

# Iaabc Foundation

Executive Director / CEO

EIN 844301117

PA · NTEE D19

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Mullins, Executive Director / CEO** (\$6,400) against **every comparable organization** that fit the selection criteria — **632** 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:** Michelle Mullins — 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 (D19).

**BUDGET** Total revenue between \$290,636 and \$650,679 — 0.67x to 1.50x the subject's \$433,786 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

**632** organizations qualified on sector, size, and geography → **632** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,012	\$24,867	\$45,575	\$62,958	\$82,519	<b>\$6,400</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 PA 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="#">Forpaws Spay &amp; Neuter Clinic</a>	CA	\$433,838	Ceo	\$39,820	<b>\$33,491</b>	2024
<a href="#">Pets For Patriots Inc</a>	NY	\$434,165	Founder & Chief Executive	\$134,382	<b>\$118,275</b>	2024
<a href="#">Animal Welfare Society Inc</a>	CT	\$433,278	Shelter Manager	\$79,158	<b>\$72,290</b>	2024
<a href="#">Green County Humane Society</a>	WI	\$434,304	Executive Director	\$29,687	<b>\$31,090</b>	2023
<a href="#">Cause For Paws Lincoln</a>	NE	\$434,319	President & Ceo	\$44,000	<b>\$47,456</b>	2023
<a href="#">Bella Vista Animal Shelter Inc</a>	AR	\$434,379	Executive Director	\$40,804	<b>\$44,673</b>	2024
<a href="#">Spirits Promise Equine Rescue Corp</a>	NY	\$434,489	Executive Director	\$1,600	<b>\$1,408</b>	2024
<a href="#">Heartland Humane Society Inc</a>	SD	\$434,606	Executive Di	\$69,158	<b>\$74,341</b>	2024
<a href="#">Horses Of Tir Na Nog</a>	CA	\$432,472	Administrator	\$33,280	<b>\$28,817</b>	2023
<a href="#">Humane Society Of Sandusky County</a>	OH	\$435,115	Manager	\$49,619	<b>\$51,188</b>	2024
<a href="#">Nicolinas Wishes Charitable Foundation</a>	PA	\$432,119	President	\$13,462	<b>\$13,076</b>	2024
<a href="#">Raptor Resource Project</a>	IA	\$432,034	Executive Di	\$75,000	<b>\$82,348</b>	2023
<a href="#">Adoption First Animal Rescue</a>	NC	\$435,564	Vice President	\$19,500	<b>\$19,625</b>	2024
<a href="#">Project 2 Heal</a>	NC	\$436,205	Executive Dir.	\$50,000	<b>\$50,321</b>	2024
<a href="#">Willapa Bay Fisheries Enhancement Group</a>	WA	\$431,265	Director	\$90,894	<b>\$79,262</b>	2024
<a href="#">Suncoast Primate Sanctuary Foundation Inc</a>	FL	\$431,256	Director	\$5,000	<b>\$4,575</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rangeland Wild</a>	CA	\$430,576	President	\$32,233	<b>\$27,110</b>	2024
<a href="#">Woodlands Wildlife Refuge Inc</a>	NJ	\$437,114	Executive Di	\$69,711	<b>\$59,060</b>	2025
<a href="#">Working Animals Giving Service For Kids Inc</a>	OH	\$430,455	Executive Director	\$69,423	<b>\$73,734</b>	2023
<a href="#">Touched By An Animal</a>	IL	\$437,442	Executive Director	\$72,853	<b>\$69,761</b>	2024
<a href="#">Arizona Law Enforcement Canine Assoc</a>	AZ	\$429,851	Director Of Ops	\$16,380	<b>\$15,343</b>	2024
<a href="#">Alaska Nannut Co-management Council</a>	AK	\$438,406	At-large Member	\$5,250	<b>\$5,033</b>	2023
<a href="#">Wild Rivers Animal Rescue</a>	OR	\$438,495	Exc Director	\$55,000	<b>\$48,466</b>	2025
<a href="#">Lemhi County Humane Society</a>	ID	\$438,767	Director	\$20,000	<b>\$20,722</b>	2024
<a href="#">Center For Animal Protection And Education</a>	CA	\$428,652	Officer	\$12,115	<b>\$10,189</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 632 organizations. Compensation range \$126–\$339,269; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$433,786); for reference, expenses \$577,589 and assets \$275,283.

**ROLE MATCH** Michelle Mullins, reported title "*PRESIDENT*", 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	16 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)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Michelle Mullins) 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 632 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,400 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].

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.