

Humane Society Of North Central Iowa

Executive Director / CEO

EIN 421134183

IA · NTEE D200

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Paul Shane, Executive Director / CEO** (\$30,845) against **every comparable organization** that fit the selection criteria — **428** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Paul Shane — 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 \$328,253 and \$734,896 — 0.67x to 1.50x the subject's \$489,931 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

428 organizations qualified on sector, size, and geography → **428** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,538	\$25,360	\$43,453	\$59,084	\$75,005	\$30,845
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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 IA 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
Foster Army Animal Rescue	CA	\$490,035	Director	\$30,820	\$24,306	2024
Columbus Dog Connection Inc	OH	\$490,686	Executive Di	\$50,416	\$48,768	2024
Rubys Rescue & Retreat Nfp	IL	\$490,727	President	\$67,400	\$60,517	2024
Sequoia Humane Society	CA	\$491,278	Executive Director	\$34,484	\$27,195	2024
The Aska's Animals Foundation Inc	ID	\$491,587	President	\$12,000	\$11,659	2024
Sanaga-yong Chimpanzee Rescue	OR	\$488,181	Exec Director/pres.	\$73,958	\$62,727	2024
Center For Animal Research &	TX	\$491,943	Exec. Dir.	\$36,435	\$33,286	2024
Humane Society-spca Of Nelson	VA	\$492,402	President	\$4,497	\$4,083	2023
Red Door Animal Shelter	IL	\$492,442	President	\$25,250	\$23,341	2023
Alive Rescue Nfp	IL	\$487,183	President	\$63,846	\$59,019	2023
New England Equine Rescue - North Inc	MA	\$487,105	President	\$52,091	\$42,751	2024
Cozy Cat Cottage Adoption Center	OH	\$486,692	Executive Di	\$51,950	\$51,736	2023
Cat Lounge Rescue And Adoption Center	CA	\$493,501	Executive Director - Intake Manager	\$105,700	\$83,358	2024
Primates Peru	CA	\$485,879	Executive Director	\$128,154	\$101,066	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Humane Society At Lakewood Ranch Inc	FL	\$494,430	Shelter Director	\$48,757	\$41,832	2024
The Ferndale Cat Shelter	MI	\$484,446	Executive Di	\$48,836	\$46,036	2024
Marion County Humane Society	WV	\$484,308	Shelter Director	\$38,547	\$37,135	2025
Mustang Heritage Foundation	TN	\$483,027	Interim Executive Director	\$88,747	\$85,197	2024
Heart Of Horse Sense	NC	\$498,075	Executive Director	\$61,754	\$58,276	2024
600 Million Stray Dogs	FL	\$498,330	Ceo, President	\$43,030	\$36,918	2024
Progressive Animal Welfare Society	OH	\$481,137	Op. Man. Non	\$28,288	\$27,364	2024
Franklin County Animal Shelter	ME	\$498,909	Board Member	\$43,072	\$39,390	2024
Denkai Animal Sanctuary	CO	\$480,162	President	\$34,747	\$31,328	2023
The Humane Society Of East Texas	TX	\$479,258	Executive Di	\$1,500	\$1,370	2024
A Home 4 Spot	NV	\$501,355	President	\$80,358	\$73,565	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2024 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 IA 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 **428** organizations. Compensation range \$118–\$318,123; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$489,931); for reference, expenses \$446,278 and assets \$1,252,849.
ROLE MATCH	Paul Shane, reported title " <i>DIRECTOR</i> ", 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	5 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	31 st
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	31 st

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 (Paul Shane) 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 10, 2026, comparing compensation against 428 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,845 is reasonable (approximately the 31st 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 10, 2026.