

This analysis benchmarks the total compensation of **Nestor Padilla, Executive Director / CEO** (\$21,600) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

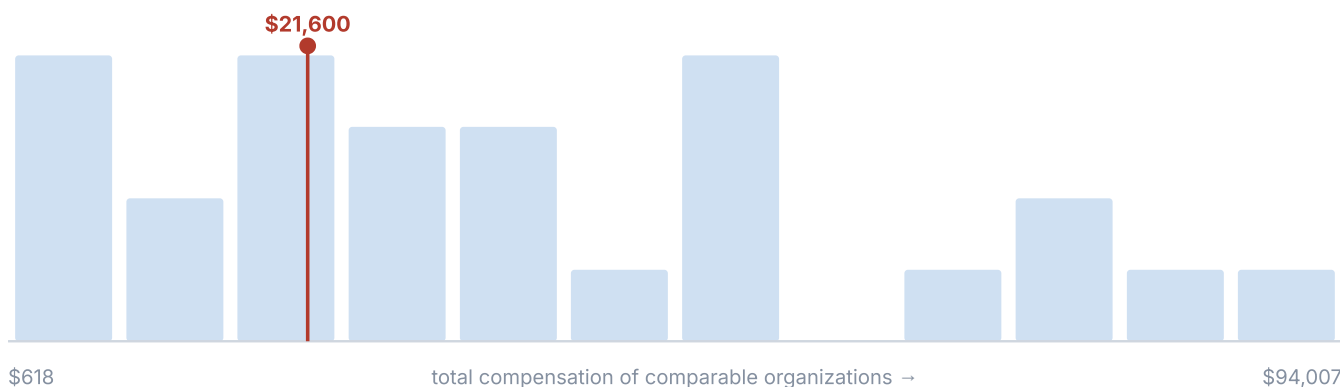
**Benchmarked executive:** Nestor Padilla — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (X20).
- BUDGET** Total revenue between \$72,895 and \$163,198 — 0.67x to 1.50x the subject's \$108,799 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

**26** organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,911	\$18,435	\$31,360	\$51,900	\$71,709	\$21,600
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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 CA 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="#">Nexus Mission</a>	CA	\$106,545	Director	\$14,400	<b>\$14,825</b>	2023
<a href="#">Adoremus Society For The Renewal Of Sacred Liturgy</a>	CA	\$112,260	Editor	\$40,650	<b>\$40,650</b>	2024
<a href="#">Children Ministries International</a>	CA	\$104,068	Founder, President, Chairman Of The Board	\$91,310	<b>\$94,007</b>	2023
<a href="#">Iglesia Luz De Esperanza</a>	CA	\$101,226	Chief Executive Officer	\$11,624	<b>\$11,967</b>	2023
<a href="#">Kingdom Strategies International</a>	CA	\$119,229	President And Executive Director	\$52,000	<b>\$52,000</b>	2024
<a href="#">Charisma In Mission Inc</a>	CA	\$97,708	Secretary	\$52,000	<b>\$53,536</b>	2023
<a href="#">Omkwm</a>	CA	\$92,709	Cfo	\$36,000	<b>\$36,000</b>	2024
<a href="#">Sola Network Inc</a>	CA	\$125,608	Cfo	\$2,371	<b>\$2,371</b>	2024
<a href="#">David's Tent International Inc</a>	CA	\$90,988	Managing Director Ceo	\$51,600	<b>\$51,600</b>	2024
<a href="#">Capilla De Gracia</a>	CA	\$128,712	President	\$600	<b>\$618</b>	2023
<a href="#">Arts And Entertainment Ministries</a>	CA	\$131,574	President	\$71,190	<b>\$71,190</b>	2024
<a href="#">Centro Aviva Iglesia De Jesucristo Nueva</a>	CA	\$85,640	President & Ceo	\$36,300	<b>\$36,300</b>	2024
<a href="#">Great Light Tao</a>	CA	\$85,527	Chairman	\$79,589	<b>\$79,589</b>	2024
<a href="#">Pray The Bay Area</a>	CA	\$83,451	Treasurer	\$18,000	<b>\$18,000</b>	2024
<a href="#">Men Of Resolution</a>	CA	\$82,247	President	\$6,000	<b>\$6,000</b>	2024
<a href="#">The Journey Center</a>	CA	\$80,696	Executive Dir.	\$32,120	<b>\$33,069</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rock Builders Christian Ministries</a>	CA	\$137,009	President	\$23,250	<b>\$23,250</b>	2024
<a href="#">Mary James Ministries Inc</a>	CA	\$137,998	President	\$50,000	<b>\$51,477</b>	2023
<a href="#">The Cana Project Inc</a>	CA	\$79,385	President	\$70,155	<b>\$72,227</b>	2023
<a href="#">Iglesia Cristiana De Restauracion Inc</a>	CA	\$78,576	President	\$28,800	<b>\$29,651</b>	2023
<a href="#">Episcopal Network For Stewardship Inc</a>	CA	\$139,464	Executive Director	\$61,200	<b>\$63,008</b>	2023
<a href="#">The Church Christian Fellowship</a>	CA	\$76,627	Pastor	\$27,200	<b>\$28,003</b>	2023
<a href="#">Religious Of The Incarnate Word</a>	CA	\$148,616	Chief Executive Officer	\$21,000	<b>\$21,000</b>	2024
<a href="#">Chinese Christian Training</a>	CA	\$151,487	Gn Secretary	\$25,200	<b>\$25,944</b>	2023
<a href="#">Iglesia De Intercesion Encuentro Con Dios</a>	CA	\$154,427	Chief Executive Officer	\$19,740	<b>\$19,740</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 26 organizations. Compensation range \$618–\$94,007; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$108,799); for reference, expenses \$115,224 and assets \$544,958.

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

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	35 <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 (Nestor Padilla) 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 26 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,600 is reasonable (approximately the 35<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.