

# Loving All Animals Inc

Executive Director / CEO

EIN 263841119

CA · NTEE T23

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Michael Phipps-russell, Executive Director / CEO** (\$70,029) against **every comparable organization** that fit the selection criteria — **821** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michael Phipps-russell — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T23).
BUDGET	Total revenue between \$305,329 and \$683,572 — 0.67x to 1.50x the subject's \$455,715 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**821** organizations qualified on sector, size, and geography → **821** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,096	\$34,156	\$66,148	\$94,625	\$131,990	\$70,029
----------	----------	----------	----------	-----------	----------



## ■ 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
<a href="#">Kopernik Society Of Broome County</a>	NY	\$455,686	Vp/exec. Dir.	\$55,349	<b>\$57,921</b>	2023
<a href="#">The Salvage Yard Inc</a>	TX	\$455,686	President	\$72,000	<b>\$83,407</b>	2023
<a href="#">Soundcheck Prevention Network</a>	NC	\$455,375	Executive Di	\$96,200	<b>\$111,810</b>	2024
<a href="#">Family Community Resource Center</a>	IL	\$456,093	Program Manager/ceo	\$75,126	<b>\$85,533</b>	2023
<a href="#">Los Charros Foundation Inc</a>	AZ	\$456,609	Executive Director	\$27,000	<b>\$29,208</b>	2024
<a href="#">Golden Heart Fund</a>	CA	\$456,623	Executive Director	\$170,000	<b>\$165,123</b>	2024
<a href="#">Inspiring Communtiy Inc</a>	WI	\$454,344	Managing Dir	\$12,000	<b>\$14,513</b>	2023
<a href="#">Greater Cedarburg Foundation Inc</a>	WI	\$454,322	Assistant Secretary	\$57,748	<b>\$69,843</b>	2023
<a href="#">Red River Community Housing Development</a>	ND	\$457,148	Executive Director	\$93,285	<b>\$115,153</b>	2024
<a href="#">Rescue Her Inc</a>	TX	\$457,182	Executive Director	\$45,000	<b>\$50,634</b>	2024
<a href="#">Mighty Acorn Foundation</a>	IN	\$453,917	President	\$43,700	<b>\$51,838</b>	2024
<a href="#">True Freedom Enterprises</a>	OH	\$457,594	President	\$65,526	<b>\$78,067</b>	2024
<a href="#">Central Washington Catholic Foundation</a>	WA	\$457,811	Executive Director	\$87,846	<b>\$88,469</b>	2024
<a href="#">Eastern Shore Of Virginia Community Foundation</a>	VA	\$457,885	Exec Dir	\$25,083	<b>\$27,242</b>	2024
<a href="#">Fwrm Support Corporation</a>	IN	\$458,024	Ceo	\$40,226	<b>\$47,717</b>	2024
<a href="#">Kansas Financial Empowerment Foundation</a>	KS	\$458,087	President	\$478	<b>\$581</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Academics In Motion Inc</a>	NJ	\$452,783	Executive Dir.	\$38,500	<b>\$38,666</b>	2024
<a href="#">Cooke County United Way Inc</a>	TX	\$452,579	Executive Director	\$89,000	<b>\$100,143</b>	2024
<a href="#">Black River United Way Inc</a>	SC	\$451,905	Ceo	\$77,098	<b>\$90,474</b>	2024
<a href="#">Friends Of Lopez Island Pool</a>	WA	\$451,742	Executive Director	\$82,335	<b>\$85,368</b>	2023
<a href="#">Austin Area Foundation</a>	MN	\$459,905	Executive Dir.	\$51,935	<b>\$59,430</b>	2023
<a href="#">Goodwill Industries Foundation Of</a>	OH	\$459,918	President/ceo	\$22,151	<b>\$27,170</b>	2023
<a href="#">Arf Charitable Foundation Inc</a>	NY	\$460,242	Cfo	\$26,320	<b>\$26,753</b>	2024
<a href="#">Women And Girls Fund Of</a>	WI	\$460,365	Executive Di	\$95,621	<b>\$112,332</b>	2024
<a href="#">118 East 111th Street Corporation</a>	NY	\$460,434	Ceo	\$18,651	<b>\$19,518</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	821 organizations. Compensation range \$22–\$1,897,823; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$455,715); for reference, expenses \$587,521 and assets \$883,720.
ROLE MATCH	Michael Phipps-russell, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	208 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 30 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	53 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	61 <sup>st</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	34 <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 (Michael Phipps-russell) 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 13, 2026, comparing compensation against 821 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,029 is reasonable (approximately the 53<sup>rd</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 13, 2026.