

Transparent Heart Ministries - Thm

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Mark A Fitzlaff, Executive Director / CEO** (\$5,446) 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 **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Mark A Fitzlaff — reported title “President and Member Board of Directors”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

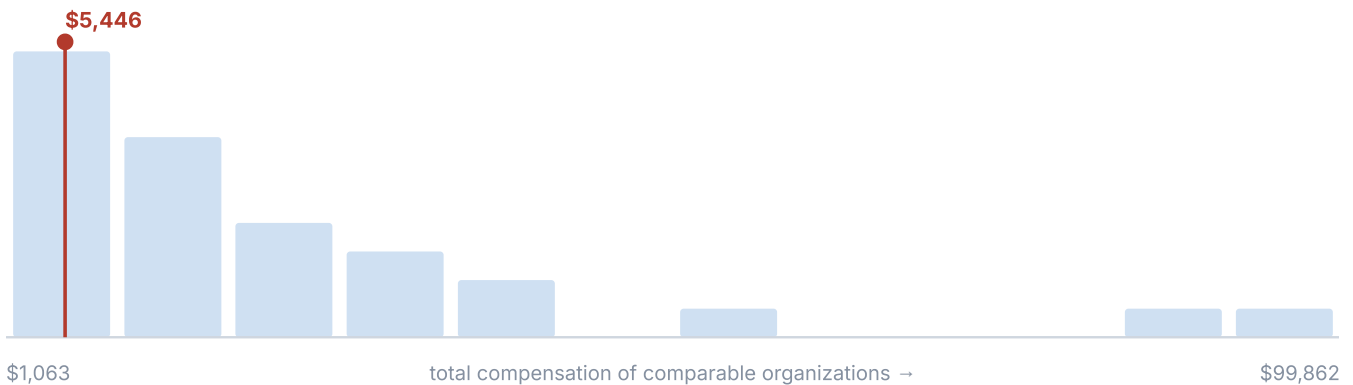
SECTOR Organizations sharing the subject's NTEE classification (X20).

BUDGET Total revenue between \$9,672 and \$21,655 — 0.67x to 1.50x the subject's \$14,437 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (X), nationwide + 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



\$4,385	\$6,517	\$15,343	\$28,500	\$44,062	\$5,446
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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 WY 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
New Life Holding Corporation	CO	\$14,400	Director	\$7,713	\$7,111	2023
Bryan Gray Ministries Inc	NC	\$14,497	President	\$9,650	\$9,587	2023
Play To Learn Ministries	MO	\$14,248	President	\$1,103	\$1,063	2025
Gods Not Dead Foundation	AZ	\$14,202	President	\$20,000	\$17,962	2024
Kerygma Comunidad Misionera	FL	\$14,085	Director	\$3,200	\$2,891	2023
Thompsonkillebrew Fbo Fumc	KY	\$14,976	Trustee	\$4,564	\$4,715	2023
New Mexico Family Action Movement	NM	\$15,050	Executive Dir.	\$36,000	\$36,159	2024
East Mountain Greenville	SC	\$13,281	Former Ceo/exec. Direct	\$21,500	\$21,565	2023
Cleveland Hebrew Schools Educational	OH	\$13,179	Treasurer	\$40,331	\$41,070	2023
Grace & Mercy Ministries	AZ	\$13,109	President	\$108,000	\$99,862	2023
Pulaski Christian Church Inc	VA	\$13,108	President	\$3,300	\$3,063	2023
The Shalem Institute	OH	\$15,846	Executive Director	\$6,000	\$5,935	2024
World Bridge Ministries Inc	GA	\$12,737	President	\$59,670	\$56,029	2024
Baybrazil Inc	CA	\$16,416	President/ce	\$110,000	\$88,703	2024
Center For Faith And Work St Louis	MO	\$11,693	Executive Director	\$22,973	\$22,723	2024
Temple United Church Inc	MD	\$17,214	Pastor	\$19,000	\$17,078	2023
World Leaders Group Inc	FL	\$11,568	Secretary	\$12,000	\$10,528	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Soldiers For Christ Inc	IN	\$18,363	Principal Officer	\$15,580	\$15,343	2024
Relevant Ministry Inc	MS	\$18,398	President	\$16,000	\$17,133	2023
Jacobs Brothers Evangelistic	PA	\$18,528	President	\$6,428	\$5,986	2024
Grace Unleashed Inc	MN	\$18,621	Pres,ceo, Treas	\$7,200	\$6,644	2024
Mike Ryan Ministries Inc	TX	\$18,822	Presidentdirector	\$18,948	\$18,224	2023
Ma Hadul Iman Ny Inc	NY	\$19,163	President	\$15,601	\$13,165	2024
The Center For Biblical	MO	\$19,423	President	\$6,400	\$6,517	2023
Chokhor Gepel Ling	CA	\$19,438	Exec Dir/pre	\$5,700	\$4,732	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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 \$1,063–\$99,862; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$14,437); for reference, expenses \$14,099 and assets \$1,264.
ROLE MATCH	Mark A Fitzlaff, reported title <i>"President and Member Board of Directors"</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.
RELATED-ORG PAY	5 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	17 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	17 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 (Mark A Fitzlaff) 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 29 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,446 is reasonable (approximately the 17th 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.