

Manna House Ministries Inc

Executive Director / CEO

EIN 582109727
 GA · NTEE P600
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Lisa Bush, Executive Director / CEO** (\$29,333) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

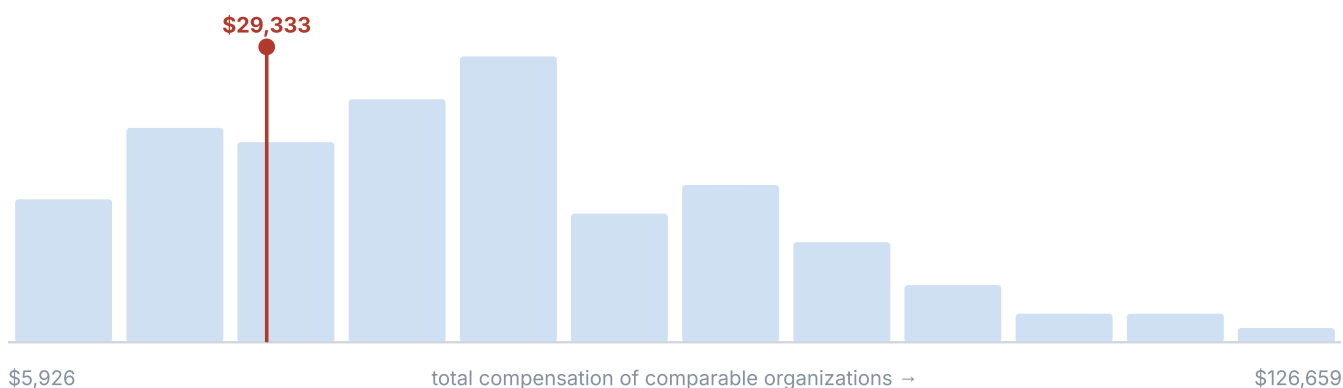
Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (P600).
- BUDGET** Total revenue between \$222,687 and \$498,553 — 0.67x to 1.50x the subject's \$332,369 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (P60), nationwide + budget 0.67–1.5x revenue.

112 organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,857 10TH	\$29,109 25TH	\$46,157 MEDIAN	\$64,445 75TH	\$83,620 90TH	\$29,333 THIS ORG · 26TH
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■ **Comparable organizations**

P50
P75
P90
\$16,857
\$29,109
\$46,157
\$64,445
\$83,620

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 GA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Berkshire Dream Center Inc	MA	\$335,312	\$34,636	990
One Need Inc	GA	\$328,238	\$126,659	990
Shadow Buddies Foundation Inc	KS	\$337,530	\$88,324	990
Ray Of Hope Mission Center Inc	MD	\$326,553	\$39,449	990
Rains County Good Samaritans	TX	\$341,602	\$30,149	990
Acadiana Regional Coalition On	LA	\$320,919	\$75,028	990
Elmhurst Walk-in Assistance Network	IL	\$344,371	\$23,232	990
Lighthouse Of Oakland County	MI	\$346,016	\$17,398	990
Family Promise Of The Lakeshore	MI	\$317,418	\$48,782	990
The Piggyback Foundation	OH	\$347,353	\$5,926	990
Paws & Think Inc	IN	\$317,227	\$87,935	990
Mainspring Portland	OR	\$347,627	\$72,397	990
Life Choices Center Inc	NY	\$315,309	\$51,530	990
Grace United Community Ministries Inc	MO	\$312,897	\$70,515	990
Life And Independence For Today	PA	\$309,671	\$69,624	990
Orange Christian Services Inc	TX	\$309,234	\$29,917	990
The Cause Foundation	AZ	\$304,457	\$43,925	990
Family Promise Of The Chippewa	WI	\$360,463	\$47,496	990
The Giving Closet	WA	\$360,669	\$38,920	990
Christian Community Action Inc	LA	\$303,672	\$47,929	990
The Next Step Center Inc	PA	\$302,072	\$55,334	990
Ezra To Israel	VA	\$363,668	\$57,617	990
Michael R Walker Foundation	PA	\$300,134	\$82,869	990
Raw Ruth Anointed World Ministries	CA	\$366,361	\$14,599	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Movements Of Grace Inc	CA	\$367,690	\$83,415	990

■ 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 GA 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	112 organizations. Compensation range \$5,926–\$126,659; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$332,369); for reference, expenses \$275,472 and assets \$521,145.
ROLE MATCH	Lisa Bush, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	26 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	22 nd

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 (Lisa Bush) 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 112 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,333 is reasonable (approximately the 26th 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). 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.