

COMPENSATION COMPARABILITY DETERMINATION

The Putnam County Society For The Prevention Of Cruelty To Animals Inc

Executive Director / CEO

EIN 270655766
 NY · NTEE Y50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Ken Ross, Executive Director / CEO** (\$38,400) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

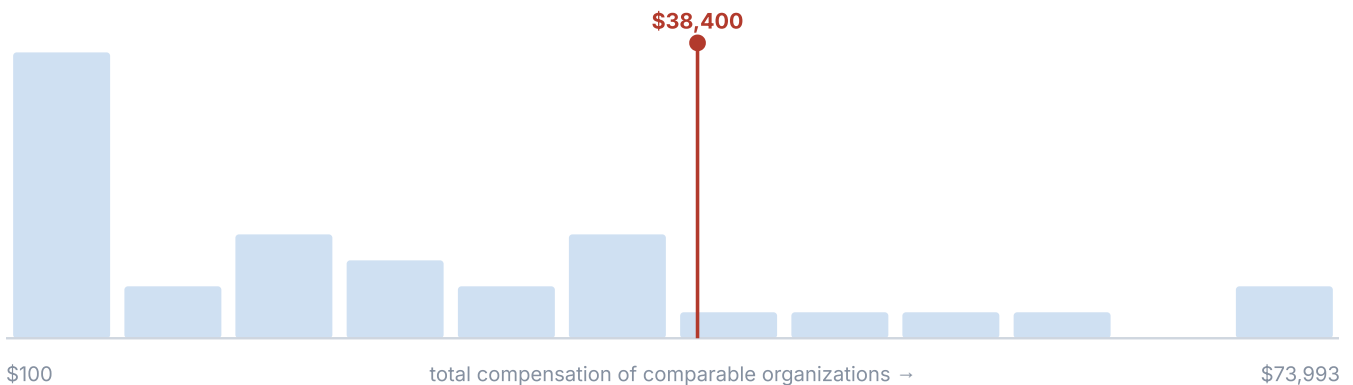
Benchmarked executive: Ken Ross — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$203,724 and \$456,100 — 0.67x to 1.50x the subject's \$304,067 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$729 10TH	\$2,826 25TH	\$16,973 MEDIAN	\$33,958 75TH	\$51,214 90TH	\$38,400 THIS ORG · 84TH
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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 NY 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
Mountain Grove Cemetery-easton Inc	CT	\$323,969	Director	\$250	\$267	2023
Sunnyside Cemetery Association	WI	\$324,596	Trustee/sexton	\$29,837	\$33,595	2025
Woodlawn Cemetery Association	NY	\$276,310	Secretary / Trustee	\$13,200	\$13,200	2024
Blooming Grove Rural Cemetery Assoc	NY	\$274,017	Superintendent	\$1,800	\$1,853	2023
Rhoads Mount Mariah Trust	IL	\$335,245	Trustee	\$6,600	\$7,393	2023
Warwick Cemetery Association	NY	\$267,290	Sec-treas	\$28,000	\$28,000	2024
Colonial Memorial Park Association	NJ	\$265,207	Trustee	\$18,539	\$18,318	2024
Fernwood Cemetery Association	NJ	\$263,381	President/superintendent	\$15,600	\$15,414	2024
Foxfield Preserve Inc	OH	\$256,991	Executive Director	\$16,691	\$19,564	2024
Rural Cemetery Assoc Of Hornellsville N Y	NY	\$255,410	President	\$100	\$100	2024
Venice Cemetery Assn	OH	\$247,636	Bookkeeper	\$29,900	\$35,046	2024
Cave Hill Heritage Foundation	KY	\$366,472	President/ceo	\$30,556	\$36,330	2024
Trice Hill Cemetery Assoc	OK	\$234,249	Chairman	\$1,400	\$1,706	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Santa Gertrudis Memorial Cemetery Inc	TX	\$231,507	Board Memberkey Empl	\$33,922	\$37,552	2024
Greensprings Natural Cemetary Association	NY	\$230,716	Cemetery Executive Director	\$32,010	\$32,010	2024
Union Hill Cemetery Company	PA	\$377,981	President	\$600	\$682	2023
The Historic Sharon Burying Ground Inc	CT	\$381,181	Superintendentdirector	\$3,064	\$3,179	2024
Hillington Crematory	NY	\$222,706	Board Member	\$22,707	\$23,378	2023
Pennville loof Twin Hills Cemetery	IN	\$219,726	Member	\$13,390	\$15,627	2024
Mount Lawn Cemetery Association Inc	NC	\$218,536	Maintenance	\$48,000	\$56,508	2023
Public Cemetery Of Cullman	AL	\$215,326	President	\$6,000	\$7,385	2023
Steere Family Ri Historical Cemetery #29	RI	\$214,803	President, Treasurer	\$2,745	\$2,913	2024
Chevra Kadisha Of Alliance	NJ	\$213,934	Director	\$24,082	\$23,795	2024
Brenham Cemetery Association	TX	\$208,612	Treasurer/secretary	\$66,841	\$73,993	2024
Ernst Memorial Cemetery Corporation	NJ	\$402,762	Trustee	\$1,000	\$988	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	32 organizations. Compensation range \$100–\$73,993; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$304,067); for reference, expenses \$298,720 and assets \$134,271.
ROLE MATCH	Ken Ross, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	84 th
Total compensation (D + F), as reported (no adjustments)	84 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	78 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 (Ken Ross) 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 32 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$38,400 is reasonable (approximately the 84th 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.