

The Kingdom Institute Inc

Executive Director / CEO

EIN 824646378

FL · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James D Harris, Executive Director / CEO** (\$42,500) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

Benchmarked executive: James D Harris — 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).

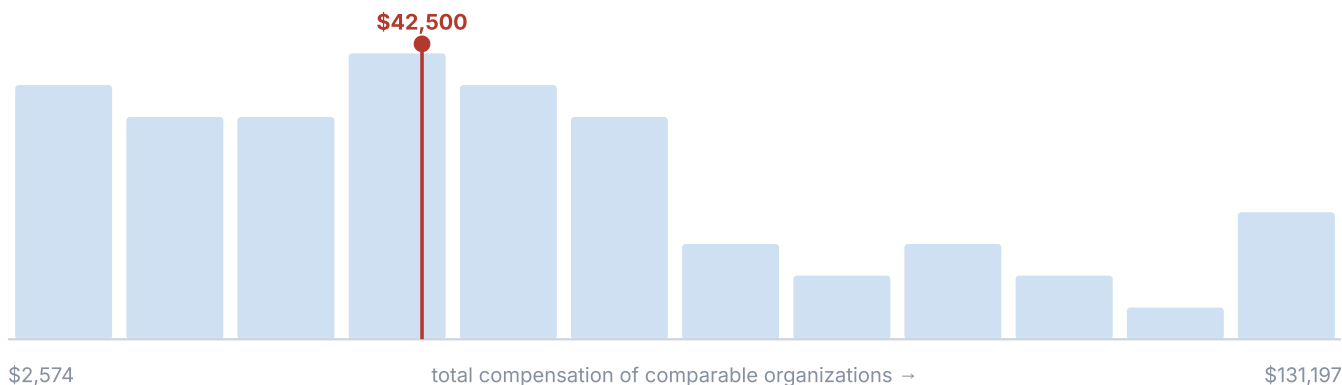
BUDGET Total revenue between \$155,458 and \$348,042 — 0.67x to 1.50x the subject's \$232,028 (the band tightens as size grows).

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

61 organizations qualified on sector, size, and geography

→ **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,380	\$25,000	\$43,549	\$64,800	\$100,000	\$42,500
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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 FL 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
Elpis International	FL	\$228,229	President	\$38,400	\$38,400	2024
Frontline International Inc	FL	\$227,817	President	\$114,245	\$117,619	2023
Concilio Iglesia De Dios Misionera Inc	FL	\$226,530	Director	\$20,000	\$20,591	2023
Just A Preacher Ministries Inc	FL	\$226,387	President	\$100,000	\$100,000	2024
Florida Coalition Of Christian	FL	\$241,263	President	\$64,740	\$64,740	2024
Patriarch Tikhon Russian-american Music	FL	\$222,754	Ceo	\$50,000	\$50,000	2024
Ancient Paths Inc	FL	\$220,675	President	\$39,200	\$40,358	2023
Ministerio Conexion Divina Inc	FL	\$246,180	President	\$19,000	\$19,000	2024
Harvest Of Life Inc	FL	\$215,899	Chairman	\$32,500	\$32,500	2024
Hand Up To Victory Inc	FL	\$248,924	Chief Executive Officer	\$48,252	\$48,252	2024
Testudo Ministries Inc	FL	\$250,405	President	\$2,500	\$2,574	2023
Shadetree Christian Counseling Inc	FL	\$250,574	President	\$126,769	\$126,769	2024
Life Impact For Eternity International Inc	FL	\$250,770	President	\$64,800	\$64,800	2024
St Clare Sisters Retreat Ministry Inc	FL	\$212,449	Secretary/treasurer	\$8,000	\$8,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cyber Civil Rights Initiative Inc	FL	\$211,684	Executive Director	\$80,000	\$82,363	2023
7117 Ministries Inc	FL	\$210,451	Executive Dir.	\$51,131	\$52,641	2023
The Collaborative Inc	FL	\$208,060	President	\$37,500	\$37,500	2024
The Well Training Ministry Inc	FL	\$205,668	Board Member/community Admin	\$3,000	\$3,000	2024
Ocala United Inc	FL	\$205,659	Director	\$62,400	\$64,243	2023
Harvest Aviation Inc	FL	\$259,746	Executive Di	\$33,850	\$33,850	2024
Love Unveiled Inc	FL	\$261,361	President/director	\$67,733	\$67,733	2024
Camp Dovewood Inc	FL	\$262,332	Director/pre	\$20,000	\$20,000	2024
Global 504	FL	\$201,459	President	\$58,000	\$58,000	2024
The Genesis Youth Project Inc	FL	\$264,215	Exec. Direct	\$33,054	\$34,030	2023
Alive Again Ministries Inc	FL	\$199,499	President	\$52,654	\$54,209	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 61 organizations. Compensation range \$2,574–\$131,197; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$232,028); for reference, expenses \$121,928 and assets \$125,562. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH James D Harris, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 2 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	49 th
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	49 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 (James D Harris) 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 61 similarly situated organizations (Same NTEE sector (X20) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,500 is reasonable (approximately the 49th 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.