

# Heart Missionary Training Institute

Executive Director / CEO

EIN 593279263  
 FL · NTEE B30Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Phillip N Murphy, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 31<sup>st</sup> percentile of comparable organizations**

within the typical range

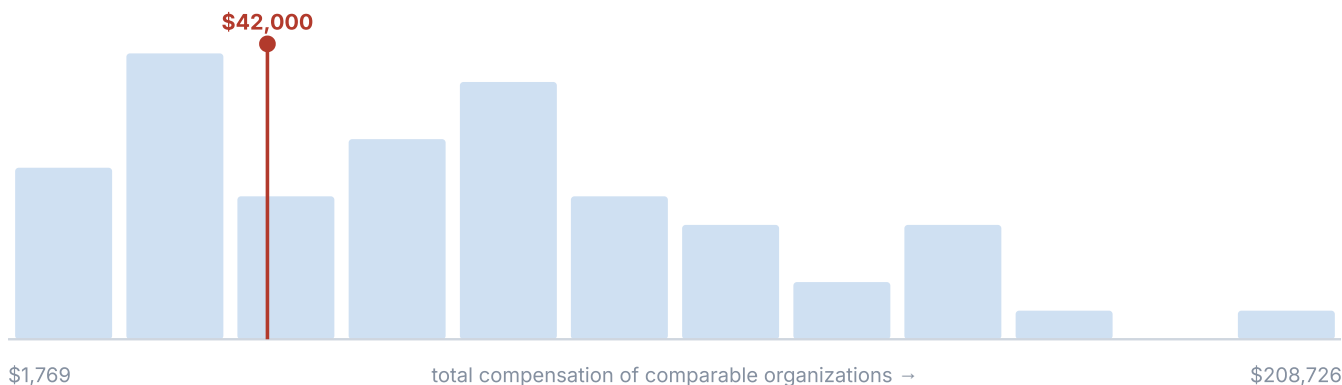
**Benchmarked executive:** Phillip N Murphy — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B30Z).
BUDGET	Total revenue between \$213,041 and \$476,958 — 0.67x to 1.50x the subject's \$317,972 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,740	\$33,618	\$64,448	\$99,372	\$139,077	\$42,000
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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 FL 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="#">Limitless Vistas Inc</a>	LA	\$319,409	Business Manager	\$29,100	<b>\$33,131</b>	2024
<a href="#">Vehicles For Change San Diego Inc</a>	CA	\$310,145	Executive Director	\$86,539	<b>\$79,545</b>	2023
<a href="#">Vermont Center For Integrative</a>	VT	\$308,334	Executive Director	\$40,810	<b>\$42,470</b>	2024
<a href="#">Waterloo Joint Apprenticeship</a>	IA	\$299,592	Training Dir	\$32,255	<b>\$36,516</b>	2024
<a href="#">Tfg Heartwood Inc</a>	NH	\$337,875	Director	\$1,800	<b>\$1,769</b>	2023
<a href="#">Ironworkers Local 6 Training Fund</a>	NY	\$292,083	Administrato	\$12,656	<b>\$11,825</b>	2024
<a href="#">Suncoast Career Academy Inc</a>	FL	\$347,093	Board Member	\$31,130	<b>\$30,237</b>	2024
<a href="#">Insulators Local Union #89 - Jatc Accoun</a>	NJ	\$288,308	Trustee	\$109,282	<b>\$100,884</b>	2024
<a href="#">Association Of Camp Nursing Inc</a>	KY	\$349,998	Ceo	\$31,577	<b>\$35,077</b>	2024
<a href="#">Association Of Accredited Naturopathic</a>	DC	\$283,366	Executive Director - Non-voting	\$122,808	<b>\$111,426</b>	2024
<a href="#">Local 107 Development And Training</a>	WI	\$354,146	Union Truste	\$135,907	<b>\$142,971</b>	2025
<a href="#">Judge Dinkins Educational Center</a>	TN	\$281,490	President & Ceo	\$130,000	<b>\$141,286</b>	2024
<a href="#">Upright Wellness Center Inc</a>	CA	\$355,126	Ceo	\$150,000	<b>\$133,922</b>	2024
<a href="#">Cherry Hill Huaxia Chinese School</a>	NJ	\$280,262	Principal	\$13,680	<b>\$12,629</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">American Organ Academy</a>	OH	\$279,822	Chairman/dir	\$185,131	<b>\$208,726</b>	2023
<a href="#">Wellness Council Of Wisconsin Inc</a>	WI	\$279,775	Executive Director	\$101,900	<b>\$110,034</b>	2024
<a href="#">Urban Youth Racing School Inc</a>	PA	\$359,241	Executive Director	\$71,760	<b>\$76,176</b>	2023
<a href="#">Chafer Theological Seminary</a>	NM	\$362,482	President	\$42,350	<b>\$48,487</b>	2023
<a href="#">Iron Workers Local 33 Apprentice</a>	NY	\$272,440	Coordinator	\$88,438	<b>\$82,628</b>	2024
<a href="#">Alliance For Technology Education In</a>	TX	\$271,735	Executive Director	\$72,047	<b>\$76,717</b>	2023
<a href="#">Pullman Tech Workshop</a>	IL	\$268,572	Officer	\$24,333	<b>\$24,734</b>	2024
<a href="#">Ignite Classical School</a>	LA	\$268,464	Head Of School	\$4,251	<b>\$4,840</b>	2024
<a href="#">Circadium</a>	PA	\$367,508	Executive Director	\$28,516	<b>\$30,271</b>	2023
<a href="#">South Carolina Indian Development Council Inc</a>	SC	\$368,454	Exec. Director	\$63,346	<b>\$66,568</b>	2025
<a href="#">Colorado Bioscience Institute</a>	CO	\$266,856	President	\$9,942	<b>\$9,857</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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** 54 organizations. Compensation range \$1,769–\$208,726; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$317,972); for reference, expenses \$267,036 and assets \$45,832.

ROLE MATCH	Phillip N Murphy, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	31 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	33 <sup>rd</sup>
Reportable pay only (column D), adjusted	37 <sup>th</sup>
All sources (D + E + F), adjusted	26 <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 (Phillip N Murphy) 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 54 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 31<sup>st</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.