

The Center Of Rational Spirituality

Executive Director / CEO

EIN 912096530
 NC · NTEE X99
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Dr Michael Mamas, Executive Director / CEO** (\$17,800) against **every comparable organization** that fit the selection criteria — **285** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

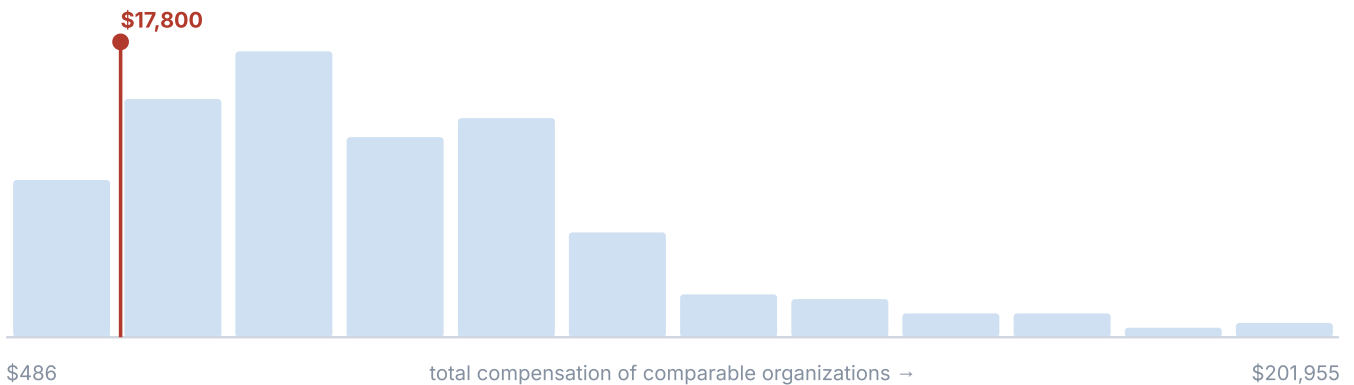
Benchmarked executive: Dr Michael Mamas — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$234,658 and \$525,355 — 0.67x to 1.50x the subject's \$350,237 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

285 organizations qualified on sector, size, and geography → **285** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,380	\$31,259	\$50,826	\$76,830	\$112,363	\$17,800
----------	----------	----------	----------	-----------	----------



■ 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 NC 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
Freedom In Christ Residential Centers	TX	\$351,232	Executive Director	\$41,400	\$40,080	2023
Cottage Cove Company	TN	\$349,073	Executive Director	\$59,705	\$58,995	2024
Florence Villa Community Development	FL	\$352,472	Executive Director	\$84,505	\$76,830	2023
Princess Promise Inc	TX	\$347,092	President	\$30,000	\$28,210	2024
Sherman Aten Ministries Inc	TX	\$353,663	President	\$96,015	\$87,958	2025
Holy Martyrs Of England And Wales	CA	\$354,872	Cfo	\$40,000	\$31,632	2025
Qari	NJ	\$345,419	Treasurer	\$81,107	\$70,084	2023
Institute For Ministry Development	CO	\$355,106	President	\$67,701	\$61,025	2024
Save The Nations Ministries	KY	\$344,301	Director	\$63,414	\$65,937	2023
Soul Care Institute	CO	\$344,293	President	\$45,000	\$41,760	2023
Prepare International Nfp	NC	\$343,113	Director & Treasurer	\$49,500	\$48,080	2024
The Journey Project	WA	\$342,793	Executive Director To August 2024	\$19,773	\$16,642	2024
Ten 24 Inc	TX	\$342,607	President	\$68,255	\$66,078	2023
Light On The Hill Inc	NY	\$358,141	Managing Director	\$58,199	\$49,437	2024
Woolman Hill Inc	MA	\$342,325	Executive Director	\$50,036	\$43,516	2023
Living Threads	MI	\$358,239	President	\$65,000	\$64,931	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Faith For Justice	MO	\$358,536	Director Of Partnerships	\$28,350	\$29,060	2023
Global Ministries And Relief Inc	FL	\$341,186	President	\$73,600	\$64,995	2024
Creation Instruction Association	NE	\$359,743	Executive Director	\$31,633	\$32,928	2023
Relational Tithe Inc	CA	\$340,271	President/co-founder	\$101,000	\$84,406	2023
All In Ministries International Inc	FL	\$360,256	Chairman	\$27,900	\$25,366	2023
The Russian Orthodox Church Of The	NY	\$338,127	Coo	\$12,700	\$11,107	2023
Leif Hetland Ministries	GA	\$362,572	President/trustee	\$183,662	\$178,724	2023
Awe Star Ministries Inc	OK	\$337,760	Sec'y/treasurer	\$24,668	\$26,288	2023
Overcomers Mission Schools	PA	\$337,129	Director & C	\$22,700	\$21,280	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	285 organizations. Compensation range \$486–\$201,955; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$350,237); for reference, expenses \$344,085 and assets \$272,461.
ROLE MATCH	Dr Michael Mamas, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 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	12 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	12 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 (Dr Michael Mamas) 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 285 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,800 is reasonable (approximately the 12th 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.