

Two Pups Wellness Fund

Executive Director / CEO

This analysis benchmarks the total compensation of **Mary Haley, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **424** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

Benchmarked executive: Mary Haley — reported title “Secretary”, 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 (D20).
BUDGET	Total revenue between \$274,013 and \$613,462 — 0.67x to 1.50x the subject's \$408,975 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

424 organizations qualified on sector, size, and geography → **424** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,037	\$24,930	\$46,072	\$63,442	\$83,547	\$42,000
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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 AZ 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 Inspired Change	MN	\$409,154	Executive Director	\$53,000	\$56,062	2023
Humane Society Of Clinton County	IN	\$409,596	Executive Di	\$48,263	\$52,922	2024
Seattle Animal Shelter Foundation	WA	\$407,890	Director Of Development	\$106,364	\$101,943	2023
Determined To Rise Animal Foundation	IL	\$410,735	Executive Director	\$18,000	\$18,944	2023
Roscoe Animal Retreat	IL	\$412,847	Secretary	\$23,107	\$24,319	2023
Humane Society Of Wichita County	TX	\$413,080	Executive Dir.	\$61,624	\$64,097	2024
Pupstarz Rescue Inc	NY	\$403,942	President	\$20,400	\$19,168	2024
Animal Food Bank Services	PA	\$414,647	Executive Director	\$53,619	\$55,599	2024
Illinois Valley Animal Rescue	IL	\$414,708	Executive Dir.	\$15,640	\$15,988	2024
Love Pit	TX	\$402,836	President And Executive Director	\$21,923	\$22,803	2024
Georgia Canine Rescue And	GA	\$415,331	President	\$17,000	\$17,774	2024
Shelter Animal Resource Alliance	OR	\$402,531	Secretary	\$40,350	\$38,963	2024
Florida Urgent Rescue	FL	\$401,223	Executive Director	\$36,000	\$36,204	2023
Stephens County Humane Society	OK	\$418,092	Executive Director	\$61,500	\$68,600	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Heart Of Phoenix Equine Rescue Inc	WV	\$418,666	Secretary	\$9,000	\$10,133	2024
Family Dogs New Life Shelter	OR	\$418,681	President	\$53,754	\$53,439	2023
Trio Animal Foundation	IL	\$419,671	President/di	\$103,600	\$105,905	2024
Spots Last Stop Inc	MN	\$398,172	Manager	\$85,900	\$88,257	2024
Southern Arizona Animal Food Bank	AZ	\$419,782	Secretary	\$11,093	\$11,093	2024
Humane Society Of Westmoreland County	PA	\$398,055	President & Treasurer	\$18,652	\$19,341	2024
Friends Forever Animal Rescue	NY	\$420,623	964 Auburn St, Hannibal Ny 13074	\$90,610	\$85,136	2024
Pickens County Humane Society	SC	\$420,687	Executive Director	\$48,576	\$52,693	2024
Alamo Animal Encounters	TX	\$421,016	President	\$59,500	\$63,715	2023
Kitten Rescue Of Mason County	WA	\$396,894	Executive Director	\$23,847	\$22,200	2024
Dubois County Humane Society	IN	\$421,080	Executive Director	\$25,395	\$28,669	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **424** organizations. Compensation range \$737–\$362,187; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$408,975); for reference, expenses \$271,085 and assets \$620,516.
ROLE MATCH	Mary Haley, reported title " <i>Secretary</i> ", 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.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	43 rd
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	43 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 (Mary Haley) 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 424 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 43rd 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.