

Emmaus Spirituality Center

Executive Director / CEO

EIN 844153636
 TX · NTEE X99
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Pierson, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **33** 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

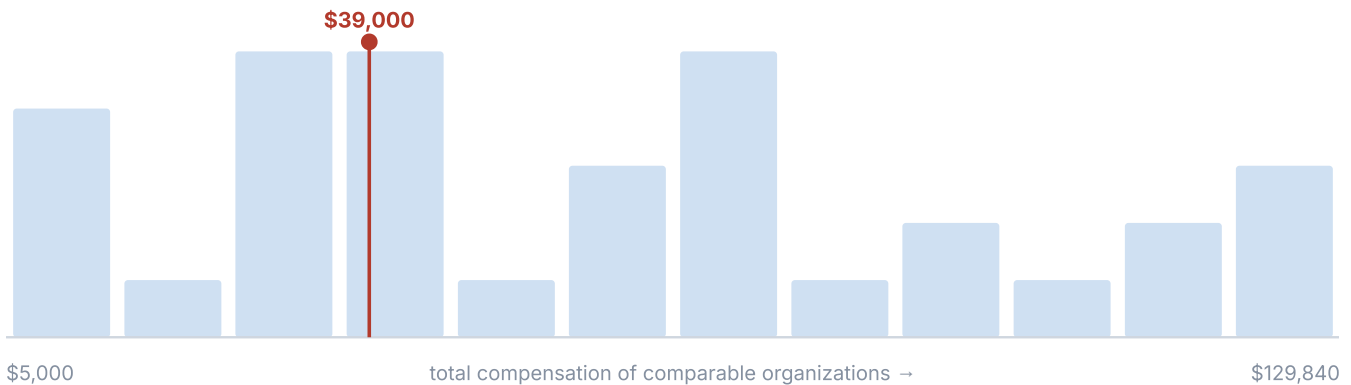
Benchmarked executive: Mary Pierson — reported title “EXECUTIE DIR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$171,016 and \$382,872 — 0.67x to 1.50x the subject's \$255,248 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99) + TX + budget 0.67–1.5x revenue.

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,583	\$33,000	\$58,169	\$80,304	\$116,985	\$39,000
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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 TX 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
Global Pastor Training	TX	\$254,200	President	\$71,000	\$73,097	2023
Faith Commons	TX	\$252,796	Founderpresident	\$90,000	\$90,000	2024
Ihope Ministries	TX	\$261,927	Executive Director	\$26,077	\$26,077	2024
American Faith & Family Ministries	TX	\$245,075	President	\$39,195	\$39,195	2024
Core Ministries Inc	TX	\$245,025	President	\$77,400	\$77,400	2024
Christs Reward Inc	TX	\$241,518	Executive Director	\$118,434	\$118,434	2024
Powered To Move	TX	\$269,908	Founder	\$8,400	\$8,400	2024
Here Come Better Days	TX	\$270,099	Executive Director	\$72,997	\$72,997	2024
Jerry Garcia Ministries International	TX	\$238,706	President	\$39,600	\$39,600	2024
Psalm 13 Ministries	TX	\$235,740	President	\$48,000	\$49,418	2023
Stepping Stone Ministry Inc	TX	\$233,265	House Manager	\$36,000	\$37,063	2023
Reach South Texas	TX	\$232,997	Chairman	\$12,000	\$12,000	2024
Reformed Communion	TX	\$224,399	Vida House	\$78,000	\$80,304	2023
Prayer Power Ministries Inc	TX	\$220,263	Executive Director	\$61,400	\$63,214	2023
Latin American Christian Covenant	TX	\$294,591	President	\$33,000	\$33,000	2024
Ancora Ministries Inc	TX	\$296,864	Executive Director	\$56,500	\$58,169	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ctw Ministries Inc	TX	\$298,945	Director	\$26,900	\$26,900	2024
Bsf International Properties Corp	TX	\$300,014	President	\$19,915	\$19,915	2024
Bent-tree	TX	\$209,456	Director	\$108,000	\$111,190	2023
K-nation Group	TX	\$302,088	Ceo	\$100,000	\$102,954	2023
Nhntx Inc	TX	\$302,451	Executive Dir.	\$77,044	\$77,044	2024
Right Response Ministries	TX	\$316,802	Treasurer	\$60,410	\$62,194	2023
Cornerstone Marriage And Family Life Ministries	TX	\$319,894	President	\$128,496	\$128,496	2024
Ten 24 Inc	TX	\$342,607	President	\$68,255	\$70,271	2023
Princess Promise Inc	TX	\$347,092	President	\$30,000	\$30,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	33 organizations. Compensation range \$5,000–\$129,840; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$255,248); for reference, expenses \$260,013 and assets \$138,607.
ROLE MATCH	Mary Pierson, reported title "EXECUTIE DIR", 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.

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)	36 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	30 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 (Mary Pierson) 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 33 similarly situated organizations (Same NTEE sector (X99) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,000 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.