

Love Of Christ Foundation Inc

Executive Director / CEO

EIN 522003166
 MD · NTEE X99I
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Leo Zanchettin, Executive Director / CEO** (\$47,688) against **every comparable organization** that fit the selection criteria — **268** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

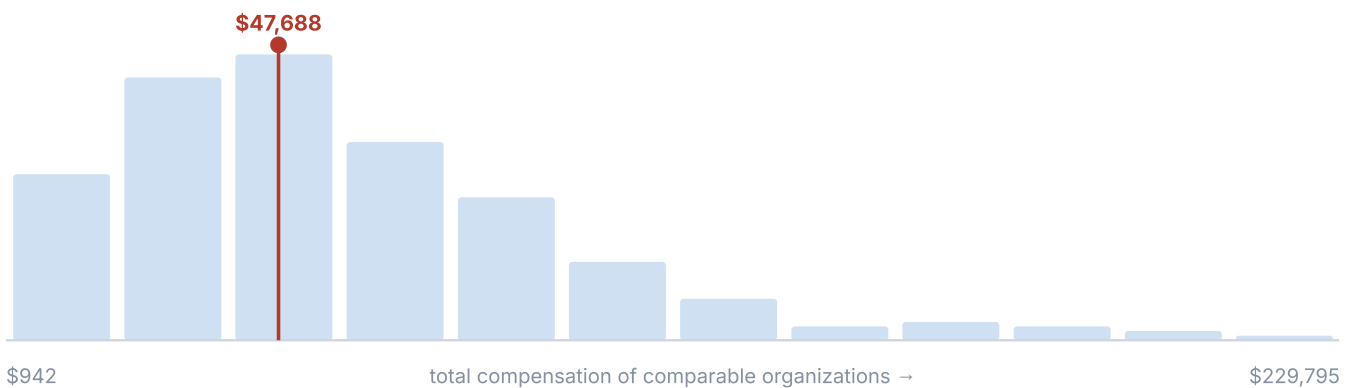
Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (X99I).
- BUDGET** Total revenue between \$167,500 and \$375,000 — 0.67x to 1.50x the subject's \$250,000 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

268 organizations qualified on sector, size, and geography → **268** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,851 10TH	\$30,261 25TH	\$52,824 MEDIAN	\$78,268 75TH	\$106,335 90TH	\$47,688 THIS ORG · 47TH
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■ **Comparable organizations**

P50
\$16,851

P25
\$30,261

P50
\$52,824

P75
\$78,268

P90
\$106,335

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	TOTAL REVENUE	TOTAL COMP	SOURCE
The Last Harvest Intl Evangelical Ministry Inc	FL	\$250,484	\$29,903	990
Treasuring Christ Together Network	MN	\$250,648	\$104,634	990
My House Ministry	MI	\$250,710	\$34,380	990
The Collective Thread	MO	\$250,749	\$58,911	990
Israel Lives Corporation	PA	\$249,133	\$89,595	990
Faith Commons	TX	\$252,796	\$96,296	990
Chosen Vessels Inc	GA	\$246,903	\$23,530	990
Conviction For Christ Ministries	NM	\$253,252	\$58,279	990
The Urban History Association Inc	PA	\$253,354	\$27,486	990
Oakwood Center Inc	IN	\$253,382	\$16,934	990
True Life Inc	MD	\$246,603	\$93,319	990
Walnut Ridge Christian Camp Inc	IN	\$253,497	\$19,404	990
Focal Point Ministries	IL	\$246,362	\$44,528	990
Morton Bustard Ministries Inc	LA	\$253,735	\$33,831	990
Dare To Believe	MN	\$246,040	\$26,115	990
Global Pastor Training	TX	\$254,200	\$78,211	990
American Faith & Family Ministries	TX	\$245,075	\$41,937	990
Core Ministries Inc	TX	\$245,025	\$82,815	990
Emmaus Spirituality Center	TX	\$255,248	\$41,728	990
The Masters Workshop	AR	\$244,679	\$53,437	990
Judah Ministries International Worship	PA	\$255,812	\$51,958	990
Side By Side	WA	\$243,686	\$65,522	990
Chin Chueh Gung Inc	NY	\$256,519	\$11,599	990
Temple Of Light	WA	\$243,057	\$30,357	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Pacific Marine Foundation Inc	WA	\$257,218	\$64,943	990

■ 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	268 organizations. Compensation range \$942–\$229,795; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$250,000); for reference, expenses \$249,720 and assets \$2,130.
ROLE MATCH	Leo Zanchettin, reported title " <i>DIRECTOR</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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	47 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	99 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 (Leo Zanchettin) 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 268 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,688 is reasonable (approximately the 47th 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). 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.