

# Humane Society Of Greene County Inc

Executive Director / CEO

EIN 251553103

PA · NTEE D200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jane Gapen, Executive Director / CEO** (\$53,790) against **every comparable organization** that fit the selection criteria — **317** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

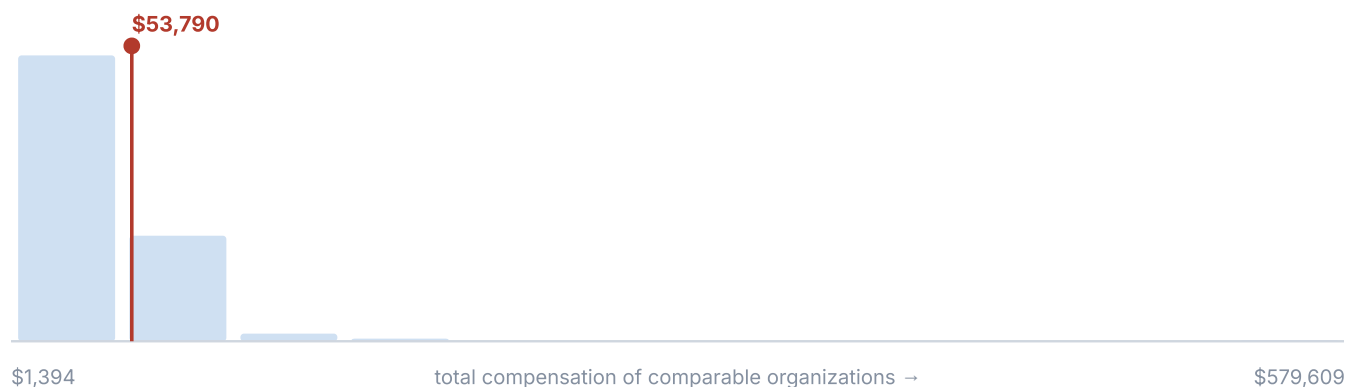
**Benchmarked executive:** Jane Gapen — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$156,066 and \$349,402 — 0.67x to 1.50x the subject's \$232,935 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**317** organizations qualified on sector, size, and geography → **317** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,334	\$18,351	\$34,018	\$52,486	\$67,420	\$53,790
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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 PA 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="#">Blooper Animal Rescue &amp; Transport Incorporated</a>	FL	\$233,145	Executive Director	\$29,966	<b>\$28,229</b>	2024
<a href="#">Beaverhead Animal Shelter</a>	MT	\$233,176	Executive Dir.	\$22,100	<b>\$24,594</b>	2023
<a href="#">Friends Of Ncvma Foundation Inc</a>	NC	\$232,527	Secretary/treasurer	\$1,970	<b>\$2,041</b>	2024
<a href="#">Cheshire Abbey</a>	MS	\$232,269	Exect Director	\$72,000	<b>\$80,412</b>	2024
<a href="#">Friends Of Camden Animal Shelter</a>	NJ	\$233,628	Former Executive Director	\$5,048	<b>\$4,520</b>	2024
<a href="#">Delmar Farm Es Inc</a>	FL	\$231,557	President/executive Director	\$88,300	<b>\$85,638</b>	2023
<a href="#">Eden Animal Haven</a>	MO	\$231,536	Shelter Dir.	\$40,808	<b>\$43,342</b>	2024
<a href="#">South West Florida Horse Rescue Inc</a>	FL	\$231,421	Director	\$13,475	<b>\$13,069</b>	2023
<a href="#">Canopy Cat Rescue</a>	WA	\$234,586	Founder/cat Rescuer	\$80,400	<b>\$74,315</b>	2023
<a href="#">Vintage Racers For Rescues Inc</a>	NC	\$234,877	President	\$26,000	<b>\$27,735</b>	2023
<a href="#">Dharamsala Animal Rescue</a>	CA	\$235,102	Chairman	\$120,000	<b>\$103,908</b>	2024
<a href="#">Protect 4 Paws Co</a>	KY	\$230,654	Shelter Director	\$17,628	<b>\$18,991</b>	2024
<a href="#">Caring About The Strays Cats Inc</a>	NY	\$230,538	President/secretary	\$24,750	<b>\$22,427</b>	2024
<a href="#">Whiskers Rescue Inc</a>	NJ	\$230,298	President	\$39,000	<b>\$34,018</b>	2025
<a href="#">Gem City Kitties</a>	OH	\$230,027	Executive Director	\$13,411	<b>\$14,664</b>	2023
<a href="#">Hope Animal Shelter</a>	AZ	\$236,021	President & Ceo	\$50,000	<b>\$49,644</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Northern Oklahoma Humane Society</a>	OK	\$236,125	Executive Di	\$24,902	<b>\$28,309</b>	2023
<a href="#">Luna's House Inc</a>	MD	\$236,166	President	\$26,460	<b>\$24,806</b>	2024
<a href="#">Speak For Animals</a>	SC	\$236,332	President	\$7,262	<b>\$7,821</b>	2023
<a href="#">Longview Paws</a>	TX	\$229,420	Executive Di	\$54,808	<b>\$54,977</b>	2024
<a href="#">The Kibble Kitchen Pet Pantry Inc</a>	IN	\$236,512	Organizer	\$31,116	<b>\$32,905</b>	2024
<a href="#">Underdog Heroes Inc</a>	CA	\$229,357	Ceo	\$30,687	<b>\$26,572</b>	2024
<a href="#">The Oh Foundation</a>	OH	\$236,513	Secretary	\$90,000	<b>\$95,588</b>	2024
<a href="#">Rezq Dogs</a>	MT	\$236,801	Shelter Director	\$42,715	<b>\$47,536</b>	2023
<a href="#">Etosha Rescue &amp; Adoption Center</a>	TX	\$228,766	Director/president	\$4,000	<b>\$4,012</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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** 317 organizations. Compensation range \$1,394–\$579,609; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$232,935); for reference, expenses \$304,519 and assets \$1,168,931.

**ROLE MATCH** Jane Gapen, reported title *"Executive Director"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 8 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	73 <sup>rd</sup>
All sources (D + E + F), adjusted	76 <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 (Jane Gapen) 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 317 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,790 is reasonable (approximately the 77<sup>th</sup> 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.