

Murphy's Paw Rescue Inc

Executive Director / CEO

EIN 820665034

CT · NTEE D20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicole Gallagher, Executive Director / CEO** (\$100,000) against **every comparable organization** that fit the selection criteria — **271** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$138,487 and \$310,047 — 0.67x to 1.50x the subject's \$206,698 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

271 organizations qualified on sector, size, and geography → **271** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,106	\$18,343	\$32,377	\$51,603	\$69,358	\$100,000
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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 CT 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
Hope Haven Farm Sanctuary	PA	\$206,572	Executive Di	\$20,000	\$21,272	2023
Puplandia Dog Rescue	OR	\$205,932	Founder/dire	\$75,818	\$75,094	2023
Humane Society Of Amherst County	VA	\$205,932	Vice President	\$3,858	\$3,859	2024
Susie Spector Foundation	CA	\$205,497	Coo	\$76,404	\$68,346	2024
No Greater Love Inc	AL	\$205,485	Adoption Coordinator	\$44,820	\$50,161	2024
Meow Mission Incorporated	IN	\$205,482	President	\$1,500	\$1,639	2024
Sanilac County Humane Society	MI	\$208,104	President	\$79,189	\$87,175	2023
Life With Pigs	VA	\$205,176	President	\$26,064	\$26,070	2024
Roanoke Valley Horse Rescue Inc	VA	\$204,861	Ceopresident	\$55,180	\$55,194	2024
Blackfoot Animal Shelter & Rescue	ID	\$204,305	Director	\$43,479	\$47,915	2024
Voters For Animal Rights Inc	NY	\$204,080	Director	\$4,640	\$4,655	2022
The Pet Fund	CA	\$204,014	Executive Director	\$30,000	\$26,836	2024
Critters Pet Rescue Foundation	WA	\$209,672	Vice Present	\$22,434	\$20,807	2024
Ark Rescue Rehab And Foster	MS	\$210,046	Kennel Tech	\$33,347	\$38,475	2024
Northern Lakes Rescue	MN	\$210,094	President	\$24,259	\$25,566	2023
Shaw Pit Bull Rescue	MS	\$210,527	Employee	\$15,779	\$18,743	2023
Gabby's Animal Rescue Inc	CA	\$210,765	President	\$41,600	\$38,312	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tazzy Animal Rescue Fund Inc	CA	\$210,832	Ceo	\$27,135	\$24,274	2024
Shots For Spays	CA	\$202,340	Chief Medical Officer	\$4,400	\$3,835	2025
Animals First Aid Nfp	IL	\$211,091	President	\$7,358	\$7,494	2024
Vicksburg-warren Humane Society	MS	\$211,204	President	\$45,000	\$51,920	2024
Equine Rescue League Foundation Inc	VA	\$202,094	Vice President	\$11,700	\$12,049	2023
Puppy Hill Farm Animal Rescue Inc	FL	\$202,073	Executive Director	\$46,827	\$45,572	2024
Panama City Beach	FL	\$201,772	President	\$15,457	\$15,043	2024
Pawsitive Alliance	WA	\$201,555	Executive Director	\$32,227	\$30,773	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	271 organizations. Compensation range \$1,440–\$598,780; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$206,698); for reference, expenses \$222,105 and assets \$26,360.
ROLE MATCH	Nicole Gallagher, reported title <i>"Executive Director"</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.

OUTLIERS 7 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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	97 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 (Nicole Gallagher) 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 271 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,000 is reasonable (approximately the 97th 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.