

Hec Hooves Of Joy Inc

Executive Director / CEO

EIN 831303738
 WI · NTEE D99
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Russell Ratkowski, Executive Director / CEO** (\$78,000) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Russell Ratkowski — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

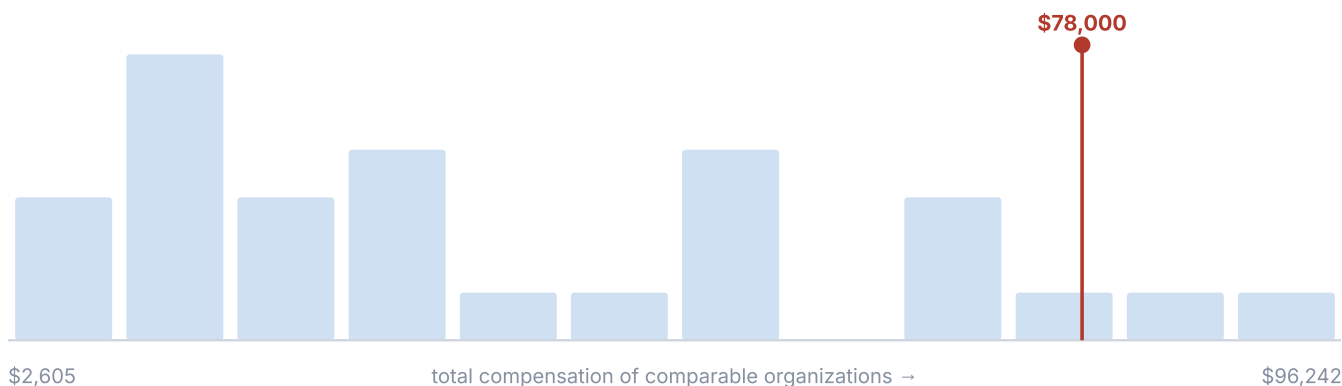
SECTOR Organizations sharing the subject's NTEE classification (D99).

BUDGET Total revenue between \$223,570 and \$500,530 — 0.67x to 1.50x the subject's \$333,687 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (D99), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,592

\$15,463

\$28,448

\$52,718

\$70,390

\$78,000



● 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 WI 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
Paws & Pals	MO	\$329,954	Ceo	\$50,000	\$50,708	2023
Tailored Rides Equine Assisted Therapy Inc	TX	\$327,165	Executive Director	\$18,950	\$18,151	2023
Lucks Rescue Inc	GA	\$326,475	President	\$10,385	\$9,711	2024
Wagging Tails Rescue	NV	\$324,734	Executive Di	\$72,230	\$67,337	2024
Carson City Cares Inc	NV	\$344,255	President	\$15,400	\$14,781	2023
Animalluvr's Dream Rescue Inc	FL	\$313,312	President	\$30,000	\$28,092	2022
Norcal Bully Breed Rescue	CA	\$309,542	President	\$103,670	\$85,716	2023
Connecticut For Animals Education Fund	CT	\$300,593	Ceo	\$78,098	\$68,103	2024
Ruth Steinert Memorial Spca	PA	\$367,298	Shelter Mana	\$42,687	\$39,591	2024
Petmatchmaker Rescue South	TN	\$291,760	Director	\$19,210	\$18,780	2024
Cats Of San Bernardino	CA	\$376,854	Vice President	\$86,565	\$74,508	2022
Valley Animal Haven & Adoption Center	CA	\$289,619	Mgr Kennel Opts	\$34,837	\$28,804	2023
Michigan Doodle Rescue Connect	MI	\$287,327	President	\$11,100	\$10,970	2023
Fifty Shades Of Furr Inc	MD	\$285,695	President	\$35,125	\$30,541	2024
Elder Pet Care	CO	\$382,149	President	\$2,921	\$2,605	2024
Palomacy Pigeon And Dove Adoptions	CA	\$264,011	Executive Director	\$64,480	\$51,784	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
4e Kennels Healing Hearts Inc	NV	\$408,217	President	\$71,500	\$68,625	2023
Vegan Hacktivists Inc	MD	\$256,459	Treasurer/consultant	\$17,505	\$15,670	2023
Mary Ann Morris Animal Society	SC	\$255,671	President	\$58,615	\$55,406	2025
Pawfect Life Rescue Inc	MA	\$252,378	Vice Preside	\$33,114	\$27,675	2024
Hickory Nut Gap Farm Education Project Inc	NC	\$240,127	Executive Director	\$15,000	\$14,841	2023
The Bunny Museum	CA	\$223,633	President	\$9,600	\$7,710	2024
Humane Society Of Eastern Oregon	OR	\$223,612	Executive Di	\$60,000	\$51,822	2024
Tails For Life Inc	WI	\$457,673	Director	\$12,678	\$12,314	2024
Old Dominion Humane Society	VA	\$459,875	President	\$28,500	\$25,593	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 28 organizations. Compensation range \$2,605–\$96,242; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$333,687); for reference, expenses \$325,187 and assets \$260,184.

ROLE MATCH Russell Ratkowski, reported title "*TREASURER*", 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	93 rd
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	93 rd

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 (Russell Ratkowski) 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 28 similarly situated organizations (Same NTEE sector (D99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,000 is reasonable (approximately the 93rd 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.