

# Northern Light Ministries

Executive Director / CEO

EIN 931268692  
 OR · NTEE X20  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Dr Donald Nagle, Executive Director / CEO** (\$18,624) against **every comparable organization** that fit the selection criteria — **837** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

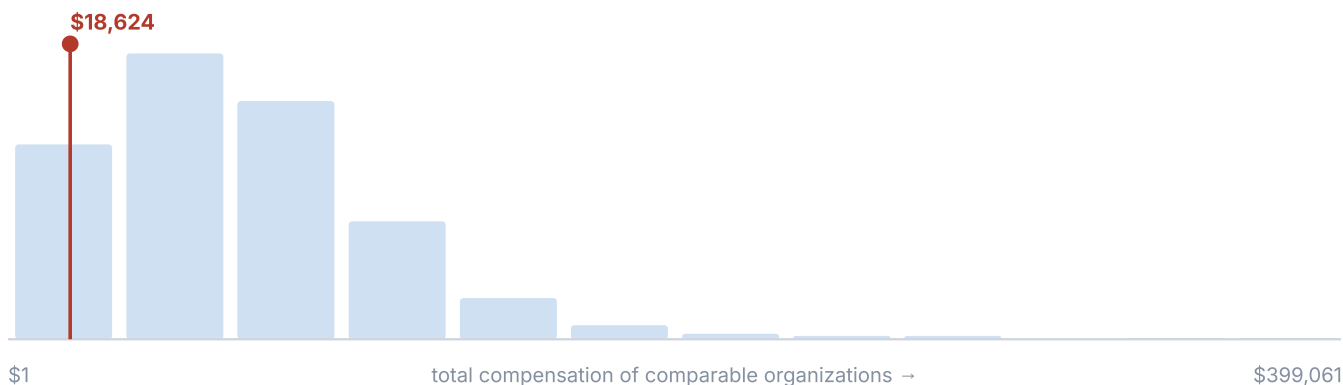
**Benchmarked executive:** Dr Donald Nagle — reported title “PRESIDENT, EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$304,204 and \$681,055 — 0.67x to 1.50x the subject's \$454,037 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**837** organizations qualified on sector, size, and geography → **837** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,110	\$36,930	\$62,776	\$94,963	\$124,315	\$18,624
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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 OR 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="#">Bible Outreach Ministries</a>	TX	\$453,907	President	\$13,000	<b>\$14,003</b>	2023
<a href="#">Potter's Wheel Inc</a>	KY	\$453,455	Executive Director	\$97,538	<b>\$109,605</b>	2024
<a href="#">Cross To Light Corporation</a>	TN	\$453,393	President	\$53,600	<b>\$58,929</b>	2024
<a href="#">Sons Of Thunder Ministries &amp; Publications Inc</a>	OR	\$453,285	President	\$60,000	<b>\$58,279</b>	2024
<a href="#">Consumed Ministries</a>	MN	\$453,217	Director	\$131,200	<b>\$135,595</b>	2024
<a href="#">Leaderstream Inc</a>	IN	\$452,970	President	\$81,000	<b>\$87,040</b>	2025
<a href="#">Benchmark Adventure Ministries Inc</a>	TN	\$451,762	Executive Director	\$71,010	<b>\$78,070</b>	2024
<a href="#">One Vision International Inc</a>	TN	\$456,368	Executive Director	\$51,155	<b>\$56,240</b>	2024
<a href="#">Parish Resource Center Inc</a>	PA	\$451,557	Executive Di	\$100,512	<b>\$107,934</b>	2023
<a href="#">For Girls Like You Ministries</a>	TN	\$456,707	President	\$24,000	<b>\$26,386</b>	2024
<a href="#">Christian Missions Overseas Inc</a>	CA	\$457,018	Secretary	\$54,000	<b>\$48,771</b>	2024
<a href="#">Reconciliation Ministries International Inc</a>	TX	\$457,182	President	\$67,500	<b>\$70,622</b>	2024
<a href="#">Love &amp; Truth Network Inc</a>	AZ	\$450,850	Executive Director	\$94,441	<b>\$94,998</b>	2024
<a href="#">Freedom Path Counseling Inc</a>	GA	\$457,592	President	\$107,200	<b>\$116,069</b>	2023
<a href="#">Kidz Blitz Ministries Inc</a>	GA	\$457,902	Board Member	\$60,000	<b>\$63,100</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fundacristo Missions International</a>	TX	\$450,133	President	\$27,700	<b>\$29,837</b>	2023
<a href="#">Veritas International University</a>	CA	\$458,131	President	\$34,800	<b>\$31,430</b>	2024
<a href="#">Heaven Sent Ministries Inc</a>	WV	\$449,920	Executive Director	\$19,200	<b>\$21,743</b>	2024
<a href="#">Pittsburgh Region International Student Ministries</a>	PA	\$449,821	Director	\$146,276	<b>\$152,571</b>	2024
<a href="#">Church Assistance Ministry</a>	CA	\$458,321	Vice President	\$18,000	<b>\$16,257</b>	2024
<a href="#">Lord's Gym Of El Dorado County Inc</a>	CA	\$449,700	President	\$60,000	<b>\$55,790</b>	2023
<a href="#">Highlands Church Of The Cumberlands</a>	TN	\$449,629	Worship Pastor	\$13,500	<b>\$14,842</b>	2024
<a href="#">New Vision Christian Church</a>	AL	\$449,556	Pastor	\$142,246	<b>\$160,732</b>	2024
<a href="#">Christ-life Ministries Inc</a>	IA	\$449,525	Executive Director, Board President & Treasurer	\$72,835	<b>\$83,412</b>	2024
<a href="#">Shepherds Heart Ministry</a>	CO	\$458,660	President	\$112,829	<b>\$116,501</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 **837** organizations. Compensation range \$1–\$399,061; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$454,037); for reference, expenses \$423,915 and assets \$149,755.
ROLE MATCH	Dr Donald Nagle, reported title " <i>PRESIDENT, EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	12 <sup>th</sup>
All sources (D + E + F), adjusted	9 <sup>th</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 (Dr Donald Nagle) 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 837 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,624 is reasonable (approximately the 10<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.