

Above The Call Ministries Inc

Executive Director / CEO

EIN 475346864

MD · NTEE P83

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mavis Castillo, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **613** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

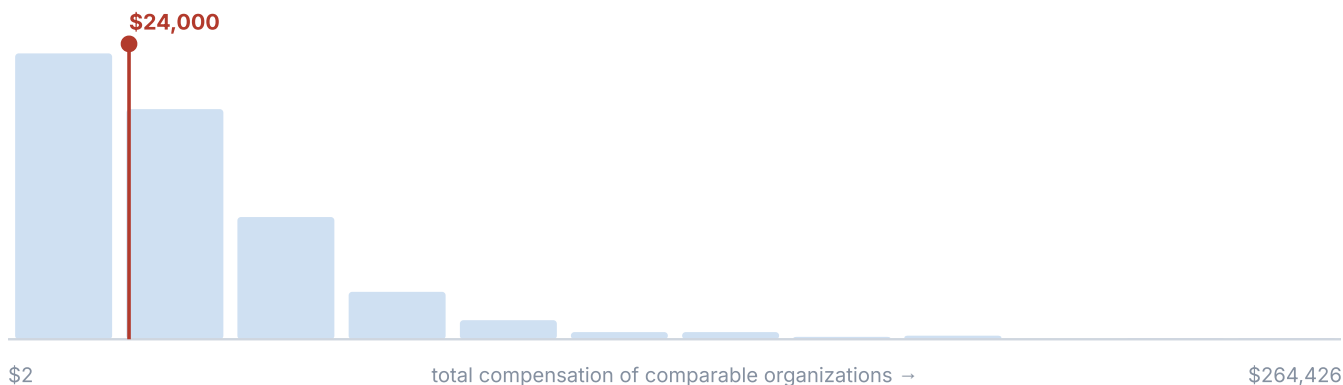
Benchmarked executive: Mavis Castillo — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P83).
BUDGET	Total revenue between \$63,240 and \$141,583 — 0.67x to 1.50x the subject's \$94,389 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

613 organizations qualified on sector, size, and geography → **613** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,135	\$14,706	\$29,185	\$48,696	\$69,866	\$24,000
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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 MD 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
Neurostrong Wellness And Fitness	TX	\$94,461	President	\$21,184	\$22,015	2024
Halsey Center	OR	\$94,257	Executive Director (Through 06/2024)	\$6,286	\$6,065	2024
Vine Village Inc	CA	\$94,254	President/exec.director	\$107,080	\$96,064	2024
Lnc Foundation	CA	\$94,744	Ceo	\$9,600	\$8,613	2024
Independent Living Horizons Seven Inc	GA	\$94,031	President/ceo	\$21,151	\$22,748	2023
The Arc Of Bartholomew County	IN	\$94,913	Executive Director	\$32,596	\$36,768	2023
North End Senior Solutions	OR	\$94,975	Lubeck	\$13,060	\$12,973	2023
Men Of Nehemiah Families Inc	TX	\$95,000	Director	\$55,165	\$57,331	2024
Joyful Noise Inc	WV	\$93,723	Executive Director	\$35,877	\$39,317	2025
Excalibur Leisure Skills Center	NY	\$93,705	President	\$42,500	\$39,900	2024
Grace Ministries Inc	AL	\$93,492	President	\$11,863	\$13,708	2023
New Mexico Child First Network Inc	NM	\$93,491	Executive Di	\$19,500	\$22,434	2023
Project Life Positeen	SC	\$93,444	Director	\$25,950	\$28,957	2023
Pottsville Firemans Relief Trust	PA	\$93,437	Treasurer	\$1,500	\$1,554	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
At The Well Conferences Inc	NJ	\$95,406	Executive Director	\$23,000	\$21,965	2023
Manda Strong Foundation Inc	TX	\$95,458	Executive Director	\$15,000	\$16,049	2023
Transforming Power Fund	MI	\$93,303	Executive Director	\$56,538	\$60,629	2024
Quaker Heights Foundation Inc	OH	\$93,192	Chief Executive Officer	\$78,074	\$88,450	2023
Mahp Foundation	MI	\$95,623	President	\$26,287	\$28,189	2024
Emotional Health Institute	CA	\$95,630	Admin	\$4	\$4	2024
Associated Residential Centers Inc	NY	\$95,654	Ceo	\$32,798	\$30,791	2024
Forever Families Adoption Services Inc	VA	\$93,110	President/executive Director	\$34,001	\$35,115	2023
Women Aware	IA	\$95,748	Executive Director	\$9,583	\$11,223	2023
White Horse Outreach Foundation	OK	\$92,991	Board Member	\$39,129	\$46,086	2023
Emporia Senior Center Inc	KS	\$95,933	President And Ceo	\$68,982	\$79,713	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	613 organizations. Compensation range \$2–\$264,426; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$94,389); for reference, expenses \$61,742 and assets \$3,402.
ROLE MATCH	Mavis Castillo, reported title "President", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	191 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 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	44 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	27 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 (Mavis Castillo) 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 613 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 44th 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.