

Emmaus Inn Ministries

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Nick Palermo, Executive Director / CEO** (\$126,770) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

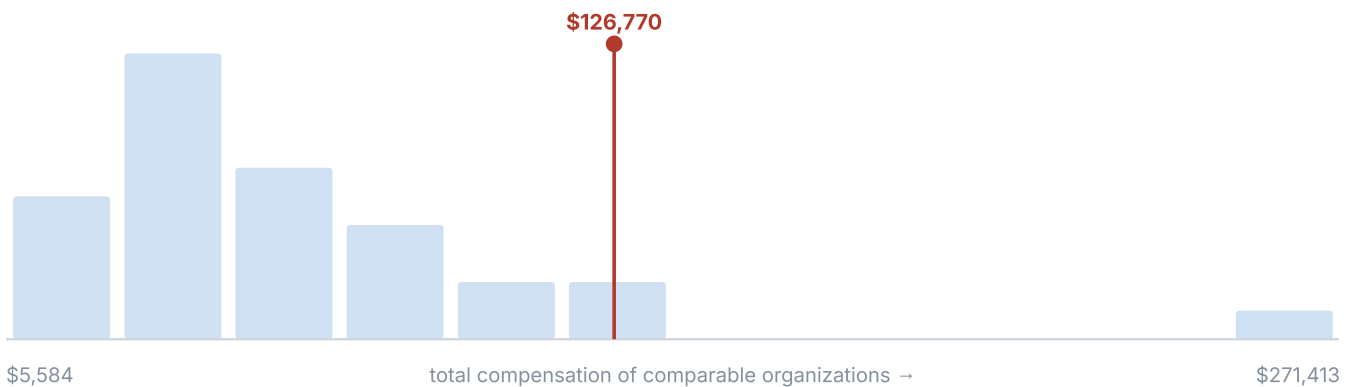
Benchmarked executive: Nick Palermo — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X11).
BUDGET	Total revenue between \$316,932 and \$709,551 — 0.67x to 1.50x the subject's \$473,034 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X11), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,358	\$36,751	\$50,606	\$81,486	\$103,001	\$126,770
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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 CA 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
Porter Hills At Home	MI	\$482,106	President & Chair Of Avenues Board/brio Ceo	\$31,878	\$39,231	2023
At Stake Ministries Inc	KS	\$491,864	Director	\$80,559	\$100,788	2024
Living River A Retreat On The	AL	\$496,663	Executive Di	\$53,560	\$68,989	2023
St Matthews Music Guild	CA	\$449,010	Board Member	\$5,584	\$5,584	2024
Bird Of Pray Foundation	MT	\$498,120	President-executive Director	\$78,039	\$97,419	2024
Knowing Jesus Ministries Inc	TN	\$440,098	Ceo	\$31,200	\$37,980	2024
Il Muslim Civic Coalition	IL	\$429,548	President	\$72,000	\$84,395	2023
His Feet International	PA	\$429,012	President	\$103,381	\$122,919	2023
Elim Park Legacy Foundation Inc	CT	\$423,361	President	\$49,858	\$54,137	2024
A Ray Of Hope On Earth	IL	\$415,365	President	\$231,551	\$271,413	2023
Iocc Foundation Incorporated	MD	\$533,958	Executive Director And Ceo	\$59,731	\$64,670	2024
Central European Christian	TN	\$409,264	President	\$100,650	\$126,140	2023
Friends Of Nagoya Theological	GA	\$548,219	Executive Di	\$58,953	\$66,876	2025
Friendship West Faith Formula	TX	\$551,093	Treasurer	\$15,000	\$17,377	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Agape Impact Ministries Inc	TX	\$385,088	President / Executive Director	\$18,210	\$21,718	2023
Dorothy Day Capital Corporation	MN	\$379,641	Vp & Cfo At Catholic Charities	\$39,251	\$46,242	2023
Church In Action - Germany	AZ	\$374,449	Ceo	\$33,373	\$38,267	2023
Friends Of Our Lady Of Martyrs Shrine	NY	\$371,754	Executive Director	\$83,490	\$89,950	2023
Foundation Of The Great Lakes Conference Churches Of God General	OH	\$575,607	President	\$37,029	\$45,419	2024
Awana Foundation	IL	\$582,097	Secretary/treasurer, Aci Ceo	\$42,769	\$48,694	2024
Acts 18 Foundation Inc	WI	\$586,982	President	\$72,040	\$89,703	2023
St Paul's United Methodist Church	IA	\$589,603	Executive Di	\$24,955	\$31,643	2024
Liberti Network Of Churches	PA	\$330,951	President	\$30,844	\$36,673	2023
Highpoint Community Ministries	TX	\$327,344	Preschool Director	\$56,074	\$64,958	2024
The Dream Center Of Columbus Inc	MS	\$322,488	Executive Di	\$27,850	\$36,983	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	30 organizations. Compensation range \$5,584–\$271,413; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$473,034); for reference, expenses \$329,223 and assets \$779,613.
ROLE MATCH	Nick Palermo, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	77 th

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 (Nick Palermo) 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 30 similarly situated organizations (Same NTEE sector (X11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$126,770 is reasonable (approximately the 97th 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.