

Sea Biscuit Wildlife Shelter Inc

Executive Director / CEO

EIN 352308123
 NC · NTEE D20
 FY ending 2025-03-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Ellen Rogers, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **292** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

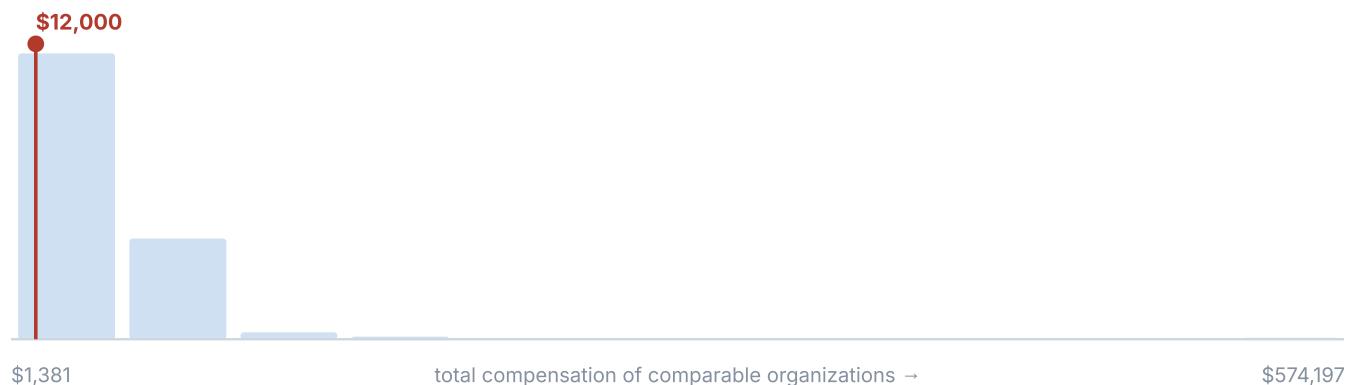
Benchmarked executive: Mary Ellen Rogers — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

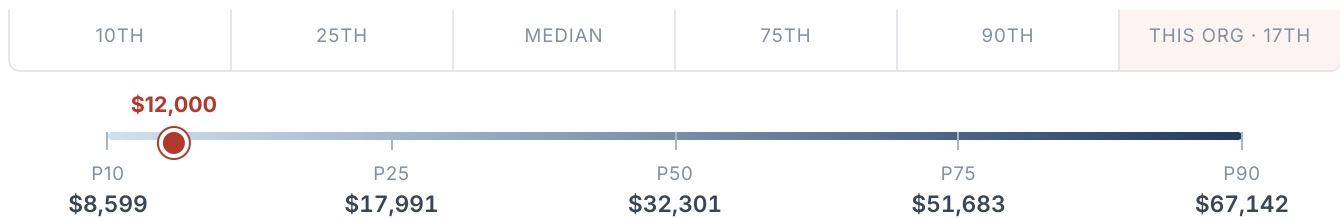
SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$147,513 and \$330,253 — 0.67x to 1.50x the subject's \$220,169 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

292 organizations qualified on sector, size, and geography → **292** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,599	\$17,991	\$32,301	\$51,683	\$67,142	\$12,000
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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 NC 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
Beagle Rescue Inc	CA	\$219,695	Secretary/treasurer	\$43,700	\$38,594	2023
Jp Farm Animal Sanctuary Inc	CT	\$220,694	Vice President	\$38,290	\$36,718	2023
Coastal Pet Rescue Inc	GA	\$219,522	Executive Dir.	\$25,961	\$26,697	2023
Emmet County Animal Shelter Inc	IA	\$220,878	Kennel Manager	\$19,385	\$21,709	2023
A Just World	WA	\$218,534	Org. Strategist	\$58,224	\$51,785	2024
Epic Outreach Inc	FL	\$222,482	Director	\$44,400	\$41,436	2024
Glacial Lakes Humane Society And Shelter	SD	\$222,530	Executive Director	\$50,962	\$57,523	2023
Northern New Mexico Street Homeless	NM	\$217,766	Executive Di	\$58,920	\$64,813	2023
Richardson Rescue	SC	\$223,100	Director/president	\$19,500	\$20,806	2023
Catskill Animal Rescue Inc	NY	\$223,313	Director	\$11,700	\$10,813	2023
Southern Hope Animal Rescue & Education	NC	\$216,858	President	\$16,800	\$17,245	2024
Nowzad Dogs Nfp	TX	\$216,388	President	\$55,254	\$54,907	2024
Passion 4 Paws Company	VT	\$224,124	President	\$40,800	\$40,796	2024
Fulton County Humane Society	OH	\$224,188	Director	\$20,900	\$21,990	2024
Wisconsin Big Cat Rescue Education Center Inc	WI	\$215,665	Treasurer	\$8,663	\$9,253	2023
The Pet Adoption Center Of O C	CA	\$224,822	President	\$79,500	\$70,211	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Second Chance For Homeless Pets	UT	\$215,040	Executive Director	\$45,100	\$45,854	2024
Great Pyrenees Rescue Society Inc	TX	\$214,729	Director	\$33,000	\$33,762	2023
Gimme Shelter Animal Rescue Inc	NY	\$225,632	Executive Dir.	\$70,000	\$62,837	2024
Active K9 Rescue Foundation	UT	\$225,732	Director/secretary	\$11,203	\$11,390	2024
North American 3rs Collaborative Inc	CO	\$225,826	Executive Director	\$120,350	\$114,641	2024
Nassau County Spca Inc	NY	\$226,226	Executive Director	\$73,345	\$65,840	2024
Lazy B Equine Rescue And Sanctuary	UT	\$226,726	Director	\$17,192	\$17,996	2023
Canyon Lake Animal Shelter Society	TX	\$226,982	Shelter Manager	\$35,350	\$34,223	2025
New Hope Humane Society	WY	\$227,135	Director/sec	\$41,642	\$45,605	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2025 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 NC 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 **292** organizations. Compensation range \$1,381–\$574,197; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$220,169); for reference, expenses \$78,809 and assets \$793,440. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Mary Ellen Rogers, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	17 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	16 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 (Mary Ellen Rogers) 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 292 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 17th 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.