

Least Of These Ministries Inc

Executive Director / CEO

EIN 522220216
 MD · NTEE Q33
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Martin Hogan, Executive Director / CEO** (\$42,600) against **every comparable organization** that fit the selection criteria — **169** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

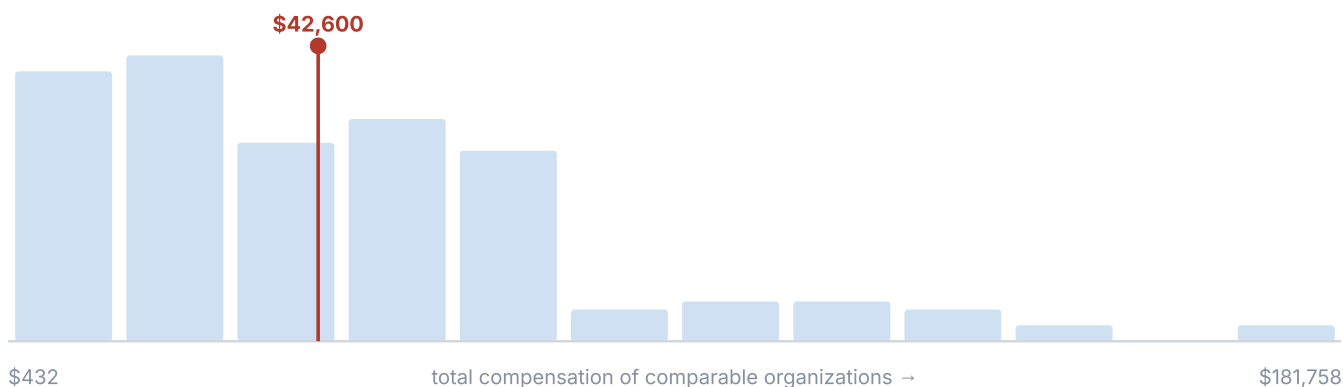
Benchmarked executive: Martin Hogan — reported title “President & Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q33).
BUDGET	Total revenue between \$148,906 and \$333,372 — 0.67x to 1.50x the subject's \$222,248 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q33), nationwide + budget 0.67–1.5x revenue.

169 organizations qualified on sector, size, and geography → **169** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,651	\$20,238	\$39,066	\$62,373	\$93,569	\$42,600
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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
All Things New Inc	FL	\$223,630	Formerpresident	\$36,667	\$36,844	2024
Hands Of Hope	SC	\$223,889	President	\$22,864	\$25,513	2024
Zeelo Inc	KS	\$220,438	Director	\$106,000	\$122,489	2024
Cattle For Christ International Inc	AL	\$218,962	President	\$79,000	\$93,985	2023
American Medical Institute Inc	TX	\$225,800	Director/manager	\$55,207	\$59,069	2024
His Children International Corp	FL	\$218,477	President	\$60,000	\$62,070	2023
Touch The Nations	NE	\$218,103	President	\$8,950	\$10,600	2023
Third Day Missions Inc	NY	\$227,765	Executive Director	\$23,800	\$23,683	2023
Open Institute International Inc	DC	\$228,190	Chairman	\$66,800	\$64,552	2023
The Mooncatcher Project Inc	NY	\$228,334	Executive Director	\$36,200	\$34,989	2024
Warren Majengo Foundation	PA	\$228,965	Executive Director	\$14,300	\$15,703	2023
Ruel Foundation Usa	CA	\$229,495	Board Member	\$5,401	\$4,988	2024
Open Door Haiti Inc	FL	\$214,742	President	\$10,000	\$10,345	2023
Refugee Relief	WA	\$214,563	President And Ceo	\$13,200	\$12,641	2024
Swisscontact North America Inc	NY	\$214,386	Project Director	\$148,777	\$143,799	2024
Israel Team Advocates International Inc	AL	\$230,832	President And Ceo	\$150,000	\$173,333	2024
Engage Africa	IL	\$230,892	President	\$37,150	\$39,066	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Elizabeth's Voice Inc	TX	\$213,569	President	\$10,160	\$11,192	2023
Empact Northwest	WA	\$213,249	Executive Director	\$25,071	\$24,719	2023
Because Of Hope	CA	\$213,002	President/exec Director	\$42,000	\$38,792	2024
Build And Restore International	CA	\$232,223	President	\$20,000	\$19,018	2023
Haitian Artisans For Peace Internat	MI	\$232,790	Treasurer	\$50,231	\$55,457	2024
Safe Harbor International Relief	CA	\$211,451	President & Ceo	\$9,000	\$8,313	2024
His Cherished Ones Inc	FL	\$233,345	President	\$26,127	\$26,253	2024
Hope For The Silent Voices	IL	\$211,099	President	\$49,500	\$53,590	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	169 organizations. Compensation range \$432–\$181,758; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$222,248); for reference, expenses \$227,329 and assets \$79,973.
ROLE MATCH	Martin Hogan, reported title " <i>President & Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	6 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	53 rd
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	53 rd

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 (Martin Hogan) 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 169 similarly situated organizations (Same NTEE sector (Q33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,600 is reasonable (approximately the 53rd 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.