

# The Puppy Up Foundation

Executive Director / CEO

EIN 472319212

TN · NTEE D12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ginger Morgan, Executive Director / CEO** (\$3,221) 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 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Ginger Morgan — reported title “PRESIDENT/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

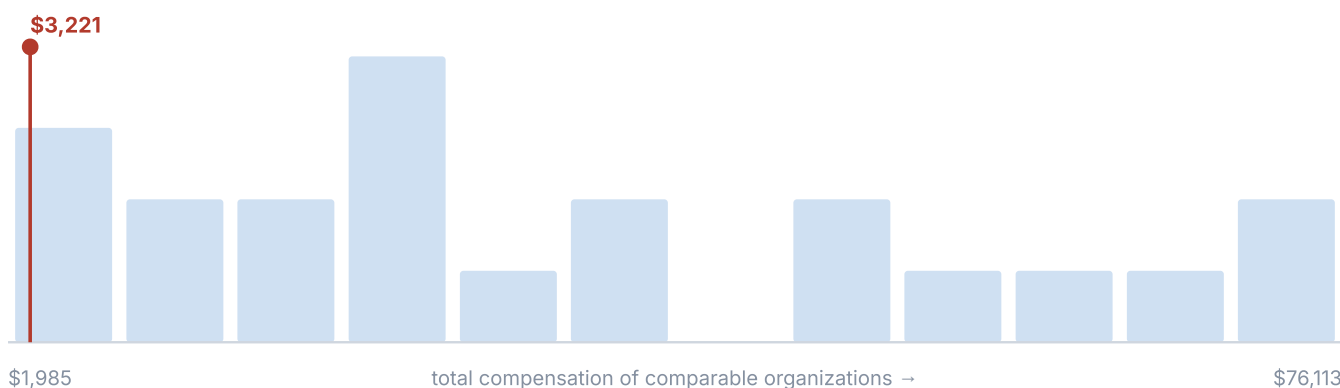
**SECTOR** Organizations sharing the subject's NTEE classification (D12).

**BUDGET** Total revenue between \$28,221 and \$63,183 — 0.67x to 1.50x the subject's \$42,122 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (D), 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



\$6,580

\$18,897

\$24,839

\$48,400

\$67,063

\$3,221



## ■ 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 TN 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="#">Savage River Farms Inc</a>	MD	\$42,302	Director	\$63,983	<b>\$56,908</b>	2024
<a href="#">Panda Paws Rescue</a>	WA	\$41,319	Director	\$75,000	<b>\$62,235</b>	2025
<a href="#">New York State Veterinary Medical</a>	NY	\$43,402	Executive Director	\$13,411	<b>\$11,529</b>	2024
<a href="#">Pawsitive Action Foundation Inc</a>	SC	\$44,304	Treasurer	\$2,000	<b>\$1,985</b>	2024
<a href="#">Unexpected Wildlife Refuge Inc</a>	NJ	\$45,473	Manager	\$23,400	<b>\$19,876</b>	2024
<a href="#">Minnesota Federated Humane Societies</a>	MN	\$38,543	Executive Director	\$78,000	<b>\$75,489</b>	2023
<a href="#">Michigan Animal Health Foundation</a>	MI	\$37,794	Executive Director (Ended 3/24)	\$13,341	<b>\$13,100</b>	2024
<a href="#">Friends Of Sunny Florida Animals Inc</a>	FL	\$47,346	P,sec,tr	\$25,000	<b>\$22,343</b>	2024
<a href="#">Fringe Benefits Thrift Store Inc</a>	WI	\$36,594	President	\$25,000	<b>\$24,839</b>	2024
<a href="#">Hearts Speak Inc</a>	NY	\$48,082	Executive Dir.	\$28,000	<b>\$24,071</b>	2024
<a href="#">Lake Superior Steelhead Association</a>	MN	\$48,274	Secretary/gambling Mgr	\$83,110	<b>\$76,113</b>	2025
<a href="#">San Joaquin Zoological Society</a>	CA	\$35,894	Executive Director	\$45,372	<b>\$36,312</b>	2025
<a href="#">Paws Of Franklin County Texas</a>	TX	\$48,783	Acting Executive Director	\$31,250	<b>\$29,739</b>	2024
<a href="#">Jackson County Conservation League</a>	MN	\$49,235	Gambling Manager	\$7,000	<b>\$6,580</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Mayport Cats Inc</a>	FL	\$29,730	Director	\$4,800	<b>\$4,417</b>	2023
<a href="#">Hairy Houdini Siberian Husky Rescue</a>	MI	\$55,030	President	\$18,692	<b>\$18,897</b>	2023
<a href="#">Fort Bragg Groundfish Conservation Trust</a>	CA	\$55,638	Cfo	\$30,000	<b>\$24,645</b>	2024
<a href="#">Scottsdale Equestrian Academy Inc</a>	AZ	\$56,905	President	\$35,000	<b>\$32,969</b>	2023
<a href="#">Siamese Cat Rescue Center</a>	VA	\$57,172	Exec Directo	\$54,085	<b>\$48,400</b>	2025
<a href="#">The Wild Neighbors Database Project</a>	CA	\$57,281	Treasurer	\$79,293	<b>\$67,063</b>	2023
<a href="#">Humane Society Of Richland Wilkin Co</a>	ND	\$60,587	Vice President	\$42,966	<b>\$46,182</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	21 organizations. Compensation range \$1,985–\$76,113; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$42,122); for reference, expenses \$48,967 and assets \$191,928.
ROLE MATCH	Ginger Morgan, reported title " <i>PRESIDENT/DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	5 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	5 <sup>th</sup>
Reportable pay only (column D), adjusted	14 <sup>th</sup>
All sources (D + E + F), adjusted	5 <sup>th</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 (Ginger Morgan) 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 major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,221 is reasonable (approximately the 5<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.