

Idaho Reptile Zoo Inc

Executive Director / CEO

EIN 272497795

ID · NTEE D34

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tyler P Messina, Executive Director / CEO** (\$47,616) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

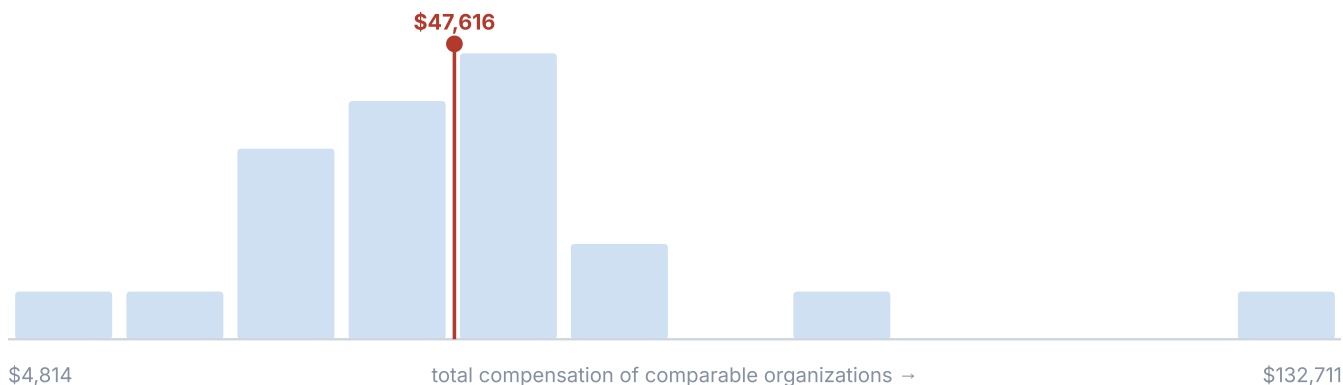
Benchmarked executive: Tyler P Messina — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D34).
BUDGET	Total revenue between \$304,964 and \$682,756 — 0.67x to 1.50x the subject's \$455,171 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D34), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,714	\$36,383	\$44,320	\$55,191	\$59,255	\$47,616
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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 ID 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
Emerald Coast Wildlife Refuge Inc	FL	\$456,869	Executive Director	\$43,200	\$38,150	2023
Wildlife Sanctuary Of Northwest	FL	\$457,165	Executive Di	\$32,515	\$28,714	2023
Wildlife Center Of The North Coast	OR	\$450,780	Executive Director	\$60,000	\$50,876	2024
Woodlands Wildlife Refuge Inc	NJ	\$437,114	Executive Di	\$69,711	\$55,365	2025
Teller Wildlife Refuge Inc	MT	\$474,608	Executive Director (Former)	\$87,300	\$88,461	2023
Apex Protection Project	CA	\$487,387	Corrsp Sec	\$63,237	\$51,331	2023
Primate Rescue Center	KY	\$420,752	Executive Director	\$59,998	\$58,857	2024
Animal Nation Inc	NY	\$420,470	President	\$5,834	\$4,814	2024
Aark Wildlife Rehabilitation And Educati	PA	\$417,859	Executive Director	\$65,077	\$59,255	2024
Peace River Refuge & Ranch Inc	FL	\$523,876	Treasurer	\$41,200	\$36,383	2023
Tony Fitzjohng Adamson African Wildlife	CA	\$539,212	Field Director	\$70,000	\$55,191	2024
Wild West Wildlife Rehabilitation	TX	\$555,864	Executive Di	\$46,251	\$42,243	2024
Sleepy Pig Farm Animal Sanctuary Inc	NY	\$586,002	Secretary	\$36,000	\$30,580	2023
Sharks Pacific	CA	\$322,725	Ceo	\$67,148	\$54,506	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wild Wings Inc	NY	\$320,133	Director	\$49,479	\$42,030	2023
Gentle Giants	CA	\$319,643	President	\$30,000	\$23,653	2024
Wildwoods	MN	\$314,229	Executive Di	\$47,714	\$44,320	2023
Newhouse Wildlife Rescue Corporation	MA	\$644,165	Chairperson/head Wildlife	\$60,000	\$50,684	2023
Conservators Center Inc	NC	\$652,917	Executive Director	\$34,565	\$33,573	2023
The Humane Society Wildlife Land Trust	DC	\$657,667	Executive Director	\$165,632	\$132,711	2024
Wild Spirit Wolf Sanctuary Inc	NM	\$682,669	Executive Dir.	\$39,375	\$41,442	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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	21 organizations. Compensation range \$4,814–\$132,711; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$455,171); for reference, expenses \$493,511 and assets \$7,239.
ROLE MATCH	Tyler P Messina, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	52 nd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	52 nd

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 (Tyler P Messina) 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 21 similarly situated organizations (Same NTEE sector (D34), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,616 is reasonable (approximately the 52nd 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.