

The Sabbath Life Corp

Executive Director / CEO

EIN 882317256

OK · NTEE X99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Peter White, Executive Director / CEO** (\$68,000) against **every comparable organization** that fit the selection criteria — **261** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

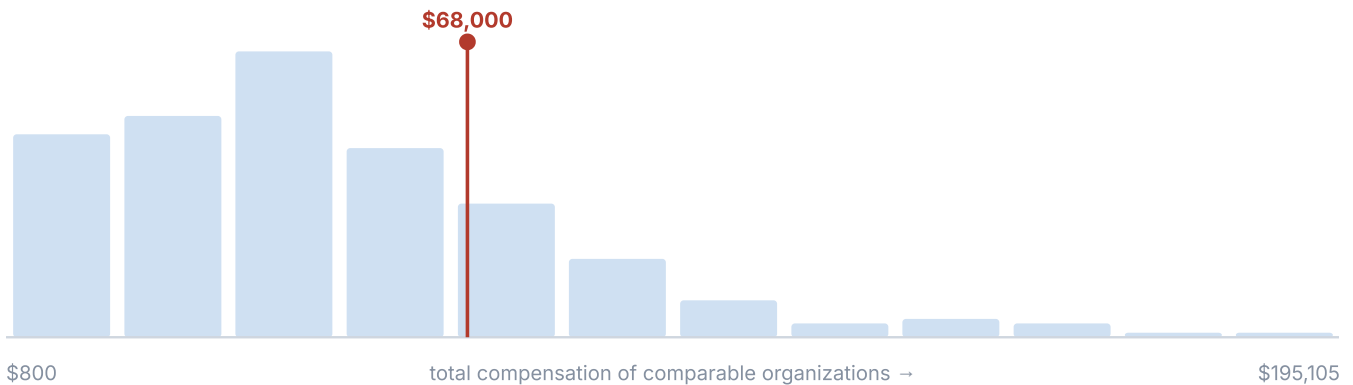
Benchmarked executive: Peter White — reported title “EXECUTIVE DIRECTOR AND PASTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$155,950 and \$349,143 — 0.67x to 1.50x the subject's \$232,762 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

261 organizations qualified on sector, size, and geography → **261** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,869	\$24,591	\$42,766	\$66,236	\$90,039	\$68,000
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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 OK 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
Reach South Texas	TX	\$232,997	Chairman	\$12,000	\$10,901	2024
Harvest Seminary Inc	CA	\$233,013	Trustee	\$48,009	\$37,648	2024
Stepping Stone Ministry Inc	TX	\$233,265	House Manager	\$36,000	\$33,669	2023
Local Church Evangelism Inc	ME	\$233,486	President	\$40,000	\$37,449	2023
Network Of Iowa Christian Home Educators	IA	\$234,317	Executive Dir.	\$36,000	\$35,797	2024
Global Peace Women	WA	\$235,403	President	\$30,833	\$25,810	2023
Psalm 13 Ministries	TX	\$235,740	President	\$48,000	\$44,893	2023
Christians For Impact Usa Inc	DE	\$229,724	President	\$75,000	\$68,661	2023
Inner City Christian Ministries	MN	\$236,435	President	\$73,812	\$66,236	2024
Inspired Life Inc	IA	\$228,783	President	\$51,906	\$51,614	2024
Lydia's Place Inc	PA	\$228,673	Executive Vice President	\$45,523	\$41,227	2024
King Ministries International	OK	\$237,025	President	\$59,723	\$61,487	2023
The Waterboyz For Jesus Inc	MD	\$228,432	President & Ceo	\$68,673	\$58,306	2024
Roc Recovery Center Inc	OR	\$227,794	President	\$60,000	\$50,602	2024
Mastery Foundation	CA	\$227,716	Exec Dir & Vp	\$94,965	\$74,471	2024
Walk On Water Ministries Of Central Florida Inc	FL	\$227,335	Director	\$27,850	\$23,760	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
A Hand Up Ministries	SC	\$238,263	Executive Director	\$38,846	\$36,804	2024
Zions Bridge	GA	\$227,221	President	\$18,000	\$16,436	2024
Nebraska Lutheran Outdoor Ministries Fdn	NE	\$226,962	Executive Director/treasurer	\$13,909	\$13,586	2024
Jerry Garcia Ministries International	TX	\$238,706	President	\$39,600	\$35,974	2024
The Last Reformation Inc	FL	\$239,025	Director/pres	\$56,070	\$49,248	2023
R3stored	OR	\$226,478	President	\$4,490	\$3,899	2023
Communities In Schools Of Lincoln	NC	\$239,238	Executive Dir.	\$46,689	\$43,811	2024
Mountain Fellowship Camp Inc	GA	\$239,431	Director	\$41,050	\$37,484	2024
Slavic Christian Ministries	CO	\$239,731	President	\$94,330	\$82,143	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 261 organizations. Compensation range \$800–\$195,105; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$232,762); for reference, expenses \$218,383 and assets \$53,560.

ROLE MATCH Peter White, reported title "EXECUTIVE DIRECTOR AND PASTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	77 th
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	74 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 (Peter White) 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 261 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,000 is reasonable (approximately the 77th 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.