

Second Chance Ranch

Executive Director / CEO

EIN 911999946

WA · NTEE D200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katie Merwick, Executive Director / CEO** (\$8,585) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

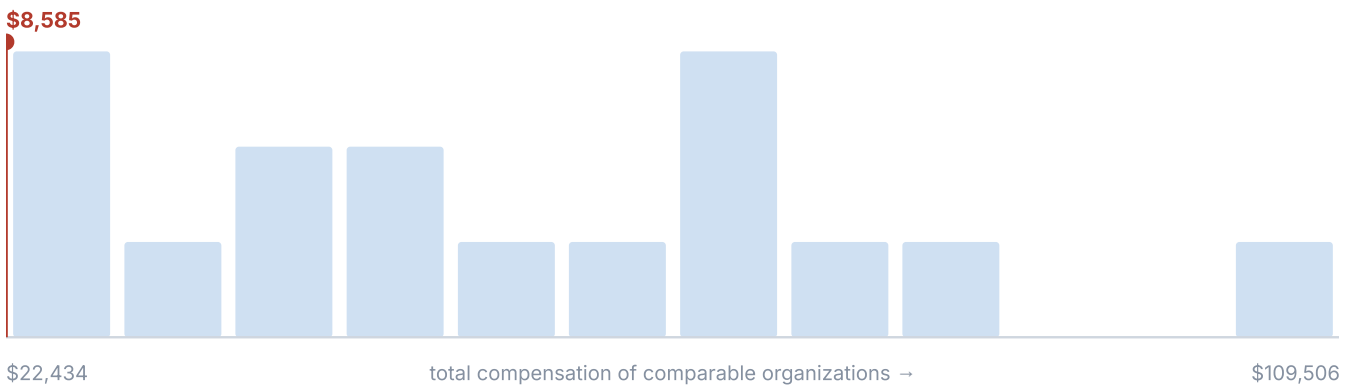
Benchmarked executive: Katie Merwick — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$195,007 and \$436,584 — 0.67x to 1.50x the subject's \$291,056 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20) + WA + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,324	\$36,092	\$53,920	\$69,731	\$78,746	\$8,585
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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 WA 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
Pigs Peace Sanctuary	WA	\$285,356	President	\$28,800	\$28,800	2024
Save-a-mutt	WA	\$281,644	Executive Director	\$36,000	\$37,063	2023
Puget Sound Goat Rescue And Adoption	WA	\$300,712	Executive Director	\$45,554	\$45,554	2024
Cats Meow	WA	\$307,110	Executive Director	\$66,184	\$68,139	2023
Thurston County Humane Society	WA	\$318,563	Executive Director	\$68,863	\$68,863	2024
Orcas Animal Protection Society	WA	\$327,485	Executive Director	\$72,335	\$72,335	2024
Down The Stretch Ranch	WA	\$338,727	Executive Director	\$72,573	\$74,717	2023
Paws Of Grays Harbor	WA	\$240,779	Executive Director	\$59,378	\$59,378	2024
Resilient Hearts Animal Sanctuary	WA	\$238,040	Executive Director	\$37,430	\$38,536	2023
Canopy Cat Rescue	WA	\$234,586	Founder/cat Rescuer	\$80,400	\$82,775	2023
South Pacific County Humane Society	WA	\$352,781	Shelter Manager	\$48,192	\$49,615	2023
A Just World	WA	\$218,534	Org. Strategist	\$58,224	\$58,224	2024
Critters Pet Rescue Foundation	WA	\$209,672	Vice Present	\$22,434	\$22,434	2024
Pawsitive Alliance	WA	\$201,555	Executive Director	\$32,227	\$33,179	2023
Kitten Rescue Of Mason County	WA	\$396,894	Executive Director	\$23,847	\$23,847	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Seattle Animal Shelter Foundation	WA	\$407,890	Director Of Development	\$106,364	\$109,506	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	16 organizations. Compensation range \$22,434–\$109,506; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$291,056); for reference, expenses \$252,618 and assets \$1,157,438.
ROLE MATCH	Katie Merwick, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Katie Merwick) 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 16 similarly situated organizations (Same NTEE sector (D20) + WA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,585 is reasonable (approximately the 0th 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.