

# Earth Ministry

Executive Director / CEO

EIN 911547974

WA · NTEE Z99Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ac Churchill, Executive Director / CEO** (\$88,665) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Ac Churchill — 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 (Z99Z).
BUDGET	Total revenue between \$275,778 and \$617,415 — 0.67x to 1.50x the subject's \$411,610 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99) + WA + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,753	\$53,311	\$64,579	\$89,470	\$129,798	\$88,665
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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 WA 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
<a href="#">The Hi-liners</a>	WA	\$402,726	Artistic Direct	\$63,008	<b>\$63,008</b>	2023
<a href="#">Sound Learning</a>	WA	\$423,767	Exec. Director	\$60,000	<b>\$56,776</b>	2025
<a href="#">St Luke Association</a>	WA	\$425,148	President	\$535,028	<b>\$519,678</b>	2024
<a href="#">Kadima</a>	WA	\$388,117	Rabbi	\$136,763	<b>\$136,763</b>	2023
<a href="#">Va'ad Harabanim Of Greater Seattle</a>	WA	\$369,517	Secretary	\$66,486	<b>\$64,579</b>	2024
<a href="#">Lundberg Association</a>	WA	\$454,786	President	\$535,028	<b>\$519,678</b>	2024
<a href="#">Highline Heritage Museum</a>	WA	\$456,861	Executive Director	\$77,956	<b>\$75,719</b>	2024
<a href="#">Team Yakima Volleyball</a>	WA	\$461,073	Executive Director	\$76,928	<b>\$74,721</b>	2024
<a href="#">Friends Of Manito</a>	WA	\$361,004	Executive Dir.	\$57,692	<b>\$56,037</b>	2024
<a href="#">Washington Association Of Criminal Defense Lawyers</a>	WA	\$342,213	Executive Director	\$104,980	<b>\$104,980</b>	2023
<a href="#">Living Voices</a>	WA	\$334,859	Artistic Director	\$60,000	<b>\$58,279</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	WA	\$331,795	Secretary	\$6,578	<b>\$6,225</b>	2025
<a href="#">Hough Foundation</a>	WA	\$330,408	Executive Director	\$84,941	<b>\$84,941</b>	2023
<a href="#">Rural Community Development Resources</a>	WA	\$500,419	Executive Director	\$114,650	<b>\$119,350</b>	2022
<a href="#">Ocean Beach School District Foundation</a>	WA	\$320,849	Administrator	\$10,200	<b>\$10,200</b>	2023
<a href="#">The Master's Mission</a>	WA	\$312,909	President	\$96,808	<b>\$94,031</b>	2024
<a href="#">Salem Arms Community Housing</a>	WA	\$310,832	Executive Director	\$71,600	<b>\$69,546</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Shoreline Public Schools Foundation</a>	WA	\$301,206	Executive Director	\$40,240	<b>\$39,086</b>	2024
<a href="#">Rebuilding Together Seattle</a>	WA	\$538,342	Executive Director	\$92,113	<b>\$89,470</b>	2024
<a href="#">Slavic International Association</a>	WA	\$283,976	President	\$57,600	<b>\$55,947</b>	2024
<a href="#">Hands For Peacemaking Foundation</a>	WA	\$539,392	Executive Director	\$29,942	<b>\$29,083</b>	2024
<a href="#">Wishing Star Foundation</a>	WA	\$547,234	(Through May 2023), Then Exec Dir	\$50,459	<b>\$50,459</b>	2023
<a href="#">The Bellingham Public School Foundation</a>	WA	\$551,616	Executive Director	\$53,311	<b>\$53,311</b>	2023
<a href="#">Lynn Crest Senior Housing</a>	WA	\$562,741	Executive Director	\$5,995	<b>\$5,995</b>	2023
<a href="#">Women Helping Women Fund</a>	WA	\$591,124	Executive Director	\$80,300	<b>\$80,300</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	25 organizations. Compensation range \$5,995–\$519,678; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$411,610); for reference, expenses \$348,558 and assets \$319,797.
ROLE MATCH	Ac Churchill, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS**      2 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	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	72 <sup>nd</sup>

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 (Ac Churchill) 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 25 similarly situated organizations (Same NTEE sector (Z99) + WA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,665 is reasonable (approximately the 72<sup>nd</sup> 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.