

Transformed By The Word Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Kostyal, Executive Director / CEO** (\$80,050) against **every comparable organization** that fit the selection criteria — **75** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

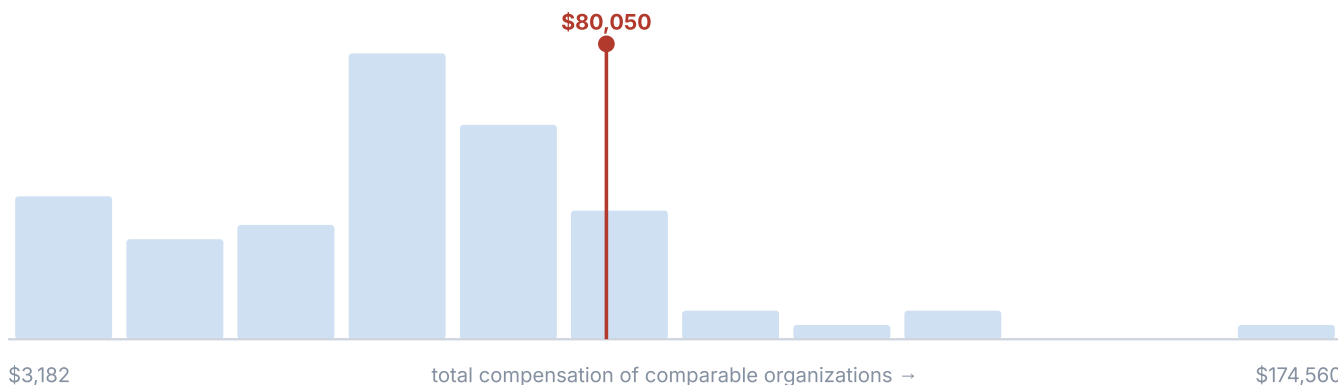
Benchmarked executive: Jennifer Kostyal — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P50).
BUDGET	Total revenue between \$241,327 and \$540,285 — 0.67x to 1.50x the subject's \$360,190 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P50), nationwide + budget 0.67–1.5x revenue.

75 organizations qualified on sector, size, and geography → **75** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,791	\$39,697	\$54,292	\$69,686	\$81,520	\$80,050
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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 NC 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
Healing And Reconciliation Institute	CA	\$360,528	Interim E.d.	\$35,871	\$29,977	2023
Amac Foundation Inc	FL	\$360,833	Executive Director	\$60,000	\$54,551	2023
Conestoga Valley Christian	PA	\$361,071	Treasurer	\$12,960	\$12,508	2023
Neighbours International Inc	NJ	\$348,361	President	\$18,344	\$15,396	2024
Giving Hope & Help Inc	MO	\$375,297	Founder And President (Non-voting)	\$80,000	\$82,004	2023
The Legacy Center Inc	AL	\$345,033	Executive Director	\$73,256	\$76,593	2023
Grace And Gratitude Sober Living	FL	\$341,617	President	\$72,000	\$65,461	2023
The Treehouse Inc	KS	\$385,103	Executive Director	\$60,000	\$60,934	2024
Coastal Communities Consulting Inc	LA	\$333,999	Executive Directorvp	\$89,443	\$92,584	2024
Personal Guardianship Services	OH	\$387,004	Exec Director	\$72,500	\$72,184	2024
Oakland Catholic Worker	CA	\$332,110	Director	\$48,000	\$38,963	2024
Arca Institute Inc	CT	\$388,540	Manager	\$80,373	\$69,014	2025
St Joseph Regional Sports Commission Inc	MO	\$331,819	Executive Director	\$6,062	\$6,036	2024
Laundry Workers Center Inc	NY	\$327,588	Co-director	\$70,000	\$59,461	2024
Love Inc Of Boise Community Incorporated	ID	\$326,646	Executive Dir.	\$50,200	\$50,200	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Showers Of Blessing Santa Barbara	CA	\$394,982	Executive Dir.	\$83,019	\$69,379	2023
Anointed Community Services International Inc	FL	\$324,631	Ceo	\$31,836	\$28,115	2024
Abundant Hope Pregnancy	MA	\$397,165	Executive Dir.	\$57,410	\$49,929	2023
National Fund For Foster Children	FL	\$322,825	President	\$6,000	\$5,299	2024
Hello Gorgeous Of Hope Inc	IN	\$322,604	President	\$50,085	\$49,651	2024
Hope For Addiction Inc	AZ	\$322,436	President	\$69,000	\$62,380	2024
Steel Magnolia Moms	TX	\$316,806	President Through Jan 2024	\$70,968	\$66,734	2024
Fire Outreach Of Houston	TX	\$403,991	Secretary	\$17,500	\$16,456	2024
Scores Reentry	NJ	\$405,730	Chief Executive Officer	\$63,000	\$52,877	2024
Laolam	WA	\$314,367	President	\$7,200	\$6,059	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	75 organizations. Compensation range \$3,182–\$174,560; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$360,190); for reference, expenses \$319,805 and assets \$67,991.
ROLE MATCH	Jennifer Kostyal, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	87 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	85 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 (Jennifer Kostyal) 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 75 similarly situated organizations (Same NTEE sector (P50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,050 is reasonable (approximately the 87th 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.