

Sargent Foundation For Episcopal

Executive Director / CEO

EIN 830275610
 WY · NTEE X21J
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Charles W Smith, Executive Director / CEO** (\$35,427) against **every comparable organization** that fit the selection criteria — **296** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

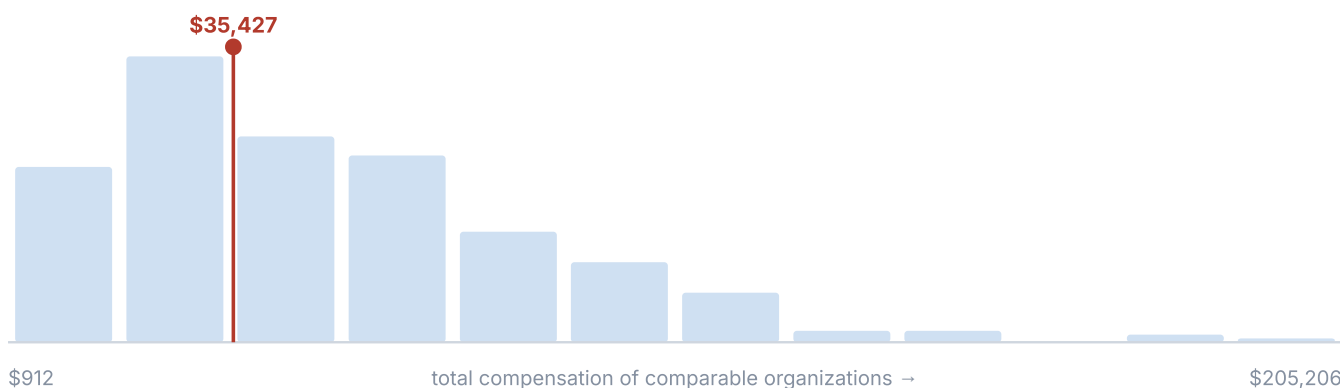
Benchmarked executive: Charles W Smith — reported title “PRES., TREAS. - DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21J).
BUDGET	Total revenue between \$143,359 and \$320,955 — 0.67x to 1.50x the subject's \$213,970 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

296 organizations qualified on sector, size, and geography → **296** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,303	\$25,211	\$42,966	\$68,831	\$98,612	\$35,427
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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 WY 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
Sankata Moachana Hanuman Temple Inc	CA	\$214,119	Trustee/priest	\$50,666	\$39,684	2024
Interserve Ministries	MN	\$214,169	Executive Di	\$37,686	\$32,907	2025
James Rackley Ministries Inc	TX	\$214,234	President	\$52,500	\$49,043	2023
Ronnie Tullos Evangelistic	TN	\$214,870	President	\$76,925	\$73,345	2024
Baptist Youth Camp	ME	\$214,996	Executive Di	\$42,374	\$38,488	2024
Christian Evangelism And Discipleship For America Inc	CA	\$212,871	Program Director	\$71,213	\$57,426	2023
Hope Is On The Rise	TX	\$215,222	Pastor	\$30,983	\$32,542	2021
Mosaic Vision Ministries Inc	TX	\$215,498	President	\$5,000	\$4,537	2024
Masters Arrow Ministries Inc	TX	\$215,526	President/ex	\$2,521	\$2,355	2023
Boston Grace Presbyterian Church Inc	MA	\$212,285	Junior Pastor	\$28,800	\$24,169	2023
New Life International Christian	TX	\$215,901	President	\$73,872	\$69,008	2023
Revival Life Ministries Inc	FL	\$211,404	President	\$117,045	\$102,683	2023
Victory Missions Inc	FL	\$211,050	President	\$69,000	\$58,796	2024
Cross Cultural Ministries Inc	GA	\$210,799	President & Ceo	\$36,000	\$32,834	2024
Beyond Survival Ministries Inc	PA	\$217,511	President/executive Director	\$19,600	\$17,730	2024
Walk-about-ministry Inc	FL	\$218,211	Secretary	\$14,144	\$12,408	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Living Water Community Clinic	VA	\$209,530	Executive Director	\$36,000	\$31,529	2024
Legacy Ministries Of El Paso Inc	TX	\$218,882	Director	\$69,745	\$67,823	2022
One Kingdom Ministries Inc	FL	\$208,792	Pastor/president	\$12,600	\$10,737	2024
The Mission Foundation Inc	LA	\$208,658	Ex Dir/pres/minister	\$114,000	\$113,864	2024
African Transformational Leadership Inc	TN	\$208,467	President	\$80,000	\$78,530	2023
Exalt The Word Inc	MO	\$220,012	Executive Director	\$29,788	\$29,464	2023
Interfaith Movement Promoting	VA	\$207,700	Executive Di	\$33,159	\$29,899	2023
Barbier Ministries Inc	LA	\$220,261	Executive Director	\$41,890	\$41,840	2024
Jeremiah Bolich Ministries Inc	TN	\$220,462	President	\$31,164	\$29,714	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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 296 organizations. Compensation range \$912–\$205,206; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$213,970); for reference, expenses \$1,187,622 and assets \$7,335,568. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Charles W Smith, reported title "*PRES., TREAS. - DIRECTOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact**

title match — the board should confirm this is a comparable role.

RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	42 nd
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	41 st

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 (Charles W Smith) 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 296 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,427 is reasonable (approximately the 42nd 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.