

# Play To Learn Ministries

Executive Director / CEO

EIN 611714726

MO · NTEE X99

FY ending 2025-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Janet Clark, Executive Director / CEO** (\$1,103) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Janet Clark — 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 (X99).

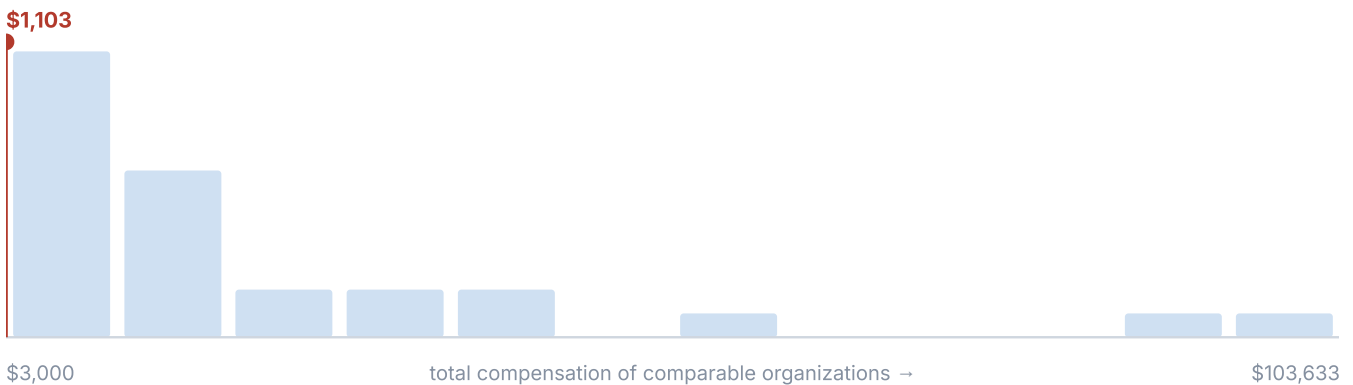
**BUDGET** Total revenue between \$9,546 and \$21,372 — 0.67x to 1.50x the subject's \$14,248 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography

→ **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,905	\$6,625	\$14,793	\$25,080	\$47,278	\$1,103
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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 MO 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="#">Gods Not Dead Foundation</a>	AZ	\$14,202	President	\$20,000	<b>\$18,641</b>	2024
<a href="#">New Life Holding Corporation</a>	CO	\$14,400	Director	\$7,713	<b>\$7,379</b>	2023
<a href="#">Kerygma Comunidad Misionera</a>	FL	\$14,085	Director	\$3,200	<b>\$3,000</b>	2023
<a href="#">Transparent Heart Ministries - Thm</a>	WY	\$14,437	President And Member Board Of Directors	\$5,446	<b>\$5,652</b>	2024
<a href="#">Bryan Gray Ministries Inc</a>	NC	\$14,497	President	\$9,650	<b>\$9,949</b>	2023
<a href="#">Thompsonkillebrew Fbo Fumc</a>	KY	\$14,976	Trustee	\$4,564	<b>\$4,892</b>	2023
<a href="#">New Mexico Family Action Movement</a>	NM	\$15,050	Executive Dir.	\$36,000	<b>\$37,525</b>	2024
<a href="#">East Mountain Greenville</a>	SC	\$13,281	Former Ceo/exec. Direct	\$21,500	<b>\$22,380</b>	2023
<a href="#">Cleveland Hebrew Schools Educational</a>	OH	\$13,179	Treasurer	\$40,331	<b>\$42,621</b>	2023
<a href="#">Grace &amp; Mercy Ministries</a>	AZ	\$13,109	President	\$108,000	<b>\$103,633</b>	2023
<a href="#">Pulaski Christian Church Inc</a>	VA	\$13,108	President	\$3,300	<b>\$3,179</b>	2023
<a href="#">World Bridge Ministries Inc</a>	GA	\$12,737	President	\$59,670	<b>\$58,145</b>	2024
<a href="#">The Shalem Institute</a>	OH	\$15,846	Executive Director	\$6,000	<b>\$6,159</b>	2024
<a href="#">Baybrazil Inc</a>	CA	\$16,416	President/ce	\$110,000	<b>\$92,053</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Center For Faith And Work St Louis</a>	MO	\$11,693	Executive Director	\$22,973	<b>\$23,581</b>	2024
<a href="#">World Leaders Group Inc</a>	FL	\$11,568	Secretary	\$12,000	<b>\$10,926</b>	2024
<a href="#">Temple United Church Inc</a>	MD	\$17,214	Pastor	\$19,000	<b>\$17,724</b>	2023
<a href="#">Soldiers For Christ Inc</a>	IN	\$18,363	Principal Officer	\$15,580	<b>\$15,923</b>	2024
<a href="#">Relevant Ministry Inc</a>	MS	\$18,398	President	\$16,000	<b>\$17,780</b>	2023
<a href="#">Jacobs Brothers Evangelistic</a>	PA	\$18,528	President	\$6,428	<b>\$6,212</b>	2024
<a href="#">Grace Unleashed Inc</a>	MN	\$18,621	Pres,ceo, Treas	\$7,200	<b>\$6,895</b>	2024
<a href="#">Mike Ryan Ministries Inc</a>	TX	\$18,822	Presidentdirector	\$18,948	<b>\$18,912</b>	2023
<a href="#">Ma Hadul Iman Ny Inc</a>	NY	\$19,163	President	\$15,601	<b>\$13,663</b>	2024
<a href="#">The Center For Biblical</a>	MO	\$19,423	President	\$6,400	<b>\$6,763</b>	2023
<a href="#">Chokhor Gepel Ling</a>	CA	\$19,438	Exec Dir/pre	\$5,700	<b>\$4,911</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO cost of living and 2025 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 MO 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** 28 organizations. Compensation range \$3,000–\$103,633; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$14,248); for reference, expenses \$20,174 and assets \$491,130. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

<b>ROLE MATCH</b>	Janet Clark, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	18 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Janet Clark) 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 28 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,103 is reasonable (approximately the 0<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.