

Horse Protection Association Of

Executive Director / CEO

EIN 650191969
 FL · NTEE D200
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Christine Sereni-massinger, Executive Director / CEO** (\$140,000) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

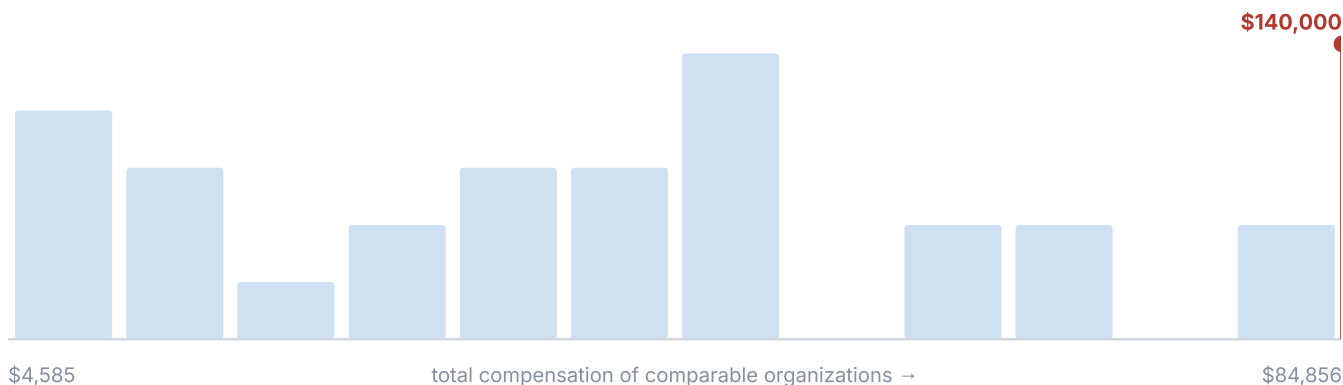
Benchmarked executive: Christine Sereni-massinger — reported title "PRESIDENT &", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

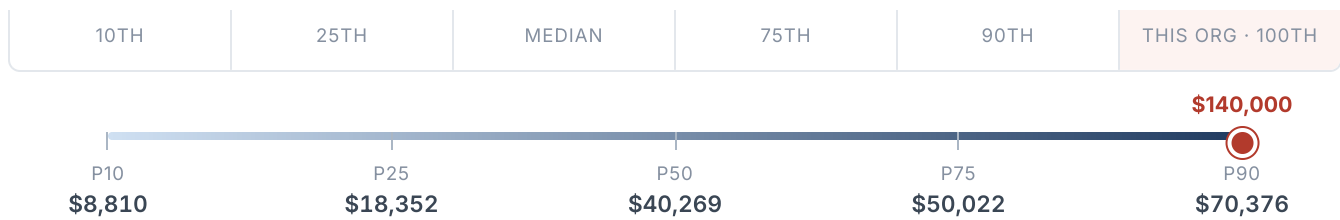
SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$312,185 and \$698,922 — 0.67x to 1.50x the subject's \$465,948 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20) + FL + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,810	\$18,352	\$40,269	\$50,022	\$70,376	\$140,000
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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 FL 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
Humane Animal Care Coalition Inc	FL	\$458,692	President	\$11,000	\$10,684	2024
Ric Obarrys Dolphin Project	FL	\$447,609	President	\$60,300	\$60,300	2023
Humane Society At Lakewood Ranch Inc	FL	\$494,430	Shelter Director	\$48,757	\$47,358	2024
600 Million Stray Dogs	FL	\$498,330	Ceo, President	\$43,030	\$41,795	2024
Suncoast Primate Sanctuary Foundation Inc	FL	\$431,256	Director	\$5,000	\$4,857	2024
Leesburg Humane Society	FL	\$505,514	Executive Director	\$51,100	\$51,100	2023
National Greyhound Foundation Inc	FL	\$511,095	Vice Preside	\$4,720	\$4,585	2024
Rags To Riches Animal Rescue Inc	FL	\$530,568	President	\$6,000	\$6,000	2023
Florida Urgent Rescue	FL	\$401,223	Executive Director	\$36,000	\$36,000	2023
Edgewater Animal Shelter Inc	FL	\$533,452	President	\$13,500	\$13,113	2024
Miami Animal Rescue Inc	FL	\$386,286	President	\$12,000	\$12,000	2023
Dreamcatcher Ranch Horse Rescue Inc	FL	\$382,581	President	\$13,789	\$13,393	2024
Remarkable Resques Inc	FL	\$372,550	Vice President	\$39,000	\$37,881	2024
Florida Humane Society Inc	FL	\$567,105	President	\$24,000	\$23,311	2024
St Francis Pet Care Inc	FL	\$354,167	President	\$43,254	\$43,254	2023
Animal Shelter Of St Lucie County	FL	\$353,501	President	\$44,775	\$44,775	2023
Nalas New Life Rescue Inc	FL	\$350,560	Executive Dir.	\$33,600	\$33,600	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Humane Society Of Lake County Inc	FL	\$347,950	Executive Dir.	\$50,390	\$48,944	2024
First Ladies Farm	FL	\$594,793	Director, President	\$87,362	\$84,856	2024
Wags & Whiskers Pet Rescue Inc	FL	\$333,600	President	\$28,400	\$27,585	2024
Guayabo Animal Rescue Fdn Inc	FL	\$325,962	Executive Di	\$48,000	\$46,623	2024
About Pets Inc	FL	\$647,895	President	\$40,269	\$40,269	2023
Paws 4 You Rescue Inc	FL	\$649,186	President	\$63,800	\$61,970	2024
Leon County Humane Society	FL	\$674,161	Executive Di	\$69,776	\$69,776	2023
Save Our Cats And Kittens Inc	FL	\$678,339	Board Member	\$25,740	\$25,002	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	27 organizations. Compensation range \$4,585–\$84,856; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$465,948); for reference, expenses \$611,316 and assets \$304,139.
ROLE MATCH	Christine Sereni-massinger, reported title " <i>PRESIDENT &</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	96 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 (Christine Sereni-massinger) 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 27 similarly situated organizations (Same NTEE sector (D20) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$140,000 is reasonable (approximately the 100th 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.