

Breath Of The Spirit Ministriesinc

Executive Director / CEO

EIN 593700027

TX · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Barbara Breathitt, Executive Director / CEO** (\$150,000) against **every comparable organization** that fit the selection criteria — **130** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Barbara Breathitt — 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 (X20).

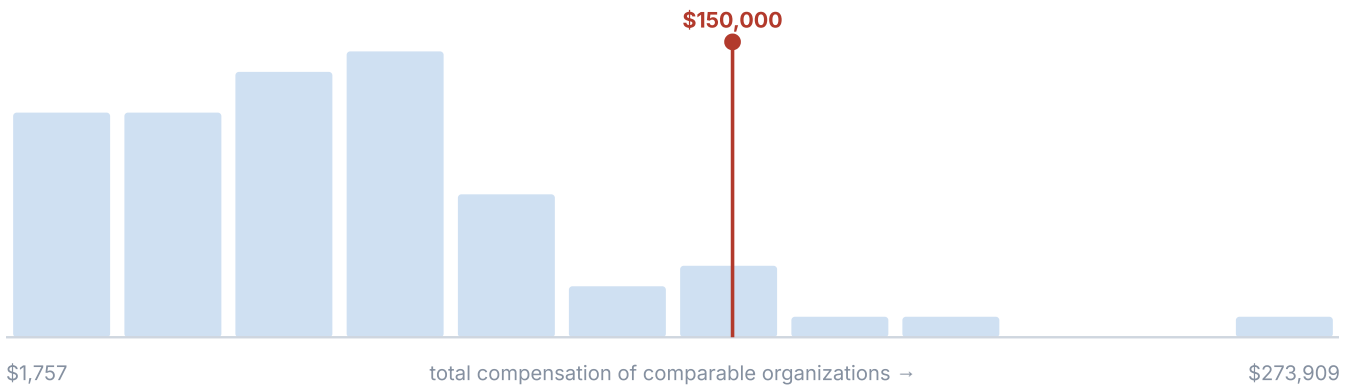
BUDGET Total revenue between \$168,245 and \$376,669 — 0.67x to 1.50x the subject's \$251,113 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + TX + budget 0.67–1.5x revenue.

130 organizations qualified on sector, size, and geography

→ **130** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,323	\$37,769	\$60,537	\$91,521	\$135,790	\$150,000
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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 TX 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
Revival Mandate International	TX	\$248,144	Executive Dir.	\$119,055	\$115,639	2024
Ronnie Hill Ministries	TX	\$254,218	President	\$187,779	\$187,779	2023
Cic Mission Inc	TX	\$247,792	President	\$75,633	\$73,463	2024
Power To Live Center	TX	\$247,495	Executive Dir.	\$54,721	\$53,151	2024
Make Impact Right Away Corp	TX	\$256,671	Coo	\$84,002	\$84,002	2023
Date Palm Consulting	TX	\$245,162	Key Employee	\$50,095	\$50,095	2023
Sea Of Hope Ministries	TX	\$245,090	President	\$54,000	\$52,451	2024
World Wide Spanish Literature	TX	\$245,076	Secretary	\$18,200	\$17,678	2024
Fellowship Church Of Texas	TX	\$258,693	Pastor	\$85,550	\$83,096	2024
Whitefield Project	TX	\$259,137	Director	\$139,542	\$139,542	2023
Sharing Gods Love Inc	TX	\$242,495	Director	\$7,200	\$7,200	2023
Wildfire Network	TX	\$242,456	President, Executive Director	\$54,770	\$53,199	2024
Love The Hub Inc	TX	\$260,307	Executive Di	\$65,000	\$63,135	2024
Forge Room Foundation	TX	\$260,498	Ceo	\$162,395	\$157,736	2024
Abiding Fathers	TX	\$240,727	Executive Director	\$109,152	\$106,020	2024
Association Of Hill Country	TX	\$261,799	Executive Di	\$30,772	\$29,119	2025
Watchman Fellowship Inc	TX	\$239,595	President	\$19,200	\$19,200	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Breakthrough Nations Ministries	TX	\$239,564	Director	\$24,270	\$23,574	2024
Burning Hope Ministries	TX	\$239,559	President	\$50,000	\$48,566	2024
The God Of Hope Ministries	TX	\$262,689	President Chaplain	\$97,350	\$97,350	2023
Rehoboth Ministries International Inc	TX	\$262,775	Vice-president	\$23,271	\$23,271	2023
Fullness Of Glory Ministries	TX	\$263,481	President/di	\$116,574	\$113,230	2024
Worklife Ministry Inc	TX	\$263,832	President & Ceo	\$80,444	\$78,136	2024
Turning Point Church Of Bay City Tx	TX	\$236,941	Director	\$103,610	\$100,637	2024
Buddy Hicks Ministries	TX	\$236,372	President	\$44,829	\$43,543	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	130 organizations. Compensation range \$1,757–\$273,909; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$251,113); for reference, expenses \$260,183 and assets \$446,881.
ROLE MATCH	Barbara Breathitt, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	94 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 (Barbara Breathitt) 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 130 similarly situated organizations (Same NTEE sector (X20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$150,000 is reasonable (approximately the 94th 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.