

# Ministerios Roca De Salvacion Inc

Executive Director / CEO

EIN 753116753

NY · NTEE X21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Pastor Jose Espinal, Executive Director / CEO** (\$21,000) against **every comparable organization** that fit the selection criteria — **142** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

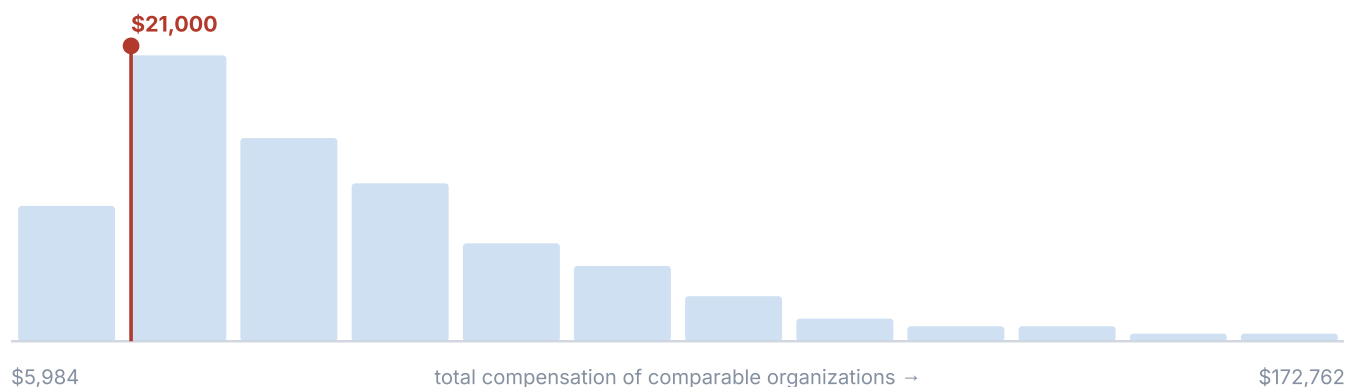
**Benchmarked executive:** Pastor Jose Espinal — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$92,445 and \$206,968 — 0.67x to 1.50x the subject's \$137,979 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

**142** organizations qualified on sector, size, and geography → **142** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,560	\$26,484	\$41,593	\$66,783	\$92,577	\$21,000
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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 NY 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="#">Mark A Sutton Ministries</a>	FL	\$135,832	President	\$86,094	<b>\$86,937</b>	2024
<a href="#">Faith &amp; Philanthropy Institute</a>	TX	\$140,383	President & Ceo	\$95,794	<b>\$103,002</b>	2024
<a href="#">Icthus Ministries Inc</a>	NC	\$134,178	Director/president	\$43,540	<b>\$48,358</b>	2024
<a href="#">Messianic Times Inc</a>	NY	\$141,823	Co-executive Director	\$26,011	<b>\$26,011</b>	2023
<a href="#">Wheel Power Christian Cyclists Inc</a>	VA	\$133,225	Vp/treasurer	\$42,147	<b>\$43,743</b>	2024
<a href="#">Campus Christian Fellowship Asu</a>	NC	\$143,336	Sr Campus Minister	\$62,560	<b>\$69,483</b>	2024
<a href="#">Withhim Church</a>	NV	\$143,842	Pastor	\$24,000	<b>\$26,623</b>	2023
<a href="#">Biblical Faith Ministries Inc</a>	TX	\$144,092	Office Manager	\$38,196	<b>\$42,283</b>	2023
<a href="#">Phoenix Methodist Church</a>	AZ	\$131,624	Pastor	\$36,000	<b>\$37,215</b>	2024
<a href="#">Ministerio Internacional El Gran Yo Soy Inc</a>	IN	\$144,409	Trustees	\$12,200	<b>\$14,238</b>	2023
<a href="#">Iglesia Cristiana Vida Nueva Of Aus</a>	TX	\$131,273	President	\$20,972	<b>\$22,550</b>	2024
<a href="#">Joshua's Way Inc</a>	SC	\$145,119	President	\$16,500	<b>\$18,503</b>	2024
<a href="#">Restoration Ministries Inc</a>	AZ	\$145,293	Director	\$55,000	<b>\$58,536</b>	2023
<a href="#">Palisades Church A Nj Nonprofit Cor</a>	NJ	\$146,305	President	\$40,000	<b>\$39,522</b>	2023
<a href="#">Worship Jesus Fellowship Inc</a>	FL	\$129,556	Pastor	\$35,157	<b>\$36,550</b>	2023
<a href="#">Ken Petty Ministries</a>	IL	\$129,539	President	\$10,792	<b>\$11,404</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Church Extension Fund</a>	OR	\$146,565	Treasurer	\$10,000	<b>\$9,982</b>	2024
<a href="#">Trowbridge Ministries</a>	AZ	\$146,613	President	\$32,299	<b>\$33,389</b>	2024
<a href="#">New Sower Christian Church Cor</a>	NY	\$146,635	Teacher Minist	\$28,300	<b>\$28,300</b>	2023
<a href="#">David Crain New Life Ministries</a>	TX	\$146,736	President	\$34,054	<b>\$36,616</b>	2024
<a href="#">Tommy Bates Ministries Inc</a>	KY	\$147,112	President/trus	\$14,000	<b>\$16,645</b>	2023
<a href="#">Centro Cristiano Familia De Fe Inc</a>	NY	\$128,247	Pastor President	\$23,598	<b>\$22,921</b>	2024
<a href="#">Middle Eastern Missionary Organization</a>	OR	\$127,137	Exec Director/president	\$56,400	<b>\$56,299</b>	2024
<a href="#">Ministerio Internacional Evangelio</a>	MA	\$149,224	President	\$32,600	<b>\$31,489</b>	2024
<a href="#">Biblical Nouthetic Ministries</a>	NY	\$149,599	Sec/treas	\$33,800	<b>\$32,830</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 142 organizations. Compensation range \$5,984–\$172,762; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$137,979); for reference, expenses \$91,693 and assets \$461,949.

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

RELATED-ORG PAY	3 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	15 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	15 <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 (Pastor Jose Espinal) 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 142 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,000 is reasonable (approximately the 15<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.