

Harvest Mission Brazil Incorporated

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Michael Owen, Executive Director / CEO** (\$93,693) against **every comparable organization** that fit the selection criteria — **248** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Michael Owen — reported title “Member”, 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 (X20).
BUDGET	Total revenue between \$82,112 and \$183,834 — 0.67x to 1.50x the subject's \$122,556 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

248 organizations qualified on sector, size, and geography → **248** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$5,351	\$16,537	\$32,418	\$57,038	\$84,451	\$93,693
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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 AL 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
Living Loved Project	CO	\$122,365	President	\$54,000	\$47,929	2024
Metro Ministries Of Fort Worth	TX	\$123,383	Executive Director	\$22,656	\$20,978	2024
Disciples Of The Way	TX	\$123,448	Office Coordinator	\$30,551	\$28,288	2024
Harvest Home Farmsinc	WI	\$121,598	Treasurer	\$34,792	\$34,627	2023
Community Church Of Praise	SC	\$121,024	Pastor	\$34,485	\$35,690	2022
Bethlehem Baptist Church	MI	\$124,248	President	\$41,001	\$40,330	2023
Hallstrom Homeschool Workshops Inc	IL	\$124,911	Athletics Director	\$750	\$665	2025
Sola Network Inc	CA	\$125,608	Cfo	\$2,371	\$1,895	2024
Knowing Jesus Ministries	VA	\$125,837	President	\$25,020	\$23,022	2023
Kingdom Strategies International	CA	\$119,229	President And Executive Director	\$52,000	\$41,563	2024
Vital Families Inc	TN	\$126,266	President	\$100,009	\$94,798	2025
Congregacion Maranatha Inc	MA	\$118,535	President	\$6,000	\$4,991	2024
Shalam Ministries Ltd	MO	\$118,306	President And Director	\$26,220	\$25,706	2024
Abide In Him Ministries Inc	NC	\$117,818	Chairman	\$71,500	\$68,385	2024
Tandem Spirituality	NC	\$127,979	President	\$93,203	\$89,142	2024
Mary Esther Church Of Christ	FL	\$116,799	Evangelist & Secretary	\$52,800	\$47,270	2023
Gifting Grace Project Inc	LA	\$128,483	Director	\$36,038	\$37,816	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Steadfast Family Farm Inc	GA	\$116,606	Treasurersecretary	\$22,246	\$20,705	2024
Capilla De Gracia	CA	\$128,712	President	\$600	\$494	2023
The Center For Spiritual Formation Inc	PA	\$116,000	Center Director	\$30,000	\$28,510	2023
Leckrone Ministries Inc	IN	\$115,776	President	\$15,600	\$15,678	2023
Neshama Center	CO	\$129,519	Executive Director	\$199,331	\$182,147	2023
St Martin The Merciful Orthodox Christian Church Inc	OR	\$115,378	President Rector Dir	\$18,000	\$15,930	2023
Global Opportunities For Christinc	VA	\$129,833	President	\$6,000	\$5,362	2024
Gospel Outreach Ministries Inc	OK	\$115,164	Secretarytreasurer	\$7,154	\$7,507	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	248 organizations. Compensation range \$1–\$438,081; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$122,556); for reference, expenses \$123,398 and assets \$123,971.
ROLE MATCH	Michael Owen, reported title <i>"Member"</i> , 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 9 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	94 th
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	93 rd

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 (Michael Owen) 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 13, 2026, comparing compensation against 248 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$93,693 is reasonable (approximately the 94th 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 13, 2026.