

Society Of The Good Shepherd

Executive Director / CEO

EIN 752390213

PA · NTEE X21Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Deborah Bercot, Executive Director / CEO** (\$4,400) against **every comparable organization** that fit the selection criteria — **304** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Deborah Bercot — reported title “VP”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X21Z).

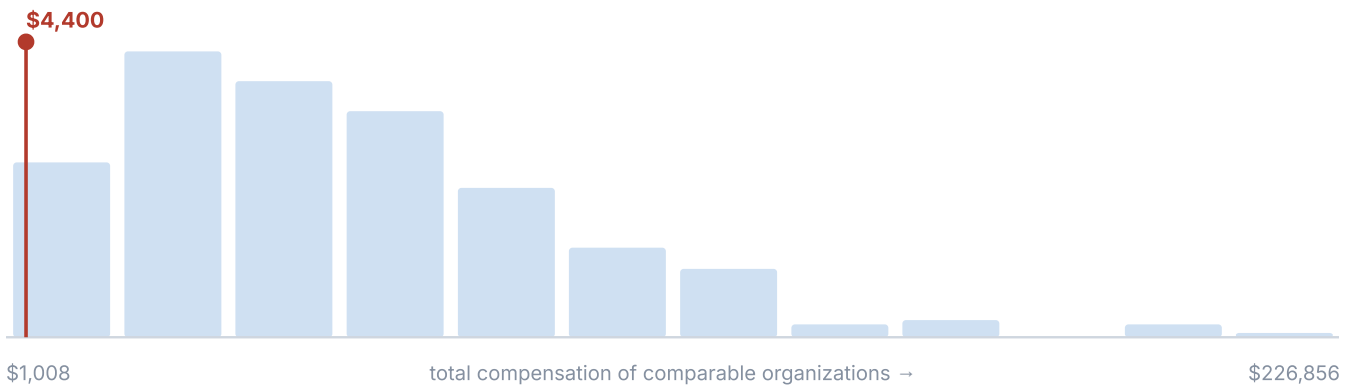
BUDGET Total revenue between \$153,222 and \$343,035 — 0.67x to 1.50x the subject's \$228,690 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

304 organizations qualified on sector, size, and geography

→ **304** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,481	\$30,787	\$51,337	\$81,115	\$112,142	\$4,400
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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 PA 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
International Biblical Training Inc	GA	\$229,046	President	\$80,877	\$83,955	2023
Washington Deliverance Evangelistic	MD	\$228,250	President	\$73,738	\$71,171	2023
Grace Line Inc	TX	\$227,973	President	\$108,944	\$109,280	2024
Clay Music	CA	\$227,900	President	\$62,400	\$54,032	2024
Nashville Fellows Program Inc	TN	\$227,608	Executive Director	\$80,000	\$86,815	2023
Joshua Revolution	NY	\$227,421	President	\$5,035	\$4,697	2023
Friend Of God Ministries Inc	MS	\$227,370	Director	\$39,000	\$43,557	2024
Iglesia De Dios Jehova Proveer	PA	\$230,011	Senior Pastor	\$69,000	\$71,038	2023
Wells Ministries Inc Dba Kids N Missions	OK	\$227,173	President	\$18,337	\$20,248	2024
Movement International	MI	\$230,574	Ceo And President	\$32,400	\$34,526	2023
Jwb Ministries Inc	TX	\$230,621	President	\$42,789	\$44,189	2023
Jehovah Jireh Ministries Of West Mi	MI	\$226,647	Executive Di	\$69,810	\$70,394	2025
Assembly Of God Hope And Life	VA	\$230,783	President	\$57,200	\$59,356	2022
Ed Lacy Ministries Inc	AL	\$230,847	President	\$65,728	\$71,205	2024
New Fire For Christ	VA	\$226,485	President	\$130,667	\$130,252	2023
Christian World Missions	MS	\$231,484	Executive Director	\$20,799	\$23,915	2023
House Revival Ministries Inc	GA	\$231,858	President	\$22,570	\$23,429	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Evangelization Society Of Phila	PA	\$232,492	President	\$119,200	\$116,127	2025
Greenview Madani Center Inc	GA	\$224,036	Director	\$36,400	\$36,701	2024
Agape Source Inc	FL	\$223,787	President	\$29,718	\$27,995	2024
Iglesia Kayros Nuevo Renacer	RI	\$233,827	Pastor	\$20,251	\$19,472	2024
Care Corps International Inc	CA	\$222,906	Exec Dir	\$84,000	\$72,735	2024
Ambush Ministries Inc	WY	\$222,842	President	\$82,200	\$85,990	2025
Firm Foundation Ministries Inc	KS	\$222,637	President	\$48,030	\$53,570	2023
One80 Ministries	PA	\$235,038	Executive Director	\$34,710	\$34,710	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	304 organizations. Compensation range \$1,008–\$226,856; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$228,690); for reference, expenses \$304,606 and assets \$465,735.
ROLE MATCH	Deborah Bercot, reported title "VP", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	9 peers 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	1 st

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 (Deborah Bercot) 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 304 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,400 is reasonable (approximately the 2nd 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.