

Iglesia Luz De Salvacion De Aic Inc

Executive Director / CEO

EIN 815052827

NY · NTEE X21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Fermin Trejo, Executive Director / CEO** (\$36,400) against **every comparable organization** that fit the selection criteria — **305** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

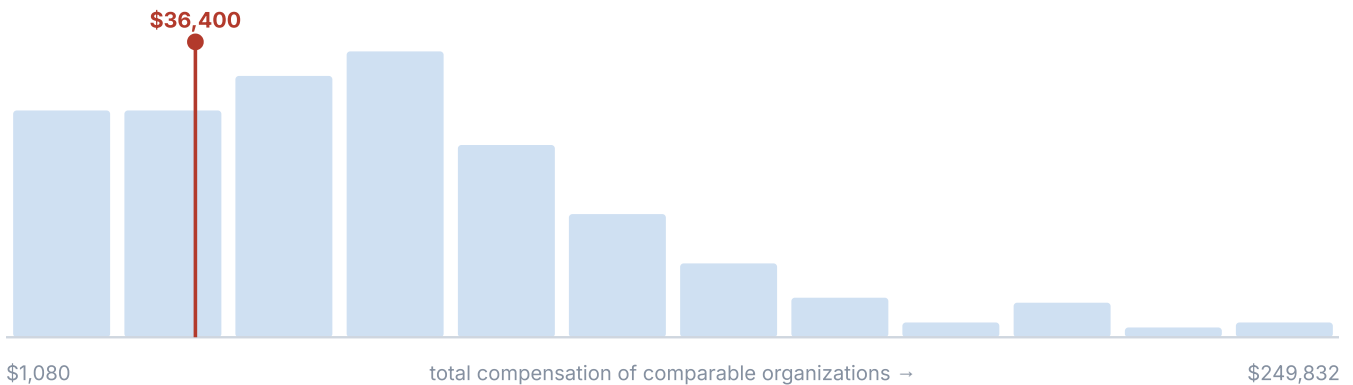
Benchmarked executive: Fermin Trejo — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$246,074 and \$550,912 — 0.67x to 1.50x the subject's \$367,275 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

305 organizations qualified on sector, size, and geography → **305** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,049	\$34,645	\$66,852	\$94,406	\$133,278	\$36,400
----------	----------	----------	----------	-----------	----------



● 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 NY 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
Teen Round Up Inc	AZ	\$367,183	President	\$26,000	\$26,878	2024
Urban Light Christian Development	IN	\$367,827	Executive Di	\$36,000	\$40,807	2024
Everfree Ministries	TX	\$368,000	Ceo	\$179,600	\$193,112	2024
John Ed Mathison Leadership	AL	\$368,477	Exec Directo	\$215,139	\$249,832	2024
Temple Of Praise Seventh-day Church Fellowship	WA	\$368,851	Senior Pastor	\$79,200	\$78,471	2023
Northeast Taiwan Christian Association Inc	GA	\$370,256	Director Chairman Contractor	\$42,000	\$45,393	2024
Federation Of Ministers And Churches Inc	TX	\$363,636	President	\$125,443	\$134,881	2024
Relearn	AZ	\$371,384	Ceo	\$82,000	\$87,272	2023
Metanoia Missions International	VA	\$371,915	Treasurer/ A	\$55,000	\$58,769	2023
Cedar Rock Ministries Inc	AR	\$362,385	Executive Dir.	\$86,000	\$106,978	2023
N4 Inc	AL	\$361,981	President	\$9,000	\$10,452	2024
For Such A Time As This Inc	NC	\$361,589	President	\$150,108	\$166,718	2024
Christ Apostolic Church (Cac) Atlant	GA	\$360,100	Pastor	\$118,800	\$132,191	2023
Baltimore Antioch Leadership Movement	MD	\$359,177	Treasury	\$12,000	\$12,059	2024
House Of Refuge Inc	TN	\$375,509	Director	\$49,231	\$55,625	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Apt Ministries	TX	\$375,895	President	\$67,738	\$74,986	2023
Icon Ministries Inc	IL	\$376,734	Executive Director	\$46,464	\$50,551	2023
Jim Ryun Ministries Inc	FL	\$357,774	Treasurer	\$93,962	\$94,881	2024
Women At The Well Ministries	TN	\$357,283	President	\$20,085	\$22,694	2024
10m Foundation	MS	\$356,801	President	\$69,381	\$83,060	2024
Primera Iglesia Pentecostal Roca De Salvacion Inc	NY	\$355,946	President	\$21,000	\$20,398	2024
St John #5 Baptist Church Inc	LA	\$355,651	Executive Director	\$12,396	\$15,105	2023
New Harvest Missions International Inc	FL	\$355,577	President	\$84,000	\$84,822	2024
The Agape Mission Of Bartlesville Inc	OK	\$355,250	President/executive Direct	\$63,100	\$76,892	2023
Mission Support Network	CA	\$354,618	President	\$75,306	\$71,962	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 305 organizations. Compensation range \$1,080–\$249,832; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$367,275); for reference, expenses \$374,412 and assets \$305,245.

ROLE MATCH	Fermin Trejo, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	12 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	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	26 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 (Fermin Trejo) 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 305 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,400 is reasonable (approximately the 27th 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.