

# Southern Paw Partners

Executive Director / CEO

EIN 475046856

SC · NTEE D20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Teresa A Smith, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **192** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Teresa A Smith — reported title “President”, 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 \$109,815 and \$245,854 — 0.67x to 1.50x the subject's \$163,903 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**192** organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,563	\$16,329	\$28,512	\$45,684	\$63,219	\$45,000
---------	----------	----------	----------	----------	----------



## ■ 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 SC 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="#">Petvet Relief Inc</a>	TX	\$165,046	President	\$1,500	<b>\$1,438</b>	2024
<a href="#">Rocky Mountain French Bulldog Rescue</a>	CO	\$166,483	President And Director	\$602,793	<b>\$554,046</b>	2024
<a href="#">The Ryan Animal Rescue Foundation</a>	RI	\$160,925	Executive Director	\$36,100	<b>\$34,160</b>	2023
<a href="#">Remiatte Foundation</a>	CA	\$160,908	Secretary	\$66,500	<b>\$55,043</b>	2024
<a href="#">Footloose Montana</a>	MT	\$166,953	Former Exec	\$74,004	<b>\$76,465</b>	2024
<a href="#">Animal Rescue Connections</a>	TX	\$160,585	Vice President	\$9,548	<b>\$9,155</b>	2024
<a href="#">Path Of Hope Rescue</a>	WA	\$167,266	Founder And Director	\$39,000	<b>\$33,470</b>	2024
<a href="#">Happy Paws Foundation</a>	TN	\$159,943	Director	\$29,664	<b>\$30,771</b>	2023
<a href="#">Sixteen Hands Horse Sanctuary Inc</a>	FL	\$158,857	President	\$11,232	<b>\$10,114</b>	2024
<a href="#">Vets To Vets United Inc</a>	NC	\$158,379	Executive Di	\$38,502	<b>\$39,260</b>	2023
<a href="#">Golden Oldies Cat Rescue</a>	CA	\$171,033	Exec Dir Board Member	\$27,250	<b>\$23,221</b>	2023
<a href="#">Mother Mayflower's Animal</a>	OH	\$171,122	President/se	\$40,000	<b>\$41,809</b>	2023
<a href="#">Hardin County Pet Protection Inc</a>	KY	\$171,788	President	\$45,964	<b>\$47,335</b>	2024
<a href="#">One Step For Animals</a>	AZ	\$171,897	Executive Director	\$36,542	<b>\$32,818</b>	2025
<a href="#">Animal Rez-q Inc</a>	AZ	\$172,881	Founding President	\$4,762	<b>\$4,390</b>	2024
<a href="#">Illinois Horse Rescue Of Will</a>	IL	\$173,383	President	\$26,780	<b>\$25,982</b>	2023
<a href="#">Maumee Valley Save A Pet</a>	OH	\$173,463	Treasurer	\$21,800	<b>\$22,786</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Utah Animal Adoption Center</a>	UT	\$173,845	Manager	\$33,683	<b>\$33,045</b>	2024
<a href="#">Nevada County Pets In Need</a>	CA	\$153,566	Director	\$36,885	<b>\$30,530</b>	2024
<a href="#">Mostly Mutts Inc</a>	PA	\$174,650	President	\$42,000	<b>\$40,148</b>	2024
<a href="#">Canine Classmates</a>	TX	\$175,054	Ceo	\$69,833	<b>\$66,959</b>	2024
<a href="#">League For Animal Protection Inc</a>	VA	\$152,059	Executive Director/cfo	\$66,152	<b>\$63,034</b>	2023
<a href="#">Institute For Animal Happiness</a>	NY	\$175,867	Executive Director	\$3,100	<b>\$2,685</b>	2024
<a href="#">Rescued Pets Are Wonderful</a>	MN	\$149,734	Director/president	\$36,660	<b>\$34,723</b>	2024
<a href="#">Mastiffs To Mutts</a>	PA	\$178,237	V.p./foster Mgr	\$9,400	<b>\$8,985</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	192 organizations. Compensation range \$1,438–\$554,046; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$163,903); for reference, expenses \$138,351 and assets \$61,901.
ROLE MATCH	Teresa A Smith, reported title " <i>President</i> ", 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	6 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	74 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	75 <sup>th</sup>
All sources (D + E + F), adjusted	73 <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 (Teresa A Smith) 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 192 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 74<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.