

# Texas Foundation For Animal Care

Executive Director / CEO

EIN 820832621  
 TX · NTEE D40  
 FY ending 2023-12-31  
 June 13, 2026

This analysis benchmarks the total compensation of **Jennifer Elkins, Executive Director / CEO** (\$7,375) against **every comparable organization** that fit the selection criteria — **629** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 7<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

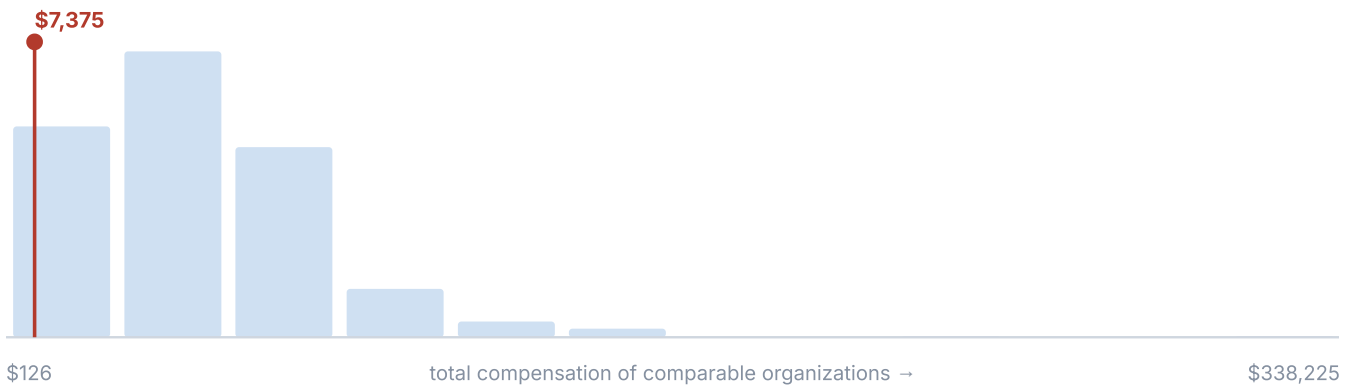
**Benchmarked executive:** Jennifer Elkins — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D40).
BUDGET	Total revenue between \$295,301 and \$661,122 — 0.67x to 1.50x the subject's \$440,748 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

**629** organizations qualified on sector, size, and geography → **629** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,780	\$25,711	\$45,610	\$63,016	\$82,931	<b>\$7,375</b>
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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 TX 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="#">Animal Shelter Of Clarendon County Inc</a>	SC	\$441,029	Director Of Shelter Operations	\$37,643	<b>\$39,259</b>	2023
<a href="#">Forever Loved Pet Sanctuary</a>	AZ	\$441,425	President/executive Director	\$30,000	<b>\$28,015</b>	2024
<a href="#">Texas Foundation For Conservation</a>	TX	\$440,000	Executive Director	\$152,450	<b>\$148,076</b>	2024
<a href="#">Noahs Ark Spcahumane Society</a>	TX	\$441,560	Executive Dir.	\$12,155	<b>\$12,155</b>	2023
<a href="#">Shiawassee County Humane</a>	MI	\$439,892	Ex Director	\$62,887	<b>\$63,028</b>	2024
<a href="#">Grosse Pointe Animal Adoption</a>	MI	\$439,737	President	\$52,928	<b>\$54,614</b>	2023
<a href="#">Happy Life Animal Rescue Inc</a>	NY	\$439,716	Vice Preside	\$45,500	<b>\$39,923</b>	2024
<a href="#">Raptor View Research Institute</a>	MT	\$442,311	Executive Di	\$82,928	<b>\$86,800</b>	2024
<a href="#">Lemhi County Humane Society</a>	ID	\$438,767	Director	\$20,000	<b>\$20,659</b>	2024
<a href="#">Brigadoon Service Dogs</a>	WA	\$442,845	Executive Director	\$55,363	<b>\$49,551</b>	2023
<a href="#">Animal Rescue Mission</a>	CA	\$442,945	President	\$87,600	<b>\$75,619</b>	2023
<a href="#">Wild Rivers Animal Rescue</a>	OR	\$438,495	Exc Director	\$55,000	<b>\$48,317</b>	2025
<a href="#">Alaska Nannut Co-management Council</a>	AK	\$438,406	At-large Member	\$5,250	<b>\$5,018</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Pet Connection Incorporated</a>	KS	\$443,913	President	\$12,000	<b>\$12,588</b>	2024
<a href="#">Touched By An Animal</a>	IL	\$437,442	Executive Director	\$72,853	<b>\$69,547</b>	2024
<a href="#">Woodlands Wildlife Refuge Inc</a>	NJ	\$437,114	Executive Di	\$69,711	<b>\$58,879</b>	2025
<a href="#">Cove Animal Rescue Corporation</a>	NY	\$444,436	Executive Director	\$26,612	<b>\$23,351</b>	2024
<a href="#">Barrio Dogs Inc</a>	TX	\$445,165	President	\$64,668	<b>\$62,813</b>	2024
<a href="#">Project 2 Heal</a>	NC	\$436,205	Executive Dir.	\$50,000	<b>\$50,166</b>	2024
<a href="#">Humane Society Of Moultrie And</a>	GA	\$445,336	Director Of	\$41,916	<b>\$40,924</b>	2024
<a href="#">Adoption First Animal Rescue</a>	NC	\$435,564	Vice President	\$19,500	<b>\$19,565</b>	2024
<a href="#">Humane Society Of Sandusky County</a>	OH	\$435,115	Manager	\$49,619	<b>\$51,030</b>	2024
<a href="#">Handover Rover</a>	AZ	\$446,799	Director	\$51,877	<b>\$48,445</b>	2024
<a href="#">Heartland Humane Society Inc</a>	SD	\$434,606	Executive Di	\$69,158	<b>\$74,113</b>	2024
<a href="#">Spirits Promise Equine Rescue Corp</a>	NY	\$434,489	Executive Director	\$1,600	<b>\$1,404</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	629 organizations. Compensation range \$126–\$338,225; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$440,748); for reference, expenses \$443,375 and assets \$39,959.
ROLE MATCH	Jennifer Elkins, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	7 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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 (Jennifer Elkins) 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 13, 2026, comparing compensation against 629 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,375 is reasonable (approximately the 7<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 13, 2026.