

# Mac Ministries

Executive Director / CEO

EIN 825217807  
 MN · NTEE X20  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Micah Macdonald, Executive Director / CEO** (\$100,796) against **every comparable organization** that fit the selection criteria — **1009** 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

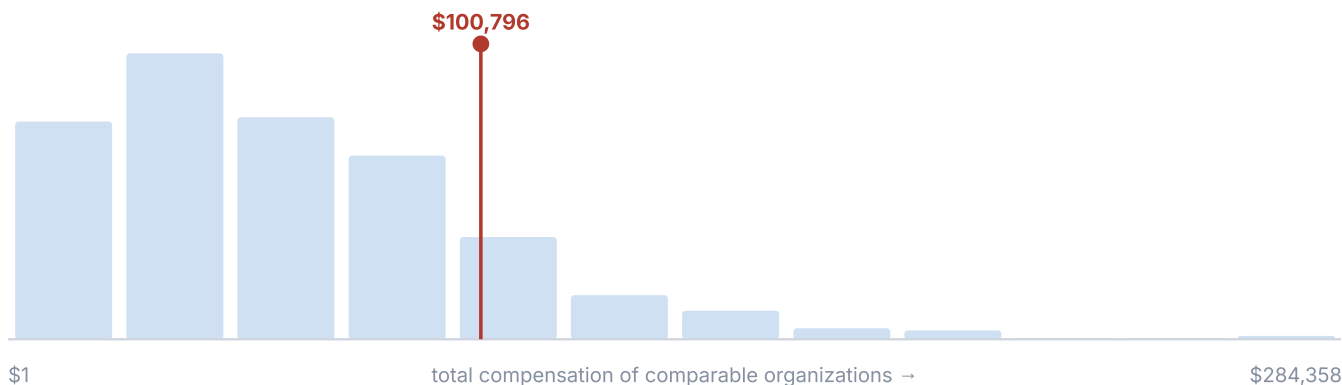
**Benchmarked executive:** Micah Macdonald — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$174,350 and \$390,336 — 0.67x to 1.50x the subject's \$260,224 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**1,009** organizations qualified on sector, size, and geography → **1,009** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,331	\$28,270	\$51,606	\$83,667	\$115,596	<b>\$100,796</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 MN 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="#">Love The Hub Inc</a>	TX	\$260,307	Executive Di	\$65,000	<b>\$63,914</b>	2024
<a href="#">House Of Wisdom - Chrida</a>	PA	\$260,369	Senior Pastor	\$2,000	<b>\$1,961</b>	2024
<a href="#">Forge Room Foundation</a>	TX	\$260,498	Ceo	\$162,395	<b>\$159,683</b>	2024
<a href="#">Warm An Loving Ministries Inc</a>	CA	\$260,600	President	\$130,000	<b>\$113,606</b>	2023
<a href="#">Freedom 58 Project Incorporated</a>	CO	\$259,846	Director	\$79,426	<b>\$74,865</b>	2024
<a href="#">Legacy Outdoor Ministries</a>	GA	\$260,604	Founder/dire	\$45,833	<b>\$45,301</b>	2024
<a href="#">Kamlim Mission Center</a>	CA	\$260,624	Ceo/pastor	\$18,000	<b>\$15,279</b>	2024
<a href="#">Straightway Ministry Inc</a>	TN	\$259,768	President	\$42,568	<b>\$43,984</b>	2024
<a href="#">Harvest Aviation Inc</a>	FL	\$259,746	Executive Di	\$33,850	<b>\$31,259</b>	2024
<a href="#">Submerge Church</a>	CA	\$259,705	Main Chair	\$76,020	<b>\$64,527</b>	2024
<a href="#">Faith In New York</a>	NY	\$260,798	Executive Director	\$95,667	<b>\$84,977</b>	2024
<a href="#">Solomons Porch Worship Center</a>	MD	\$259,584	Employee-internal Auditor And Acc	\$33,350	<b>\$31,554</b>	2023
<a href="#">Redeeming The Nations Ministries Inc</a>	OR	\$260,874	Founder And President	\$84,000	<b>\$78,946</b>	2023
<a href="#">Love Inc Of Greater Hershey</a>	PA	\$259,558	Executive Di	\$39,558	<b>\$39,923</b>	2023
<a href="#">The Freedom Center Inc</a>	IN	\$259,383	Executive Di	\$22,618	<b>\$24,139</b>	2023
<a href="#">Restore Ministries International Of Gordon</a>	GA	\$261,091	Executive Director/president	\$1,170	<b>\$1,156</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Inc</a>						
<a href="#">Global Broadcasting Service Of Hawaii</a>	HI	\$259,343	Office Person	\$36,256	<b>\$31,908</b>	2024
<a href="#">Carm Inc</a>	ID	\$259,279	Executive Dir.	\$78,555	<b>\$84,571</b>	2023
<a href="#">Global Radio Outreach</a>	WA	\$261,175	Executive Dir.	\$50,692	<b>\$45,931</b>	2023
<a href="#">The Rooted Sisters</a>	MO	\$261,196	Ceo	\$78,125	<b>\$83,742</b>	2023
<a href="#">Caring For The Heart Ministries</a>	CO	\$259,175	President	\$49,466	<b>\$48,003</b>	2023
<a href="#">Whitefield Project</a>	TX	\$259,137	Director	\$139,542	<b>\$141,265</b>	2023
<a href="#">Love Unveiled Inc</a>	FL	\$261,361	President/director	\$67,733	<b>\$62,548</b>	2024
<a href="#">Kingdom Investment International</a>	OH	\$258,950	President/ce	\$45,000	<b>\$48,235</b>	2023
<a href="#">Fellowship Church Of Texas</a>	TX	\$258,693	Pastor	\$85,550	<b>\$84,122</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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** 1009 organizations. Compensation range \$1–\$284,358; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$260,224); for reference, expenses \$272,295 and assets \$71,626.

**ROLE MATCH** Micah Macdonald, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 23 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)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	57 <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 (Micah Macdonald) 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 1009 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,796 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.