

Institute For Animal Happiness

Executive Director / CEO

EIN 833186862
 NY · NTEE D20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Moore, Executive Director / CEO** (\$3,100) against **every comparable organization** that fit the selection criteria — **216** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Rebecca Moore — 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 \$117,830 and \$263,800 — 0.67x to 1.50x the subject's \$175,867 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

216 organizations qualified on sector, size, and geography → **216** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,336	\$18,057	\$32,917	\$52,080	\$73,714	\$3,100
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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 NY 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
Canine Classmates	TX	\$175,054	Ceo	\$69,833	\$77,305	2024
Mostly Mutts Inc	PA	\$174,650	President	\$42,000	\$46,351	2024
Utah Animal Adoption Center	UT	\$173,845	Manager	\$33,683	\$38,150	2024
Mastiffs To Mutts	PA	\$178,237	V.p./foster Mgr	\$9,400	\$10,374	2024
Maumee Valley Save A Pet	OH	\$173,463	Treasurer	\$21,800	\$26,307	2023
Illinois Horse Rescue Of Will	IL	\$173,383	President	\$26,780	\$29,996	2023
Animal Rez-q Inc	AZ	\$172,881	Founding President	\$4,762	\$5,068	2024
Kingman County Humane Society	KS	\$178,866	Shelter Manager/director	\$26,084	\$31,185	2024
Second Chance Animal Refuge Society	KS	\$178,970	President	\$18,000	\$21,520	2024
One Step For Animals	AZ	\$171,897	Executive Director	\$36,542	\$37,889	2025
Hardin County Pet Protection Inc	KY	\$171,788	President	\$45,964	\$54,649	2024
Jans Rails To Trails Rescue Sanctuary	CA	\$179,982	Board Member	\$24,565	\$23,474	2024
Animal Refuge Center Inc	KY	\$180,232	President	\$8,830	\$10,498	2024
Hastings Animal Shelter Association Inc	NE	\$180,601	Shelter Manager	\$29,455	\$35,059	2024
Mother Mayflower's Animal	OH	\$171,122	President/se	\$40,000	\$48,269	2023
Golden Oldies Cat Rescue	CA	\$171,033	Exec Dir Board Member	\$27,250	\$26,809	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Faithful Friends Pet Rescue And Rehoming	FL	\$181,527	Executive Director	\$41,471	\$43,114	2024
Small Dog Rescue Of New England Inc	RI	\$182,061	Executive Di	\$6,750	\$7,163	2024
Stay-a-while Cat Shelter Inc	OH	\$183,198	Director	\$26,124	\$29,831	2025
Path Of Hope Rescue	WA	\$167,266	Founder And Director	\$39,000	\$38,641	2024
Footloose Montana	MT	\$166,953	Former Exec	\$74,004	\$88,280	2024
Home For Friendless Animals Inc	IN	\$184,986	President	\$20,964	\$24,466	2024
Rocky Mountain French Bulldog Rescue	CO	\$166,483	President And Director	\$602,793	\$639,650	2024
Pawsibilities Animal Rescue	PA	\$186,093	Director	\$14,700	\$16,223	2024
Petvet Relief Inc	TX	\$165,046	President	\$1,500	\$1,660	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 216 organizations. Compensation range \$1,660–\$639,650; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$175,867); for reference, expenses \$153,714 and assets \$820,342.

ROLE MATCH Rebecca Moore, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	2 peers 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	3 rd
All sources (D + E + F), adjusted	1 st

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 (Rebecca Moore) 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 216 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,100 is reasonable (approximately the 1st 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.