

International Sea Turtle Society

Executive Director / CEO

EIN 571029746
 NC · NTEE D023
 FY ending 2022-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Manjula Tiwari, Executive Director / CEO** (\$2,500) against **every comparable organization** that fit the selection criteria — **190** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Manjula Tiwari — reported title "SECRETARY", 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 (D023).
BUDGET	Total revenue between \$94,772 and \$212,176 — 0.67x to 1.50x the subject's \$141,451 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

190 organizations qualified on sector, size, and geography → **190** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$4,931	\$11,200	\$26,898	\$43,913	\$61,479	\$2,500
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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
Southport Oak Island Animal Rescue	NC	\$141,617	Manager	\$33,943	\$32,606	2023
Finding Shelter Inc	PA	\$141,215	President	\$17,680	\$16,392	2023
C A Maxey Appaloosa Heritage	MI	\$143,364	Board Member	\$48,000	\$46,061	2023
Ark Incorporated	AL	\$143,433	Executive Director	\$6,202	\$6,229	2023
Uplands Peak Sanctuary Inc	IN	\$143,446	Director Of Operations	\$39,288	\$37,413	2024
Last Chance For Arkansas Animals	AR	\$138,931	Executive Director	\$3,400	\$3,553	2023
Owl Moon Raptor Center Inc	MD	\$138,761	Officer	\$33,600	\$28,367	2024
Borderland Humane Society	MN	\$138,141	Facility Man	\$7,353	\$6,561	2024
Creative Acres Inc	CO	\$138,016	President	\$3,800	\$3,291	2024
Saving Wildlife International	CA	\$137,869	Executive Dir.	\$49,846	\$38,868	2024
Haines Animal Rescue Kennel	AK	\$145,281	Executive Director	\$44,710	\$39,739	2023
Medina Raptor Center	OH	\$136,782	Exec Directo	\$35,513	\$33,966	2024
Kentucky Lab Rescue Inc	KY	\$136,780	President	\$5,400	\$5,393	2023
Alley Animals Inc	MD	\$136,481	President	\$17,225	\$15,585	2022
Rowena Wildlife Clinic	OR	\$136,292	President/secretary	\$6,260	\$5,404	2023
Wolf Paws Inc	TN	\$147,379	President / Director	\$45,000	\$43,976	2023
Greyhound Health Initiative	OH	\$147,941	President/ex	\$64,094	\$61,301	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Canines For Disabled Kids Inc	MA	\$134,528	Executive Director	\$45,340	\$36,792	2024
Crawford County Humane Society	IL	\$134,467	President	\$30,380	\$26,970	2024
Because Animals Matter	UT	\$134,071	Adoption Man	\$27,301	\$25,978	2023
Therapy Dogs Of Santa Barbara Inc	CA	\$133,863	—	\$39,897	\$31,110	2024
Kennel To Couch Inc	MD	\$149,067	President	\$22,917	\$19,918	2023
Humane Society Of Moab Valley	UT	\$133,487	Executive Di	\$58,044	\$53,645	2024
Rescued Pets Are Wonderful	MN	\$149,734	Director/president	\$36,660	\$32,711	2024
Divine Canines	TX	\$133,127	Executive Director	\$62,877	\$56,797	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2022 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	190 organizations. Compensation range \$1,215–\$521,949; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$141,451); for reference, expenses \$110,223 and assets \$584,912.
ROLE MATCH	Manjula Tiwari, reported title " <i>SECRETARY</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 4 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	3 rd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	3 rd

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 (Manjula Tiwari) 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 190 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,500 is reasonable (approximately the 3rd 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.