

Hart Ministries

Executive Director / CEO

This analysis benchmarks the total compensation of **Sharon May, Executive Director / CEO** (\$13,000) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sharon May — reported title “Chairman”, 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 (X20).

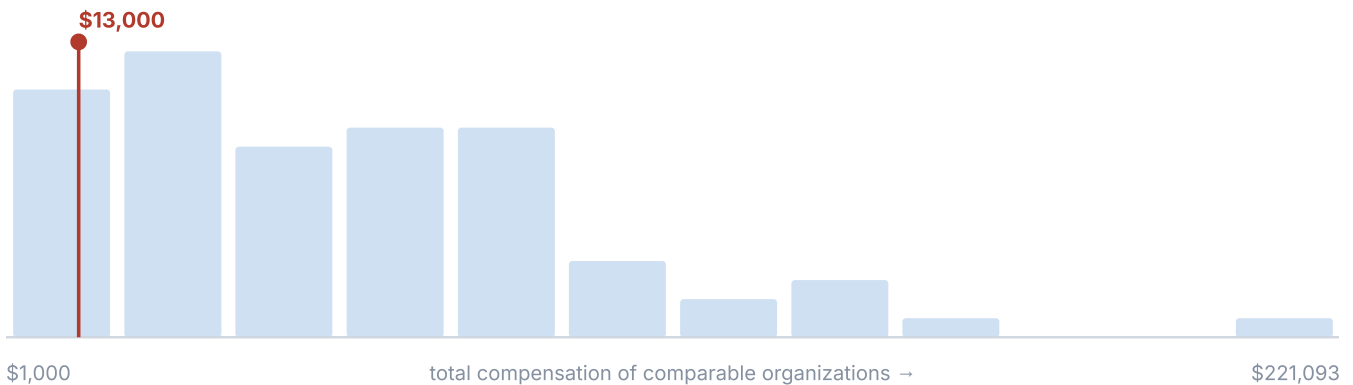
BUDGET Total revenue between \$142,133 and \$318,210 — 0.67x to 1.50x the subject's \$212,140 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

71 organizations qualified on sector, size, and geography

→ **71** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,958	\$22,810	\$51,683	\$78,971	\$107,356	\$13,000
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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 CA 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
Arborspring Retreat House	CA	\$213,572	President & Chair	\$82,013	\$82,013	2024
Fathers Touch Ministries Inc	CA	\$214,121	President	\$90,000	\$90,000	2024
Espada De Dos Filos Ministerios Ebenezer	CA	\$214,423	Chief Executive Officer	\$72,000	\$72,000	2024
Solid Rock Apostolic And Prophetic	CA	\$214,546	Ceo	\$78,000	\$78,000	2024
Shema Center For Christian Formation	CA	\$215,497	Ceo	\$104,400	\$104,400	2024
Centro De Vida International Church Movement	CA	\$207,485	Secretary	\$21,000	\$21,000	2024
Kingdom Of Grace Ministries	CA	\$206,961	Ceo & Senior Pastor	\$56,950	\$58,632	2023
Calvary Way Ministries Inc	CA	\$218,215	President	\$142,761	\$142,761	2024
Bible Translation Fellowship	CA	\$202,584	President And Board Member	\$123,743	\$123,743	2024
The Bonhoeffer Project	CA	\$201,512	Board Member	\$55,300	\$55,300	2024
Loving And Leading Others	CA	\$222,844	Executive Director	\$45,000	\$45,000	2024
The Well Inc	CA	\$201,261	Ceo & Exec D	\$3,750	\$3,750	2024
Wixim Ministries Inc	CA	\$223,081	President	\$85,500	\$85,500	2024
Missionaries To Ministers	CA	\$201,142	President/treasurer	\$145,919	\$150,229	2023
Amp Ministries Inc	CA	\$199,348	President	\$72,000	\$72,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Global Companions International Inc	CA	\$198,443	Ceo	\$1,000	\$1,000	2024
Cyrus Ministries	CA	\$226,444	Ceo	\$21,000	\$21,620	2023
That Day	CA	\$197,109	President	\$214,750	\$221,093	2023
Keith Hudson Ministries Inc	CA	\$227,611	President	\$8,862	\$9,124	2023
The Shepherds Light	CA	\$229,831	President	\$20,300	\$20,900	2023
Casa De Fe Bakersfield	CA	\$231,329	President	\$25,000	\$25,000	2024
Bridges To The Nations	CA	\$231,458	President	\$72,276	\$72,276	2024
Restore And Rebuild Ministries Inc	CA	\$232,020	President	\$83,069	\$83,069	2024
Calvary Curriculum	CA	\$232,730	President	\$63,250	\$65,118	2023
Reimagine Group	CA	\$233,673	President	\$24,000	\$24,709	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	71 organizations. Compensation range \$1,000–\$221,093; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$212,140); for reference, expenses \$123,167 and assets \$312,381. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sharon May, reported title " <i>Chairman</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.

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	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	10 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 (Sharon May) 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 71 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,000 is reasonable (approximately the 10th 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.