

# Church Of Judah Worship Center Inc

Executive Director / CEO

EIN 631247494

AL · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leon Lee, Executive Director / CEO** (\$9,000) against **every comparable organization** that fit the selection criteria — **152** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Leon Lee — 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).

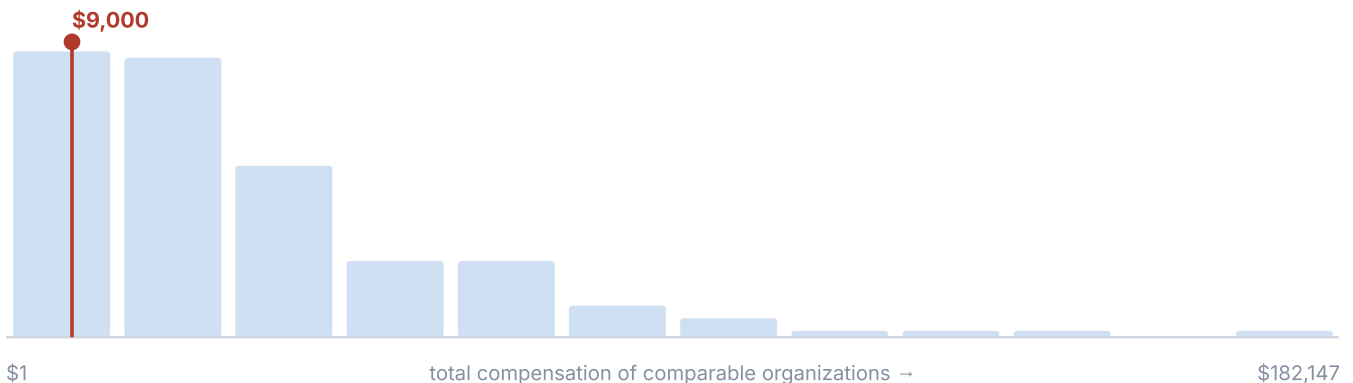
**BUDGET** Total revenue between \$58,807 and \$131,658 — 0.67x to 1.50x the subject's \$87,772 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

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

→ **152** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,479

\$11,239

\$25,050

\$43,764

\$68,930

\$9,000



## ■ 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 AL 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="#">Gathering Of Leaders</a>	TX	\$87,582	Ex Officio	\$1,000	<b>\$954</b>	2023
<a href="#">Barrett International Ministries</a>	OH	\$88,009	Pastor	\$21,900	<b>\$22,105</b>	2023
<a href="#">Center For Children And Theology</a>	DC	\$86,729	Director Of Cctheo (Not On The Board)	\$27,385	<b>\$22,901</b>	2023
<a href="#">Center For Pastoral Effectiveness</a>	CO	\$86,674	Director	\$31,000	<b>\$27,515</b>	2024
<a href="#">One Kingdom Mission</a>	GA	\$86,380	Pastor	\$42,500	<b>\$39,555</b>	2024
<a href="#">Legacy Of Leadership International</a>	CO	\$89,290	President	\$45,300	<b>\$41,395</b>	2023
<a href="#">Fit-2-serve Inc</a>	IL	\$89,329	Executive Director	\$41,325	<b>\$37,606</b>	2024
<a href="#">Triumphant Mercy Ministries Inc</a>	AL	\$89,471	President/di	\$135,000	<b>\$138,988</b>	2023
<a href="#">Ministerio Evangelistico Cristo Te Llama Inc</a>	IN	\$85,700	President	\$26,000	<b>\$25,380</b>	2024
<a href="#">Centro Aviva Iglesia De Jesucristo Nueva</a>	CA	\$85,640	President & Ceo	\$36,300	<b>\$29,014</b>	2024
<a href="#">Great Light Tao</a>	CA	\$85,527	Chairman	\$79,589	<b>\$63,615</b>	2024
<a href="#">New Life Network</a>	GA	\$85,382	Director	\$60,000	<b>\$57,492</b>	2023
<a href="#">Parresia Inc</a>	AL	\$84,570	Gunn	\$7,000	<b>\$7,207</b>	2023
<a href="#">David's Tent International Inc</a>	CA	\$90,988	Managing Director Ceo	\$51,600	<b>\$41,243</b>	2024
<a href="#">Point Of Change Jail And Street Ministry Inc</a>	MD	\$91,148	Founder, Sr. Pastor, Executive Director	\$46,251	<b>\$40,025</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">All Will Know Him Inc</a>	FL	\$91,531	Director	\$7,090	<b>\$6,165</b>	2024
<a href="#">Christian Vision Inc</a>	HI	\$91,692	President	\$12,000	<b>\$9,945</b>	2024
<a href="#">One More Church Inc</a>	IN	\$91,745	Executive Director	\$67,634	<b>\$67,970</b>	2023
<a href="#">Pray The Bay Area</a>	CA	\$83,451	Treasurer	\$18,000	<b>\$14,387</b>	2024
<a href="#">Sandra Hancock Ministries Inc</a>	TN	\$92,685	President	\$1,800	<b>\$1,751</b>	2024
<a href="#">Omkwm</a>	CA	\$92,709	Cfo	\$36,000	<b>\$28,774</b>	2024
<a href="#">Washington Prayer Coalition</a>	VA	\$92,843	Director	\$9,000	<b>\$8,044</b>	2024
<a href="#">Ministerio International El Shadai Corp</a>	FL	\$82,662	President	\$12,000	<b>\$10,743</b>	2023
<a href="#">Steve Henshaw Ministry Inc</a>	MO	\$82,655	President	\$134,710	<b>\$132,069</b>	2024
<a href="#">Stephen Tong Evangelistic Ministries International</a>	OH	\$82,410	President And Missionary	\$18,500	<b>\$18,137</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL cost of living and 2024 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 AL 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** 152 organizations. Compensation range \$1-\$182,147; filing years 2021-2025.

**SIZE BASIS** Matched on total revenue (\$87,772); for reference, expenses \$153,183 and assets \$0.  
**Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Leon Lee, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Leon Lee) 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 152 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,000 is reasonable (approximately the 21<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.