

Vertical First Foundation

Executive Director / CEO

EIN 475368148
 MI · NTEE X20
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **David S Wilson, Executive Director / CEO** (\$118,000) against **every comparable organization** that fit the selection criteria — **702** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 93rd percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: David S Wilson — 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 \$124,002 and \$277,617 — 0.67x to 1.50x the subject's \$185,078 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

702 organizations qualified on sector, size, and geography → **702** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,191	\$24,860	\$45,313	\$75,826	\$104,170	\$118,000
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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 MI 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
Wingspan Foundation Inc	FL	\$184,466	President	\$4,785	\$4,483	2023
Beyond The Veil Global Ministries	AZ	\$185,695	President	\$114,000	\$106,220	2024
Go Drill International Inc	TX	\$185,914	President	\$41,748	\$41,654	2023
Love Reality Inc	TN	\$185,971	President	\$700	\$713	2024
Camp Watcha Wanna Do Ltd	IN	\$186,047	Development	\$37,031	\$37,834	2024
Dominican Youth Movement Usa	NY	\$186,145	Executive Di	\$62,500	\$54,717	2024
Restoration City Inc	TX	\$186,188	Asst Directo	\$7,875	\$7,858	2023
Unity Mission International	CA	\$183,942	Ceo	\$48,000	\$40,156	2024
Mission Myanmar Inc	FL	\$183,892	Board President	\$16,800	\$15,290	2024
Utah Partnerships For Christ Inc	UT	\$183,764	Director	\$36,609	\$36,301	2024
Armlynk International	TX	\$186,418	Field Director	\$140,000	\$139,686	2023
Movement Makers Ministries Inc	TX	\$186,602	Director/pre	\$99,799	\$96,719	2024
Billy Gray Ministries Inc	FL	\$186,761	Gray	\$25,000	\$22,754	2024
Ten14 Ministries	TX	\$186,837	Director	\$24,661	\$23,900	2024
Walk The Story Inc	NC	\$186,935	Executive Di	\$114,771	\$114,893	2024
Sowers Of The Harvest Inc	AR	\$187,250	Officer	\$14,138	\$15,000	2025
Good Dirt Coalition	CA	\$187,277	Ceo	\$26,500	\$22,825	2023
Reach International Ministries Inc	FL	\$182,837	President	\$65,924	\$61,772	2023
Ethiopian Orthodox Tewahedo Debre Berhan Holy Trinity Church	MD	\$187,597	Pastor	\$21,600	\$20,142	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Briggs Center For Faith And Action	MD	\$187,981	Executive Director	\$30,000	\$27,976	2023
Dew4him Ministries Inc	NC	\$188,081	Executive Director	\$57,586	\$59,350	2023
Milal Mission In Northern California	CA	\$188,203	Chairman	\$57,780	\$49,766	2023
Len Ministries Inc	FL	\$188,434	President	\$41,800	\$38,044	2024
Agape Indians Ministries Intl Inc	TX	\$181,577	President	\$10,500	\$10,176	2024
Iglesia Del Dios Vivo El Buen Pastor San Jose Ca	CA	\$188,678	Ceo	\$27,560	\$23,056	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	702 organizations. Compensation range \$54–\$458,525; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$185,078); for reference, expenses \$203,354 and assets \$30,890.
ROLE MATCH	David S Wilson, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	18 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	93 rd
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	92 nd

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 (David S Wilson) 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 702 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$118,000 is reasonable (approximately the 93rd 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.