

# State Humane Association Of Ca

Executive Director / CEO

EIN 941541797

CA · NTEE D032

FY ending 2023-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Jill Tucker, Executive Director / CEO** (\$168,714) against **every comparable organization** that fit the selection criteria — **629** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

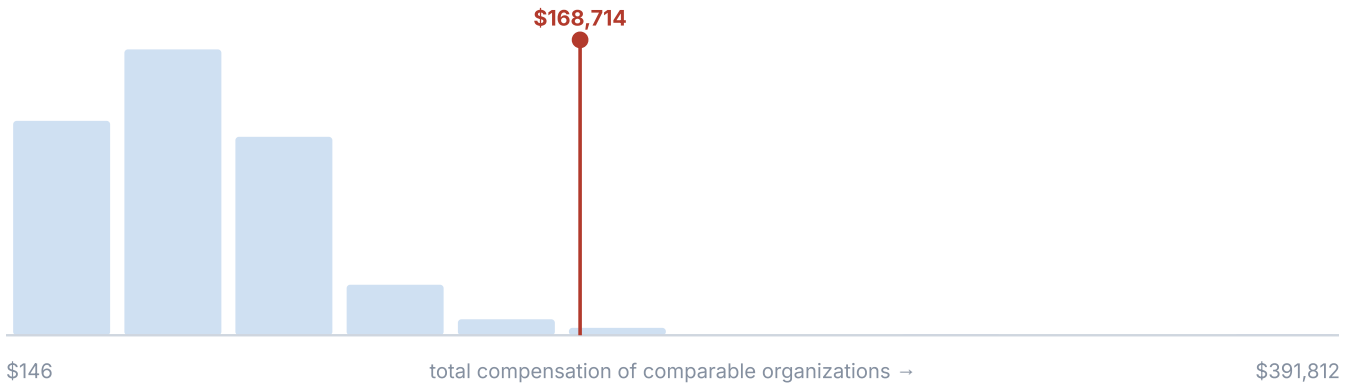
**Benchmarked executive:** Jill Tucker — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D032).
BUDGET	Total revenue between \$301,594 and \$675,211 — 0.67x to 1.50x the subject's \$450,141 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

**629** organizations qualified on sector, size, and geography → **629** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,749	\$29,785	\$53,247	\$73,812	\$96,071	<b>\$168,714</b>
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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 CA 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
<a href="#">Merwin Memorial Free Clinic For</a>	MA	\$450,427	Treasurer	\$36,868	<b>\$37,266</b>	2024
<a href="#">Hawk Ridge Bird Observatory Inc</a>	MN	\$449,715	Executive Director	\$71,744	<b>\$79,742</b>	2024
<a href="#">Wildlife Center Of The North Coast</a>	OR	\$450,780	Executive Director	\$60,000	<b>\$62,676</b>	2024
<a href="#">Helping Hands Humane Society</a>	KS	\$450,922	Trustee	\$9,523	<b>\$11,914</b>	2023
<a href="#">Inland Nw Wildlife Council</a>	WA	\$449,169	Executive Director	\$17,235	<b>\$17,358</b>	2024
<a href="#">French Bulldog Rescue Network</a>	MA	\$449,069	Treasurer	\$5,000	<b>\$5,055</b>	2024
<a href="#">Bradys K9 Fund</a>	OH	\$451,323	President	\$49,410	<b>\$58,866</b>	2024
<a href="#">Texas Veterinary Medical Foundation</a>	TX	\$448,738	New Executive Director	\$15,381	<b>\$17,818</b>	2023
<a href="#">Potters Angels Rescue Inc</a>	VT	\$448,227	Executive Dir.	\$2,500	<b>\$2,830</b>	2024
<a href="#">Thompson River Animal Care Shelter</a>	MT	\$452,210	Manager	\$39,540	<b>\$47,944</b>	2024
<a href="#">Pet Central Helps</a>	IL	\$452,430	President	\$53,000	<b>\$67,846</b>	2021
<a href="#">Little Guild Of St Francis</a>	CT	\$452,636	Executive Director	\$110,000	<b>\$116,014</b>	2024
<a href="#">Ric Obarrys Dolphin Project</a>	FL	\$447,609	President	\$60,300	<b>\$65,602</b>	2023
<a href="#">Strength Of Shadow Dog Rescue Inc</a>	CA	\$447,518	Ceo	\$10,803	<b>\$10,493</b>	2024
<a href="#">Reef Ball Foundation Inc</a>	GA	\$447,117	Executive Director	\$83,059	<b>\$93,941</b>	2024
<a href="#">Peace 4 Animals</a>	TX	\$447,109	President &	\$150,000	<b>\$168,781</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Handover Rover</a>	AZ	\$446,799	Director	\$51,877	<b>\$56,121</b>	2024
<a href="#">Alliance For Contraception In Cats &amp; Dogs</a>	MI	\$453,609	President	\$110,000	<b>\$127,714</b>	2024
<a href="#">Friends Of Metro Animal Services Inc</a>	KY	\$453,895	Executive Director	\$42,294	<b>\$51,113</b>	2024
<a href="#">Humane Society Of Moultrie And</a>	GA	\$445,336	Director Of	\$41,916	<b>\$47,407</b>	2024
<a href="#">Union County Humane Society</a>	OH	\$455,085	Director	\$64,615	<b>\$79,255</b>	2023
<a href="#">Barrio Dogs Inc</a>	TX	\$445,165	President	\$64,668	<b>\$72,765</b>	2024
<a href="#">Carver Scott County Humane Society</a>	MN	\$455,164	Former Executive Director	\$83,244	<b>\$92,524</b>	2024
<a href="#">Idaho Reptile Zoo Inc</a>	ID	\$455,171	President	\$47,616	<b>\$58,660</b>	2023
<a href="#">The Science And Conservation Center Inc</a>	MT	\$455,472	Executive Director	\$94,233	<b>\$114,259</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 629 organizations. Compensation range \$146–\$391,812; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$450,141); for reference, expenses \$381,880 and assets \$758,209.

**ROLE MATCH** Jill Tucker, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 20 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 17 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	99 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	99 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	97 <sup>th</sup>

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 (Jill Tucker) 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 13, 2026, comparing compensation against 629 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$168,714 is reasonable (approximately the 99<sup>th</sup> 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 13, 2026.