

Norcal Poodle Rescue

Executive Director / CEO

EIN 943192264

CA · NTEE R99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Diana M Kerr, Executive Director / CEO** (\$18,480) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

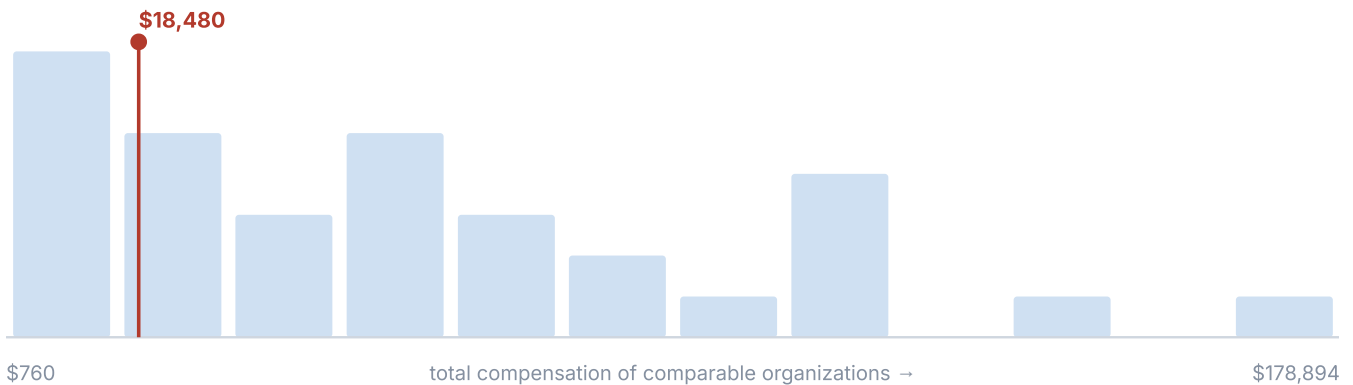
Benchmarked executive: Diana M Kerr — reported title “Board Chair/President”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (R99).
BUDGET	Total revenue between \$119,879 and \$268,387 — 0.67x to 1.50x the subject's \$178,925 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (R99), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,767	\$20,455	\$45,476	\$81,098	\$107,837	\$18,480
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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
Operation Liberation	MO	\$180,778	President/tr	\$46,152	\$56,609	2024
Interfaith Action For Human Rights	VA	\$183,596	Executive Director	\$40,625	\$45,426	2024
American Council For Evangelicals	CA	\$167,334	Outreach & Public Policy Dir.	\$55,000	\$55,000	2024
Justice League Of Greater Lansing	MI	\$157,559	President	\$5,200	\$6,216	2024
Mass Alliance Inc	MA	\$153,675	Executive Di	\$27,747	\$29,729	2023
Center For Self Advocacy Inc	NY	\$153,213	Executive Director	\$62,258	\$65,151	2024
Idaho 2 Fly Inc	ID	\$153,042	Secretary	\$17,693	\$21,797	2024
The Campaign To Keep Guns	NY	\$205,168	Executive Director	\$15,250	\$16,430	2023
Praxis Peace Institute	CA	\$151,241	President	\$40,800	\$40,800	2024
Rhiza Inc	NY	\$206,804	Board Member & Co-founder	\$13,750	\$14,814	2023
National Federation For Just	NY	\$207,109	President	\$77,664	\$81,273	2024
Registrars Of Voters Of Connecticut Inc	CT	\$209,488	Treasurer	\$700	\$760	2024
Milwaukee Freedom Fund Incorporated	WI	\$212,208	Eecutive Dir	\$85,115	\$105,983	2023
Campaign To Decriminalize Sex Work	TX	\$145,433	Political Director	\$39,299	\$45,525	2024
New York Birth Control Action Fund	NY	\$213,837	Executive Dir.	\$96,665	\$108,414	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Secular Coalition For America Inc	DC	\$214,141	Exec Director	\$60,656	\$61,641	2024
Iowa Center For Children's Justice	IA	\$217,376	Executive Director	\$76,325	\$99,640	2023
Black Skeptics Los Angeles	CA	\$217,917	Board Member	\$1,308	\$1,308	2024
Texas Coalition To Abolish The Death Penalty	TX	\$222,344	Executive Director	\$93,150	\$107,908	2024
Mississippi Faith Based Coalition For Community Renewal Inc	MS	\$222,524	Executive Director	\$55,300	\$73,432	2023
Sign Research Foundation	VA	\$223,203	Isa President/ceo	\$127,875	\$147,210	2023
Broward Organized Leaders Doing Justice	FL	\$132,971	Lead Organizer	\$95,708	\$107,198	2023
Cultural Engagement Laboratory	CA	\$225,003	President (See Sched O)	\$7,565	\$7,788	2023
50 Roses Foundation	MO	\$226,165	Executive Director	\$27,500	\$33,731	2024
North Carolina Family Policy	NC	\$129,563	President	\$21,058	\$25,198	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 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 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.

Sample, role match & sensitivity

PEER COUNT 32 organizations. Compensation range \$760–\$178,894; filing years 2022–2024.

SIZE BASIS Matched on total revenue (\$178,925); for reference, expenses \$252,450 and assets \$708,882. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Diana M Kerr, reported title " <i>Board Chair/President</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	25 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	25 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 (Diana M Kerr) 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 32 similarly situated organizations (Same NTEE sector (R99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,480 is reasonable (approximately the 25th 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.