

# Oracle Religious Association

Executive Director / CEO

EIN 521798301

DC · NTEE X112

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Oralisa Martin, Executive Director / CEO** (\$12,994) against **every comparable organization** that fit the selection criteria — **322** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Oralisa Martin — reported title “Exec. Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

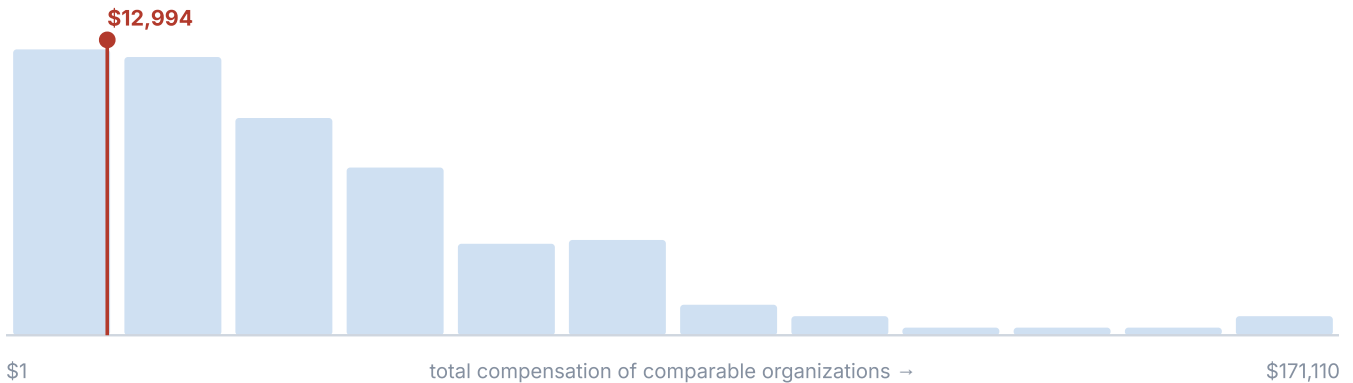
**SECTOR** Organizations sharing the subject's NTEE classification (X112).

**BUDGET** Total revenue between \$55,714 and \$124,734 — 0.67x to 1.50x the subject's \$83,156 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

**322** organizations qualified on sector, size, and geography → **322** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1

total compensation of comparable organizations →

\$171,110

\$7,596

\$15,195

\$32,083

\$54,654

\$82,019

\$12,994



## ● 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
<a href="#">The Forrest &amp; Lena Johnson Memorial</a>	MS	\$83,338	Director	\$1,000	<b>\$1,307</b>	2023
<a href="#">Pray The Bay Area</a>	CA	\$83,451	Treasurer	\$18,000	<b>\$17,712</b>	2024
<a href="#">Heartstream Resources</a>	NC	\$82,843	President	\$22,789	<b>\$27,626</b>	2023
<a href="#">Ministerio International El Shadai Corp</a>	FL	\$82,662	President	\$12,000	<b>\$13,225</b>	2023
<a href="#">Steve Henshaw Ministry Inc</a>	MO	\$82,655	President	\$134,710	<b>\$162,591</b>	2024
<a href="#">Xtend Ministries International</a>	TX	\$83,807	President	\$57,742	<b>\$67,766</b>	2023
<a href="#">Stephen Tong Evangelistic Ministries International</a>	OH	\$82,410	President And Missionary	\$18,500	<b>\$22,329</b>	2024
<a href="#">Men Of Resolution</a>	CA	\$82,247	President	\$6,000	<b>\$5,904</b>	2024
<a href="#">Silent Observer Of West Michigan</a>	MI	\$84,070	Executive Director	\$55,380	<b>\$65,139</b>	2024
<a href="#">Fairview Mountain Ministries Inc</a>	NC	\$82,041	Executive Directornon Voting	\$41,960	<b>\$49,407</b>	2024
<a href="#">Plainview Meditation Center Inc</a>	NY	\$84,512	President	\$4,800	<b>\$4,815</b>	2025
<a href="#">Parresia Inc</a>	AL	\$84,570	Gunn	\$7,000	<b>\$8,873</b>	2023
<a href="#">San Simeon By The Sound</a>	NY	\$81,588	Cfo	\$14,333	<b>\$15,195</b>	2023
<a href="#">Path With Heart Community Inc</a>	CA	\$81,464	Exec Dir	\$17,000	<b>\$16,728</b>	2024
<a href="#">Kingdomstrate</a>	CA	\$84,875	President	\$36,665	<b>\$37,145</b>	2023
<a href="#">Peace Ambassadors Usa</a>	TN	\$81,417	President	\$22,000	<b>\$27,131</b>	2023
<a href="#">Be Loved And Be Love Inc</a>	AZ	\$81,307	President	\$18,000	<b>\$19,727</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Military Chaplains Association Of The United States Of America</a>	PA	\$81,300	Executive Director	\$21,000	<b>\$23,865</b>	2024
<a href="#">World Encounter</a>	MN	\$85,204	Ceo	\$48,000	<b>\$55,645</b>	2023
<a href="#">Beloved Warriors Inc</a>	IN	\$85,303	Founder/ceo	\$36,500	<b>\$43,863</b>	2024
<a href="#">Sherwood Christian Outreach Center</a>	PA	\$80,957	President	\$26,500	<b>\$30,115</b>	2024
<a href="#">New Life Network</a>	GA	\$85,382	Director	\$60,000	<b>\$70,779</b>	2023
<a href="#">Good News For Little People</a>	TN	\$80,900	President	\$23,205	<b>\$27,796</b>	2024
<a href="#">Great Light Tao</a>	CA	\$85,527	Chairman	\$79,589	<b>\$78,317</b>	2024
<a href="#">The Museum Of Catholic Art And History</a>	OH	\$80,722	Executive Director	\$60,368	<b>\$75,014</b>	2023

**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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	322 organizations. Compensation range \$1–\$171,110; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$83,156); for reference, expenses \$84,514 and assets \$191,655.
ROLE MATCH	Oralisa Martin, reported title " <i>Exec. Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	23 <sup>rd</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	19 <sup>th</sup>

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 (Oralisa Martin) 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 322 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,994 is reasonable (approximately the 21<sup>st</sup> 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.