

Laymans Retreat At Round Top

Executive Director / CEO

This analysis benchmarks the total compensation of **Willie Mckenzie, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Willie Mckenzie — reported title "Foreman", 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).

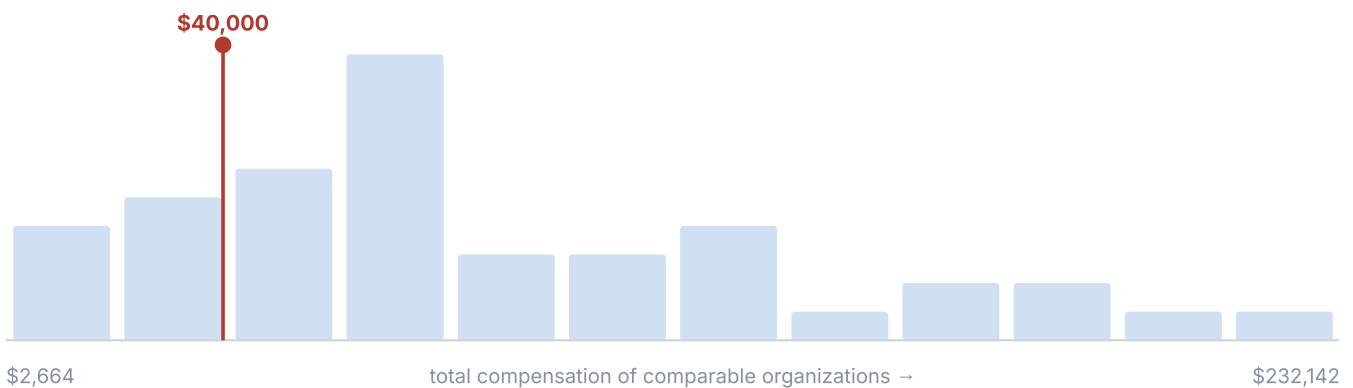
BUDGET Total revenue between \$205,498 and \$460,071 — 0.67x to 1.50x the subject's \$306,714 (the band tightens as size grows).

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

42 organizations qualified on sector, size, and geography

→ **42** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,199

\$45,795

\$74,264

\$120,309

\$171,690

\$40,000



■ 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 TX 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
Logos Leaders Outreach	TX	\$307,823	Executive Director	\$219,670	\$232,142	2023
Cowboy-up International Inc	TX	\$309,598	President/ce	\$32,800	\$33,668	2024
Vietnamese Christian Restoration	TX	\$312,230	Vice President	\$3,000	\$3,170	2023
Bonnie Floyd Ministries	TX	\$316,455	President	\$60,000	\$63,407	2023
Student Discipleship Ministries	TX	\$317,544	President	\$169,000	\$173,471	2024
Thomas E Mcdaniels Ministries Inc	TX	\$326,067	President	\$42,073	\$43,186	2024
Igniting Prayer Action	TX	\$282,020	President	\$120,000	\$123,175	2024
The Brook Ministries Inc	TX	\$331,955	Executive Dir.	\$84,000	\$86,223	2024
Love Worth Sharing Evangelistic Ministries Inc	TX	\$278,439	President	\$11,490	\$11,794	2024
New Glory International	TX	\$272,043	President	\$124,134	\$127,418	2024
Twin Oaks Christian Camp And Retreat Center	TX	\$353,881	Executive Director	\$72,038	\$76,128	2023
Mission Alive	TX	\$256,076	Executive Director	\$106,795	\$109,621	2024
Federation Of Ministers And Churches Inc	TX	\$363,636	President	\$125,443	\$128,762	2024
Mision De Candelilla	TX	\$248,988	Executive Dir.	\$24,760	\$25,415	2024
Everfree Ministries	TX	\$368,000	Ceo	\$179,600	\$184,352	2024
Danny Hubbell Evangelistic Min	TX	\$240,985	President	\$90,000	\$92,381	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bridge Ministries Of Laredo Inc	TX	\$240,478	President	\$34,800	\$36,776	2023
Remnant Ministries	TX	\$237,681	President	\$151,647	\$155,659	2024
Apt Ministries	TX	\$375,895	President	\$67,738	\$71,584	2023
Jwb Ministries Inc	TX	\$230,621	President	\$42,789	\$45,218	2023
Grace Line Inc	TX	\$227,973	President	\$108,944	\$111,826	2024
The Spirit Of Elijah Ministries International	TX	\$222,082	Executive Director	\$133,883	\$137,425	2024
Mission Barnabas International	TX	\$391,748	Pres/ceo/director	\$72,120	\$74,028	2024
Legacy Ministries Of El Paso Inc	TX	\$218,882	Director	\$69,745	\$76,727	2022
New Life International Christian	TX	\$215,901	President	\$73,872	\$78,066	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	42 organizations. Compensation range \$2,664–\$232,142; filing years 2021–2024.
SIZE BASIS	Matched on total revenue (\$306,714); for reference, expenses \$316,482 and assets \$1,298,578.
ROLE MATCH	Willie Mckenzie, reported title " <i>Foreman</i> ", 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.
OUTLIERS	1 peer 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 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	21 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 (Willie Mckenzie) 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 42 similarly situated organizations (Same NTEE sector (X21) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 21st 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.