

# Ctw Ministries Inc

Executive Director / CEO

EIN 760572002  
TX · NTEE X990  
FY ending 2024-12-31  
June 9, 2026

This analysis benchmarks the total compensation of **Susan Smith, Executive Director / CEO** (\$26,900) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (X990).

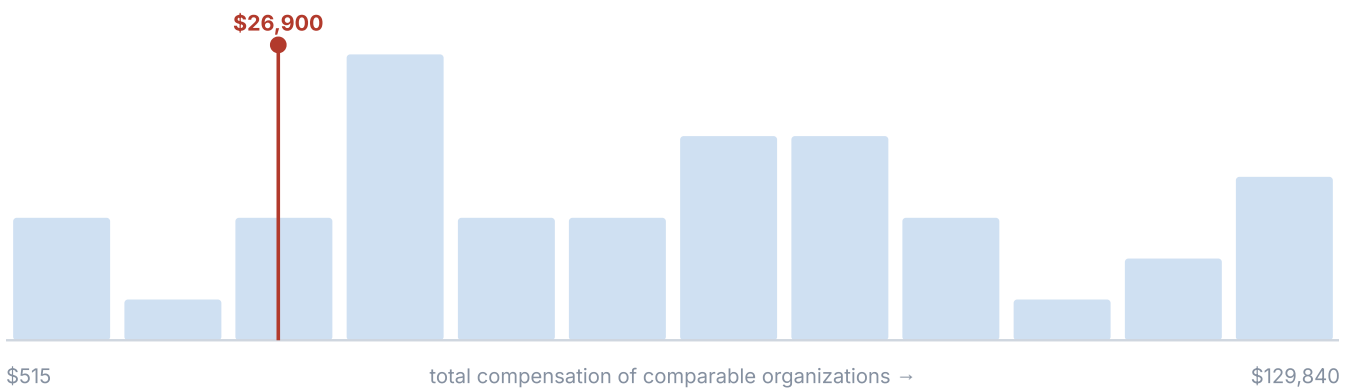
**BUDGET** Total revenue between \$200,293 and \$448,417 — 0.67x to 1.50x the subject's \$298,945 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X99) + TX + budget 0.67–1.5x revenue.

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

→ **40** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$24,669</b> 10TH	<b>\$38,516</b> 25TH	<b>\$64,493</b> MEDIAN	<b>\$85,836</b> 75TH	<b>\$118,591</b> 90TH	<b>\$26,900</b> THIS ORG · 13TH
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■ **Comparable organizations**

P50
P75
P90

**\$24,669**
**\$38,516**
**\$64,493**
**\$85,836**
**\$118,591**

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	TOTAL REVENUE	TOTAL COMP	SOURCE
Bsf International Properties Corp	TX	\$300,014	<b>\$30,551</b>	990
Ancora Ministries Inc	TX	\$296,864	<b>\$58,169</b>	990
K-nation Group	TX	\$302,088	<b>\$102,954</b>	990
Nhntx Inc	TX	\$302,451	<b>\$77,044</b>	990
Latin American Christian Covenant	TX	\$294,591	<b>\$33,000</b>	990
Right Response Ministries	TX	\$316,802	<b>\$62,194</b>	990
Cornerstone Marriage And Family Life Ministries	TX	\$319,894	<b>\$128,496</b>	990
Here Come Better Days	TX	\$270,099	<b>\$72,997</b>	990
Powered To Move	TX	\$269,908	<b>\$65,772</b>	990
Ihope Ministries	TX	\$261,927	<b>\$26,077</b>	990
Ten 24 Inc	TX	\$342,607	<b>\$70,271</b>	990
Emmaus Spirituality Center	TX	\$255,248	<b>\$39,000</b>	990
Global Pastor Training	TX	\$254,200	<b>\$73,097</b>	990
Faith Commons	TX	\$252,796	<b>\$90,000</b>	990
Princess Promise Inc	TX	\$347,092	<b>\$30,000</b>	990
Freedom In Christ Residential Centers	TX	\$351,232	<b>\$42,623</b>	990
American Faith & Family Ministries	TX	\$245,075	<b>\$39,195</b>	990
Core Ministries Inc	TX	\$245,025	<b>\$77,400</b>	990
Sherman Aten Ministries Inc	TX	\$353,663	<b>\$93,540</b>	990
Christs Reward Inc	TX	\$241,518	<b>\$118,434</b>	990
Jerry Garcia Ministries International	TX	\$238,706	<b>\$52,800</b>	990
Psalms 13 Ministries	TX	\$235,740	<b>\$49,418</b>	990
Days Of Grace Kids Care Inc	TX	\$364,125	<b>\$39,534</b>	990
Stepping Stone Ministry Inc	TX	\$233,265	<b>\$37,063</b>	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Reach South Texas	TX	\$232,997	<b>\$12,000</b>	990

## ■ 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>40</b> organizations. Compensation range \$515–\$129,840; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$298,945); for reference, expenses \$307,225 and assets \$9,086.
ROLE MATCH	Susan Smith, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	<b>13<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>13<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>18<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>13<sup>th</sup></b>

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 (Susan Smith) 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 40 similarly situated organizations (Same NTEE sector (X99) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,900 is reasonable (approximately the 13<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). 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.