

# Luke Project Inc

Executive Director / CEO

EIN 582658313  
 GA · NTEE O55  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jeff A Gorman, Executive Director / CEO** (\$72,500) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

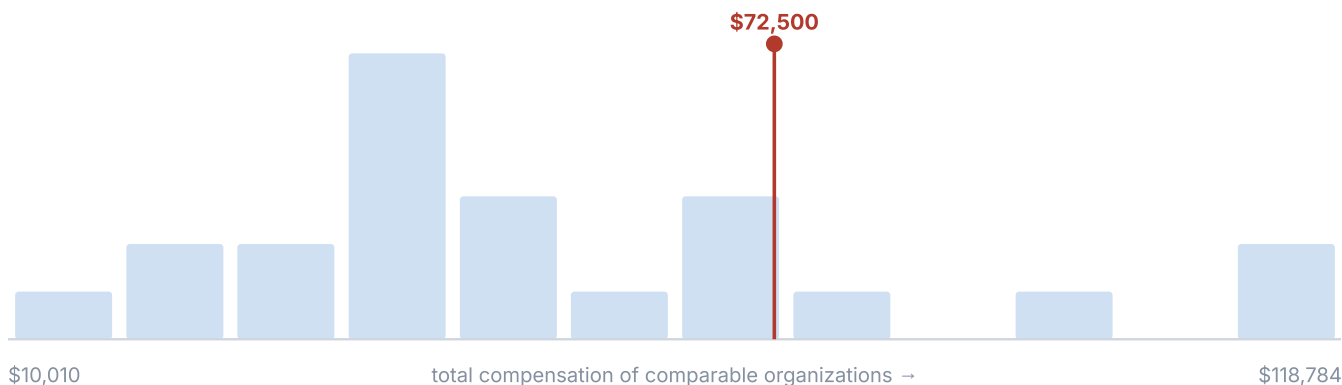
**Benchmarked executive:** Jeff A Gorman — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O55).
BUDGET	Total revenue between \$118,951 and \$266,308 — 0.67x to 1.50x the subject's \$177,539 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O55), nationwide + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,824	\$40,811	\$47,075	\$67,011	\$92,972	\$72,500
----------	----------	----------	----------	----------	----------



## ■ 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 GA 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="#">Franklin Fellows</a>	TN	\$178,492	Executive Director	\$93,333	<b>\$94,771</b>	2024
<a href="#">Crossroads Youth Works</a>	CO	\$169,639	Executive Director	\$53,268	<b>\$50,799</b>	2023
<a href="#">Celebrate Ministries Inc</a>	MI	\$189,084	President	\$67,613	<b>\$67,416</b>	2024
<a href="#">Youth With A Mission West Virginia</a>	WV	\$194,181	President	\$47,482	<b>\$48,383</b>	2025
<a href="#">Child Evangelism Fellowship Inc Of Schuylkill County</a>	PA	\$200,490	Director	\$42,310	<b>\$41,963</b>	2023
<a href="#">Child Evangelism Fellowship Of Nh Inc</a>	NH	\$203,030	Secretary	\$32,234	<b>\$29,601</b>	2023
<a href="#">Platte Valley Area Youth For Christ</a>	NE	\$210,193	Executive Di	\$65,000	<b>\$65,795</b>	2025
<a href="#">Child Evangelism Fellowship Inc</a>	KS	\$212,981	State Director Employee	\$110,400	<b>\$115,216</b>	2024
<a href="#">Kids First Family Fellowship Inc</a>	GA	\$213,285	Director	\$23,867	<b>\$23,182</b>	2024
<a href="#">Base Camp Urban Outreach</a>	MI	\$141,067	Executive Di	\$44,584	<b>\$45,767</b>	2023
<a href="#">Released Time Christian Education</a>	CA	\$139,984	Executive Dir.	\$12,000	<b>\$10,010</b>	2024
<a href="#">All Consuming Fire Ministries Inc</a>	TX	\$139,569	President	\$42,000	<b>\$41,784</b>	2023
<a href="#">East Michigan Youth For Christ</a>	MI	\$225,951	Executive Dir	\$73,500	<b>\$73,286</b>	2024
<a href="#">Mountain Fountain Creations</a>	CO	\$228,864	President	\$43,965	<b>\$40,725</b>	2024
<a href="#">Haven On The Rock</a>	WY	\$230,495	Executive Director	\$30,000	<b>\$31,032</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Seal Team Ministries Inc</a>	GA	\$230,727	Executive Director	\$122,293	<b>\$118,784</b>	2024
<a href="#">Child Evangelism Fellowship Of Ches</a>	PA	\$239,760	Director	\$77,416	<b>\$76,781</b>	2023
<a href="#">Kansas Bible Camp Inc</a>	KS	\$243,192	Director	\$20,860	<b>\$21,208</b>	2025
<a href="#">Lighthouse Community Center</a>	WA	\$248,689	President	\$46,123	<b>\$41,069</b>	2023
<a href="#">Anglican Youth Ministry</a>	NC	\$255,273	Acting Director	\$44,084	<b>\$44,002</b>	2024
<a href="#">Urban Church Advocates</a>	IL	\$255,801	President	\$55,000	<b>\$50,887</b>	2025
<a href="#">Arizona Urban Youth Ministries</a>	AZ	\$256,762	Program Manager	\$64,604	<b>\$60,020</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	22 organizations. Compensation range \$10,010–\$118,784; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$177,539); for reference, expenses \$176,810 and assets \$278,736.
ROLE MATCH	Jeff A Gorman, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	77 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	77 <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 (Jeff A Gorman) 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 22 similarly situated organizations (Same NTEE sector (O55), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,500 is reasonable (approximately the 77<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.