

Withhim Church

Executive Director / CEO

EIN 880356585

NV · NTEE X21

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Seung Jin Paik, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **160** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

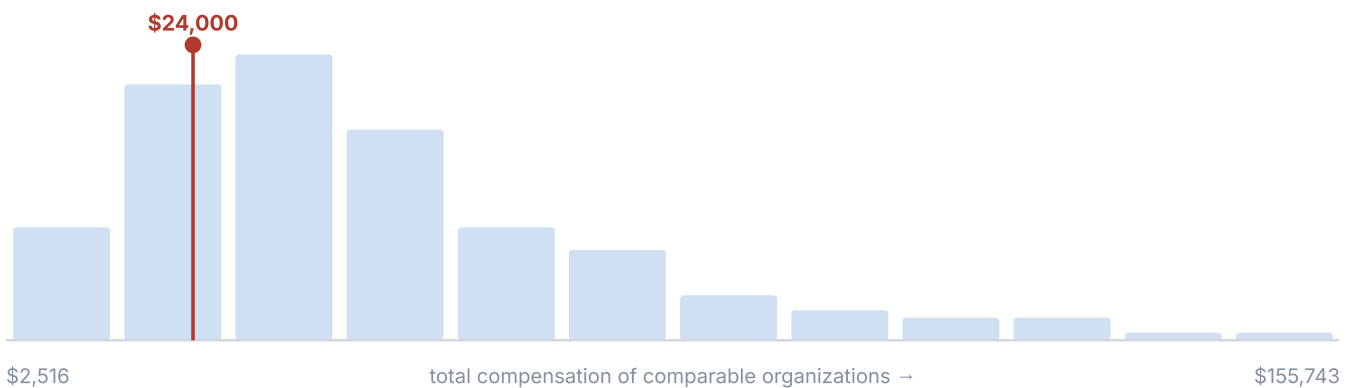
Benchmarked executive: Seung Jin Paik — reported title "PASTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$96,374 and \$215,763 — 0.67x to 1.50x the subject's \$143,842 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

160 organizations qualified on sector, size, and geography → **160** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,611	\$24,154	\$37,496	\$60,815	\$84,252	\$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 NV 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
Biblical Faith Ministries Inc	TX	\$144,092	Office Manager	\$38,196	\$38,117	2023
Campus Christian Fellowship Asu	NC	\$143,336	Sr Campus Minister	\$62,560	\$62,638	2024
Ministerio Internacional El Gran Yo Soy Inc	IN	\$144,409	Trustees	\$12,200	\$12,835	2023
Joshua's Way Inc	SC	\$145,119	President	\$16,500	\$16,680	2024
Restoration Ministries Inc	AZ	\$145,293	Director	\$55,000	\$52,770	2023
Messianic Times Inc	NY	\$141,823	Co-executive Director	\$26,011	\$23,449	2023
Palisades Church A Nj Nonprofit Cor	NJ	\$146,305	President	\$40,000	\$35,629	2023
Friends Church Extension Fund	OR	\$146,565	Treasurer	\$10,000	\$8,999	2024
Trowbridge Ministries	AZ	\$146,613	President	\$32,299	\$30,100	2024
New Sower Christian Church Cor	NY	\$146,635	Teacher Minist	\$28,300	\$25,512	2023
David Crain New Life Ministries	TX	\$146,736	President	\$34,054	\$33,009	2024
Tommy Bates Ministries Inc	KY	\$147,112	President/trus	\$14,000	\$15,006	2023
Faith & Philanthropy Institute	TX	\$140,383	President & Ceo	\$95,794	\$92,855	2024
Ministerio Internacional Evangelio	MA	\$149,224	President	\$32,600	\$28,387	2024
Biblical Nouthetic Ministries	NY	\$149,599	Sec/treas	\$33,800	\$29,596	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ministerios Roca De Salvacion Inc	NY	\$137,979	President	\$21,000	\$18,931	2023
Cbs Lebanon Inc	TX	\$150,137	President & Ceo	\$102,000	\$101,790	2023
One Accord Ministries	CO	\$151,007	Office Manager	\$28,000	\$26,785	2023
Ministerio Internacional Puert	NJ	\$151,578	President	\$41,600	\$37,054	2023
Mark A Sutton Ministries	FL	\$135,832	President	\$86,094	\$78,372	2024
Jay Eberly Ministries Inc	IA	\$151,928	Director	\$57,147	\$60,633	2024
Apache Youth Ministries Inc	AZ	\$152,287	Program Coordinator	\$43,390	\$41,630	2023
Blue Ocean Faith	CA	\$152,755	Executive Director	\$124,669	\$107,397	2023
Icthus Ministries Inc	NC	\$134,178	Director/president	\$43,540	\$43,594	2024
Wheel Power Christian Cyclists Inc	VA	\$133,225	Vp/treasurer	\$42,147	\$39,434	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NV 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 NV 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	160 organizations. Compensation range \$2,516–\$155,743; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$143,842); for reference, expenses \$112,644 and assets \$244,099.
ROLE MATCH	Seung Jin Paik, reported title <i>"PASTOR"</i> , 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	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	25 th
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	24 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 (Seung Jin Paik) 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 160 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 25th 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.