

2seconds Org

Executive Director / CEO

This analysis benchmarks the total compensation of **Marcus Smith, Executive Director / CEO** (\$68,870) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

Benchmarked executive: Marcus Smith — reported title "CHAIRMAN", 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).

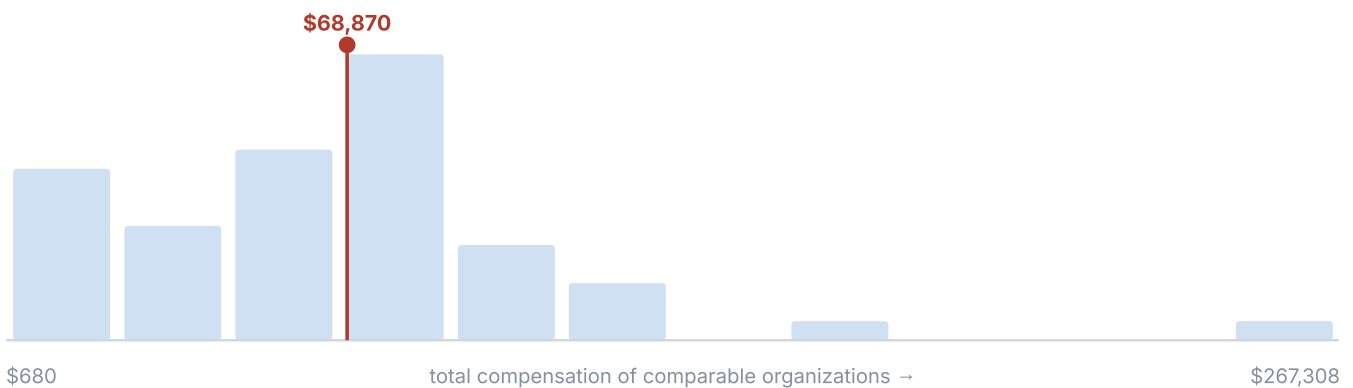
BUDGET Total revenue between \$156,753 and \$350,940 — 0.67x to 1.50x the subject's \$233,960 (the band tightens as size grows).

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

50 organizations qualified on sector, size, and geography

→ **50** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,839	\$33,044	\$68,708	\$85,500	\$109,512	\$68,870
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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 TN 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
Hallal Worship Inc	TN	\$235,214	Executive Di	\$82,107	\$79,751	2024
Cbm Of The Upper Cumberland Region Of Tn Inc	TN	\$235,607	Ceo	\$23,377	\$23,377	2023
Shepherds Heart International	TN	\$235,790	Executive Director	\$6,000	\$5,828	2024
Shepherds Inn Inc	TN	\$236,601	Executive Director	\$48,000	\$48,000	2023
First Love Ministries International Inc	TN	\$237,483	President	\$75,500	\$75,500	2023
Gps Life Journey Inc	TN	\$239,546	President	\$79,557	\$77,275	2024
United Kingdom Partnership	TN	\$228,296	Director And Coodinator	\$15,000	\$14,570	2024
Recovery Refuge	TN	\$227,392	Executive Di	\$120,905	\$117,436	2024
The Apple Of His Eye Mission Society	TN	\$240,830	President, Founder	\$111,841	\$108,632	2024
Via Veritas Inc	TN	\$242,145	President & Ceo	\$75,098	\$72,943	2024
The Bread Global Inc	TN	\$242,849	Secretary/treasurer	\$6,600	\$6,600	2023
3c Sports Ministry	TN	\$244,717	President	\$68,574	\$66,607	2024
Eternal Vision Ministries Inc	TN	\$219,089	President	\$22,300	\$22,300	2023
International Leadership Coalition	TN	\$216,164	Executive Director	\$56,000	\$54,393	2024
Church Trainer Inc	TN	\$215,720	President	\$105,600	\$102,570	2024
Intentional Intimacy International Inc	TN	\$215,698	Secretary	\$4,500	\$4,371	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jim Wood Ministries Inc	TN	\$253,815	President	\$275,204	\$267,308	2024
Indigenous Advance Ministries	TN	\$256,350	President	\$62,814	\$61,012	2024
God's Storehouse Of Giles County	TN	\$256,925	Chairman	\$35,040	\$35,040	2023
Authentic Movement	TN	\$210,496	President	\$64,700	\$62,844	2024
Straightway Ministry Inc	TN	\$259,768	President	\$42,568	\$41,347	2024
Don Whitt Evangelistic Association Inc	TN	\$207,856	President	\$10,500	\$10,199	2024
Frontline Ministries	TN	\$265,670	Director	\$72,900	\$70,809	2024
Bud Ministries Inc	TN	\$265,896	Ceo	\$87,714	\$85,198	2024
Reba Rambo Ministries	TN	\$201,689	President	\$59,000	\$57,307	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	50 organizations. Compensation range \$680–\$267,308; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$233,960); for reference, expenses \$216,711 and assets \$48,889.
ROLE MATCH	Marcus Smith, reported title " <i>CHAIRMAN</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.
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	50 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	50 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 (Marcus 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 50 similarly situated organizations (Same NTEE sector (X20) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,870 is reasonable (approximately the 50th 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.