

# Light Of Truth Center Inc

Executive Director / CEO

EIN 522193286  
 MD · NTEE P72  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Vaile Leonard, Executive Director / CEO** (\$42,450) against the **2000** closest of **3,747** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Vaile Leonard — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

|           |   |
|-----------|---|
| SECTOR    | Organizations sharing the subject's NTEE classification (P72).  |
| BUDGET    | Total revenue between \$238,771 and \$534,562 — 0.67x to 1.50x the subject's \$356,375 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.   |

**3,747** organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



|          |          |          |          |           |          |
|----------|----------|----------|----------|-----------|----------|
| \$18,054 | \$34,843 | \$57,792 | \$79,095 | \$102,999 | \$42,450 |
|----------|----------|----------|----------|-----------|----------|



## ■ 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   |
|--|-------|-----------|--------------------|-----------------|-----------------|------|
| <a href="#">Olympia Family Theater</a>                       | WA    | \$356,395 | Executive Director | \$47,500        | <b>\$45,488</b> | 2024 |
| <a href="#">Tophand Foundation Inc</a>                       | VA    | \$356,307 | Director           | \$32,633        | <b>\$34,698</b> | 2023 |
| <a href="#">Pennsylvania Furniture Mission</a>               | PA    | \$356,280 | Director           | \$2,940         | <b>\$3,136</b>  | 2024 |
| <a href="#">Sandys Day Care Inc</a>                          | AR    | \$356,507 | President          | \$46,808        | <b>\$57,941</b> | 2023 |
| <a href="#">Po-mar-lin Fire Company</a>                      | PA    | \$356,227 | President          | \$13,012        | <b>\$13,879</b> | 2024 |
| <a href="#">Breakthrough Ministries Inc</a>                  | MN    | \$356,206 | President & Ceo    | \$72,000        | <b>\$78,346</b> | 2023 |
| <a href="#">Goodwill East Building Inc</a>                   | LA    | \$356,182 | President And Ceo  | \$20,500        | <b>\$24,145</b> | 2024 |
| <a href="#">Destiny Village Inc</a>                          | FL    | \$356,571 | President          | \$5,034         | <b>\$5,208</b>  | 2023 |
| <a href="#">333 Valley Street An</a>                         | CT    | \$356,151 | Ceo                | \$17,000        | <b>\$17,049</b> | 2024 |
| <a href="#">Little Birthday Angels Inc</a>                   | FL    | \$356,626 | Executive Di       | \$51,201        | <b>\$51,448</b> | 2024 |
| <a href="#">Life Line Ministries No 2</a>                    | MI    | \$356,049 | President          | \$54,096        | <b>\$59,724</b> | 2024 |
| <a href="#">White Family Care Services</a>                   | CA    | \$356,706 | Chairman           | \$59,223        | <b>\$54,700</b> | 2024 |
| <a href="#">Greater Warren Youngstown Urban League</a>       | OH    | \$356,033 | President          | \$84,462        | <b>\$98,513</b> | 2023 |
| <a href="#">Village-connect Inc</a>                          | CA    | \$355,988 | Executive Dir.     | \$74,250        | <b>\$70,605</b> | 2023 |
| <a href="#">Little Precious Steps</a>                        | TX    | \$355,931 | Executive Dir.     | \$60,428        | <b>\$64,655</b> | 2024 |
| <a href="#">Neurologic Music Therapy Services Of Arizona</a> | AZ    | \$355,792 | Executive Director | \$33,878        | <b>\$34,850</b> | 2024 |
| <a href="#">Friends Of The Carpenter</a>                     | WA    | \$357,085 | Executive Director | \$53,371        | <b>\$51,110</b> | 2024 |

| ORGANIZATION  | STATE | REVENUE   | MATCHED TITLE      | COMP (REPORTED) | COMP (ADJUSTED)  | FY   |
|---|-------|-----------|--------------------|-----------------|------------------|------|
| <a href="#">Rebuilding Together Fargo-moorhead</a>      | ND    | \$355,535 | Executive Di       | \$57,750        | <b>\$67,788</b>  | 2024 |
| <a href="#">Blair Senior Fund</a>                       | PA    | \$355,472 | President          | \$32,971        | <b>\$35,169</b>  | 2024 |
| <a href="#">Power Of Peace Initiative Inc</a>           | GA    | \$355,436 | Ceo                | \$179,948       | <b>\$193,532</b> | 2024 |
| <a href="#">Page Regional Domestic Violence Service</a> | AZ    | \$357,347 | President          | \$176,460       | <b>\$181,522</b> | 2024 |
| <a href="#">Innovative Souolutions</a>                  | MN    | \$357,353 | Executive Director | \$36,400        | <b>\$38,472</b>  | 2024 |
| <a href="#">Senior Citizen's Activity Center</a>        | TX    | \$357,354 | Executive Di       | \$43,087        | <b>\$46,101</b>  | 2024 |
| <a href="#">Mending-the-gap Inc</a>                     | GA    | \$355,390 | Secretary          | \$38,769        | <b>\$41,696</b>  | 2024 |
| <a href="#">Sherman County Community</a>                | KS    | \$355,363 | Treasurer          | \$3,600         | <b>\$4,160</b>   | 2024 |

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

## ■ Sample, role match & sensitivity

|                 |   |
|-----------------|---|
| PEER COUNT      | 2000 organizations. Compensation range \$19–\$591,213; filing years 2020–2025.  |
| SIZE BASIS      | Matched on total revenue (\$356,375); for reference, expenses \$451,327 and assets \$577,874.   |
| ROLE MATCH      | Vaile Leonard, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 135 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.     |

**OUTLIERS** 42 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 | 32 <sup>nd</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 35 <sup>th</sup>   |
| Reportable pay only (column D), adjusted  | 35 <sup>th</sup>   |
| All sources (D + E + F), adjusted   | 28 <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 (Vaile Leonard) 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 2000 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,450 is reasonable (approximately the 32<sup>nd</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.