

Sequoia Humane Society

Executive Director / CEO

EIN 237102713

CA · NTEE D200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kim Class, Executive Director / CEO** (\$34,484) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Kim Class — reported title “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 (D200).

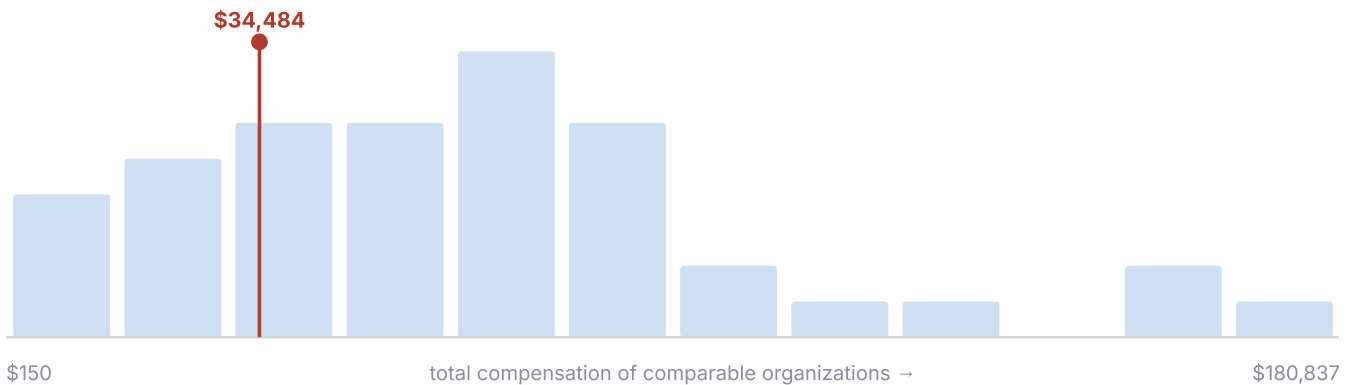
BUDGET Total revenue between \$329,156 and \$736,917 — 0.67x to 1.50x the subject's \$491,278 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (D20) + CA + budget 0.67–1.5x revenue.

42 organizations qualified on sector, size, and geography

→ **42** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,774	\$32,411	\$60,376	\$81,697	\$105,380	\$34,484
----------	----------	----------	----------	-----------	----------



● 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
Foster Army Animal Rescue	CA	\$490,035	Director	\$30,820	\$30,820	2024
Cat Lounge Rescue And Adoption Center	CA	\$493,501	Executive Director - Intake Manager	\$105,700	\$105,700	2024
Primates Peru	CA	\$485,879	Executive Director	\$128,154	\$128,154	2024
The Forgotten Dog Foundation	CA	\$502,388	Executive Director	\$49,750	\$51,219	2023
All About Equine Animal Rescue Inc	CA	\$473,172	President	\$18,000	\$18,532	2023
Companion Animal Protection Society	CA	\$471,804	President And Chair	\$52,176	\$52,176	2024
Dogs For Diabetics	CA	\$514,022	Corp Pres/found	\$20,355	\$20,956	2023
Karma Rescue	CA	\$464,824	Executive Director	\$87,166	\$89,741	2023
Sante Dor Foundation	CA	\$529,122	Director Of Animal Services	\$70,875	\$69,048	2025
Room 8 Memorial Cat Foundation	CA	\$534,621	Exec Dir	\$32,332	\$33,287	2023
Strength Of Shadow Dog Rescue Inc	CA	\$447,518	Ceo	\$10,803	\$10,803	2024
Animal Rescue Mission	CA	\$442,945	President	\$87,600	\$90,187	2023
Forpaws Spay & Neuter Clinic	CA	\$433,838	Ceo	\$39,820	\$39,820	2024
Horses Of Tir Na Nog	CA	\$432,472	Administrator	\$33,280	\$34,263	2023
Rangeland Wild	CA	\$430,576	President	\$32,233	\$32,233	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Center For Animal Protection And Education	CA	\$428,652	Officer	\$12,115	\$12,115	2024
Bella Vista Farms Animal Sanctuary	CA	\$560,209	Treasurer	\$1,440	\$1,440	2024
Take Me Home	CA	\$560,997	President	\$98,000	\$98,000	2024
Shadows Fund Incorporated	CA	\$562,161	President, Executive Dir.	\$29,048	\$29,906	2023
Stand Up For Pits Foundation Inc	CA	\$562,517	President	\$87,298	\$87,298	2024
Amber And Adam Tarshis Foundation	CA	\$570,988	Chief Scientist	\$175,649	\$180,837	2023
Wee Companions	CA	\$391,299	President	\$71,438	\$71,438	2024
The Rescue Train	CA	\$591,973	President & Ceo	\$75,000	\$75,000	2024
Rory To The Rescue Inc	CA	\$387,425	Ceo	\$60,751	\$60,751	2024
Foxy And The Hounds	CA	\$384,779	President	\$102,500	\$102,500	2024

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 42 organizations. Compensation range \$150–\$180,837; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$491,278); for reference, expenses \$421,717 and assets \$457,045.

ROLE MATCH Kim Class, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this 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	33 rd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	33 rd

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 (Kim Class) 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 42 similarly situated organizations (Same NTEE sector (D20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,484 is reasonable (approximately the 33rd 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.