

Nation Builders Ministries Inc

Executive Director / CEO

EIN 873106562
 KS · NTEE X20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Martin Thompson, Executive Director / CEO** (\$24,000) 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 **13th** percentile of comparable organizations below the typical range for comparable organizations

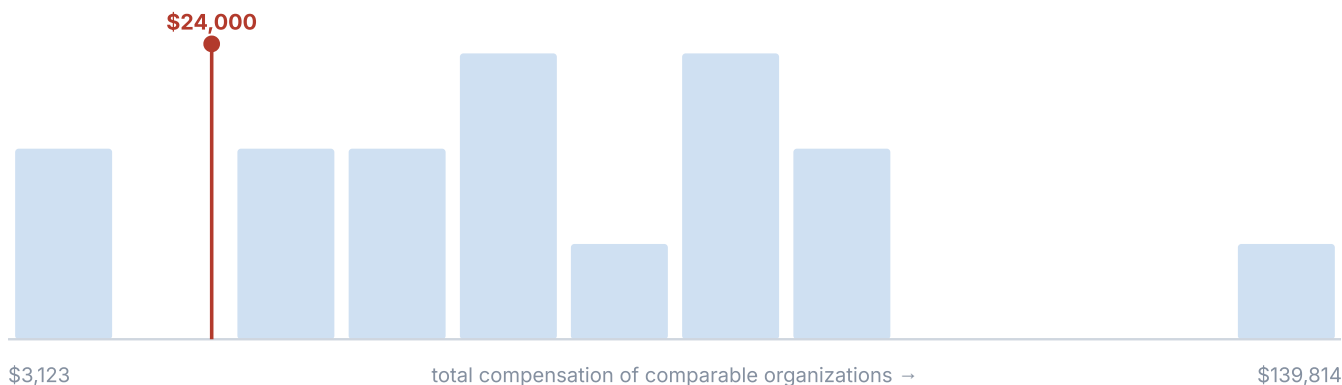
Benchmarked executive: Martin Thompson — reported title “DIRECTOR/PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$181,526 and \$406,402 — 0.67x to 1.50x the subject's \$270,935 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + KS + 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



\$20,365	\$43,318	\$55,330	\$79,145	\$89,934	\$24,000
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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 KS 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
Kingdom Equip Inc	KS	\$266,762	President	\$66,000	\$62,454	2025
Grand Staff Ministries Inc	KS	\$295,585	Exec Dir/pre	\$12,000	\$11,656	2024
New Hope Recovery Ministries Assn	KS	\$232,100	Executive Director	\$53,792	\$52,249	2024
Trellis Churches Inc	KS	\$219,474	President	\$32,250	\$31,325	2024
Disciples Made Inc	KS	\$323,648	Chairman	\$143,944	\$139,814	2024
One Heart - Many Hands Inc	KS	\$329,529	President	\$3,000	\$3,123	2022
Live Like Jesus Today Ministries In	KS	\$333,534	Executive Di	\$77,700	\$77,700	2023
Remember Jerusalem Inc	KS	\$204,030	President	\$97,004	\$94,221	2024
Christian Association Of Youth	KS	\$343,878	Executive Di	\$57,098	\$55,460	2024
Lakeview Christian Camp Association	KS	\$351,455	Ceo	\$49,000	\$47,594	2024
Desoto Youth Ministries Inc	KS	\$188,829	Director	\$78,583	\$78,583	2023
Dirt Roads Network Inc	KS	\$358,885	Executive Di	\$88,177	\$85,647	2024
Hidden Haven Christian Camp	KS	\$370,357	General Manager	\$48,714	\$47,316	2024
Camp David International Inc	KS	\$375,373	Executive Director	\$55,200	\$55,200	2023
The Sending Project	KS	\$384,571	President/exec Director	\$83,217	\$80,830	2024
Amazing Grace Baptist Camp Inc	KS	\$399,824	Director	\$29,933	\$29,074	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 16 organizations. Compensation range \$3,123–\$139,814; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$270,935); for reference, expenses \$265,486 and assets \$68,824.

ROLE MATCH Martin Thompson, reported title "*DIRECTOR/PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	13 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 (Martin Thompson) 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) + KS + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 13th 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.