

# Second Chance Sheridan Cat Rescue

Executive Director / CEO

EIN 271336749  
 WY · NTEE D20  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Rachel Kristiansen, Executive Director / CEO** (\$23,846) against **every comparable organization** that fit the selection criteria — **423** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

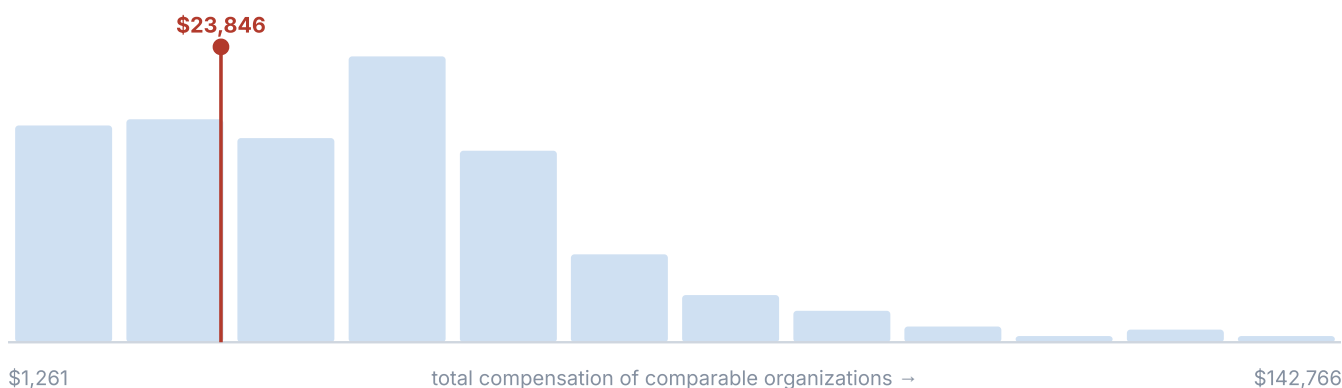
**Benchmarked executive:** Rachel Kristiansen — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (D20).
- BUDGET** Total revenue between \$235,489 and \$527,215 — 0.67x to 1.50x the subject's \$351,477 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**423** organizations qualified on sector, size, and geography → **423** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,133	\$19,606	\$36,995	\$52,905	\$69,094	\$23,846
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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 WY 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="#">Assisi Animal Foundation</a>	IL	\$351,325	Executive Dir.	\$30,000	<b>\$26,063</b>	2025
<a href="#">Westfield Homeless Cat Project</a>	MA	\$350,652	President	\$52,000	<b>\$42,386</b>	2024
<a href="#">Nalas New Life Rescue Inc</a>	FL	\$350,560	Executive Dir.	\$33,600	<b>\$29,477</b>	2023
<a href="#">Buckeye Bulldog Rescue</a>	OH	\$350,497	Board President	\$82,450	<b>\$81,552</b>	2023
<a href="#">Oregon Pet Project</a>	OR	\$350,457	Executive Director	\$43,076	<b>\$36,285</b>	2024
<a href="#">Wonder Dog Rescue</a>	NY	\$350,452	Director	\$90,000	<b>\$73,769</b>	2024
<a href="#">South Pacific County Humane Society</a>	WA	\$352,781	Shelter Manager	\$48,192	<b>\$40,293</b>	2023
<a href="#">Turkeys For Tomorrow</a>	AL	\$349,674	Chief Operat	\$12,500	<b>\$12,611</b>	2023
<a href="#">Bettertogether Forever</a>	CA	\$353,316	Executive Director	\$79,792	<b>\$64,344</b>	2023
<a href="#">Helotes Humane Society</a>	TX	\$349,522	Executive Director	\$10,000	<b>\$9,073</b>	2024
<a href="#">Animal Shelter Of St Lucie County</a>	FL	\$353,501	President	\$44,775	<b>\$39,281</b>	2023
<a href="#">Homeless Pets Foundation Inc</a>	GA	\$349,283	President & Ceo	\$2,000	<b>\$1,824</b>	2024
<a href="#">Standardbred Transition Alliance</a>	OH	\$349,045	Administrator	\$83,454	<b>\$82,545</b>	2023
<a href="#">Fosters &amp; Paws</a>	CA	\$348,916	Pres/exec Di	\$60,000	<b>\$46,996</b>	2024
<a href="#">St Francis Pet Care Inc</a>	FL	\$354,167	President	\$43,254	<b>\$37,947</b>	2023
<a href="#">Greenmore Farm Animal Rescue Inc</a>	PA	\$354,282	President	\$136,631	<b>\$120,405</b>	2025
<a href="#">Humane Action Pittsburgh</a>	PA	\$348,539	Exec. Dir. &	\$52,000	<b>\$48,427</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Humane Society Of Lake County Inc</a>	FL	\$347,950	Executive Dir.	\$50,390	<b>\$42,938</b>	2024
<a href="#">Cane Rosso Rescue</a>	TX	\$347,548	Kennel Technician	\$60,000	<b>\$54,442</b>	2024
<a href="#">Elfaro De Los Animales Inc</a>	PR	\$355,982	Executive Director	\$40,022	<b>\$38,874</b>	2024
<a href="#">Bonapartes Retreat</a>	TN	\$356,353	Vice Presidenttreasurer	\$20,043	<b>\$19,110</b>	2024
<a href="#">Marion County Humane Society</a>	IA	\$344,707	President	\$25,636	<b>\$25,462</b>	2024
<a href="#">Animal Friends Connection Humane</a>	CA	\$344,128	Director	\$51,224	<b>\$40,121</b>	2024
<a href="#">Freedom Ride Rescue</a>	NC	\$359,014	Executive Director	\$23,400	<b>\$22,579</b>	2023
<a href="#">Homeless To Home Cat Sanctuary</a>	OH	\$343,305	President	\$22,932	<b>\$22,682</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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	<b>423</b> organizations. Compensation range \$1,261–\$142,766; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$351,477); for reference, expenses \$354,239 and assets \$81,747.
ROLE MATCH	Rachel Kristiansen, reported title " <i>DIRECTOR</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>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 10 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	32 <sup>nd</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 (Rachel Kristiansen) 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 423 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,846 is reasonable (approximately the 32<sup>nd</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.