

First Baptist Church

Executive Director / CEO

EIN 480630223

KS · NTEE X21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cedric Rowan, Executive Director / CEO** (\$28,782) against **every comparable organization** that fit the selection criteria — **321** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

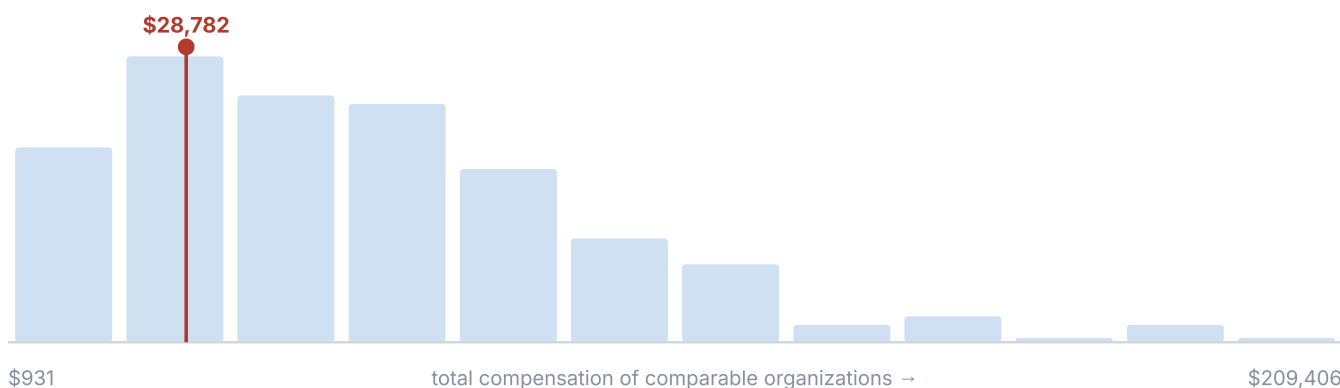
Benchmarked executive: Cedric Rowan — reported title "PASTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

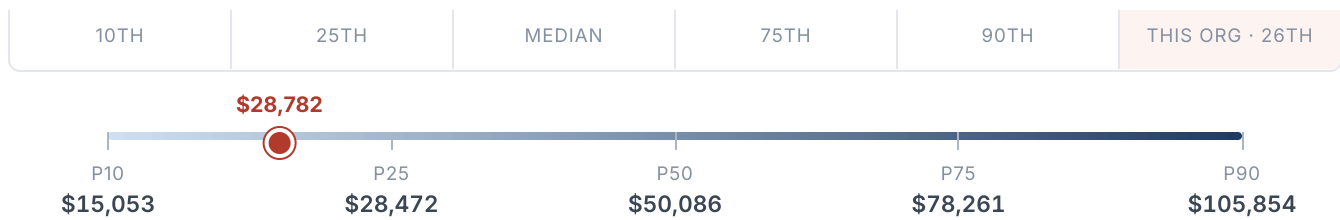
SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$162,171 and \$363,070 — 0.67x to 1.50x the subject's \$242,047 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

321 organizations qualified on sector, size, and geography → **321** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,053	\$28,472	\$50,086	\$78,261	\$105,854	\$28,782
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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 KS 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
Family Rescue Center	CA	\$242,140	Executive Director	\$2,000	\$1,599	2024
Eden House Of Thailand	WA	\$241,621	Executive Manager	\$37,010	\$30,671	2024
St Michael Orthodox Church	NJ	\$241,620	Archpriest	\$16,250	\$13,430	2024
The Vine Ministry Inc	PA	\$241,591	Executive Director	\$37,080	\$34,228	2024
New Jerusalem Missions	KS	\$241,346	President/exec Dir	\$14,621	\$15,053	2023
Danny Hubbell Evangelistic Min	TX	\$240,985	President	\$90,000	\$83,333	2024
Los Angeles Immanuel Mission Church	CA	\$240,968	Ceo	\$12,000	\$9,591	2024
Alabaster Ministries Inc	MO	\$240,740	Director	\$29,681	\$29,959	2023
Drawing Near To God Inc	SC	\$243,541	Executive Director	\$90,000	\$84,670	2025
Bridge Ministries Of Laredo Inc	TX	\$240,478	President	\$34,800	\$33,174	2023
Extraordinary Lutheran Ministries	IL	\$244,093	Program Dire	\$110,546	\$103,569	2023
United Church In God In Christ	MN	\$239,963	Pastor	\$44,200	\$40,427	2024
First Karen Baptist Church	MN	\$239,742	Pastor	\$19,491	\$17,827	2024
Galkin Evangelistic Ministries	UT	\$239,653	President	\$124,200	\$117,663	2024
Re-christ Ministries Inc	AZ	\$239,591	Chairman, President	\$72,000	\$65,988	2023
Christian Community Ministries Of Kershaw County	SC	\$239,574	Director, Office Manager	\$21,918	\$20,620	2025
World Carp Inc	NJ	\$244,716	President/tr	\$140,000	\$115,702	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Lighthouse Women's Center Inc	AL	\$245,022	Director	\$42,624	\$43,883	2023
Iglesia De Dios Pentecostes Aposento Alto	CA	\$238,061	Chief Executive Officer	\$36,000	\$28,774	2024
Addicts For Christ Inc	AL	\$246,042	Director	\$16,900	\$16,900	2024
Remnant Ministries	TX	\$237,681	President	\$151,647	\$140,414	2024
Celestial Church Of Christ Providence Parish	RI	\$247,173	Pastor	\$16,200	\$14,379	2024
Planting The Gospel Inc	GA	\$247,698	Board Member	\$143,683	\$133,728	2024
Priority Insight Inc	GA	\$236,113	Director	\$121,897	\$113,451	2024
First Emmanuel Assembly Of God	CT	\$248,053	Senior Pastor	\$69,984	\$62,532	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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	321 organizations. Compensation range \$931-\$209,406; filing years 2021-2025.
SIZE BASIS	Matched on total revenue (\$242,047); for reference, expenses \$283,436 and assets \$534,835.
ROLE MATCH	Cedric Rowan, reported title " <i>PASTOR</i> ", 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	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 9 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	26 th
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	25 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 (Cedric Rowan) 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 321 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,782 is reasonable (approximately the 26th 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.