

Macintosh Ministries Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Pastor Mike Macintosh, Executive Director / CEO** (\$64,000) against **every comparable organization** that fit the selection criteria — **107** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Pastor Mike Macintosh — 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 (X20).

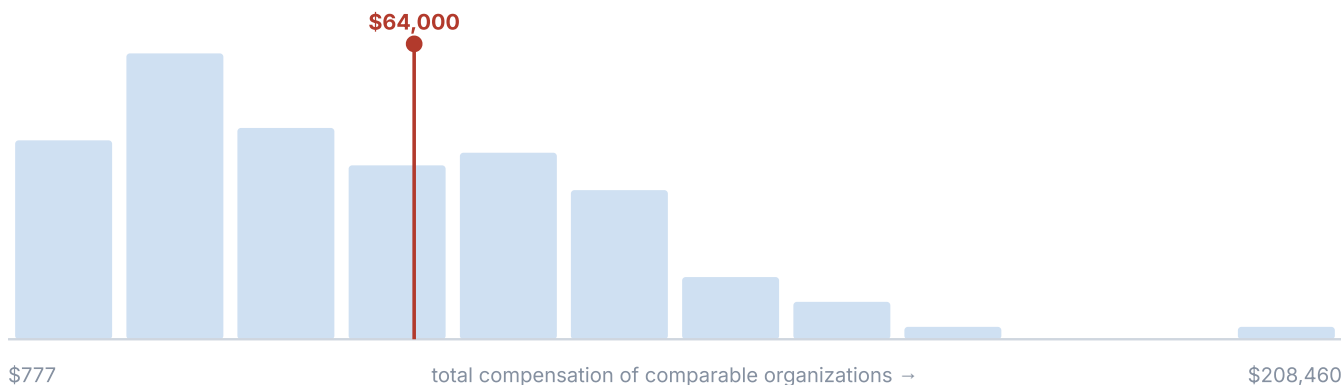
BUDGET Total revenue between \$198,953 and \$445,419 — 0.67x to 1.50x the subject's \$296,946 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

107 organizations qualified on sector, size, and geography

→ **107** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,525	\$26,200	\$50,508	\$79,274	\$102,553	\$64,000
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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 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
Kardia	CA	\$297,304	Co-executive Director	\$53,333	\$51,803	2024
Streetlight Ministries Inc	CA	\$300,517	Trasure And Store Manger	\$31,100	\$30,208	2024
Troy Marshall Ministries	CA	\$291,965	President	\$71,830	\$71,830	2023
Punto De Encuentro	CA	\$291,824	President	\$26,000	\$26,000	2023
Theodyssey Group	CA	\$303,665	President & Ceo	\$110,196	\$104,276	2025
The Barnabas Group-silicon Valley	CA	\$303,958	Managing Partner	\$16,000	\$15,541	2024
Streetlight Christian Ministries	CA	\$287,747	Executive Di	\$51,006	\$49,543	2024
Northern California Christian	CA	\$306,593	Manager	\$44,284	\$44,284	2023
Operation Idream	CA	\$306,639	Ceo	\$50,200	\$50,200	2023
In Grace Mission	CA	\$308,787	Secretary &	\$16,500	\$16,500	2023
Student Impact International	CA	\$284,644	President	\$90,000	\$87,418	2024
Glory Pointe Church	CA	\$282,444	Chief Executive Officer	\$15,500	\$15,500	2023
Love And Conflict Peacemaking Ministries	CA	\$281,211	Ceo	\$11,750	\$11,413	2024
Gdi	CA	\$278,814	Cfo	\$17,000	\$16,512	2024
Beam Kenya	CA	\$318,437	Ceo	\$33,600	\$32,636	2024
Greek Orthodox Memorial & Cultural	CA	\$274,680	Director	\$26,620	\$26,620	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Thinking Through Faith	CA	\$319,788	Ceo	\$50,400	\$50,400	2023
Christian Far East Ministry	CA	\$270,380	Chairman	\$7,000	\$6,799	2024
On Campus Ministries	CA	\$323,648	Secretary	\$31,000	\$31,000	2023
Our Ladys Ministry	CA	\$270,009	321crescentct Brisbane Ca 94005	\$78,942	\$76,677	2024
Unity 4 Orphans	CA	\$325,932	President	\$81,217	\$78,887	2024
House Of Prayer Ignited	CA	\$327,253	President	\$40,000	\$38,852	2024
Korea Christian Gospel Mission Inc	CA	\$327,843	Director Eme	\$21,672	\$21,050	2024
Light Of Zion	CA	\$264,646	Ceo	\$132,000	\$128,213	2024
Dennis Agajanian Ministries Inc	CA	\$262,954	President & Ceo	\$99,473	\$99,473	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 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 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	107 organizations. Compensation range \$777–\$208,460; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$296,946); for reference, expenses \$187,392 and assets \$137,197.
ROLE MATCH	Pastor Mike Macintosh, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	59 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	69 th
All sources (D + E + F), adjusted	58 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 (Pastor Mike Macintosh) 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 107 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,000 is reasonable (approximately the 59th 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.