

# Humane Society Of Westmoreland County

Executive Director / CEO

EIN 251650554  
 PA · NTEE D200  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Susan Ianni, Executive Director / CEO** (\$18,652) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

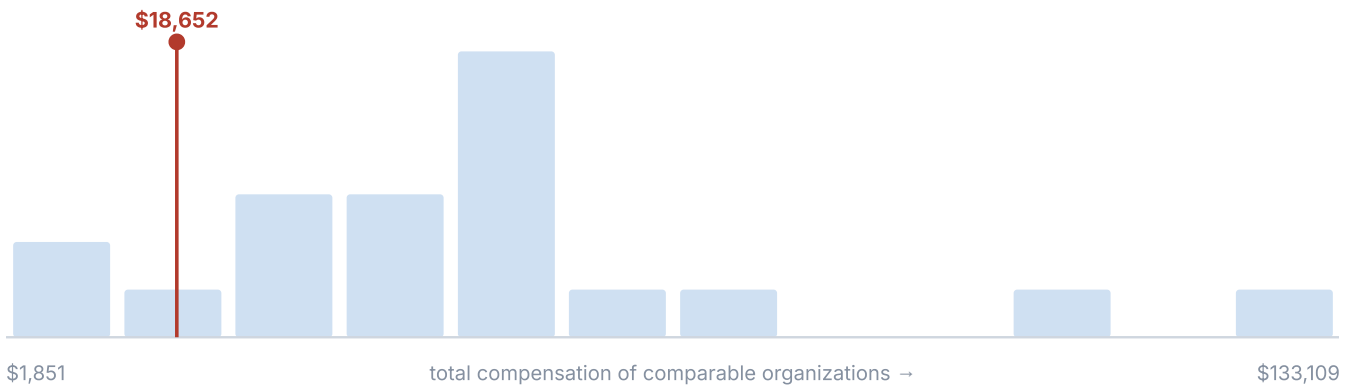
**Benchmarked executive:** Susan Ianni — reported title “PRESIDENT & TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (D200).
- BUDGET Total revenue between \$266,696 and \$597,082 — 0.67x to 1.50x the subject's \$398,055 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (D20) + PA + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$18,914</b>	<b>\$34,238</b>	<b>\$46,903</b>	<b>\$53,578</b>	<b>\$82,959</b>	<b>\$18,652</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 11TH
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\$18,652



## ● 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="#">Kitty Cottage Adoption Center Inc</a>	PA	\$386,385	Director	\$3,770	<b>\$3,770</b>	2024
<a href="#">Animal Food Bank Services</a>	PA	\$414,647	Executive Director	\$53,619	<b>\$53,619</b>	2024
<a href="#">Eastern Pa Animal Alliance</a>	PA	\$421,575	President	\$104,000	<b>\$104,000</b>	2024
<a href="#">Omega Horse Rescue And Rehabilitation</a>	PA	\$371,753	Executive Director	\$35,100	<b>\$34,195</b>	2025
<a href="#">Organization For The Responsible</a>	PA	\$363,279	President	\$1,900	<b>\$1,851</b>	2025
<a href="#">Greenmore Farm Animal Rescue Inc</a>	PA	\$354,282	President	\$136,631	<b>\$133,109</b>	2025
<a href="#">Humane Action Pittsburgh</a>	PA	\$348,539	Exec. Dir. &	\$52,000	<b>\$53,536</b>	2023
<a href="#">Pennsylvania State Animal Response Team</a>	PA	\$467,730	Executive Director	\$44,508	<b>\$44,508</b>	2024
<a href="#">Lamancha</a>	PA	\$297,632	Director	\$60,000	<b>\$60,000</b>	2024
<a href="#">Bark About It Rescue</a>	PA	\$297,464	President	\$22,700	<b>\$22,700</b>	2024
<a href="#">Furry Feet Rescue Inc</a>	PA	\$281,333	President	\$37,600	<b>\$37,600</b>	2024
<a href="#">Raven Ridge Wildlife Center Inc</a>	PA	\$277,779	President	\$34,280	<b>\$34,280</b>	2024
<a href="#">East Coast Exotic Animal Rescue Inc</a>	PA	\$549,302	Exec Dir/ Vi	\$31,869	<b>\$31,048</b>	2025
<a href="#">Angels Retreat</a>	PA	\$551,325	Executive Dir	\$43,300	<b>\$43,300</b>	2024
<a href="#">To Love A Canine Rescue Inc</a>	PA	\$558,876	President/ E	\$46,903	<b>\$46,903</b>	2024
<a href="#">Tails Of Hope Inc</a>	PA	\$566,179	Director	\$77,699	<b>\$77,699</b>	2024
<a href="#">Indiana County Humane Society</a>	PA	\$567,196	Executive Di	\$49,140	<b>\$50,591</b>	2023
<a href="#">Mckean Co Pa Society Of The Prevention Of Cruelty To Animals</a>	PA	\$587,956	Executive Director	\$46,575	<b>\$47,951</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Because You Care Inc</a>	PA	\$594,018	Executive Director	\$50,670	<b>\$50,670</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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	19 organizations. Compensation range \$1,851–\$133,109; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$398,055); for reference, expenses \$801,757 and assets \$1,742,506. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Susan Ianni, reported title " <i>PRESIDENT &amp; TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
OUTLIERS	4 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	<b>11<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>11<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>11<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>11<sup>th</sup></b>

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

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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 (Susan Ianni) 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 19 similarly situated organizations (Same NTEE sector (D20) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,652 is reasonable (approximately the 11<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.