace International | TX | \$198,049 | Chairman | \$43,500 | \$40,067 | 2023 |
| Fossores | MI | \$198,133 | Founder | \$33,200 | \$30,648 | 2024 |
| Zoro International Ministries Inc | TN | \$198,241 | President | \$182,500 | \$171,572 | 2024 |
| Global Companions International Inc | CA | \$198,443 | Ceo | \$1,000 | \$772 | 2024 |
| Lighthouse Network Inc | CO | \$192,520 | President | \$76,928 | \$67,922 | 2023 |
| 3 Oaks Ministries Inc | ID | \$198,766 | President | \$48,000 | \$45,669 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC cost of living and 2022 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 SC 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 752 organizations. Compensation range \$50–\$423,288; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$195,514); for reference, expenses \$204,804 and assets \$249,220.

ROLE MATCH Sandy Floyd, reported title "*ADMINISTRAT*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 20 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 | 11 th |
| Total compensation (D + F), as reported (no adjustments) | 10 th |
| Reportable pay only (column D), adjusted | 16 th |
| All sources (D + E + F), adjusted | 11 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 (Sandy Floyd) 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 752 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,969 is reasonable (approximately the 11th 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.