

# Boston Grace Presbyterian Church Inc

Executive Director / CEO

EIN 810813727

MA · NTEE X21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Min-woo Pak, Executive Director / CEO** (\$28,800) against **every comparable organization** that fit the selection criteria — **295** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

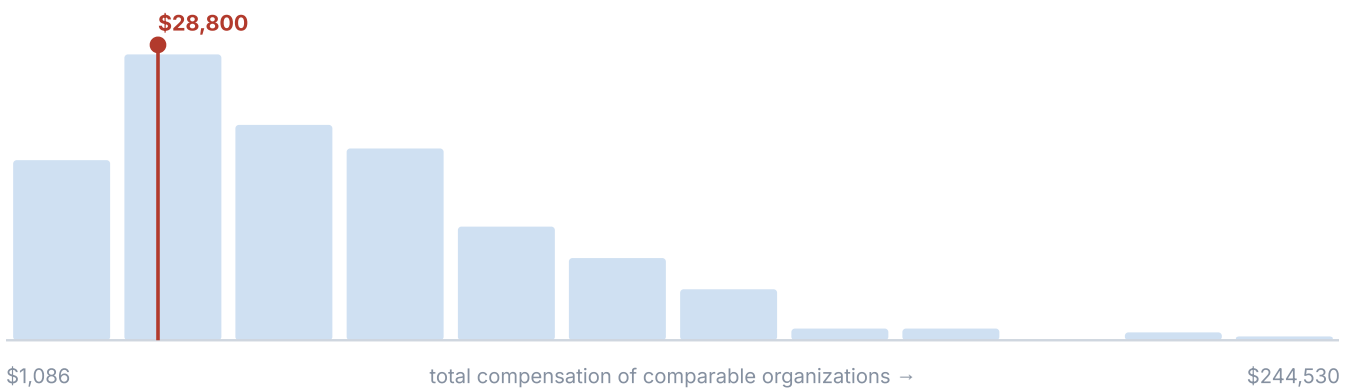
**Benchmarked executive:** Min-woo Pak — reported title “Junior Pastor”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$142,230 and \$318,427 — 0.67x to 1.50x the subject's \$212,285 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

**295** organizations qualified on sector, size, and geography → **295** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,993	\$30,137	\$51,244	\$82,023	\$117,528	\$28,800
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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 MA 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="#">Christian Evangelism And Discipleship For America Inc</a>	CA	\$212,871	Program Director	\$71,213	<b>\$68,430</b>	2023
<a href="#">Revival Life Ministries Inc</a>	FL	\$211,404	President	\$117,045	<b>\$122,360</b>	2023
<a href="#">Victory Missions Inc</a>	FL	\$211,050	President	\$69,000	<b>\$70,063</b>	2024
<a href="#">Cross Cultural Ministries Inc</a>	GA	\$210,799	President & Ceo	\$36,000	<b>\$39,125</b>	2024
<a href="#">Sargent Foundation For Episcopal</a>	WY	\$213,970	Pres., Treas. - Director	\$35,427	<b>\$42,216</b>	2023
<a href="#">Sankata Moachana Hanuman Temple Inc</a>	CA	\$214,119	Trustee/priest	\$50,666	<b>\$47,289</b>	2024
<a href="#">Interserve Ministries</a>	MN	\$214,169	Executive Di	\$37,686	<b>\$39,213</b>	2025
<a href="#">James Rackley Ministries Inc</a>	TX	\$214,234	President	\$52,500	<b>\$58,441</b>	2023
<a href="#">Ronnie Tullos Evangelistic</a>	TN	\$214,870	President	\$76,925	<b>\$87,400</b>	2024
<a href="#">Baptist Youth Camp</a>	ME	\$214,996	Executive Di	\$42,374	<b>\$45,863</b>	2024
<a href="#">Living Water Community Clinic</a>	VA	\$209,530	Executive Director	\$36,000	<b>\$37,571</b>	2024
<a href="#">Hope Is On The Rise</a>	TX	\$215,222	Pastor	\$30,983	<b>\$38,778</b>	2021
<a href="#">Mosaic Vision Ministries Inc</a>	TX	\$215,498	President	\$5,000	<b>\$5,407</b>	2024
<a href="#">Masters Arrow Ministries Inc</a>	TX	\$215,526	President/ex	\$2,521	<b>\$2,806</b>	2023
<a href="#">One Kingdom Ministries Inc</a>	FL	\$208,792	Pastor/president	\$12,600	<b>\$12,795</b>	2024
<a href="#">New Life International Christian</a>	TX	\$215,901	President	\$73,872	<b>\$82,232</b>	2023
<a href="#">The Mission Foundation Inc</a>	LA	\$208,658	Ex Dir/pres/minister	\$114,000	<b>\$135,684</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">African Transformational Leadership Inc</a>	TN	\$208,467	President	\$80,000	<b>\$93,578</b>	2023
<a href="#">Interfaith Movement Promoting</a>	VA	\$207,700	Executive Di	\$33,159	<b>\$35,629</b>	2023
<a href="#">Beyond Survival Ministries Inc</a>	PA	\$217,511	President/executive Director	\$19,600	<b>\$21,127</b>	2024
<a href="#">Christians For Messiah Ministries</a>	SC	\$206,895	President	\$70,956	<b>\$80,012</b>	2024
<a href="#">Salem House Of Prayer</a>	OR	\$206,855	Director	\$36,843	<b>\$38,075</b>	2023
<a href="#">International Association Of Baptist Colleges And Universities</a>	TX	\$206,826	Executive Secretary	\$48,750	<b>\$52,710</b>	2024
<a href="#">Walk-about-ministry Inc</a>	FL	\$218,211	Secretary	\$14,144	<b>\$14,786</b>	2023
<a href="#">Ronnie Phillips Ministries International Inc</a>	TN	\$205,992	President	\$85,000	<b>\$96,574</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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** 295 organizations. Compensation range \$1,086–\$244,530; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$212,285); for reference, expenses \$242,405 and assets \$140,651.

**ROLE MATCH** Min-woo Pak, reported title "*Junior Pastor*", 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** 8 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	24 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	54 <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 (Min-woo Pak) 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 295 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,800 is reasonable (approximately the 24<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). 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.