

# Lux Digital Church

Executive Director / CEO

EIN 861339003

PA · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mark Lutz, Executive Director / CEO** (\$57,544) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Mark Lutz — reported title “CHAIRMAN AND TEMPORARY TREASURER”, 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 \$145,894 and \$326,629 — 0.67x to 1.50x the subject's \$217,753 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (X20) + PA + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation





## ● 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 PA 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="#">Inner-city Movement Inc</a>	PA	\$222,799	Chair	\$41,000	<b>\$41,000</b>	2023
<a href="#">Lord Of The Nations-pennsylvania</a>	PA	\$227,824	President	\$15,500	<b>\$15,055</b>	2024
<a href="#">Lifecycles Inc</a>	PA	\$206,324	Executive Di	\$48,510	<b>\$48,510</b>	2023
<a href="#">The River Network International</a>	PA	\$231,753	President	\$40,287	<b>\$39,131</b>	2024
<a href="#">M28 Ministry</a>	PA	\$232,023	Executive Di	\$63,400	<b>\$61,581</b>	2024
<a href="#">The Father's Heart Ministries Inc</a>	PA	\$240,383	Taliercio	\$39,588	<b>\$39,588</b>	2023
<a href="#">One Million Children Inc</a>	PA	\$251,485	President And Executive Director	\$58,333	<b>\$56,659</b>	2024
<a href="#">Narrow Road Ministries</a>	PA	\$178,407	Pastor/president	\$28,950	<b>\$28,119</b>	2024
<a href="#">Love Inc Of Greater Hershey</a>	PA	\$259,558	Executive Di	\$39,558	<b>\$39,558</b>	2023
<a href="#">House Of Wisdom - Chrída</a>	PA	\$260,369	Senior Pastor	\$2,000	<b>\$1,943</b>	2024
<a href="#">Taylor Hose Company No 1</a>	PA	\$165,123	Director	\$28,846	<b>\$28,018</b>	2024
<a href="#">Living Way Christian Fellowship</a>	PA	\$162,236	Co Pastor	\$20,766	<b>\$20,766</b>	2023
<a href="#">Crossroads Christian Ministries</a>	PA	\$161,065	Co-pastor	\$20,000	<b>\$20,000</b>	2023
<a href="#">Kingdom Resources For Christ Inc</a>	PA	\$276,890	President	\$29,500	<b>\$28,654</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Preparing The Way Ministries Inc</a>	PA	\$288,722	President	\$39,802	<b>\$39,802</b>	2023
<a href="#">Bethesda Miracle Worship Center</a>	PA	\$307,342	Pastor	\$18,000	<b>\$17,484</b>	2024

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

## ■ Sample, role match & sensitivity

PEER COUNT	<b>16</b> organizations. Compensation range \$1,943–\$61,581; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$217,753); for reference, expenses \$175,222 and assets \$225,761.
ROLE MATCH	Mark Lutz, reported title " <i>CHAIRMAN AND TEMPORARY TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	<b>94<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>88<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>94<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>94<sup>th</sup></b>

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

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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 (Mark Lutz) 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 16 similarly situated organizations (Same NTEE sector (X20) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,544 is reasonable (approximately the 94<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.