

Seal Team Ministries Inc

Executive Director / CEO

EIN 883817862

GA · NTEE O55

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **M Brent Shoemaker, Executive Director / CEO** (\$122,293) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

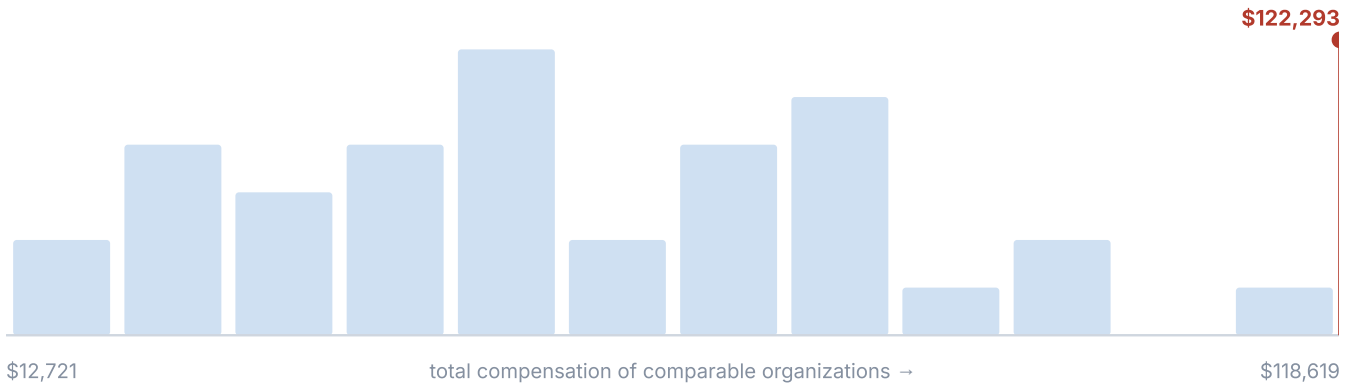
Benchmarked executive: M Brent Shoemaker — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O55).
BUDGET	Total revenue between \$154,587 and \$346,090 — 0.67x to 1.50x the subject's \$230,727 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O55), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,537	\$35,982	\$52,467	\$73,888	\$87,459	\$122,293
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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 GA 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
Haven On The Rock	WY	\$230,495	Executive Director	\$30,000	\$31,949	2024
Mountain Fountain Creations	CO	\$228,864	President	\$43,965	\$41,927	2024
East Michigan Youth For Christ	MI	\$225,951	Executive Dir	\$73,500	\$75,451	2024
Child Evangelism Fellowship Of Ches	PA	\$239,760	Director	\$77,416	\$79,049	2023
Kansas Bible Camp Inc	KS	\$243,192	Director	\$20,860	\$21,835	2025
Kids First Family Fellowship Inc	GA	\$213,285	Director	\$23,867	\$23,867	2024
Child Evangelism Fellowship Inc	KS	\$212,981	State Director Employee	\$110,400	\$118,619	2024
Lighthouse Community Center	WA	\$248,689	President	\$46,123	\$42,282	2023
Platte Valley Area Youth For Christ	NE	\$210,193	Executive Di	\$65,000	\$67,738	2025
Anglican Youth Ministry	NC	\$255,273	Acting Director	\$44,084	\$45,302	2024
Urban Church Advocates	IL	\$255,801	President	\$55,000	\$52,390	2025
Arizona Urban Youth Ministries	AZ	\$256,762	Program Manager	\$64,604	\$61,792	2024
Child Evangelism Fellowship Of Nh Inc	NH	\$203,030	Secretary	\$32,234	\$30,476	2023
Child Evangelism Fellowship Inc Of Schuylkill County	PA	\$200,490	Director	\$42,310	\$43,203	2023
Youth With A Mission West Virginia	WV	\$194,181	President	\$47,482	\$49,812	2025
Kings Kids El Paso Inc	TX	\$269,908	Outreach	\$72,000	\$71,630	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Anhar Institute	GA	\$271,596	Executive Director	\$34,000	\$34,000	2024
Celebrate Ministries Inc	MI	\$189,084	President	\$67,613	\$69,407	2024
Twin Peaks Bible Camp	CO	\$272,620	Executive Director	\$58,999	\$57,927	2023
Generation Life	PA	\$275,422	Director	\$15,440	\$15,313	2024
E2ten Mission	CA	\$279,547	President	\$27,242	\$23,395	2024
Franklin Fellows	TN	\$178,492	Executive Director	\$93,333	\$97,571	2024
Next Generation Ministries Inc	LA	\$283,541	Ceo, Director	\$60,360	\$66,102	2024
Luke Project Inc	GA	\$177,539	President	\$72,500	\$74,641	2023
Stars Sports Club	SC	\$290,193	Executive Di	\$90,090	\$91,064	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 34 organizations. Compensation range \$12,721–\$118,619; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$230,727); for reference, expenses \$139,157 and assets \$356,728.

ROLE MATCH M Brent Shoemaker, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (M Brent Shoemaker) 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 34 similarly situated organizations (Same NTEE sector (O55), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$122,293 is reasonable (approximately the 100th 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.