

Iglesia Pentecostal Maranatha Inc

Executive Director / CEO

EIN 562498044

NJ · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jose M Paulino-herrera, Executive Director / CEO** (\$61,000) against **every comparable organization** that fit the selection criteria — **608** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Jose M Paulino-herrera — reported title "PRESIDENT/PRIEST", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$115,804 and \$259,264 — 0.67x to 1.50x the subject's \$172,843 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

608 organizations qualified on sector, size, and geography → **608** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,487	\$27,746	\$50,939	\$85,396	\$119,316	\$61,000
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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 NJ 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
Fort Owen Ranch Foundation	MT	\$172,914	Exec Dir & C	\$18,462	\$22,289	2023
Exchanged Life Ministries	CO	\$173,368	Secretary	\$76,860	\$82,545	2023
Bay Area Christian Short Term	CA	\$173,493	Ed Of Operation	\$54,994	\$53,187	2023
Hispanic Leadership Initiative	NC	\$172,166	Executive Director	\$27,500	\$30,116	2025
The Strong Family Learning Cooperative	AZ	\$173,820	Chair Person	\$8,000	\$8,369	2024
Pursue Ministries	TN	\$173,906	Director-president	\$83,600	\$95,599	2024
Ancient Way Farm Inc	GA	\$171,612	Executive Director	\$91,342	\$99,914	2024
Iglesia De Cristo Armonia Llamada Final	CA	\$174,288	Bahena	\$46,000	\$43,212	2024
Heart Of Montana Love Inc	MT	\$174,459	Executive Di	\$39,000	\$45,734	2024
Silver State Housing	NV	\$170,784	Executive Director	\$86,965	\$94,833	2024
By Design Ministries International	IL	\$170,622	President	\$48,600	\$51,979	2024
Tales From The Tour Inc	AZ	\$175,132	Executive Director	\$100,000	\$104,625	2024
Messiah Project Inc	MO	\$175,313	President	\$21,804	\$25,123	2024
Global Ministries Christian Church	MA	\$175,339	Sr. Pastor	\$10,500	\$10,265	2024
St Raphael Center Inc	OH	\$170,171	President	\$60,000	\$69,135	2024
Austin Global Ambassadors Inc	TX	\$176,486	Chairman/executive Director	\$102,333	\$111,361	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ron Degarde Ministries Inc	MO	\$176,541	President	\$24,000	\$27,653	2024
Faithhealthinnovations Inc	NC	\$169,108	Director, President (To 7/30/23)	\$444,897	\$514,870	2023
Audience Of One Inc	IL	\$169,063	Executive Director	\$14,535	\$16,005	2023
Northstar Church Of The Arts	NC	\$169,030	Executive Director	\$88,810	\$99,829	2024
Nudge Ministries	GA	\$168,806	President	\$73,525	\$80,426	2024
Hope Harbor Inc	GA	\$176,894	President	\$26,220	\$28,681	2024
Lifemark Ministries DbA Next Step	TX	\$177,006	Executive Director	\$50,000	\$54,412	2024
Fgm Organizations Inc	GA	\$177,036	Director	\$36,000	\$39,379	2024
Eagles Network Inc	ID	\$177,122	President	\$5,000	\$5,787	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	608 organizations. Compensation range \$60–\$514,870; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$172,843); for reference, expenses \$157,158 and assets \$554,123.
ROLE MATCH	Jose M Paulino-herrera, reported title " <i>PRESIDENT/PRIEST</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 16 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	60 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	59 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 (Jose M Paulino-herrera) 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 608 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,000 is reasonable (approximately the 60th 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.