

Animal Partisan Inc

Executive Director / CEO

EIN 920308493

VA · NTEE D20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Will Lowrey, Executive Director / CEO** (\$36,720) against **every comparable organization** that fit the selection criteria — **340** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 51st percentile of comparable organizations

within the typical range

Benchmarked executive: Will Lowrey — 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 (D20).

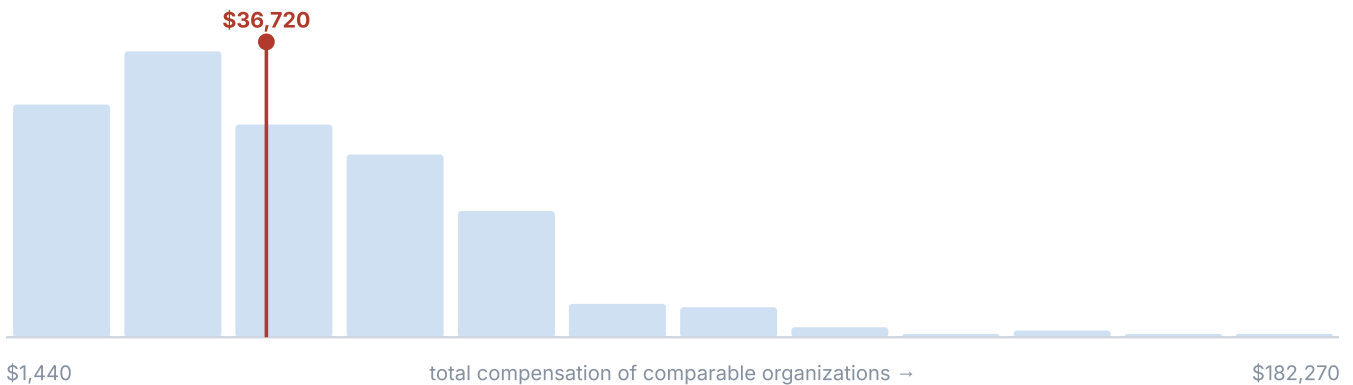
BUDGET Total revenue between \$167,601 and \$375,226 — 0.67x to 1.50x the subject's \$250,151 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

340 organizations qualified on sector, size, and geography

→ **340** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,142

\$19,498

\$35,432

\$55,198

\$73,206

\$36,720



■ 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 VA 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
Foster Tales	CA	\$250,212	President And Director	\$76,219	\$68,164	2024
Tecate Horse Rescue Inc	CA	\$250,000	Employee	\$5,685	\$5,084	2024
Fresno Bully Rescue Inc	CA	\$250,829	Ed/president	\$34,520	\$30,872	2024
Second Leash On Life Inc	GA	\$249,445	Director	\$16,250	\$17,422	2023
Pet Association Of Estes Park Inc	CO	\$250,952	Vice Pres/interim Pres	\$16,263	\$16,627	2023
Cottontail Cottage Farm Sanctuary	ME	\$251,017	President	\$8,850	\$9,178	2024
Paws For Life	UT	\$251,254	Executive Director	\$40,310	\$42,729	2024
Animal Wonders Inc	MT	\$251,482	Executive Dir.	\$40,750	\$45,494	2024
West Coast Cane Corso Rescue	CA	\$251,584	Director	\$10,000	\$8,943	2024
Mutts & Meows Rescue	TX	\$248,506	Director, President	\$65,003	\$69,333	2023
Southwest Animal Rescue Fund Inc	NM	\$251,818	Presidentexecutive Director	\$32,274	\$35,951	2024
Simple Sparrow	TX	\$252,007	Founder	\$18,000	\$19,199	2023
Life Animal Rescue	CA	\$252,180	President	\$18,200	\$16,758	2023
New England Lab Rescue Inc	ME	\$252,321	Executive Director	\$12,994	\$13,476	2024
Greyhounds In Motion Inc	FL	\$247,902	Import Specialist	\$48,000	\$46,701	2024
Bro And Tracy Animal Welfare Inc	NM	\$252,612	Vice President	\$21,120	\$23,526	2024
The Animal Retreat Inc	ID	\$253,716	Executive Dir.	\$41,592	\$45,824	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spay Asap Inc	VT	\$246,452	President And Treasurer	\$130,897	\$136,453	2024
Troopers Treasures	TN	\$246,238	President	\$10,828	\$11,788	2024
Have-a-heart Humane Society	CA	\$245,478	President	\$16,315	\$14,591	2024
Feral Friends Community Cat Alliance	TX	\$245,383	President	\$50,000	\$53,331	2023
Sarama Animal Rescue Inc	NJ	\$255,088	Board Member	\$13,000	\$12,021	2024
Little Bear Sanctuary	FL	\$245,123	Executive Officer	\$33,000	\$32,107	2024
Chatham Animal Rescue And Education Inc	NC	\$245,038	Executive Dir.	\$34,913	\$38,465	2023
Paw Fund	CA	\$244,770	Director	\$60,000	\$53,659	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	340 organizations. Compensation range \$1,440–\$182,270; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$250,151); for reference, expenses \$123,660 and assets \$211,904. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Will Lowrey, reported title <i>"President"</i> , 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 7 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	51 st
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	51 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 (Will Lowrey) 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 340 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,720 is reasonable (approximately the 51st 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.