

# Love Defined

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Susan Howard, Executive Director / CEO** (\$50,400) against **every comparable organization** that fit the selection criteria — **94** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Susan Howard — reported title “President/Direc”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (X20).

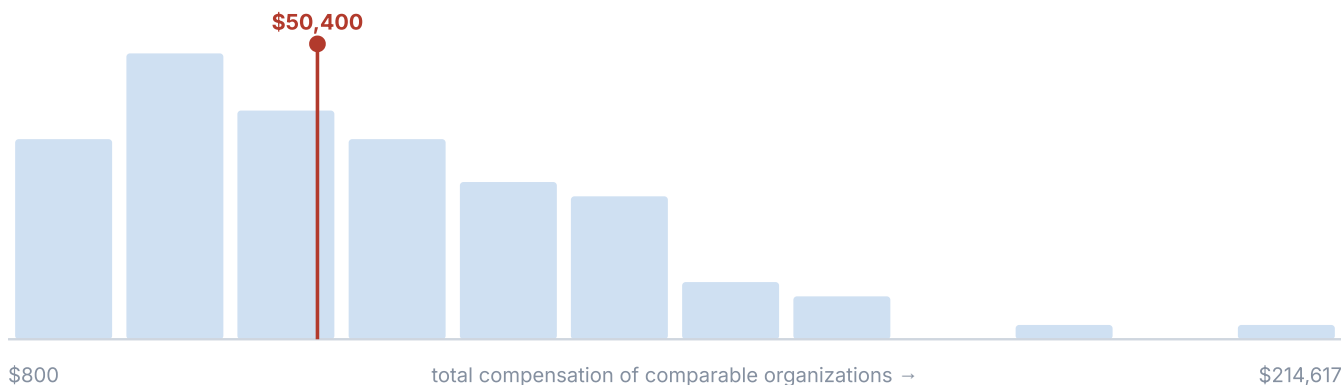
**BUDGET** Total revenue between \$243,346 and \$544,806 — 0.67x to 1.50x the subject's \$363,204 (the band tightens as size grows).

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

**94** organizations qualified on sector, size, and geography

→ **94** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,991	\$29,566	\$52,667	\$83,304	\$105,873	\$50,400
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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 CA 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="#">Appleseed Ministry Group Inc</a>	CA	\$364,380	Executive Director	\$57,600	<b>\$57,600</b>	2024
<a href="#">Center For Biblical Unity</a>	CA	\$364,864	Founder & President	\$95,741	<b>\$98,569</b>	2023
<a href="#">Vietnam Ministries Inc</a>	CA	\$359,315	President	\$62,022	<b>\$62,022</b>	2024
<a href="#">Illustra Media</a>	CA	\$357,902	President	\$800	<b>\$800</b>	2024
<a href="#">Ann Ree Colton Foundation Of Niscience</a>	CA	\$357,776	Director	\$43,039	<b>\$43,039</b>	2024
<a href="#">Evangelicals For Social Action - Fresno</a>	CA	\$357,472	Exec Director	\$75,124	<b>\$75,124</b>	2024
<a href="#">Willow Christian Academy</a>	CA	\$369,642	Program Dire	\$30,600	<b>\$30,600</b>	2024
<a href="#">A Committment To Our Roots Inc</a>	CA	\$369,823	President	\$83,500	<b>\$85,966</b>	2023
<a href="#">Japanese Christian Fellowship</a>	CA	\$370,133	Internationa	\$37,404	<b>\$38,509</b>	2023
<a href="#">Christian Science Committee On</a>	CA	\$370,153	Secretary	\$49,170	<b>\$49,170</b>	2024
<a href="#">Faithquest Missions</a>	CA	\$355,360	President	\$96,000	<b>\$98,836</b>	2023
<a href="#">Jesus Is The Answer Inc</a>	CA	\$371,517	President	\$36,000	<b>\$36,000</b>	2024
<a href="#">Oak Health Foundation</a>	CA	\$354,804	Ceo	\$19,353	<b>\$19,925</b>	2023
<a href="#">Miqlat Inc</a>	CA	\$373,363	Treasurer	\$69,700	<b>\$71,759</b>	2023
<a href="#">In Yahshua's Name Inc</a>	CA	\$352,256	President	\$52,500	<b>\$54,051</b>	2023
<a href="#">Ondas De Vida Network</a>	CA	\$352,139	President	\$26,400	<b>\$27,180</b>	2023
<a href="#">Kesed Seminars</a>	CA	\$351,314	Executive Director	\$96,000	<b>\$98,836</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">International University And Theological</a>	CA	\$375,379	Ceo	\$30,000	<b>\$29,227</b>	2025
<a href="#">Prison Ministry Of America Inc</a>	CA	\$377,362	Chairman/executive Director	\$45,325	<b>\$45,325</b>	2024
<a href="#">Youth Foundation &amp; Center Of Iv Inc</a>	CA	\$347,566	Ceo/director	\$94,598	<b>\$92,160</b>	2025
<a href="#">Kenani Vou Methodist Church Usa</a>	CA	\$345,441	Ceo	\$31,231	<b>\$31,231</b>	2024
<a href="#">Miracle Minded Ministries 3</a>	CA	\$345,060	President	\$124,117	<b>\$124,117</b>	2024
<a href="#">Revelation Ministries Incorporated</a>	CA	\$382,335	President/founder	\$28,640	<b>\$28,640</b>	2024
<a href="#">Word To Russia</a>	CA	\$384,186	Mysin	\$29,704	<b>\$30,581</b>	2023
<a href="#">Joyful Noise Xpress Inc</a>	CA	\$340,059	President	\$55,272	<b>\$55,272</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 94 organizations. Compensation range \$800–\$214,617; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$363,204); for reference, expenses \$333,967 and assets \$53,574.

**ROLE MATCH** Susan Howard, reported title "*President/Direc*", benchmarked as Executive Director / CEO. The title maps directly to this 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** 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	45 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	50 <sup>th</sup>
All sources (D + E + F), adjusted	44 <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 (Susan Howard) 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 94 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,400 is reasonable (approximately the 45<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.