

This analysis benchmarks the total compensation of **Sharon Lowe, Executive Director / CEO** (\$48,750) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **81st** percentile of comparable organizations

within the typical range

Benchmarked executive: Sharon Lowe — reported title “CEO/Member”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (D60).

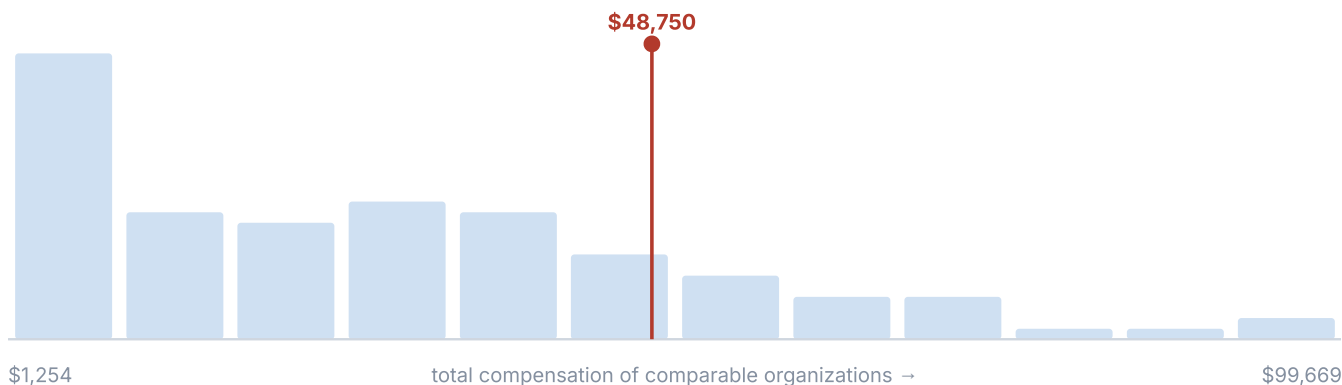
BUDGET Total revenue between \$67,189 and \$150,424 — 0.67x to 1.50x the subject's \$100,283 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

101 organizations qualified on sector, size, and geography

→ **101** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,188

\$9,186

\$26,580

\$42,745

\$63,237

\$48,750



■ 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
Dogs In Danger Rescue Inc	NY	\$99,837	President	\$5,200	\$5,002	2024
Arizona Mule Deer	AZ	\$100,758	Ceo Field Director	\$67,310	\$70,943	2023
Feline Rescue Network	CO	\$99,540	Secretary	\$6,901	\$7,044	2024
Puddy Tat Protectors Inc	TN	\$101,133	President	\$48,100	\$53,820	2024
Sylvan Lake Improvement Assoc	IN	\$99,336	President	\$8,000	\$9,245	2023
Arm Sanctuary Inc	FL	\$101,520	Vice Preside	\$13,200	\$13,590	2023
National Turkey Federation Foundation	DC	\$101,768	President	\$80,466	\$75,165	2024
Dekati Giving	CO	\$101,966	President	\$40,000	\$40,828	2024
Sunrise Service Dogs Inc	CO	\$102,293	Executive Director	\$61,045	\$64,150	2023
Valley Shore Animal Welfare League	CT	\$103,295	Treasurer	\$3,044	\$3,128	2023
Country Roads Animal Rescue Society	OK	\$103,547	Founder	\$5,000	\$5,861	2024
Francis Halbrook Hensley Animal Shelter	TN	\$103,574	Shelter Director	\$25,635	\$28,683	2024
Social Compassion In Legislation	CA	\$96,306	Cfo	\$103,200	\$94,860	2024
Jessica's Haven And Rescue	CA	\$95,823	Secretary/coo/director	\$51,840	\$47,650	2024
Pet Rescue Pilots	CA	\$105,089	Executive Director	\$36,000	\$34,068	2023
On Call Community Rescue For Animals	OR	\$105,734	President	\$42,000	\$42,745	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Animal Placement Agency Of The Windsors	NJ	\$94,525	Manager	\$27,484	\$26,893	2023
Leaders For Ethics Animals & The	CA	\$106,134	Secretary &	\$100,000	\$89,549	2025
Lions Tigers & Bears Inc	FL	\$106,991	President	\$14,400	\$14,825	2023
Reid Park Zoo Foundation	AZ	\$93,430	Coo	\$25,715	\$27,103	2023
Paws For Life Inc	MD	\$92,903	Secretary/treasurer	\$9,150	\$9,106	2024
Stanwood Wildlife Sanctuary	ME	\$107,700	Executive Director	\$38,000	\$40,505	2024
Sophie Kerrigan For The Love Of	OH	\$92,564	Executive Di	\$25,000	\$29,018	2023
Contented Critters	MN	\$92,288	Animal Rescue Director	\$36,540	\$39,569	2023
Baby Kitten Rescue	CA	\$108,397	Director, Ce	\$12,000	\$11,030	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 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 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	101 organizations. Compensation range \$1,254–\$99,669; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$100,283); for reference, expenses \$98,697 and assets \$0.
ROLE MATCH	Sharon Lowe, reported title <i>"CEO/Member"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	81 st
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	78 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 Lowe) 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 101 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,750 is reasonable (approximately the 81st 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.