

# New Ministries Inc

Executive Director / CEO

EIN 860806853

AZ · NTEE X21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Susan B Miller, Executive Director / CEO** (\$95,000) against **every comparable organization** that fit the selection criteria — **335** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Susan B Miller — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

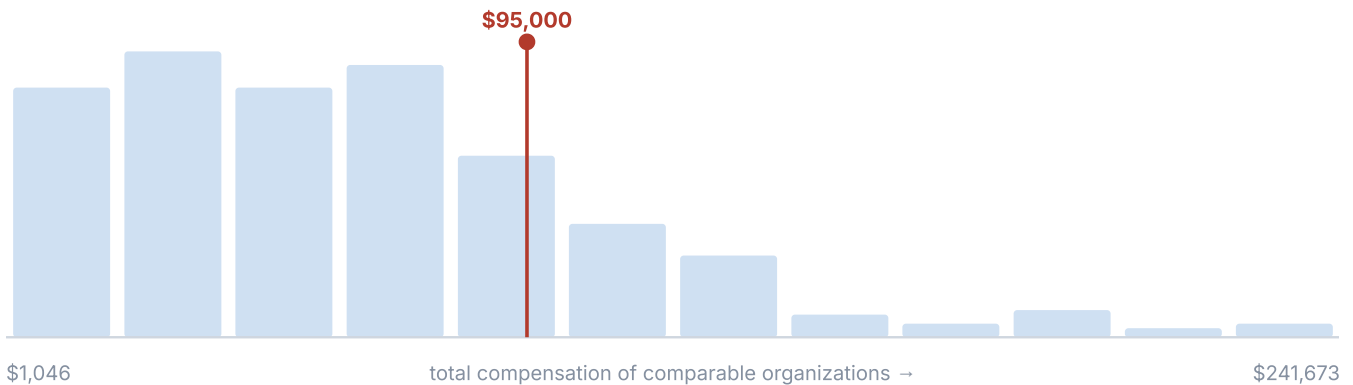
**SECTOR** Organizations sharing the subject's NTEE classification (X21).

**BUDGET** Total revenue between \$202,024 and \$452,293 — 0.67x to 1.50x the subject's \$301,529 (the band tightens as size grows).

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

**335** organizations qualified on sector, size, and geography → **335** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,262	\$32,328	\$57,524	\$88,657	\$126,118	\$95,000
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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 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
<a href="#">R1 Ministries Inc</a>	TN	\$300,877	President	\$107,265	<b>\$117,238</b>	2024
<a href="#">Metro Atlanta Seminary Inc</a>	GA	\$300,852	President/ceo	\$14,048	<b>\$15,121</b>	2023
<a href="#">Build A Better Us</a>	TN	\$300,794	President/director	\$51,121	<b>\$57,524</b>	2023
<a href="#">Precious Gift Ministries</a>	OH	\$300,107	Director	\$137,451	<b>\$155,847</b>	2023
<a href="#">The Chapel Of The Good Shepard Foundation Inc</a>	MA	\$300,000	President	\$80,930	<b>\$73,670</b>	2025
<a href="#">Worshippers Of The King Ministries</a>	MA	\$303,059	President	\$56,197	<b>\$54,060</b>	2023
<a href="#">Bld-it Ministry</a>	TN	\$303,137	Executive Di	\$182,709	<b>\$199,696</b>	2024
<a href="#">Carry The Cure Incorporated</a>	AK	\$303,291	President	\$51,424	<b>\$51,121</b>	2024
<a href="#">Sports Excellence International Inc</a>	MO	\$303,616	Vice President/director	\$44,684	<b>\$49,211</b>	2024
<a href="#">Great Exchange Inc</a>	GA	\$299,254	Director	\$70,000	<b>\$75,347</b>	2023
<a href="#">Faith 2 Faith Ministries Inc</a>	CT	\$304,115	Director	\$23,099	<b>\$23,185</b>	2023
<a href="#">Ministry Resource Network Inc</a>	GA	\$304,375	President	\$31,800	<b>\$33,247</b>	2024
<a href="#">Bf Bboy Ministries</a>	CO	\$298,247	Executive Director	\$105,833	<b>\$108,637</b>	2023
<a href="#">Open Doors Inc</a>	OK	\$298,168	President	\$100,334	<b>\$118,272</b>	2023
<a href="#">Wise Intentional Leadership</a>	WI	\$297,496	Executive Di	\$41,063	<b>\$45,909</b>	2023
<a href="#">Jmh Ministries Llc</a>	SC	\$306,524	President	\$45,900	<b>\$49,791</b>	2024
<a href="#">Washington Mongolian Church</a>	VA	\$306,652	Missionary	\$24,000	<b>\$24,095</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sebit Church Inc</a>	NJ	\$306,686	Paster	\$52,102	<b>\$49,799</b>	2023
<a href="#">Laymans Retreat At Round Top</a>	TX	\$306,714	Foreman	\$40,000	<b>\$40,533</b>	2025
<a href="#">Q Place</a>	IL	\$307,258	Executive Dir.	\$65,000	<b>\$64,734</b>	2025
<a href="#">Desilva Ministries</a>	CA	\$307,526	President	\$18,000	<b>\$16,639</b>	2023
<a href="#">Logos Leaders Outreach</a>	TX	\$307,823	Executive Director	\$219,670	<b>\$235,232</b>	2023
<a href="#">Beauty For Ashes Ministry</a>	MO	\$307,828	Director Of Recovery Center	\$46,875	<b>\$51,624</b>	2024
<a href="#">Liberating Ministries For Christ Int</a>	VA	\$307,897	President	\$65,199	<b>\$67,392</b>	2023
<a href="#">Cedar Cove Inc</a>	MN	\$309,052	Director	\$85,200	<b>\$87,538</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 335 organizations. Compensation range \$1,046–\$241,673; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$301,529); for reference, expenses \$345,449 and assets \$735,071.

**ROLE MATCH** Susan B Miller, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 13 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	79 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	80 <sup>th</sup>
Reportable pay only (column D), adjusted	85 <sup>th</sup>
All sources (D + E + F), adjusted	78 <sup>th</sup>

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 (Susan B Miller) 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 335 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$95,000 is reasonable (approximately the 79<sup>th</sup> 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.