

# New Sower Christian Church Cor

Executive Director / CEO

EIN 562323667

NY · NTEE X21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sara Betancour, Executive Director / CEO** (\$28,300) against **every comparable organization** that fit the selection criteria — **161** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sara Betancour — reported title “TEACHER MINIST”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

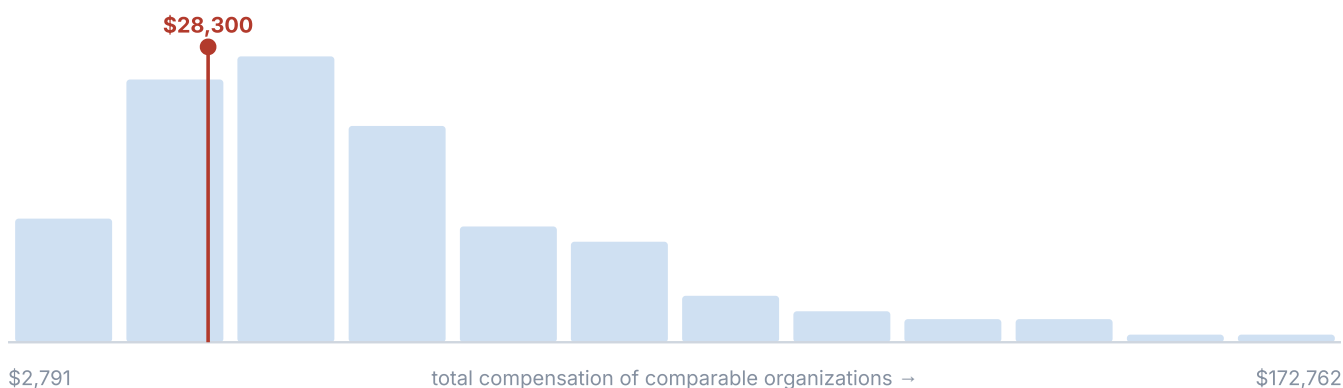
**SECTOR** Organizations sharing the subject's NTEE classification (X21).

**BUDGET** Total revenue between \$98,245 and \$219,952 — 0.67x to 1.50x the subject's \$146,635 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

**161** organizations qualified on sector, size, and geography → **161** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,742	\$26,438	\$41,740	\$67,535	\$93,173	\$28,300
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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 NY 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="#">Trowbridge Ministries</a>	AZ	\$146,613	President	\$32,299	<b>\$33,389</b>	2024
<a href="#">Friends Church Extension Fund</a>	OR	\$146,565	Treasurer	\$10,000	<b>\$9,982</b>	2024
<a href="#">David Crain New Life Ministries</a>	TX	\$146,736	President	\$34,054	<b>\$36,616</b>	2024
<a href="#">Palisades Church A Nj Nonprofit Cor</a>	NJ	\$146,305	President	\$40,000	<b>\$39,522</b>	2023
<a href="#">Tommy Bates Ministries Inc</a>	KY	\$147,112	President/trus	\$14,000	<b>\$16,645</b>	2023
<a href="#">Restoration Ministries Inc</a>	AZ	\$145,293	Director	\$55,000	<b>\$58,536</b>	2023
<a href="#">Joshua's Way Inc</a>	SC	\$145,119	President	\$16,500	<b>\$18,503</b>	2024
<a href="#">Ministerio Internacional El Gran Yo Soy Inc</a>	IN	\$144,409	Trustees	\$12,200	<b>\$14,238</b>	2023
<a href="#">Biblical Faith Ministries Inc</a>	TX	\$144,092	Office Manager	\$38,196	<b>\$42,283</b>	2023
<a href="#">Ministerio Internacional Evangelio</a>	MA	\$149,224	President	\$32,600	<b>\$31,489</b>	2024
<a href="#">Withhim Church</a>	NV	\$143,842	Pastor	\$24,000	<b>\$26,623</b>	2023
<a href="#">Biblical Nouthetic Ministries</a>	NY	\$149,599	Sec/treas	\$33,800	<b>\$32,830</b>	2024
<a href="#">Campus Christian Fellowship Asu</a>	NC	\$143,336	Sr Campus Minister	\$62,560	<b>\$69,483</b>	2024
<a href="#">Cbs Lebanon Inc</a>	TX	\$150,137	President & Ceo	\$102,000	<b>\$112,914</b>	2023
<a href="#">One Accord Ministries</a>	CO	\$151,007	Office Manager	\$28,000	<b>\$29,712</b>	2023
<a href="#">Messianic Times Inc</a>	NY	\$141,823	Co-executive Director	\$26,011	<b>\$26,011</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ministerio Internacional Puert</a>	NJ	\$151,578	President	\$41,600	<b>\$41,103</b>	2023
<a href="#">Jay Eberly Ministries Inc</a>	IA	\$151,928	Director	\$57,147	<b>\$67,258</b>	2024
<a href="#">Apache Youth Ministries Inc</a>	AZ	\$152,287	Program Coordinator	\$43,390	<b>\$46,180</b>	2023
<a href="#">Blue Ocean Faith</a>	CA	\$152,755	Executive Director	\$124,669	<b>\$119,133</b>	2023
<a href="#">Faith &amp; Philanthropy Institute</a>	TX	\$140,383	President & Ceo	\$95,794	<b>\$103,002</b>	2024
<a href="#">Ministerios Roca De Salvacion Inc</a>	NY	\$137,979	President	\$21,000	<b>\$21,000</b>	2023
<a href="#">Joshua And Caleb Ministries Inc</a>	PA	\$155,349	Chairman	\$44,791	<b>\$49,431</b>	2023
<a href="#">Jewish Center And Federation Of The</a>	NY	\$155,588	Executive Director (Part Year)	\$18,795	<b>\$18,795</b>	2023
<a href="#">City Of Zion Church</a>	MD	\$155,928	Pastor	\$65,275	<b>\$67,535</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2023 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 NY 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	<b>161</b> organizations. Compensation range \$2,791–\$172,762; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$146,635); for reference, expenses \$96,864 and assets \$1,545,453.
ROLE MATCH	Sara Betancour, reported title " <i>TEACHER MINIST</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	27 <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 (Sara Betancour) 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 161 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,300 is reasonable (approximately the 28<sup>th</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.