

Cowboy At The Cross Ministries

Executive Director / CEO

EIN 473873628

CO · NTEE O55

FY ending 2025-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Shane J Kier, Executive Director / CEO** (\$54,788) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

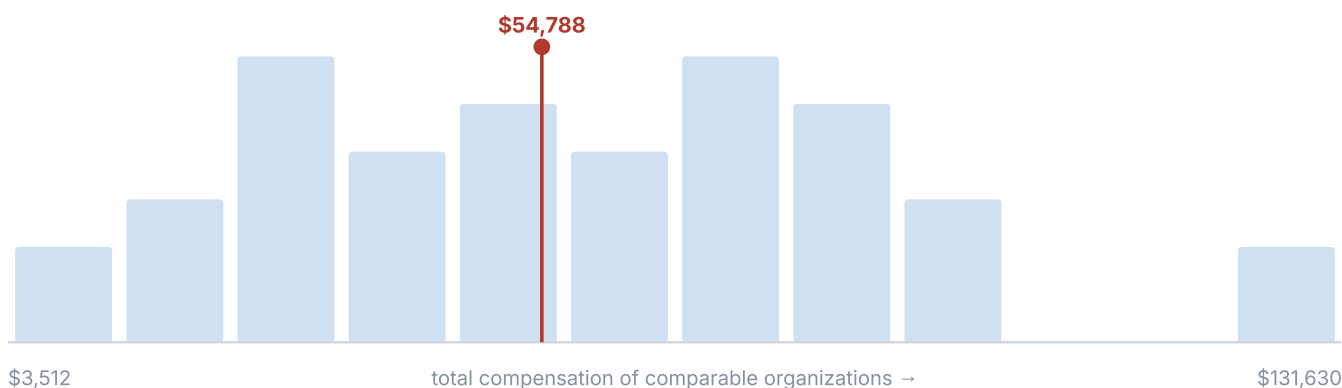
Benchmarked executive: Shane J Kier — reported title “PRES/LEAD PASTO”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

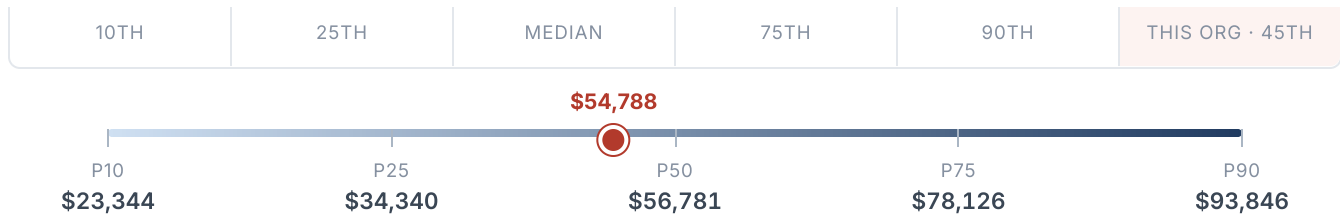
SECTOR	Organizations sharing the subject's NTEE classification (O55).
BUDGET	Total revenue between \$207,177 and \$463,830 — 0.67x to 1.50x the subject's \$309,220 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O55), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,344	\$34,340	\$56,781	\$78,126	\$93,846	\$54,788
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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 CO 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
Youth For Christ Usa Inc So Calif	CA	\$312,741	Board Member	\$62,803	\$56,556	2025
Brilla Soccer Ministries Inc	MS	\$304,918	Executive Director	\$70,833	\$84,450	2024
Metro Atlanta Youth For Christ Inc	GA	\$302,522	Executive Director	\$94,662	\$99,263	2025
Salt N Light Youth Ministry	PA	\$322,609	Director - Creative Arts	\$53,400	\$57,006	2024
Clemson Area Classical Academy	SC	\$323,720	Executive Director	\$12,585	\$13,692	2025
Stars Sports Club	SC	\$290,193	Executive Di	\$90,090	\$98,016	2025
Next Generation Ministries Inc	LA	\$283,541	Ceo, Director	\$60,360	\$71,149	2024
Itasca Youth For Christ	MN	\$335,375	Executive Director	\$79,022	\$81,431	2025
E2ten Mission	CA	\$279,547	President	\$27,242	\$25,182	2024
Generation Life	PA	\$275,422	Director	\$15,440	\$16,483	2024
Davids Table Inc	SC	\$344,578	Executive Di	\$26,532	\$30,505	2023
Twin Peaks Bible Camp	CO	\$272,620	Executive Director	\$58,999	\$62,349	2023
Anhar Institute	GA	\$271,596	Executive Director	\$34,000	\$36,596	2024
Kings Kids El Paso Inc	TX	\$269,908	Outreach	\$72,000	\$77,098	2024
Child Evangelism Fellowship Of	PA	\$351,471	State Direct	\$64,211	\$68,546	2024
Launch Ministries Inc	ID	\$356,706	Executive Di	\$76,230	\$86,808	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arizona Urban Youth Ministries	AZ	\$256,762	Program Manager	\$64,604	\$66,510	2024
Urban Church Advocates	IL	\$255,801	President	\$55,000	\$56,390	2025
Anglican Youth Ministry	NC	\$255,273	Acting Director	\$44,084	\$48,760	2024
Youth For Christ eastern Oregon Inc	OR	\$365,194	Director	\$69,553	\$67,361	2025
Oneu Md Inc	MD	\$366,144	President Campus Director	\$72,676	\$70,859	2025
Lighthouse Community Center	WA	\$248,689	President	\$46,123	\$45,510	2023
Kansas Bible Camp Inc	KS	\$243,192	Director	\$20,860	\$23,502	2025
Youth With A Mission - Atlanta Inc	GA	\$376,156	Director / Secretary - Treasurer	\$45,333	\$47,536	2025
Child Evangelism Fellowship Of Ches	PA	\$239,760	Director	\$77,416	\$85,083	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 40 organizations. Compensation range \$3,512–\$131,630; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$309,220); for reference, expenses \$348,334 and assets \$1,105,444.

ROLE MATCH Shane J Kier, reported title "*PRES/LEAD PASTO*", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	45 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	45 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 (Shane J Kier) 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 40 similarly situated organizations (Same NTEE sector (O55), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,788 is reasonable (approximately the 45th 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.