

Loxafamosity Ministries Inc

Executive Director / CEO

EIN 522400448

SC · NTEE X01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Spielman, Executive Director / CEO** (\$90,809) against **every comparable organization** that fit the selection criteria — **346** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

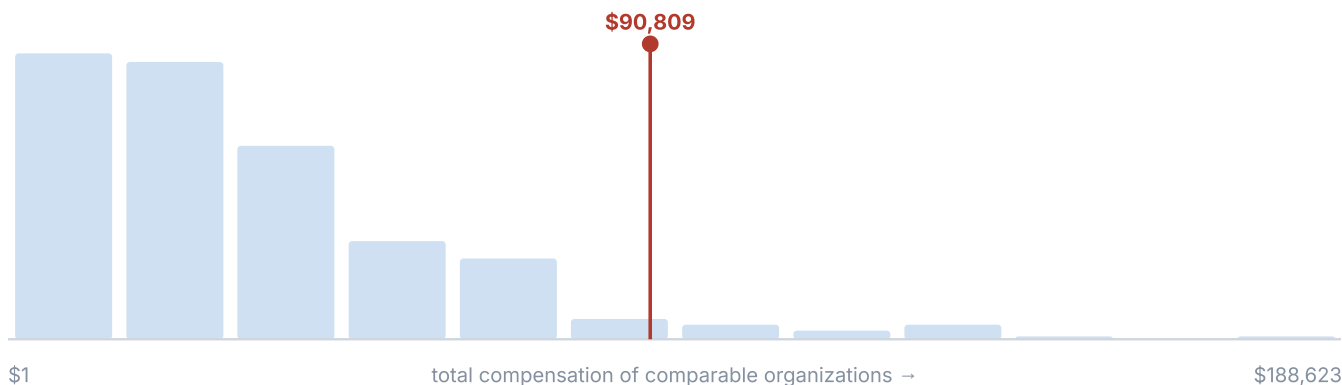
Benchmarked executive: Michael Spielman — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X01).
BUDGET	Total revenue between \$59,193 and \$132,522 — 0.67x to 1.50x the subject's \$88,348 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

346 organizations qualified on sector, size, and geography → **346** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,961	\$12,781	\$27,491	\$46,362	\$69,259	\$90,809
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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 SC 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
Christian Television Network Of Mississippi Inc	FL	\$88,353	President	\$7,630	\$7,073	2023
Berea Interfaith Task Force For Peace	KY	\$88,255	Vice President	\$31,515	\$32,455	2024
Daren Lindley Ministries Inc	TX	\$88,482	President	\$71,852	\$70,930	2023
Little Pee Dee Baptist Association	SC	\$88,585	Executive Board Member	\$150	\$150	2024
Barrett International Ministries	OH	\$88,009	Pastor	\$21,900	\$22,891	2023
St Joseph Of Optina Russian Orthodox Church	VA	\$88,739	Priest	\$15,600	\$14,865	2023
Church Of Judah Worship Center Inc	AL	\$87,772	President	\$9,000	\$9,320	2024
Gathering Of Leaders	TX	\$87,582	Ex Officio	\$1,000	\$988	2023
Legacy Of Leadership International	CO	\$89,290	President	\$45,300	\$42,866	2023
Fit-2-serve Inc	IL	\$89,329	Executive Director	\$41,325	\$38,943	2024
Triumphant Mercy Ministries Inc	AL	\$89,471	President/di	\$135,000	\$143,930	2023
Institute For The Public Understanding Of The Bible	AL	\$89,585	Executive Director & President Of The Board	\$78,400	\$83,586	2023
Islamic Institute Of Atlanta Inc	GA	\$86,885	Secretary	\$26,000	\$25,059	2024
Center For Children And Theology	DC	\$86,729	Director Of Cctheo (Not On The Board)	\$27,385	\$23,716	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Center For Pastoral Effectiveness	CO	\$86,674	Director	\$31,000	\$28,493	2024
A Kernel Of Wheat Christian Ministries	CA	\$90,074	Treasurer	\$17,000	\$14,071	2024
Brooklyn United Methodist Health	NY	\$86,514	Ceo	\$76,026	\$65,852	2024
Bodhivastu Foundation For Enlightened	NY	\$90,215	Director- Till June 2024	\$13,088	\$11,336	2024
One Kingdom Mission	GA	\$86,380	Pastor	\$42,500	\$40,962	2024
Lee Interfaith For Empowerment Inc	FL	\$90,409	Lead Organizer	\$16,733	\$15,068	2024
Rob White Ministries Inc	SC	\$85,781	President	\$31,092	\$31,092	2024
Epic Ministry	HI	\$85,773	Executive Di	\$7,170	\$6,335	2023
David's Tent International Inc	CA	\$90,988	Managing Director Ceo	\$51,600	\$42,710	2024
Ministerio Evangelistico Cristo Te Llama Inc	IN	\$85,700	President	\$26,000	\$26,282	2024
Centro Aviva Iglesia De Jesucristo Nueva	CA	\$85,640	President & Ceo	\$36,300	\$30,046	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 **346** organizations. Compensation range \$1–\$188,623; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$88,348); for reference, expenses \$117,208 and assets \$50,474.
ROLE MATCH	Michael Spielman, reported title " <i>President</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	14 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	95 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	90 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 (Michael Spielman) 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 346 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,809 is reasonable (approximately the 95th 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.