

Washington Baptist Seminary

Executive Director / CEO

EIN 521327135

DC · NTEE B60

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **John L Mccoy, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: John L Mccoy — 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 (B60).

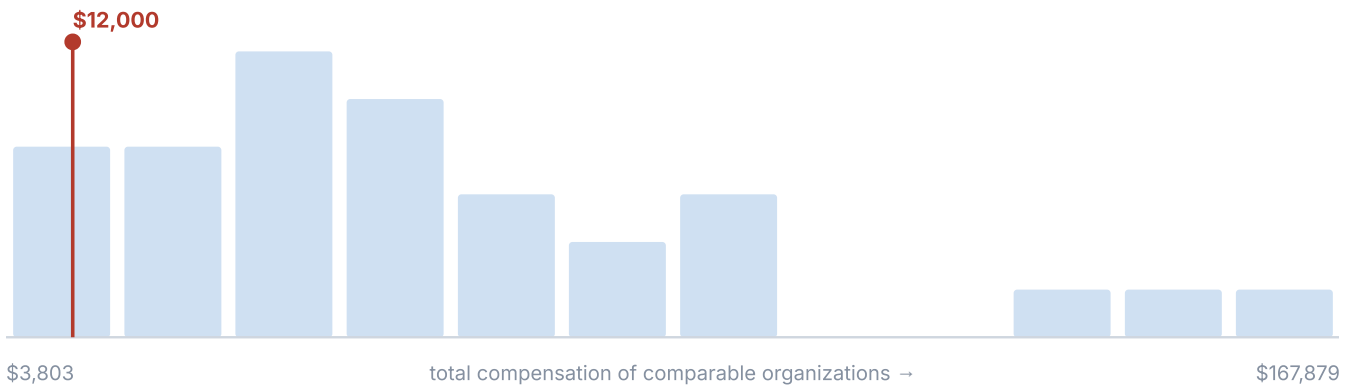
BUDGET Total revenue between \$76,645 and \$171,595 — 0.67x to 1.50x the subject's \$114,397 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography

→ **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,951	\$31,040	\$47,224	\$78,537	\$102,730	\$12,000
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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 DC 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
Literacy Volunteers Of America Bitterroot Inc	MT	\$114,411	Executive Director	\$75,481	\$95,459	2023
Academy For Lifelong Learning	NY	\$114,020	Executive Di	\$81,673	\$81,934	2025
Nevada Christian Institute	NV	\$115,276	Secretary	\$10,500	\$11,994	2024
Rocky Mountain Sustainable Living Assoc	CO	\$122,850	Director	\$61,215	\$66,890	2024
Texas Arabic Academy Inc	TX	\$102,125	Ceo	\$22,000	\$25,078	2024
Northwest Tennessee	TN	\$101,975	President/ce	\$56,923	\$68,185	2024
Evolve Mentoring	NC	\$100,977	Executive Director	\$41,333	\$52,160	2022
National African-american Women's Leadership Institute	TX	\$131,195	Executive Director	\$36,458	\$41,559	2024
Vermont Federation Of Sportsmen's	VT	\$132,930	President	\$30,000	\$34,410	2024
Mammacare Foundation Inc	FL	\$94,855	President	\$19,322	\$20,152	2025
War Legacies Project Inc	VT	\$94,564	Executive Director/board Secretary	\$49,448	\$56,717	2024
Center For Arts Design And Social	MA	\$135,560	Executive Director	\$89,581	\$94,443	2023
Beauty Certified Education Association	MN	\$92,935	Board Member/executive Director	\$51,406	\$57,884	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maury Seldin Advanced Studies	FL	\$90,703	Chairman/pre	\$10,800	\$11,562	2024
New Vision For Children And Families Services Inc	NY	\$84,688	President	\$30,500	\$32,335	2023
Khatib Bridge And Education Of Palm City Inc	FL	\$145,880	Manager	\$10,000	\$11,021	2023
Sewanee Church Music Conference	AL	\$146,071	Conference Director	\$3,000	\$3,803	2023
Effective Management Association Corp	IL	\$146,424	Past Board Member	\$59,255	\$68,345	2023
Healthy Congregations Inc	OH	\$80,104	Ceo/executive Director	\$31,251	\$38,833	2023
Christian Heritage Home	WA	\$149,107	Director	\$30,000	\$30,608	2024
Financial Wellness Institute Inc	NJ	\$149,920	Ceo	\$165,000	\$167,879	2024
Literacy Volunteers At Centenary	LA	\$77,776	Executive Director	\$32,800	\$41,158	2024
Wyoming Family Home Ownership	WY	\$151,400	Prior Exec D	\$81,474	\$99,420	2024
Balanced Rock Foundation	CA	\$153,486	Executive Director	\$81,638	\$82,705	2023
Houston Taiwan Institute Of Senior	TX	\$154,911	President	\$30,107	\$34,320	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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 30 organizations. Compensation range \$3,803–\$167,879; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$114,397); for reference, expenses \$138,941 and assets \$1,910,866.

ROLE MATCH John L Mccoy, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 2 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	13 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 (John L Mccoy) 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 30 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 13th 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.