

Restoration Ministries Inc

Executive Director / CEO

EIN 860563270

AZ · NTEE X21Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steven Lappen, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **159** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

Benchmarked executive: Steven Lappen — 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 (X21Z).

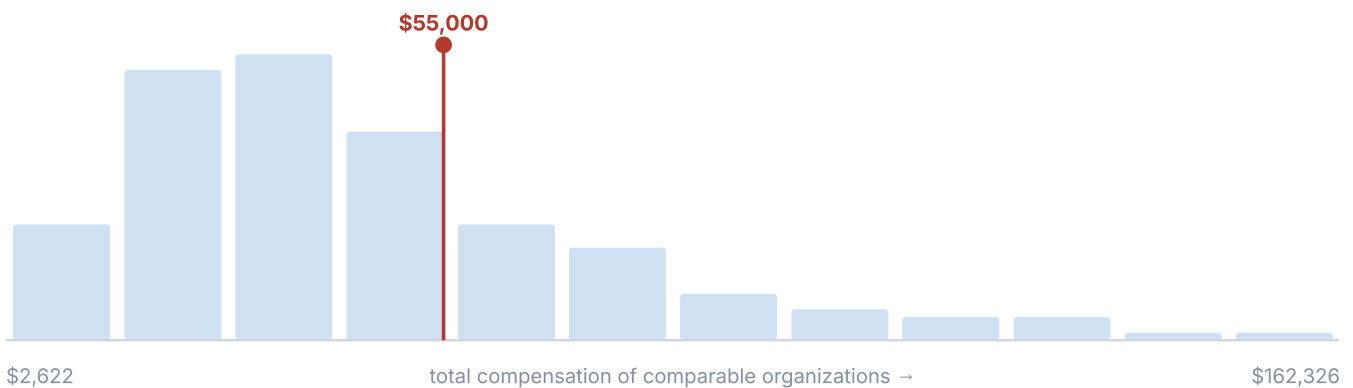
BUDGET Total revenue between \$97,346 and \$217,939 — 0.67x to 1.50x the subject's \$145,293 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

159 organizations qualified on sector, size, and geography

→ **159** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$17,243

\$24,928

\$38,942

\$63,409

\$88,083

\$55,000



● 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 AZ 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
Joshua's Way Inc	SC	\$145,119	President	\$16,500	\$17,386	2024
Ministerio Internacional El Gran Yo Soy Inc	IN	\$144,409	Trustees	\$12,200	\$13,378	2023
Palisades Church A Nj Nonprofit Cor	NJ	\$146,305	President	\$40,000	\$37,135	2023
Biblical Faith Ministries Inc	TX	\$144,092	Office Manager	\$38,196	\$39,729	2023
Friends Church Extension Fund	OR	\$146,565	Treasurer	\$10,000	\$9,379	2024
Trowbridge Ministries	AZ	\$146,613	President	\$32,299	\$31,372	2024
New Sower Christian Church Cor	NY	\$146,635	Teacher Minist	\$28,300	\$26,590	2023
David Crain New Life Ministries	TX	\$146,736	President	\$34,054	\$34,404	2024
Withhim Church	NV	\$143,842	Pastor	\$24,000	\$25,014	2023
Tommy Bates Ministries Inc	KY	\$147,112	President/trus	\$14,000	\$15,640	2023
Campus Christian Fellowship Asu	NC	\$143,336	Sr Campus Minister	\$62,560	\$65,285	2024
Messianic Times Inc	NY	\$141,823	Co-executive Director	\$26,011	\$24,440	2023
Ministerio Internacional Evangelio	MA	\$149,224	President	\$32,600	\$29,587	2024
Biblical Nouthetic Ministries	NY	\$149,599	Sec/treas	\$33,800	\$30,847	2024
Cbs Lebanon Inc	TX	\$150,137	President & Ceo	\$102,000	\$106,093	2023
Faith & Philanthropy Institute	TX	\$140,383	President & Ceo	\$95,794	\$96,779	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
One Accord Ministries	CO	\$151,007	Office Manager	\$28,000	\$27,917	2023
Ministerio Internacional Puert	NJ	\$151,578	President	\$41,600	\$38,620	2023
Jay Eberly Ministries Inc	IA	\$151,928	Director	\$57,147	\$63,195	2024
Apache Youth Ministries Inc	AZ	\$152,287	Program Coordinator	\$43,390	\$43,390	2023
Ministerios Roca De Salvacion Inc	NY	\$137,979	President	\$21,000	\$19,731	2023
Blue Ocean Faith	CA	\$152,755	Executive Director	\$124,669	\$111,936	2023
Mark A Sutton Ministries	FL	\$135,832	President	\$86,094	\$81,685	2024
Joshua And Caleb Ministries Inc	PA	\$155,349	Chairman	\$44,791	\$46,445	2023
Jewish Center And Federation Of The	NY	\$155,588	Executive Director (Part Year)	\$18,795	\$17,660	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 159 organizations. Compensation range \$2,622–\$162,326; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$145,293); for reference, expenses \$60,549 and assets \$2,442,347. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Steven Lappen, 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.**

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	71 st
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	71 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 (Steven Lappen) 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 159 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 71st 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.