

Promised Land Living

Executive Director / CEO

EIN 832419117

NC · NTEE X99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cheryl Scanlan, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

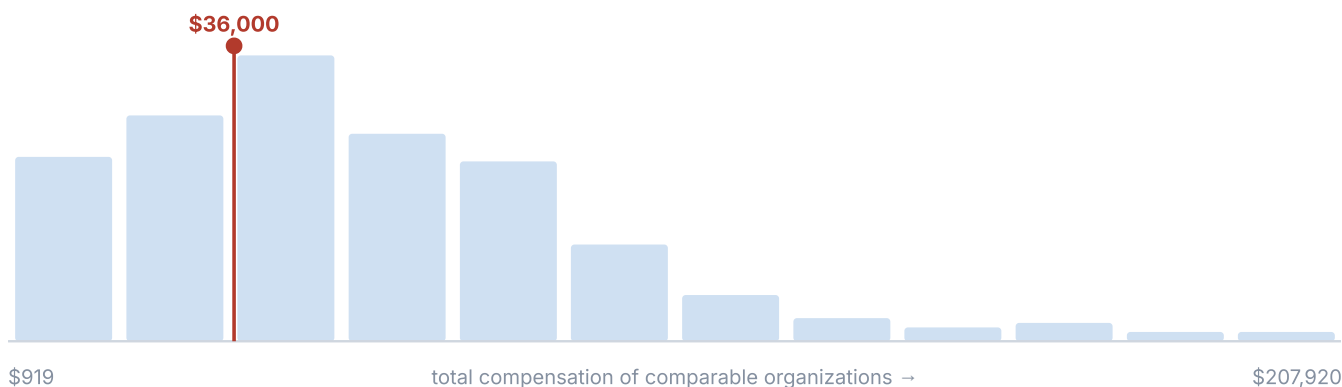
Benchmarked executive: Cheryl Scanlan — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$189,753 and \$424,821 — 0.67x to 1.50x the subject's \$283,214 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

282 organizations qualified on sector, size, and geography → **282** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,095	\$29,199	\$49,980	\$75,513	\$99,608	\$36,000
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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 NC 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
Gomotion Worldwide Inc	GA	\$283,252	President	\$213,665	\$207,920	2024
Covenant Church International Ministries Inc	GA	\$283,415	Maksimyuk	\$34,000	\$34,063	2023
Christians Teaching Christians	SC	\$281,763	Executive Director	\$37,975	\$38,342	2024
Just The Beginning	OK	\$281,408	President & Ceo	\$66,599	\$70,974	2024
Gospel Of Peace International Inc	NY	\$281,281	Chief Executive Officer	\$13,050	\$11,749	2023
5 Stones Fight Club Inc	PA	\$280,977	President	\$20,700	\$20,568	2023
Marsha Mansour Ministries	NJ	\$285,516	President	\$101,729	\$87,904	2024
Iowa Caregivers	IA	\$280,489	Executive Director	\$82,863	\$90,403	2023
Shepherd Ministries Inc	IA	\$286,106	Treasurer	\$62,791	\$66,539	2024
U Of N Student Mobilization Centre	NJ	\$279,889	President	\$31,099	\$26,873	2024
Restoration In Christ Ministries	VA	\$279,702	President	\$70,000	\$65,412	2024
Renew Polk Inc	FL	\$286,802	Director	\$22,750	\$20,684	2024
For Evansville Inc	IN	\$278,411	President And Executive Direc	\$72,000	\$75,655	2023
Institute For World Evangelization	OR	\$289,157	President	\$6,666	\$6,168	2023
The Kingdom Advancement Center Inc	IL	\$274,937	President	\$62,023	\$59,013	2024
Be2live	CA	\$291,496	Vice-president	\$57,974	\$48,449	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Mystical Humanity Of Christ	CA	\$274,389	Executive Dir.	\$32,250	\$27,748	2023
4 The World Resource Distributors	MO	\$293,471	Ceo	\$79,706	\$79,597	2025
Latin American Christian Covenant	TX	\$294,591	President	\$33,000	\$31,948	2024
Swamp Camp Mission Alliance Inc	NC	\$271,735	Executive Dr	\$36,295	\$36,295	2024
Exodos Ministries	FL	\$271,690	Employee	\$47,130	\$42,850	2024
Liumi Inc	FL	\$271,670	President	\$40,769	\$37,066	2024
Global Sharing	CA	\$271,324	President And Ceo	\$102,240	\$87,966	2023
Crosslife Ministries Inc	NC	\$295,313	President	\$103,617	\$103,617	2024
Good News Kenya Inc	WI	\$295,662	Officer	\$31,840	\$32,182	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 282 organizations. Compensation range \$919–\$207,920; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$283,214); for reference, expenses \$192,572 and assets \$233,395.

ROLE MATCH Cheryl Scanlan, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 12 peers 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	33 rd
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	31 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 (Cheryl Scanlan) 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 282 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 33rd 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.