

# Torch Of Christ Ministries

Executive Director / CEO

EIN 821335802  
 LA · NTEE X20  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Phillip A Blair, Executive Director / CEO** (\$88,400) against **every comparable organization** that fit the selection criteria — **750** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Phillip A Blair — 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 \$130,630 and \$292,456 — 0.67x to 1.50x the subject's \$194,971 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**750** organizations qualified on sector, size, and geography → **750** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,991	\$23,458	\$43,444	\$71,995	\$100,380	<b>\$88,400</b>
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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 LA 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="#">Mision Cristiana Elim Nuevo Re</a>	NJ	\$195,007	President	\$36,200	<b>\$29,352</b>	2024
<a href="#">Mike Kruger Ministries Inc</a>	FL	\$195,198	President	\$90,000	<b>\$76,783</b>	2024
<a href="#">Charleston Presbyterian Church</a>	SC	\$195,514	Admininstrat	\$12,969	<b>\$13,168</b>	2022
<a href="#">Spiritual Innovations Inc</a>	GA	\$194,422	Executive Dir.	\$97,466	<b>\$88,999</b>	2024
<a href="#">Equipping Ministries International Inc</a>	OH	\$194,290	Secretary Non Voting	\$20,736	<b>\$19,945</b>	2024
<a href="#">By Example Missions</a>	TX	\$195,717	Executive Director	\$52,800	<b>\$47,965</b>	2024
<a href="#">Light Of The World Ministry</a>	OR	\$196,266	President	\$8,000	<b>\$6,946</b>	2023
<a href="#">Rhoda Wise Shrine Inc</a>	OH	\$196,343	President Ceo	\$27,040	<b>\$26,778</b>	2023
<a href="#">Samuel R Chand Ministries Inc</a>	GA	\$196,417	President	\$34,000	<b>\$31,047</b>	2024
<a href="#">St Luke Missionary Baptist Church Of Narcoossee Inc</a>	FL	\$193,514	Pastor	\$33,945	<b>\$28,213</b>	2025
<a href="#">The Holy Orthodox Order Of Saint George</a>	CT	\$193,510	President	\$15,000	<b>\$13,150</b>	2023
<a href="#">Shadowlands Joy Inc</a>	AL	\$196,505	Executive Director	\$159,658	<b>\$156,642</b>	2024
<a href="#">Mission Of Hope</a>	AR	\$196,828	Co Administrator, Non Voting	\$18,111	<b>\$18,488</b>	2024
<a href="#">The Gospel Underground</a>	VA	\$196,940	President	\$129,640	<b>\$110,746</b>	2025
<a href="#">That Day</a>	CA	\$197,109	President	\$214,750	<b>\$173,379</b>	2023
<a href="#">Grace Adventures Inc</a>	LA	\$197,218	President/di	\$140,519	<b>\$144,670</b>	2023
<a href="#">Outfitters For Christ</a>	CO	\$197,366	Executive Dir.	\$44,665	<b>\$38,895</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Eglise Sur Le Rocher International Petros Ministry</a>	FL	\$197,420	President	\$17,500	<b>\$14,930</b>	2024
<a href="#">Lighthouse Network Inc</a>	CO	\$192,520	President	\$76,928	<b>\$68,968</b>	2023
<a href="#">Louisville Homeschool Athletics Inc</a>	KY	\$192,028	Secretary	\$8,000	<b>\$8,036</b>	2023
<a href="#">Mike Guzzardo Ministries</a>	TX	\$198,000	President	\$280,230	<b>\$254,571</b>	2024
<a href="#">Turning The Hearts Ministries</a>	WA	\$191,933	President	\$78,560	<b>\$63,875</b>	2024
<a href="#">Free Grace International</a>	TX	\$198,049	Chairman	\$43,500	<b>\$40,684</b>	2023
<a href="#">Fossores</a>	MI	\$198,133	Founder	\$33,200	<b>\$31,121</b>	2024
<a href="#">Galilee Missionary Baptist Church Of Dubberly Inc</a>	LA	\$191,789	President	\$30,250	<b>\$30,250</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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** 750 organizations. Compensation range \$51–\$429,806; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$194,971); for reference, expenses \$218,036 and assets \$229,005.

**ROLE MATCH** Phillip A Blair, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 20 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	85 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	81 <sup>st</sup>
Reportable pay only (column D), adjusted	90 <sup>th</sup>
All sources (D + E + F), adjusted	84 <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 (Phillip A Blair) 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 750 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,400 is reasonable (approximately the 85<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.