

# Humane Society Of Whitley County I

Executive Director / CEO

EIN 352026663  
 IN · NTEE D200  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Abbi Carroll, Executive Director / CEO** (\$45,935) against **every comparable organization** that fit the selection criteria — **426** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

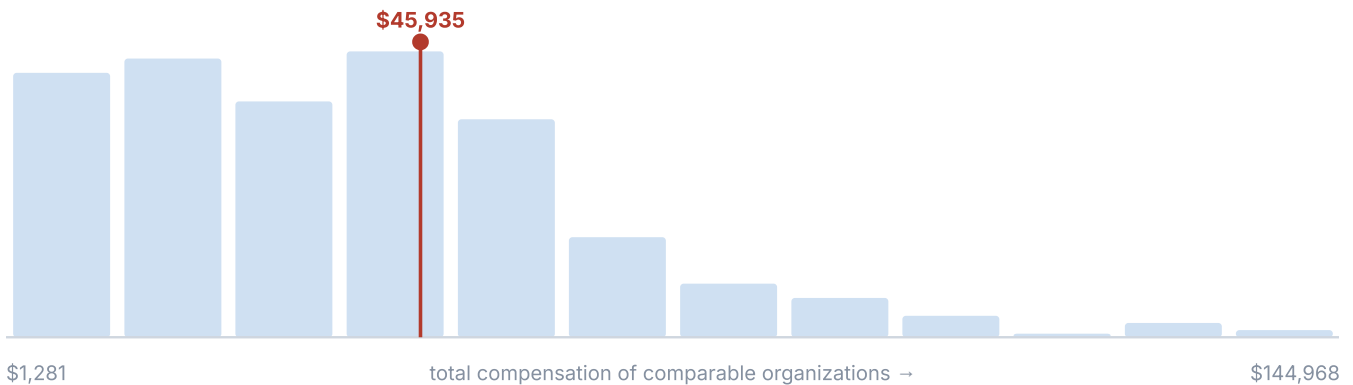
**Benchmarked executive:** Abbi Carroll — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$220,097 and \$492,754 — 0.67x to 1.50x the subject's \$328,503 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**426** organizations qualified on sector, size, and geography → **426** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$9,130	\$19,432	\$35,985	\$53,723	\$69,928	\$45,935
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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="#">Pawsitive Restoration Animal Rescue</a>	CO	\$328,680	Executive Director	\$97,200	<b>\$85,845</b>	2024
<a href="#">No Time To Spare Animal Rescue &amp;</a>	MO	\$328,202	President	\$34,397	<b>\$34,547</b>	2023
<a href="#">Orcas Animal Protection Society</a>	WA	\$327,485	Executive Director	\$72,335	<b>\$59,650</b>	2024
<a href="#">The Mosby Foundation</a>	VA	\$325,983	Executive Di	\$42,000	<b>\$37,352</b>	2024
<a href="#">Guayabo Animal Rescue Fdn Inc</a>	FL	\$325,962	Executive Di	\$48,000	<b>\$41,533</b>	2024
<a href="#">People For Pets</a>	IA	\$331,196	Executive Dir.	\$43,741	<b>\$44,113</b>	2024
<a href="#">Hooved Animal Rescue &amp; Protection Society</a>	IL	\$331,630	President	\$63,635	<b>\$59,324</b>	2023
<a href="#">Jay County Humane Society Inc</a>	IN	\$325,350	Consultant/director	\$33,846	<b>\$32,875</b>	2024
<a href="#">New England Old English Sheepdog Rescue</a>	MA	\$331,686	Treasurer	\$3,062	<b>\$2,534</b>	2024
<a href="#">Atlanta Animal Rescue Friends Inc</a>	GA	\$332,991	Executive Director / Ceo	\$58,900	<b>\$56,159</b>	2023
<a href="#">Priest River Animal Rescue Inc</a>	ID	\$333,016	President	\$16,103	<b>\$15,778</b>	2024
<a href="#">Pet Assistance Foundation</a>	CA	\$323,505	Director	\$16,187	<b>\$12,874</b>	2024
<a href="#">Wags &amp; Whiskers Pet Rescue Inc</a>	FL	\$333,600	President	\$28,400	<b>\$24,573</b>	2024
<a href="#">Minnesota Humane Society</a>	MN	\$333,757	Executive Di	\$60,000	<b>\$56,220</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Help The Animals Inc</a>	IN	\$333,988	Director Ex	\$34,100	<b>\$33,122</b>	2024
<a href="#">Pet Assistance League Store</a>	CO	\$322,134	Executive Dir.	\$34,570	<b>\$30,531</b>	2024
<a href="#">Wwwpilotsnpawsorg Inc</a>	SC	\$321,196	Executive Director	\$146,540	<b>\$144,968</b>	2023
<a href="#">Friends Of Normie Rescue</a>	CA	\$321,126	Managing Dir.	\$2,885	<b>\$2,294</b>	2024
<a href="#">Breeder Release Adoption Service</a>	CO	\$320,681	Director	\$14,400	<b>\$13,093</b>	2023
<a href="#">Dog Orphans Inc</a>	MA	\$336,929	Manager	\$66,662	<b>\$55,174</b>	2024
<a href="#">My Pit Bull Is Family</a>	MN	\$319,945	Executive Director	\$53,830	<b>\$50,438</b>	2023
<a href="#">Kamins Farm Sanctuary</a>	IL	\$319,817	Executive Di	\$58,000	<b>\$52,520</b>	2024
<a href="#">Ruff House Rescue Inc</a>	NY	\$337,422	President	\$117,300	<b>\$97,628</b>	2024
<a href="#">The Nancy A Shaw Foundation Inc</a>	GA	\$319,572	Executive Di	\$35,000	<b>\$33,371</b>	2023
<a href="#">Humane Society Serving Crawford</a>	OH	\$337,579	Shelter Dire	\$52,888	<b>\$53,118</b>	2023

**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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 426 organizations. Compensation range \$1,281–\$144,968; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$328,503); for reference, expenses \$352,568 and assets \$721,369.

**ROLE MATCH** Abbi Carroll, reported title "*DIRECTOR*", 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	64 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	60 <sup>th</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	63 <sup>rd</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 (Abbi Carroll) 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 426 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,935 is reasonable (approximately the 64<sup>th</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.