

Lesser Ministries Inc

Executive Director / CEO

EIN 921166845

NC · NTEE X20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Jonathan D Smith, Executive Director / CEO** (\$51,016) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Jonathan D Smith — reported title “President Director”, 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).

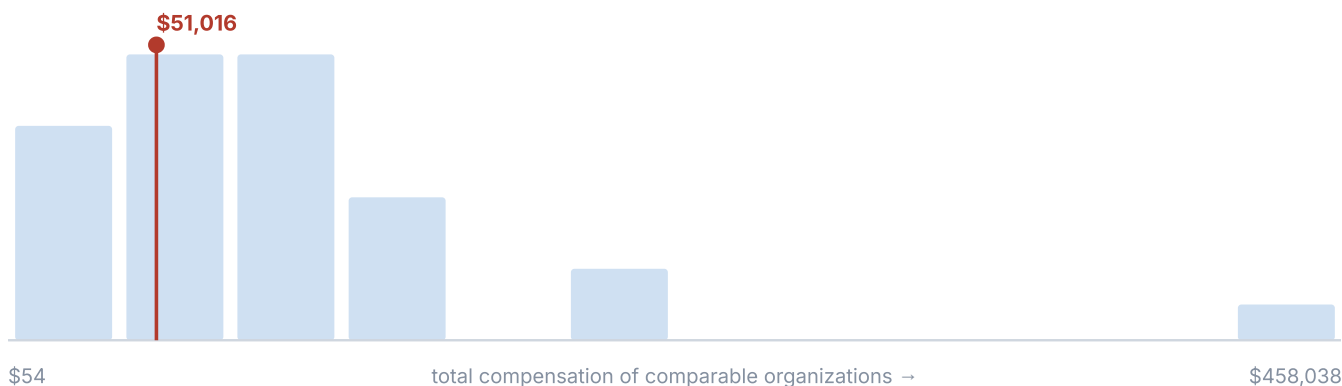
BUDGET Total revenue between \$136,868 and \$306,421 — 0.67x to 1.50x the subject's \$204,281 (the band tightens as size grows).

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

29 organizations qualified on sector, size, and geography

→ **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,253

\$48,000

\$79,937

\$103,893

\$156,709

\$51,016



● 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
Train Them 2 Fish International Inc	NC	\$204,151	Treasurer	\$2,000	\$2,000	2024
Joined To Hashem	NC	\$202,044	President	\$79,937	\$79,937	2024
Engage 360 Ministries Inc	NC	\$212,105	Executive Officer	\$72,000	\$72,000	2024
Truth Matters Trust	NC	\$216,637	President	\$84,000	\$84,000	2024
Dew4him Ministries Inc	NC	\$188,081	Executive Director	\$57,586	\$59,287	2023
Trinity World Missions Inc	NC	\$221,527	President	\$36,000	\$36,000	2024
Walk The Story Inc	NC	\$186,935	Executive Di	\$114,771	\$114,771	2024
Habit Missions Ministry Inc	NC	\$222,839	Ministry Director	\$63,567	\$65,445	2023
Barnabas & Partners	NC	\$226,389	Executive Dir.	\$96,938	\$103,893	2022
Hearts For Heaven	NC	\$179,870	President	\$42,000	\$43,241	2023
Named Ministries Inc	NC	\$228,838	President	\$128,550	\$128,550	2024
I Am Outreach Ministries Inc	NC	\$233,084	Executive Dir.	\$24,100	\$24,100	2024
Eternal Truth Ministries	NC	\$233,813	President	\$55	\$54	2025
Hispanic Leadership Initiative	NC	\$172,166	Executive Director	\$27,500	\$26,791	2025
Faithhealthinnovations Inc	NC	\$169,108	Director, President (To 7/30/23)	\$444,897	\$458,038	2023
Northstar Church Of The Arts	NC	\$169,030	Executive Director	\$88,810	\$88,810	2024
Renown Collective Inc	NC	\$239,787	Chairman	\$97,912	\$100,804	2023
Oikos Usa	NC	\$247,898	President	\$93,130	\$95,881	2023
Heaven Rules Ministries Inc	NC	\$160,290	President	\$72,980	\$72,980	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Positive Direction For Youth And Families Inc	NC	\$264,706	Gardner	\$85,000	\$87,511	2023
Upland's Reach Conference Center	NC	\$267,856	President	\$100,477	\$100,477	2024
Art Of Family Living	NC	\$276,279	Executive Di	\$60,000	\$58,453	2025
Generation Impact Ministries Inc	NC	\$279,027	President	\$194,618	\$194,618	2024
Heath Williams Ministries Inc	NC	\$279,258	President	\$50,000	\$50,000	2024
Live Again Ministries Inc	NC	\$283,911	Executive Di	\$30,861	\$31,773	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 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	29 organizations. Compensation range \$54–\$458,038; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$204,281); for reference, expenses \$143,723 and assets \$124,305.
ROLE MATCH	Jonathan D Smith, reported title " <i>President Director</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	3 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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	31 st

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 (Jonathan D Smith) 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 10, 2026, comparing compensation against 29 similarly situated organizations (Same NTEE sector (X20) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,016 is reasonable (approximately the 31st 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 10, 2026.