

# Happy Life Animal Rescue Inc

Executive Director / CEO

EIN 811804421

NY · NTEE D20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Roy C Forster, Executive Director / CEO** (\$45,500) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Roy C Forster — reported title “VICE PRESIDE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

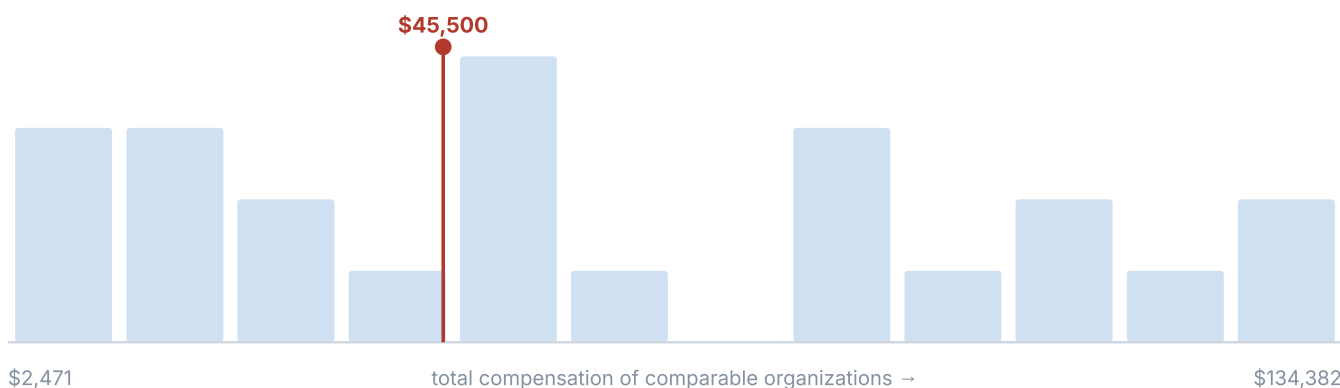
**SECTOR** Organizations sharing the subject's NTEE classification (D20).

**BUDGET** Total revenue between \$294,609 and \$659,574 — 0.67x to 1.50x the subject's \$439,716 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (D20) + NY + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,678	\$24,845	\$51,861	\$90,305	\$116,088	\$45,500
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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 NY 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
<a href="#">Cove Animal Rescue Corporation</a>	NY	\$444,436	Executive Director	\$26,612	<b>\$26,612</b>	2024
<a href="#">Pets For Patriots Inc</a>	NY	\$434,165	Founder & Chief Executive	\$134,382	<b>\$134,382</b>	2024
<a href="#">North Country Spca Inc</a>	NY	\$455,725	Executive Dir.	\$83,572	<b>\$83,572</b>	2024
<a href="#">Friends Forever Animal Rescue</a>	NY	\$420,623	964 Auburn St, Hannibal Ny 13074	\$90,610	<b>\$90,610</b>	2024
<a href="#">Friends For Felines Inc</a>	NY	\$463,844	President	\$5,950	<b>\$5,950</b>	2024
<a href="#">Pupstarz Rescue Inc</a>	NY	\$403,942	President	\$20,400	<b>\$20,400</b>	2024
<a href="#">Species Unite 23 Inc</a>	NY	\$389,469	President	\$125,000	<b>\$128,692</b>	2023
<a href="#">Cracker Box Palace Inc</a>	NY	\$375,977	Farm Director	\$23,078	<b>\$23,078</b>	2024
<a href="#">Lucky Orphans Horse Rescue Inc</a>	NY	\$504,415	Executive Dir.	\$50,373	<b>\$51,861</b>	2023
<a href="#">Animal Shelter Of Schoharie Valley Inc</a>	NY	\$506,926	Executive Director	\$42,500	<b>\$43,755</b>	2023
<a href="#">Society For The Prevention Of Cruelty To Animals Of Upstate New York Inc</a>	NY	\$510,859	Executive Director	\$81,219	<b>\$83,618</b>	2023
<a href="#">Social Tees Animal Rescue Foundation In</a>	NY	\$366,592	Executive Director	\$111,240	<b>\$111,240</b>	2024
<a href="#">Happy Compromise Farm And Sanctuary</a>	NY	\$360,070	President	\$15,600	<b>\$16,061</b>	2023
<a href="#">Wonder Dog Rescue</a>	NY	\$350,452	Director	\$90,000	<b>\$90,000</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Oswego County Humane Society Inc</a>	NY	\$342,786	Executive Di	\$50,865	<b>\$50,865</b>	2024
<a href="#">Joyful Rescues Inc</a>	NY	\$539,433	President	\$55,100	<b>\$53,680</b>	2025
<a href="#">Ayres Memorial Animal Shelter Inc</a>	NY	\$337,638	Treasurer	\$2,400	<b>\$2,471</b>	2023
<a href="#">Ruff House Rescue Inc</a>	NY	\$337,422	President	\$117,300	<b>\$117,300</b>	2024
<a href="#">Aruba Flight Volunteers Inc</a>	NY	\$319,071	President	\$49,980	<b>\$51,456</b>	2023
<a href="#">A New Chance Animal Rescue Inc</a>	NY	\$318,086	President	\$65,000	<b>\$65,000</b>	2024
<a href="#">United Friends Of Homeless Animals Inc</a>	NY	\$306,784	Manager	\$12,707	<b>\$13,082</b>	2023
<a href="#">Almost Home Animal Rescue &amp; Adoption Inc</a>	NY	\$297,472	Shelter Manager/director	\$28,155	<b>\$28,155</b>	2024
<a href="#">Badass Animal Rescue Inc</a>	NY	\$604,156	Executive Director	\$103,788	<b>\$103,788</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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. To compare fairly across regions and years, peer compensation is normalized to NY 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 23 organizations. Compensation range \$2,471–\$134,382; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$439,716); for reference, expenses \$401,554 and assets \$212,308.

**ROLE MATCH** Roy C Forster, reported title "*VICE PRESIDE*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	39 <sup>th</sup>
All sources (D + E + F), adjusted	39 <sup>th</sup>

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 (Roy C Forster) 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 23 similarly situated organizations (Same NTEE sector (D20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,500 is reasonable (approximately the 39<sup>th</sup> 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.