

Maine Friends Of Animals

Executive Director / CEO

EIN 900537607

ME · NTEE D20

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Jane Delson, Executive Director / CEO** (\$64,519) against **every comparable organization** that fit the selection criteria — **5** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Jane Delson — reported title “VICE PRESIDENT/EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

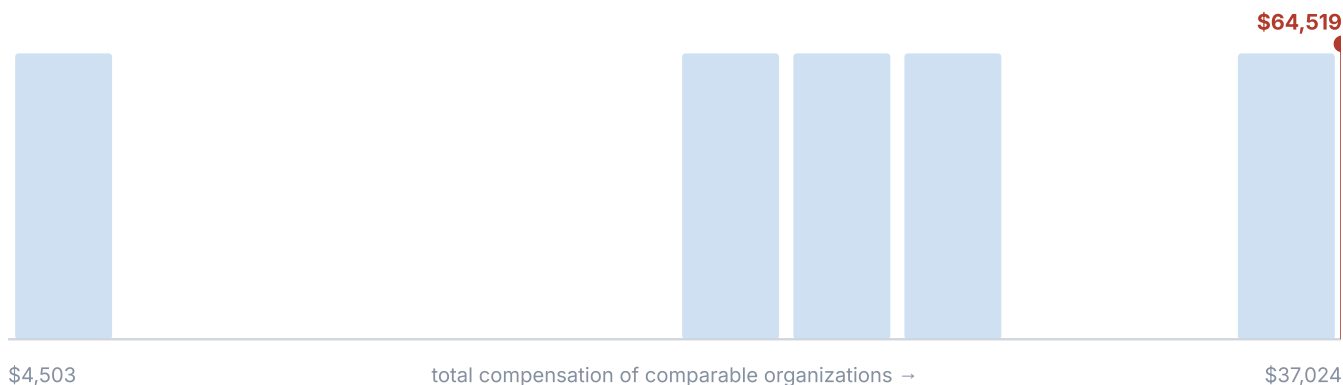
SECTOR Organizations sharing the subject's NTEE classification (D20).

BUDGET Total revenue between \$16,764 and \$37,531 — 0.67x to 1.50x the subject's \$25,021 (the band tightens as size grows).

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

5 organizations qualified on sector, size, and geography → **5** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,607	\$22,263	\$25,326	\$28,836	\$33,749	\$64,519
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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 ME 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
Legend Equine Facilitated Therapy Inc	ID	\$21,460	President	\$27,143	\$28,836	2023
Mayport Cats Inc	FL	\$29,730	Director	\$4,800	\$4,503	2023
Owls Club International	SC	\$18,042	Administrato	\$22,000	\$22,263	2024
San Joaquin Zoological Society	CA	\$35,894	Executive Director	\$45,372	\$37,024	2025
Fringe Benefits Thrift Store Inc	WI	\$36,594	President	\$25,000	\$25,326	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 5 organizations — **below 15; treat the percentiles as indicative, not precise.** Compensation range \$4,503–\$37,024; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$25,021); for reference, expenses \$111,790 and assets \$121,762. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

weigh the expense-based view.

ROLE MATCH Jane Delson, reported title "VICE PRESIDENT/EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (Jane Delson) 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 10, 2026, comparing compensation against 5 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,519 is reasonable (approximately the 100th 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 10, 2026.