

# Marshall County Humane Society Inc

Executive Director / CEO

EIN 351549385  
 IN · NTEE D200  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Nancy Cox, Executive Director / CEO** (\$56,788) against **every comparable organization** that fit the selection criteria — **398** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

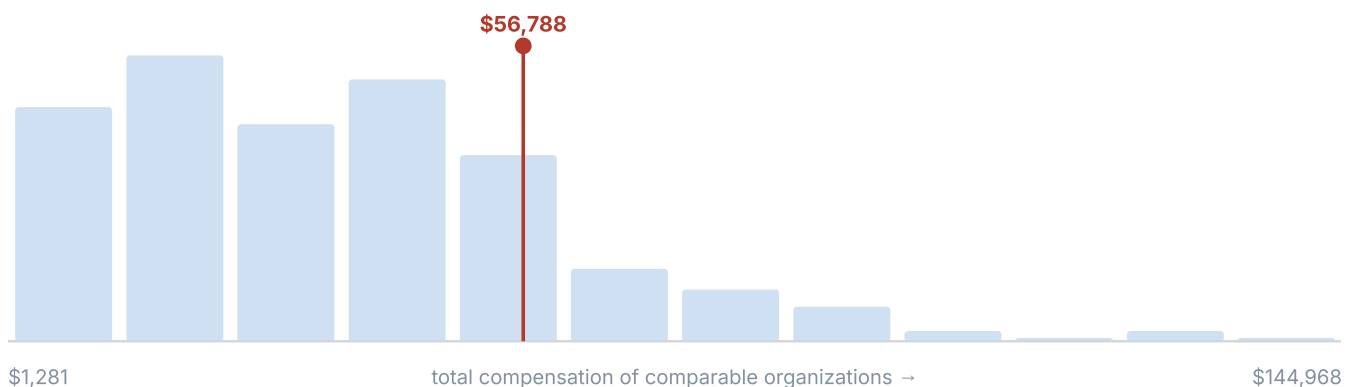
**Benchmarked executive:** Nancy Cox — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$197,016 and \$441,081 — 0.67x to 1.50x the subject's \$294,054 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**398** organizations qualified on sector, size, and geography → **398** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,857	\$18,926	\$34,136	\$51,032	\$66,780	\$56,788
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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 IN 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="#">Bird Ally X</a>	CA	\$294,077	Director	\$10,000	<b>\$8,188</b>	2023
<a href="#">Tried By Fire Inc</a>	NC	\$292,938	Executive Director	\$21,735	<b>\$21,296</b>	2023
<a href="#">Mesabi Humane Society</a>	MN	\$292,449	Executive Director	\$24,700	<b>\$22,479</b>	2024
<a href="#">Kitkat Playroom Inc</a>	NJ	\$291,928	Executive Director	\$11,000	<b>\$9,046</b>	2024
<a href="#">Kitty Angel Rescue Inc</a>	GA	\$291,735	Director	\$55,000	<b>\$52,441</b>	2023
<a href="#">Best Friends Animal Rescue</a>	AK	\$297,024	President Founder	\$4,500	<b>\$4,080</b>	2023
<a href="#">Second Chance Ranch</a>	WA	\$291,056	President	\$8,585	<b>\$7,080</b>	2024
<a href="#">Bark About It Rescue</a>	PA	\$297,464	President	\$22,700	<b>\$20,850</b>	2024
<a href="#">Almost Home Animal Rescue &amp; Adoption Inc</a>	NY	\$297,472	Shelter Manager/director	\$28,155	<b>\$23,433</b>	2024
<a href="#">Lamancha</a>	PA	\$297,632	Director	\$60,000	<b>\$55,111</b>	2024
<a href="#">Josh And His Critters</a>	CA	\$298,046	President	\$70,000	<b>\$57,318</b>	2023
<a href="#">Paws With Possibilities Pet Rescue</a>	MO	\$298,281	President	\$17,654	<b>\$17,223</b>	2024
<a href="#">Showing Animals Respect &amp; Kindness Inc</a>	IL	\$298,523	Vp And Secretary	\$80,000	<b>\$74,580</b>	2023
<a href="#">Gsd Rescue Indy Inc</a>	IN	\$299,479	President	\$11,450	<b>\$11,122</b>	2024
<a href="#">Laramie Peak Humane Society</a>	WY	\$288,502	Executive Director	\$52,539	<b>\$50,483</b>	2025
<a href="#">East Coast Canine Rescue Inc</a>	CT	\$288,106	President	\$18,000	<b>\$16,004</b>	2023
<a href="#">Crossroads Animal Shelter</a>	MN	\$300,241	Director Of Operations	\$52,550	<b>\$47,826</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Puget Sound Goat Rescue And Adoption</a>	WA	\$300,712	Executive Director	\$45,554	<b>\$37,565</b>	2024
<a href="#">Woof Gang Rescue Inc</a>	WI	\$287,325	Exec Dir/pre	\$35,000	<b>\$33,667</b>	2024
<a href="#">Langlade County Humane Society Inc</a>	WI	\$301,068	Treasurer	\$1,366	<b>\$1,281</b>	2025
<a href="#">Spay Montana</a>	MT	\$301,153	Executive Director	\$50,000	<b>\$51,109</b>	2023
<a href="#">Twin Cities Pet Rescue</a>	MN	\$286,893	Executive Director	\$32,000	<b>\$29,124</b>	2024
<a href="#">Vermont Companion Animal Neutering Inc</a>	VT	\$286,892	President	\$70,000	<b>\$66,812</b>	2023
<a href="#">4 Paws On Deck Inc</a>	CT	\$286,699	President	\$52,258	<b>\$46,463</b>	2023
<a href="#">Wellington Humane Society Inc</a>	KS	\$301,538	Operations D	\$48,600	<b>\$48,360</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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** 398 organizations. Compensation range \$1,281–\$144,968; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$294,054); for reference, expenses \$200,803 and assets \$260,336.

**ROLE MATCH** Nancy Cox, reported title *"Executive Director"*, 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.

**OUTLIERS** 7 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	81 <sup>st</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 (Nancy Cox) 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 398 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,788 is reasonable (approximately the 82<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.