

Puerto Rico Alliance For Companion Animals Inc

EIN 660751044

PR · NTEE B90

FY ending 2024-09-30

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Vivian Moll, Executive Director / CEO** (\$3,600) against **every comparable organization** that fit the selection criteria — **370** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **4th** percentile of comparable organizations

below the typical range for comparable organizations

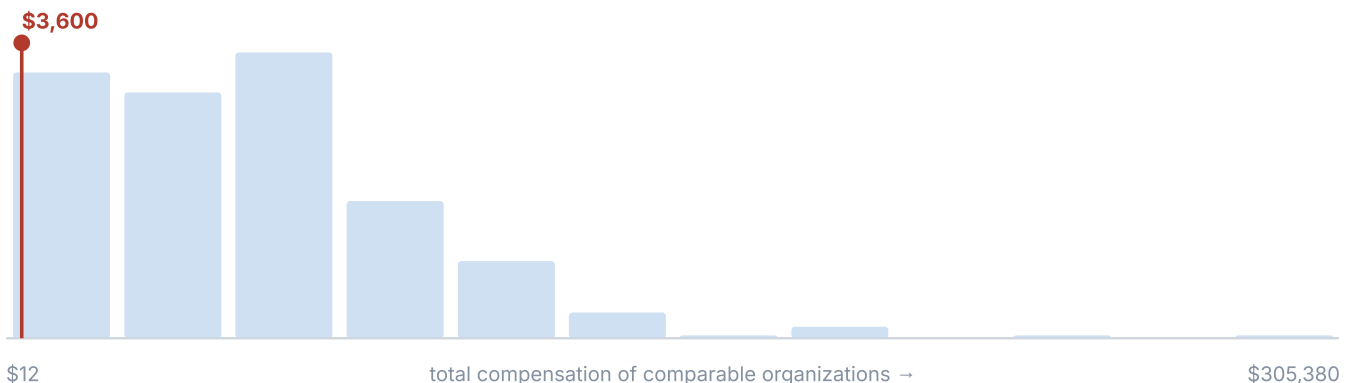
Benchmarked executive: Vivian Moll — reported title "Treasurer", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$158,928 and \$355,810 — 0.67x to 1.50x the subject's \$237,207 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

370 organizations qualified on sector, size, and geography → **370** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,680 10TH	\$25,497 25TH	\$53,415 MEDIAN	\$74,690 75TH	\$105,437 90TH	\$3,600 THIS ORG · 4TH
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\$3,600



■ 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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Forever R Children	OH	\$237,961	Executive Di	\$4,000	\$4,000	2024
Creative Lives Inc	VT	\$236,202	Executive Di	\$74,000	\$74,000	2024
Acton Academy Dc Foundation	DC	\$235,484	Executive Dir.	\$77,250	\$79,532	2023
Witkids Inc	TN	\$239,012	President	\$86,885	\$86,885	2024
Cultural Diversity Foundation Inc	NV	\$235,353	President	\$3,010	\$3,010	2024
Peacemakers Inc	CA	\$239,222	Founding Director	\$13,000	\$13,384	2023
Borromeo Project Inc	NH	\$235,164	Executive Director	\$131,521	\$135,406	2023
Law Schoolyes We Can	CO	\$235,137	Executive Director	\$104,000	\$107,072	2023
Alamo Area Christian Educators Inc	TX	\$235,116	President/di	\$49,950	\$49,950	2024
Shermont Manor	MT	\$239,735	Ceo	\$19,661	\$19,661	2024
Cleveland Municipal School District	OH	\$239,927	Director	\$138,367	\$138,367	2024
Empower Humanity Inc	ID	\$234,407	Board Member	\$25,669	\$25,669	2024
Wings For Learning	TX	\$240,694	Executive Di	\$54,000	\$54,000	2024
Academy31 Inc	NC	\$240,918	President	\$25,440	\$25,440	2024
Potential Endeavors	MN	\$241,289	President And Treasurer	\$15,000	\$15,000	2024
Students With A Goal	OH	\$232,969	Executive Director	\$48,654	\$50,091	2023
Hack Ny Inc	NY	\$241,537	Director	\$17,500	\$17,500	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Coastal Interpretive Center	WA	\$241,549	Executive Dir.	\$52,519	\$54,070	2023
Joy Education Foundation	OK	\$242,191	Executive Director	\$116,590	\$116,590	2024
Tyler Junior Golf Foundation	TX	\$232,209	Executive Dir.	\$60,600	\$60,600	2024
Yamei Academy Of Excellence	CA	\$232,111	Ceo And Director	\$36,000	\$36,000	2024
Ashtabula County Continued Education	OH	\$242,364	Executive Director	\$55,643	\$57,287	2023
Dream It Do It Western New York Inc	NY	\$232,010	President	\$58,263	\$58,263	2024
Mastermindz Afterschool Enrichment Program	PA	\$231,851	President	\$18,602	\$18,602	2024
Wegoja Foundation	SC	\$242,898	Executive Director	\$61,875	\$61,875	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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 370 organizations. Compensation range \$12–\$305,380; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$237,207); for reference, expenses \$260,929 and assets \$161,579.

ROLE MATCH Vivian Moll, reported title "*Treasurer*", 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 19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	4 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 (Vivian Moll) 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 370 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,600 is reasonable (approximately the 4th 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.