

Emmanuel Missionary Institute Inc

Executive Director / CEO

EIN 521807468

MD · NTEE X99Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ray Decarlo, Executive Director / CEO** (\$85,090) against **every comparable organization** that fit the selection criteria — **124** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

Benchmarked executive: Ray Decarlo — 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 (X99Z).

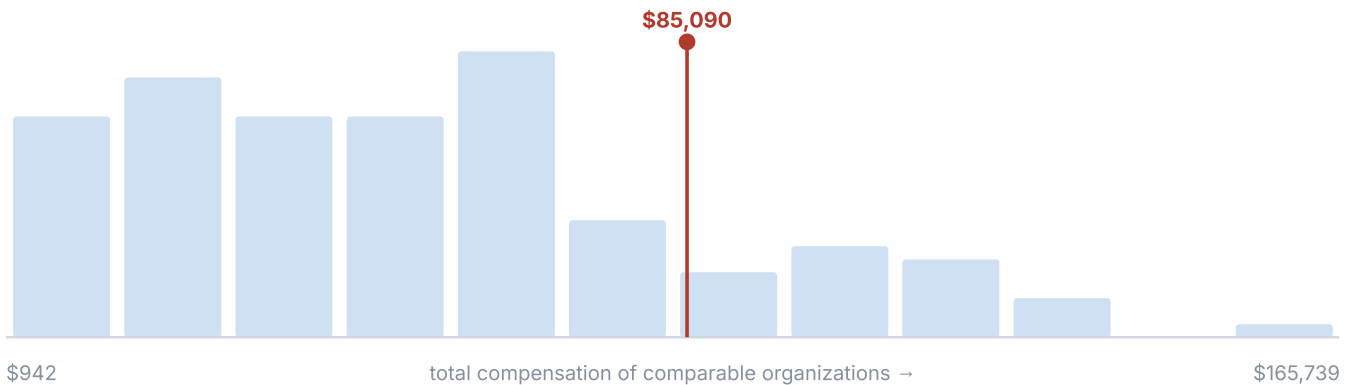
BUDGET Total revenue between \$101,170 and \$226,500 — 0.67x to 1.50x the subject's \$151,000 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

124 organizations qualified on sector, size, and geography

→ **124** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,109	\$23,986	\$47,976	\$68,667	\$106,717	\$85,090
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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
Share All Our Blessings Inc	FL	\$149,276	President Secretary Director	\$72,000	\$72,348	2024
Mission Life Inc	FL	\$149,174	Ceo/founder	\$18,308	\$18,396	2024
Louder Than Words Ministries	NC	\$153,970	Executive Director	\$32,400	\$35,809	2024
The Opened Bible Academy	TX	\$147,364	Secretary	\$71,875	\$79,175	2023
Boston Collaborative Inc	MA	\$146,727	Executive Director	\$101,250	\$97,320	2024
Perkins Partnership Ministries	TX	\$155,829	President	\$33,000	\$35,309	2024
Aasha India	UT	\$155,990	Dir Of Opera	\$7,427	\$8,131	2024
Ignition Point Ministries Inc	FL	\$145,924	President	\$72,277	\$72,626	2024
Pearce Foundation Inc	IL	\$143,244	Director	\$2,263	\$2,380	2024
Prf Teaching Ministry	AL	\$141,919	Board Chair And Executive Director	\$40,051	\$46,281	2024
Equip India Inc	FL	\$161,187	President	\$60,000	\$60,290	2024
Revelation Retreats	CO	\$161,681	President	\$9,000	\$9,231	2024
Craig Larson Evangelistic	TX	\$161,746	President	\$124,792	\$137,466	2023
House Of Hope Of Alachua County Inc	FL	\$162,165	Executive Director	\$65,000	\$65,314	2024
7 Figure Foundation	UT	\$162,271	Executive Director	\$40,008	\$43,798	2024
Gospel Carrier International Inc	MD	\$139,487	Executive Director	\$85,053	\$87,565	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Solid Rock Ministries Of Vidor	TX	\$163,404	President	\$17,515	\$19,293	2023
Wellspoken Ministries	SC	\$164,420	Exec. Dir/pres	\$50,744	\$60,687	2022
Laszlo Mission League Inc	KS	\$164,527	Director	\$12,000	\$13,867	2024
Lao Conference Of Churches	FL	\$164,827	Director	\$16,400	\$16,966	2023
Jerusalem Cornerstone Foundation	WI	\$165,083	Secretary	\$24,475	\$27,340	2024
Sierra Vista Volunteer Interfaith Caregiver Program Inc	AZ	\$166,016	Executive Director	\$76,086	\$80,580	2023
Greater Treme Consortium Inc	LA	\$166,487	Exec Dir	\$35,500	\$41,812	2024
Lxi Inc	TN	\$166,895	Executive Di	\$43,500	\$48,908	2024
Camp Gilead Bible Camp	OH	\$134,761	President	\$6,200	\$7,231	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 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 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 124 organizations. Compensation range \$942–\$165,739; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$151,000); for reference, expenses \$147,725 and assets \$575,998.

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

RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	82 nd
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	81 st

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 (Ray Decarlo) 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 124 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,090 is reasonable (approximately the 82nd 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.