

Pet Assistance League Store

Executive Director / CEO

EIN 921905851

CO · NTEE D20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Laura Lustig, Executive Director / CEO** (\$34,570) against **every comparable organization** that fit the selection criteria — **416** 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

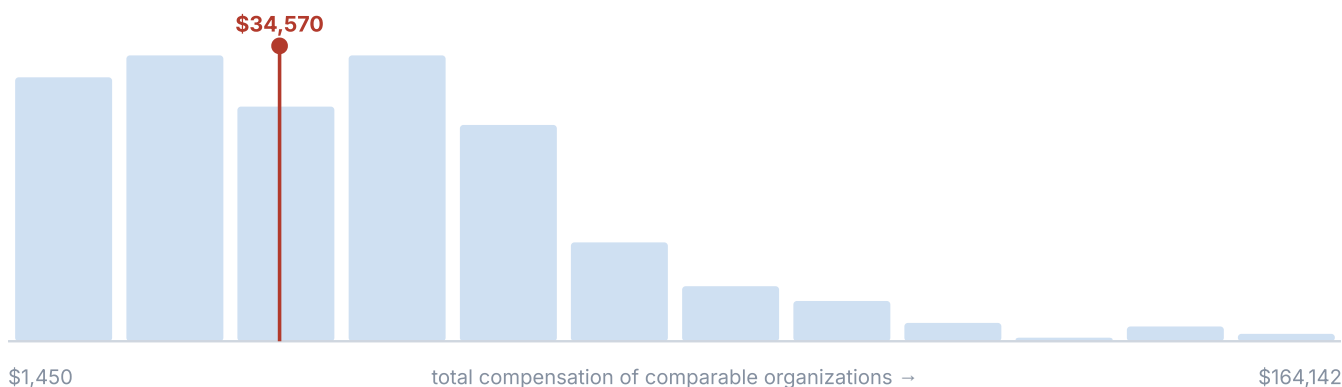
Benchmarked executive: Laura Lustig — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$215,829 and \$483,201 — 0.67x to 1.50x the subject's \$322,134 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

416 organizations qualified on sector, size, and geography → **416** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,337	\$21,819	\$40,718	\$60,824	\$79,178	\$34,570
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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 CO 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
Wwwpilotsnpawsorg Inc	SC	\$321,196	Executive Director	\$146,540	\$164,142	2023
Friends Of Normie Rescue	CA	\$321,126	Managing Dir.	\$2,885	\$2,598	2024
Pet Assistance Foundation	CA	\$323,505	Director	\$16,187	\$14,577	2024
Breeder Release Adoption Service	CO	\$320,681	Director	\$14,400	\$14,825	2023
My Pit Bull Is Family	MN	\$319,945	Executive Director	\$53,830	\$57,110	2023
Kamins Farm Sanctuary	IL	\$319,817	Executive Di	\$58,000	\$59,466	2024
The Nancy A Shaw Foundation Inc	GA	\$319,572	Executive Di	\$35,000	\$37,785	2023
Aruba Flight Volunteers Inc	NY	\$319,071	President	\$49,980	\$48,491	2023
Jay County Humane Society Inc	IN	\$325,350	Consultant/director	\$33,846	\$37,223	2024
Fur-angel Foundation	HI	\$318,660	President	\$27,000	\$25,955	2023
Thurston County Humane Society	WA	\$318,563	Executive Director	\$68,863	\$64,297	2024
Guayabo Animal Rescue Fdn Inc	FL	\$325,962	Executive Di	\$48,000	\$47,026	2024
The Mosby Foundation	VA	\$325,983	Executive Di	\$42,000	\$42,292	2024
A New Chance Animal Rescue Inc	NY	\$318,086	President	\$65,000	\$61,255	2024
The Long Way Home Inc	TX	\$316,953	Executive Director	\$61,500	\$66,053	2023
Orcas Animal Protection Society	WA	\$327,485	Executive Director	\$72,335	\$67,539	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Indigo Rescue Inc	OR	\$316,578	Executive Dir.	\$69,018	\$66,843	2024
No Time To Spare Animal Rescue &	MO	\$328,202	President	\$34,397	\$39,116	2023
Humane Society Of Whitley County_I	IN	\$328,503	Director	\$45,935	\$52,011	2023
Pawsitive Restoration Animal Rescue	CO	\$328,680	Executive Director	\$97,200	\$97,200	2024
Humane Society Of Southern Illinoispca Inc	IL	\$314,265	Shelter Manager	\$23,970	\$24,576	2024
Sullivan County Humane Society	NH	\$313,933	Vice President	\$4,628	\$4,457	2024
Here Today Adopted Tomorrow Animal	MA	\$313,379	Director	\$2,725	\$2,554	2024
People For Pets	IA	\$331,196	Executive Dir.	\$43,741	\$49,947	2024
A Forever-home Rescue Foundation Inc	VA	\$312,657	President	\$60,000	\$62,201	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 416 organizations. Compensation range \$1,450–\$164,142; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$322,134); for reference, expenses \$253,571 and assets \$283,884.

ROLE MATCH	Laura Lustig, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	9 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)	44 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	42 nd

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 (Laura Lustig) 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 416 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,570 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.