

Jesus Center Church Inc

Executive Director / CEO

EIN 901005579
 GA · NTEE X21
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Young Soo Min, Executive Director / CEO** (\$18,000) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

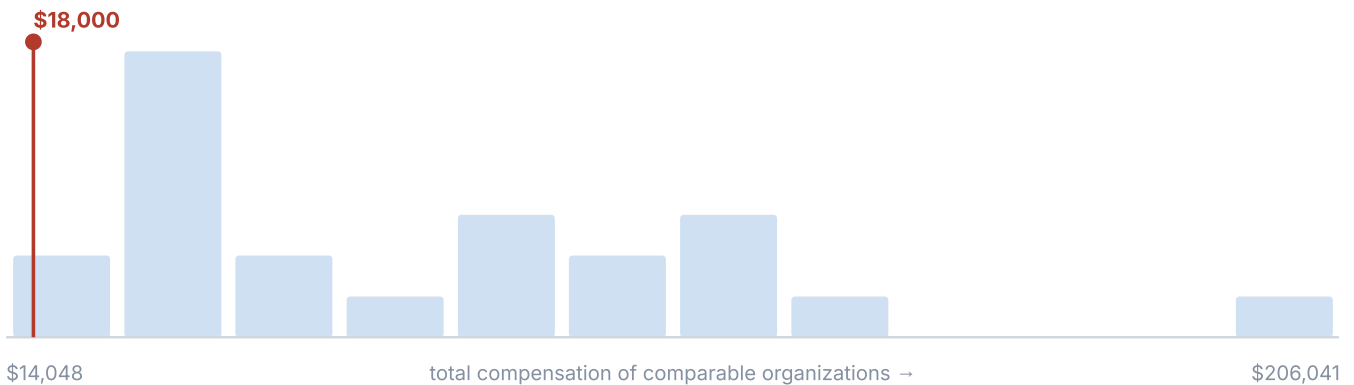
Benchmarked executive: Young Soo Min — reported title “PASTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (X21).
- BUDGET** Total revenue between \$277,828 and \$622,005 — 0.67x to 1.50x the subject's \$414,670 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (X21) + GA + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,399	\$41,073	\$61,771	\$97,669	\$123,973	\$18,000
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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 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
Mdc Today Foundation Inc	GA	\$415,921	President	\$206,041	\$206,041	2023
Jabbock Ministries Inc	GA	\$420,341	Director	\$36,000	\$36,000	2023
Conexion Training Inc	GA	\$430,212	President	\$101,469	\$98,558	2024
Grace Ministries International Inc	GA	\$398,621	Executive Dir.	\$44,510	\$43,233	2024
Pact Ministry Inc	GA	\$439,827	President	\$127,927	\$124,257	2024
Northeast Taiwan Christian Association Inc	GA	\$370,256	Director Chairman Contractor	\$42,000	\$40,795	2024
Christ Apostolic Church (Cac) Atlant	GA	\$360,100	Pastor	\$118,800	\$118,800	2023
L2I Inc	GA	\$351,567	Metro Co-director	\$81,894	\$81,894	2023
Word Alive Ministries	GA	\$350,553	President	\$81,000	\$78,676	2024
New Alliance Missionary Church Inc	GA	\$479,882	Pastor	\$53,541	\$53,541	2023
Vision Street Ministries Inc	GA	\$346,018	President	\$95,000	\$95,000	2023
Hands And Feet Ministries Inc	GA	\$499,523	Board Member	\$43,238	\$41,998	2024
David George World Ministries Inc	GA	\$501,079	President	\$139,064	\$135,074	2024
Refiners House	GA	\$322,813	President Ceo	\$41,905	\$41,905	2023
Ministry Resource Network Inc	GA	\$304,375	President	\$31,800	\$30,888	2024
Mekane Selam St Michael The Ethiopian Orthodox Te	GA	\$526,582	Priest	\$48,000	\$46,623	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Metro Atlanta Seminary Inc	GA	\$300,852	President/ceo	\$14,048	\$14,048	2023
Great Exchange Inc	GA	\$299,254	Director	\$70,000	\$70,000	2023
New Name Counseling And Teaching Center	GA	\$292,448	President/executive Direct	\$125,000	\$121,414	2024
New Days Church Inc	GA	\$547,053	Pastor	\$39,600	\$39,600	2023
Truth Tabernacle Of Praise Inc	GA	\$282,011	Senior Pastor	\$96,250	\$93,489	2024
Mount Zion Second Baptist Church	GA	\$279,654	Custodian	\$15,818	\$15,818	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 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 22 organizations. Compensation range \$14,048–\$206,041; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$414,670); for reference, expenses \$301,651 and assets \$403,629.

ROLE MATCH Young Soo Min, reported title "*PASTOR*", 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.**

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	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	9 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 (Young Soo Min) 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 22 similarly situated organizations (Same NTEE sector (X21) + GA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,000 is reasonable (approximately the 9th 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.