

# Zoe Ministries Inc

Executive Director / CEO

EIN 814076500  
 TN · NTEE P40  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Lisa Lacy, Executive Director / CEO** (\$33,190) against **every comparable organization** that fit the selection criteria — **136** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34<sup>th</sup>** percentile of comparable organizations within the typical range

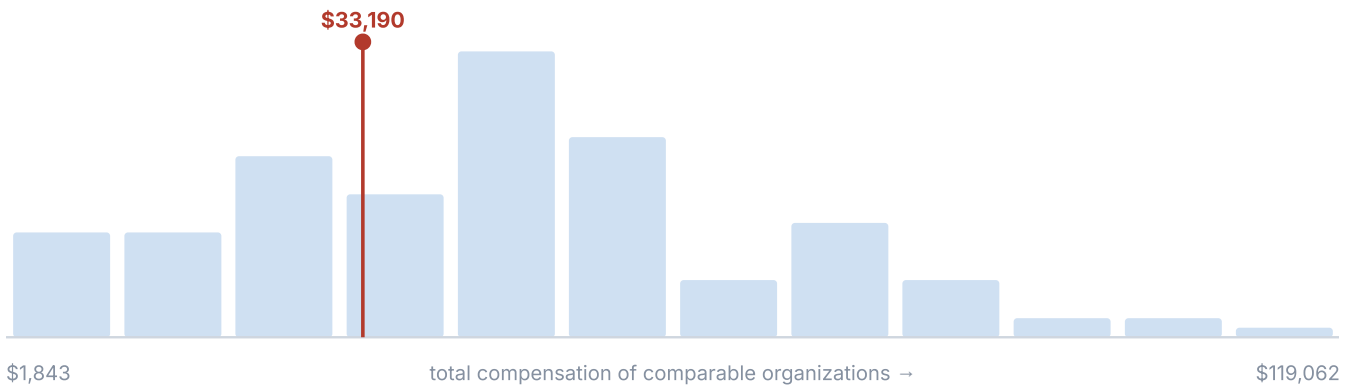
**Benchmarked executive:** Lisa Lacy — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P40).
BUDGET	Total revenue between \$142,504 and \$319,039 — 0.67x to 1.50x the subject's \$212,693 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P40), nationwide + budget 0.67–1.5x revenue.

**136** organizations qualified on sector, size, and geography → **136** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,834	\$26,712	\$44,172	\$58,305	\$76,223	\$33,190
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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 TN 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="#">Alliance For Law And Liberty Inc</a>	TN	\$211,654	President/secretary	\$23,232	<b>\$22,565</b>	2024
<a href="#">Ab Ourhistory</a>	MN	\$214,037	Ceo	\$2,725	<b>\$2,562</b>	2023
<a href="#">Pregnancy Aid Inc Of Eastern</a>	MI	\$210,563	Executive Di	\$40,300	<b>\$38,438</b>	2024
<a href="#">Legacy Family Network Foundation</a>	OK	\$209,839	Ames	\$48,400	<b>\$49,247</b>	2024
<a href="#">Beyond New Beginnings</a>	MN	\$209,746	Executive Director	\$50,001	<b>\$47,003</b>	2023
<a href="#">Lane County Diaper Bank</a>	OR	\$209,574	Director	\$30,191	<b>\$25,908</b>	2024
<a href="#">Center For Mighty Marriages And Families Inc</a>	TX	\$216,120	President	\$86,500	<b>\$79,955</b>	2024
<a href="#">Parenting Special Kids Network Inc</a>	AZ	\$209,059	Ceo/president	\$91,380	<b>\$81,208</b>	2024
<a href="#">Family Lines</a>	MT	\$208,913	Founder Manager	\$88,000	<b>\$87,655</b>	2024
<a href="#">Lasalle County Casa</a>	IL	\$217,450	Executive Dir.	\$69,499	<b>\$65,002</b>	2023
<a href="#">Pathway Resource Center</a>	AR	\$217,625	Board Member	\$30,000	<b>\$31,160</b>	2024
<a href="#">Tahoe Childrens Foundation</a>	NV	\$206,916	Executive Director	\$63,000	<b>\$58,354</b>	2024
<a href="#">Resources Of Hope Inc</a>	IN	\$218,580	Executive Director	\$32,307	<b>\$32,412</b>	2023
<a href="#">Pregnancy Help Center Of Williamson County</a>	TX	\$206,654	Executive Director	\$41,481	<b>\$39,475</b>	2023
<a href="#">Give For A Smile</a>	CA	\$206,436	Director	\$27,309	<b>\$21,791</b>	2024
<a href="#">The Remedy Project</a>	GA	\$205,916	Executive Director	\$43,333	<b>\$43,151</b>	2022
<a href="#">Coastal Counseling Center Inc</a>	GA	\$219,517	Executive Di	\$27,495	<b>\$27,379</b>	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">National Safe Haven Alliance</a>	AZ	\$205,556	President	\$43,264	<b>\$39,584</b>	2023
<a href="#">Washington Mindcare Institute</a>	VA	\$205,172	President	\$36,000	<b>\$31,292</b>	2025
<a href="#">Little Hands A Parent Child Center</a>	CA	\$203,667	Executive Dir.	\$69,413	<b>\$57,022</b>	2023
<a href="#">New Beginnings Therapy Services Inc</a>	PA	\$221,773	President	\$115,210	<b>\$106,166</b>	2024
<a href="#">Pattys Hope</a>	VA	\$203,539	Executive Director	\$49,109	<b>\$43,816</b>	2024
<a href="#">Cure Lgmd2i Foundation</a>	PA	\$222,772	President/ceo	\$45,000	<b>\$41,468</b>	2024
<a href="#">Pregnancy Resources Of Mississippi</a>	MS	\$202,384	Executive Director	\$42,024	<b>\$44,527</b>	2023
<a href="#">East Wake Education Foundation</a>	NC	\$223,370	Executive Di	\$58,000	<b>\$55,378</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	136 organizations. Compensation range \$1,843–\$119,062; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$212,693); for reference, expenses \$279,534 and assets \$-66,841.
ROLE MATCH	Lisa Lacy, 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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 3 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	34 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</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 (Lisa Lacy) 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 136 similarly situated organizations (Same NTEE sector (P40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,190 is reasonable (approximately the 34<sup>th</sup> 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.