

Palisades Church A Nj Nonprofit Cor

Executive Director / CEO

EIN 842938660

NJ · NTEE X21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Chang Sung Lee, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **161** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

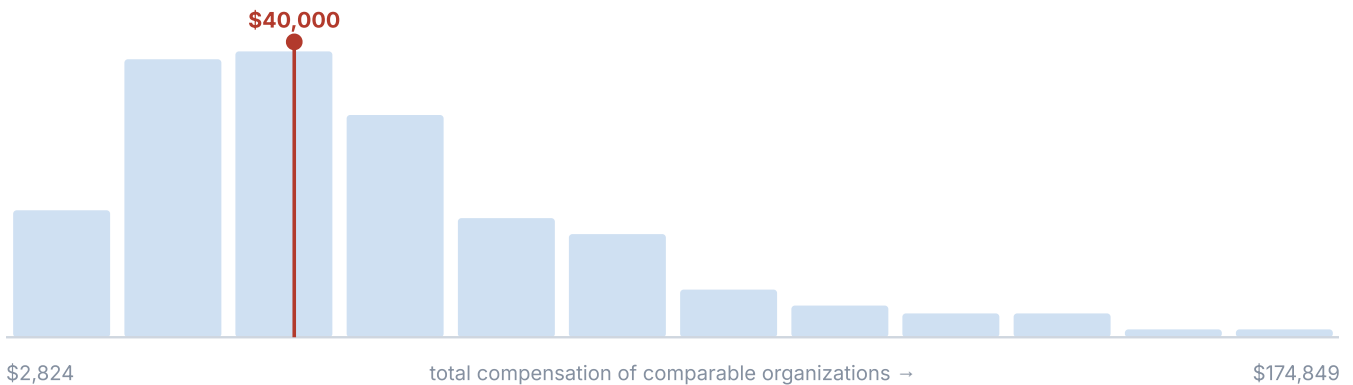
Benchmarked executive: Chang Sung Lee — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$98,024 and \$219,457 — 0.67x to 1.50x the subject's \$146,305 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

161 organizations qualified on sector, size, and geography → **161** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,956	\$26,757	\$42,245	\$68,350	\$94,299	\$40,000
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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 NJ 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
Friends Church Extension Fund	OR	\$146,565	Treasurer	\$10,000	\$10,103	2024
Trowbridge Ministries	AZ	\$146,613	President	\$32,299	\$33,792	2024
New Sower Christian Church Cor	NY	\$146,635	Teacher Minist	\$28,300	\$28,642	2023
David Crain New Life Ministries	TX	\$146,736	President	\$34,054	\$37,058	2024
Tommy Bates Ministries Inc	KY	\$147,112	President/trus	\$14,000	\$16,846	2023
Restoration Ministries Inc	AZ	\$145,293	Director	\$55,000	\$59,243	2023
Joshua's Way Inc	SC	\$145,119	President	\$16,500	\$18,727	2024
Ministerio Internacional El Gran Yo Soy Inc	IN	\$144,409	Trustees	\$12,200	\$14,410	2023
Biblical Faith Ministries Inc	TX	\$144,092	Office Manager	\$38,196	\$42,794	2023
Withhim Church	NV	\$143,842	Pastor	\$24,000	\$26,944	2023
Ministerio Internacional Evangelio	MA	\$149,224	President	\$32,600	\$31,870	2024
Campus Christian Fellowship Asu	NC	\$143,336	Sr Campus Minister	\$62,560	\$70,322	2024
Biblical Nouthetic Ministries	NY	\$149,599	Sec/treas	\$33,800	\$33,227	2024
Cbs Lebanon Inc	TX	\$150,137	President & Ceo	\$102,000	\$114,278	2023
Messianic Times Inc	NY	\$141,823	Co-executive Director	\$26,011	\$26,325	2023
One Accord Ministries	CO	\$151,007	Office Manager	\$28,000	\$30,071	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ministerio Internacional Puert	NJ	\$151,578	President	\$41,600	\$41,600	2023
Jay Eberly Ministries Inc	IA	\$151,928	Director	\$57,147	\$68,071	2024
Faith & Philanthropy Institute	TX	\$140,383	President & Ceo	\$95,794	\$104,246	2024
Apache Youth Ministries Inc	AZ	\$152,287	Program Coordinator	\$43,390	\$46,738	2023
Blue Ocean Faith	CA	\$152,755	Executive Director	\$124,669	\$120,572	2023
Ministerios Roca De Salvacion Inc	NY	\$137,979	President	\$21,000	\$21,254	2023
Joshua And Caleb Ministries Inc	PA	\$155,349	Chairman	\$44,791	\$50,028	2023
Jewish Center And Federation Of The	NY	\$155,588	Executive Director (Part Year)	\$18,795	\$19,022	2023
City Of Zion Church	MD	\$155,928	Pastor	\$65,275	\$68,350	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	161 organizations. Compensation range \$2,824–\$174,849; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$146,305); for reference, expenses \$103,058 and assets \$304,498.
ROLE MATCH	Chang Sung Lee, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	48 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	47 th

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 (Chang Sung Lee) 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 161 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 48th 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.