

Equine Rescue League Foundation Inc

Executive Director / CEO

EIN 541541993
 VA · NTEE D200
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Patricia N Rogers, Executive Director / CEO** (\$11,700) against **every comparable organization** that fit the selection criteria — **268** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Patricia N Rogers — reported title “VICE PRESIDENT”, 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 \$135,402 and \$303,141 — 0.67x to 1.50x the subject's \$202,094 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

268 organizations qualified on sector, size, and geography → **268** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,360	\$16,807	\$31,229	\$49,708	\$67,564	\$11,700
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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 VA 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
Puppy Hill Farm Animal Rescue Inc	FL	\$202,073	Executive Director	\$46,827	\$44,254	2024
Shots For Spays	CA	\$202,340	Chief Medical Officer	\$4,400	\$3,724	2025
Panama City Beach	FL	\$201,772	President	\$15,457	\$14,608	2024
Pawsitive Alliance	WA	\$201,555	Executive Director	\$32,227	\$29,883	2023
The Pet Fund	CA	\$204,014	Executive Director	\$30,000	\$26,059	2024
Voters For Animal Rights Inc	NY	\$204,080	Director	\$4,640	\$4,520	2022
Blackfoot Animal Shelter & Rescue	ID	\$204,305	Director	\$43,479	\$46,529	2024
Roanoke Valley Horse Rescue Inc	VA	\$204,861	Ceopresident	\$55,180	\$53,597	2024
Life With Pigs	VA	\$205,176	President	\$26,064	\$25,316	2024
Meow Mission Incorporated	IN	\$205,482	President	\$1,500	\$1,591	2024
No Greater Love Inc	AL	\$205,485	Adoption Coordinator	\$44,820	\$48,710	2024
Susie Spector Foundation	CA	\$205,497	Coo	\$76,404	\$66,369	2024
Animal Welfare Coalition Of Northeastern New Mexico	NM	\$198,544	Office Assistant	\$21,558	\$23,326	2024
Puplandia Dog Rescue	OR	\$205,932	Founder/dire	\$75,818	\$72,921	2023
Humane Society Of Amherst County	VA	\$205,932	Vice President	\$3,858	\$3,747	2024
Barbara Grannan Carie Feline	IN	\$198,214	President	\$23,500	\$24,930	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Veterinary Outreach	CA	\$198,080	Board Chair Chief Program Officer	\$42,500	\$38,008	2023
Northern Colorado Friends Of Ferals	CO	\$197,819	President	\$26,500	\$25,562	2024
Hope Haven Farm Sanctuary	PA	\$206,572	Executive Di	\$20,000	\$20,656	2023
Murphy's Paw Rescue Inc	CT	\$206,698	Executive Director	\$100,000	\$97,107	2023
Hope Lives Here	TX	\$196,111	President	\$43,219	\$43,491	2024
Sanilac County Humane Society	MI	\$208,104	President	\$79,189	\$84,653	2023
Give Me Shelter Cat Rescue	CA	\$195,795	Executive Director	\$36,000	\$31,272	2024
Glory Bound Rescue Ranch	IL	\$195,165	President	\$12,403	\$12,266	2024
Catalyst Council Inc	MD	\$195,070	Executive Director	\$182,842	\$177,040	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 268 organizations. Compensation range \$1,399–\$581,457; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$202,094); for reference, expenses \$288,398 and assets \$836,150. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Patricia N Rogers, reported title "*VICE PRESIDENT*", 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 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	18 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	18 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 (Patricia N 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 268 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,700 is reasonable (approximately the 18th 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.