

Gem City Kitties

Executive Director / CEO

EIN 822467990

OH · NTEE D20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Karin Gudal-johnson, Executive Director / CEO** (\$13,411) against **every comparable organization** that fit the selection criteria — **311** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Karin Gudal-johnson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

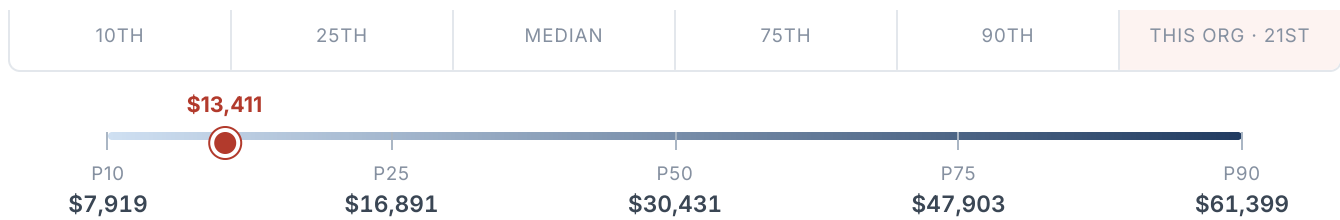
SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$154,118 and \$345,040 — 0.67x to 1.50x the subject's \$230,027 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

311 organizations qualified on sector, size, and geography → **311** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,919	\$16,891	\$30,431	\$47,903	\$61,399	\$13,411
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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 OH 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
Whiskers Rescue Inc	NJ	\$230,298	President	\$39,000	\$31,110	2025
Caring About The Strays Cats Inc	NY	\$230,538	President/secretary	\$24,750	\$20,510	2024
Longview Paws	TX	\$229,420	Executive Di	\$54,808	\$50,278	2024
Protect 4 Paws Co	KY	\$230,654	Shelter Director	\$17,628	\$17,368	2024
Underdog Heroes Inc	CA	\$229,357	Ceo	\$30,687	\$24,301	2024
Etosha Rescue & Adoption Center	TX	\$228,766	Director/president	\$4,000	\$3,669	2024
South West Florida Horse Rescue Inc	FL	\$231,421	Director	\$13,475	\$11,952	2023
Paradise Parrot Rescue Inc	AZ	\$228,529	Ceo	\$60,000	\$52,918	2024
Eden Animal Haven	MO	\$231,536	Shelter Dir.	\$40,808	\$39,637	2024
Delmar Farm Es Inc	FL	\$231,557	President/executive Director	\$88,300	\$78,318	2023
Greater New Haven Cat Project Inc	CT	\$228,181	President	\$30,620	\$27,106	2023
Union County Humane Society	TN	\$228,181	Executive Director	\$55,937	\$55,514	2023
Cheshire Abbey	MS	\$232,269	Exect Director	\$72,000	\$73,539	2024
Cavalier Rescue Of Alabama Inc	AL	\$227,631	Presidentco Founder	\$24,000	\$24,480	2023
Friends Of Ncvma Foundation Inc	NC	\$232,527	Secretary/treasurer	\$1,970	\$1,866	2024
New Hope Humane Society	WY	\$227,135	Director/sec	\$41,642	\$42,101	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Humane Society Of Greene County Inc	PA	\$232,935	Executive Director	\$53,790	\$49,193	2024
Canyon Lake Animal Shelter Society	TX	\$226,982	Shelter Manager	\$35,350	\$31,593	2025
Blooper Animal Rescue & Transport Incorporated	FL	\$233,145	Executive Director	\$29,966	\$25,816	2024
Beaverhead Animal Shelter	MT	\$233,176	Executive Dir.	\$22,100	\$22,492	2023
Lazy B Equine Rescue And Sanctuary	UT	\$226,726	Director	\$17,192	\$16,613	2023
Friends Of Camden Animal Shelter	NJ	\$233,628	Former Executive Director	\$5,048	\$4,133	2024
Nassau County Spca Inc	NY	\$226,226	Executive Director	\$73,345	\$60,780	2024
North American 3rs Collaborative Inc	CO	\$225,826	Executive Director	\$120,350	\$105,830	2024
Active K9 Rescue Foundation	UT	\$225,732	Director/secretary	\$11,203	\$10,515	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 311 organizations. Compensation range \$1,275–\$530,067; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$230,027); for reference, expenses \$227,956 and assets \$154,404.

ROLE MATCH	Karin Gudal-johnson, 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	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	21 st
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	20 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 (Karin Gudal-johnson) 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 311 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,411 is reasonable (approximately the 21st 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.