

Little Big Things

Executive Director / CEO

EIN 850583352

MN · NTEE X20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Luke Warkenthein, Executive Director / CEO** (\$92,304) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

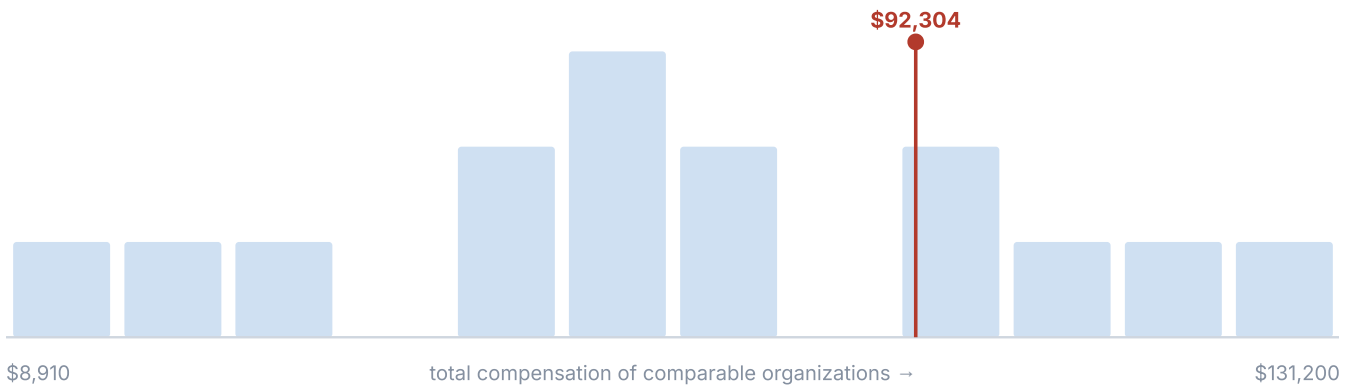
Benchmarked executive: Luke Warkenthein — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$233,905 and \$523,668 — 0.67x to 1.50x the subject's \$349,112 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + MN + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,107	\$55,593	\$70,049	\$97,388	\$109,150	\$92,304
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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 MN 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
Middle Ground Corporation	MN	\$383,947	Founder Executive Director	\$8,910	\$8,910	2024
Sharikov Ministries	MN	\$400,700	Sharikov	\$48,978	\$52,492	2022
Goodword Partnership	MN	\$407,472	Founder & Direc	\$109,500	\$112,734	2023
Mobile Hope	MN	\$416,889	Executive Director	\$58,693	\$58,693	2024
North Point Inc	MN	\$281,116	Executive Di	\$93,150	\$95,901	2023
New Hope Baptist Church	MN	\$431,616	Pastor Trustee	\$65,600	\$67,538	2023
Mac Ministries	MN	\$260,224	Executive Director	\$100,796	\$103,773	2023
Cana Family Institute	MN	\$444,364	Executive Director	\$18,951	\$19,511	2023
Ultimate Strength	MN	\$247,336	President	\$36,000	\$36,000	2024
Consumed Ministries	MN	\$453,217	Director	\$131,200	\$131,200	2024
Wilberforce International Institute	MN	\$243,467	President & Executive Director	\$77,368	\$77,368	2024
The Pilgrim Center For Reconciliation	MN	\$235,907	Executive Director	\$68,780	\$67,007	2025
Camp Nathanael	MN	\$462,728	Employee	\$68,039	\$70,049	2023
Crossroads College	MN	\$473,506	Executive Director	\$71,594	\$71,594	2024
Read Ministries Inc	MN	\$502,324	Executive Director	\$96,037	\$98,874	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 15 organizations. Compensation range \$8,910–\$131,200; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$349,112); for reference, expenses \$233,799 and assets \$127,479.

ROLE MATCH Luke Warkenthein, reported title "*DIRECTOR*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	67 th
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	67 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 (Luke Warkenthein) 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 10, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (X20) + MN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,304 is reasonable (approximately the 67th 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 10, 2026.