

Animal Rescue And Foster Program Inc

Executive Director / CEO

EIN 561797019

NC · NTEE D200

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sharon Gray, Executive Director / CEO** (\$56,000) against **every comparable organization** that fit the selection criteria — **410** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

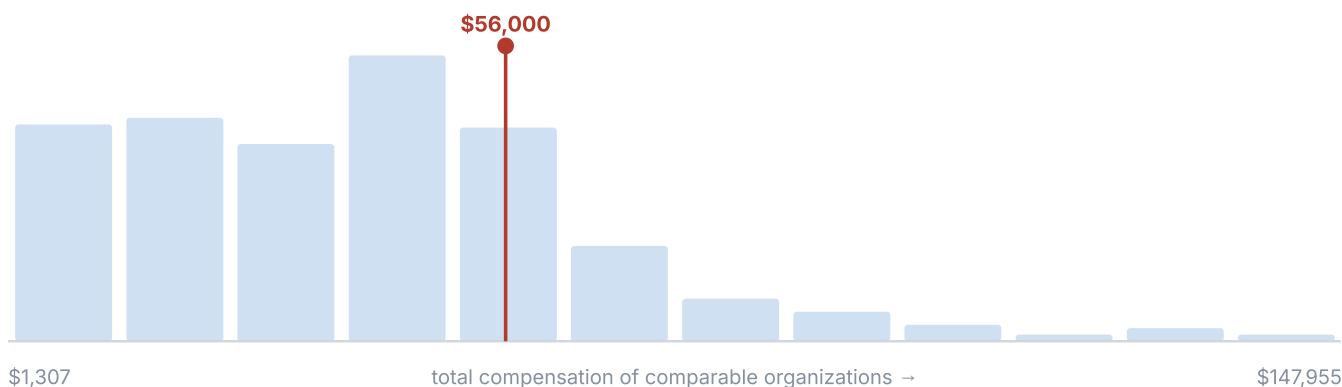
Benchmarked executive: Sharon Gray — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$246,378 and \$551,593 — 0.67x to 1.50x the subject's \$367,729 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

410 organizations qualified on sector, size, and geography → **410** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,386	\$21,299	\$39,100	\$56,063	\$70,994	\$56,000
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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
Sugarland Ranch Inc	NV	\$366,813	President	\$21,375	\$20,141	2024
Social Tees Animal Rescue Foundation In	NY	\$366,592	Executive Director	\$111,240	\$94,493	2024
Delta Animal Shelter	MI	\$369,806	Trustee/part	\$42,570	\$42,525	2023
East Greenwich Animal Protection League Inc	RI	\$364,684	Executive Director	\$62,661	\$58,150	2023
Brookings Regional Humane Society Inc	SD	\$363,863	Executive Dir.	\$68,006	\$70,554	2024
Vegas Roots Rescue	NV	\$363,855	President	\$4,500	\$4,240	2024
Omega Horse Rescue And Rehabilitation	PA	\$371,753	Executive Director	\$35,100	\$32,056	2025
Hoovers Hause All Dog Rescue	MS	\$363,464	Key Employee	\$58,100	\$60,829	2024
Organization For The Responsible	PA	\$363,279	President	\$1,900	\$1,735	2025
Bailing Out Benji	IA	\$363,212	President	\$70,751	\$72,823	2024
Remarkable Resques Inc	FL	\$372,550	Vice President	\$39,000	\$34,441	2024
Safe Harbor Animal Sanctuary	MO	\$373,701	Executive Dir.	\$19,188	\$19,104	2024
Paws And Claws Rescue Inc	IL	\$375,174	Cat Care Manager	\$45,000	\$42,816	2023
Chasing Daylight Animal Shelter Inc	WI	\$375,277	Director	\$38,923	\$38,212	2024
Happy Compromise Farm And Sanctuary	NY	\$360,070	President	\$15,600	\$13,643	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dogs On Deployment	CA	\$359,911	President, Ceo	\$59,236	\$48,084	2024
Lakes Area Humane Society Inc	MN	\$359,779	Executive Director	\$65,553	\$60,890	2024
A Friend Of Jack Rescue	CO	\$375,848	Executive Director	\$57,333	\$51,679	2024
Cracker Box Palace Inc	NY	\$375,977	Farm Director	\$23,078	\$19,604	2024
Carrie A Seaman Animal Shelter Inc	MA	\$376,429	Treasurer	\$16,250	\$13,373	2025
Freedom Ride Rescue	NC	\$359,014	Executive Director	\$23,400	\$23,400	2023
H U G S For Horses And Children	MI	\$378,217	President	\$69,172	\$67,116	2024
Tiny Hooves Rescue Inc	WI	\$378,500	President Until 09/12/24	\$12,254	\$12,030	2024
Bonapartes Retreat	TN	\$356,353	Vice President/treasurer	\$20,043	\$19,805	2024
Free Animal Doctor Inc	CA	\$379,157	President	\$24,000	\$20,057	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 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 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 410 organizations. Compensation range \$1,307–\$147,955; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$367,729); for reference, expenses \$223,167 and assets \$259,745.

ROLE MATCH	Sharon Gray, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	75 th
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	74 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 (Sharon Gray) 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 410 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,000 is reasonable (approximately the 75th 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.