

Pickens County Humane Society

Executive Director / CEO

EIN 237161027

SC · NTEE D200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Samantha Scott, Executive Director / CEO** (\$48,576) against **every comparable organization** that fit the selection criteria — **420** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Samantha Scott — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

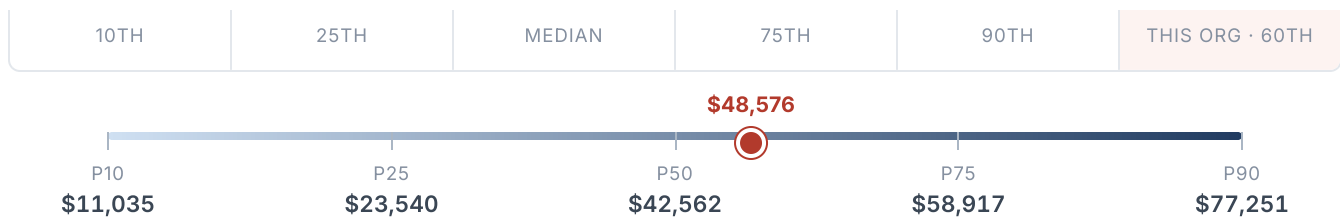
SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$281,860 and \$631,030 — 0.67x to 1.50x the subject's \$420,687 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

420 organizations qualified on sector, size, and geography → **420** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,035	\$23,540	\$42,562	\$58,917	\$77,251	\$48,576
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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 SC 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
Friends Forever Animal Rescue	NY	\$420,623	964 Auburn St, Hannibal Ny 13074	\$90,610	\$78,484	2024
Alamo Animal Encounters	TX	\$421,016	President	\$59,500	\$58,736	2023
Dubois County Humane Society	IN	\$421,080	Executive Director	\$25,395	\$26,429	2023
Eastern Pa Animal Alliance	PA	\$421,575	President	\$104,000	\$99,413	2024
Southern Arizona Animal Food Bank	AZ	\$419,782	Secretary	\$11,093	\$10,226	2024
Trio Animal Foundation	IL	\$419,671	President/di	\$103,600	\$97,629	2024
Marion Animal Resource Connect	TN	\$421,872	Manager	\$62,400	\$62,872	2024
Arkansans For Animals Inc	AR	\$422,270	Executive Director	\$59,615	\$64,233	2024
Family Dogs New Life Shelter	OR	\$418,681	President	\$53,754	\$49,263	2023
Toledo Animal Shelter Association	OH	\$422,702	Executive Director	\$65,308	\$66,304	2024
Heart Of Phoenix Equine Rescue Inc	WV	\$418,666	Secretary	\$9,000	\$9,341	2024
Luv2howl Animal Rescue	NJ	\$422,847	President	\$14,000	\$12,336	2023
Rockbridge County Spca	VA	\$423,103	Executive Director	\$49,534	\$45,845	2024
Stephens County Humane Society	OK	\$418,092	Executive Director	\$61,500	\$63,240	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dodge County Humane Society Inc	WI	\$423,409	Executive Director	\$31,200	\$32,157	2023
Concern For Helping Animals In	VA	\$424,145	President	\$42,478	\$40,476	2023
Equamore Foundation	OR	\$424,360	Executive Director	\$35,687	\$32,705	2023
Georgia Canine Rescue And	GA	\$415,331	President	\$17,000	\$16,385	2024
Illinois Valley Animal Rescue	IL	\$414,708	Executive Dir.	\$15,640	\$14,739	2024
Olive Branch Animal Rescue & Refuge Inc	WV	\$426,682	President/treasurer	\$39,433	\$42,135	2023
Animal Food Bank Services	PA	\$414,647	Executive Director	\$53,619	\$51,254	2024
Needy Paws Rescue	MO	\$427,084	President	\$19,191	\$19,484	2024
The Outreach Connection Inc	NJ	\$427,167	Executive Director	\$51,877	\$44,398	2024
Lincoln County Humane Societyinc	WI	\$427,809	Shelter Mana	\$59,576	\$59,640	2024
Humane Society Of Wichita County	TX	\$413,080	Executive Dir.	\$61,624	\$59,088	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	420 organizations. Compensation range \$679–\$333,886; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$420,687); for reference, expenses \$407,889 and assets \$204,419.
ROLE MATCH	Samantha Scott, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	60 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	59 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 (Samantha Scott) 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 420 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,576 is reasonable (approximately the 60th 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.