

Ii Northeast Fishery Sector Ii

Executive Director / CEO

EIN 270247021

MA · NTEE D33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David Levielle, Executive Director / CEO** (\$101,206) against **every comparable organization** that fit the selection criteria — **115** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: David Levielle — reported title “MANAGER”, 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 (D33).
BUDGET	Total revenue between \$76,363 and \$170,962 — 0.67x to 1.50x the subject's \$113,975 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

115 organizations qualified on sector, size, and geography → **115** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,154	\$11,214	\$29,466	\$46,479	\$67,360	\$101,206
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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 MA 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
Farm Animal Care Coalition Of Tn	TN	\$113,999	Secretary	\$55,125	\$64,481	2023
Whippet Health Foundation Inc	MA	\$114,173	Director	\$5,081	\$4,935	2024
Kitticcino Charities	OH	\$114,311	Chief Executive Officer	\$34,782	\$40,996	2023
New York Therapy Animals Inc	NY	\$111,789	Executive Director	\$42,956	\$41,957	2024
Voice For The Animals	CA	\$116,536	Founder And Executive Director	\$27,000	\$25,200	2024
Rescue K9-1-1 Inc	AL	\$111,394	President	\$12,000	\$14,013	2024
Hummingbird Society	AZ	\$116,587	Ceo	\$36,025	\$37,448	2024
Sewickley Hunt	PA	\$116,796	Huntsman	\$26,416	\$28,474	2024
Seniors Pet Assistance Network	TX	\$110,496	Executive Director	\$33,337	\$36,046	2024
Alturas Wildlife Sanctuary Inc	FL	\$109,294	President	\$10,000	\$10,454	2023
Chance Shelter	AZ	\$108,815	President &	\$10,800	\$11,227	2024
Harry A Bizantz Memorial Center	CA	\$108,711	President	\$30,000	\$28,000	2024
Baby Kitten Rescue	CA	\$108,397	Director, Ce	\$12,000	\$11,201	2024
Healing Angels Organization	NC	\$119,668	Director	\$28,653	\$32,946	2023
Quail & Upland Game Alliance	IL	\$119,801	Regional Dir	\$27,500	\$30,086	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stanwood Wildlife Sanctuary	ME	\$107,700	Executive Director	\$38,000	\$41,129	2024
Lions Tigers & Bears Inc	FL	\$106,991	President	\$14,400	\$15,054	2023
Leaders For Ethics Animals & The	CA	\$106,134	Secretary &	\$100,000	\$90,929	2025
Margarets Saving Grace Bully Rescue Inc	VA	\$122,054	Secretary	\$7,085	\$7,395	2024
On Call Community Rescue For Animals	OR	\$105,734	President	\$42,000	\$43,404	2023
Pet Rescue Pilots	CA	\$105,089	Executive Director	\$36,000	\$34,593	2023
The Morgan Horse Foundation Inc	KY	\$124,153	Executive Director	\$9,151	\$10,626	2024
Francis Halbrook Hensley Animal Shelter	TN	\$103,574	Shelter Director	\$25,635	\$29,126	2024
Country Roads Animal Rescue Society	OK	\$103,547	Founder	\$5,000	\$5,952	2024
Valley Shore Animal Welfare League	CT	\$103,295	Treasurer	\$3,044	\$3,176	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 115 organizations. Compensation range \$1,273–\$624,763; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$113,975); for reference, expenses \$127,750 and assets \$656,483.

ROLE MATCH David Levielle, reported title "*MANAGER*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	99 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	95 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 (David Levielle) 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 115 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$101,206 is reasonable (approximately the 99th 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.