

# Kauai Planning & Action Alliance

Executive Director / CEO

EIN 201579949  
 HI · NTEE S20  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Alice Luck, Executive Director / CEO** (\$98,376) against **every comparable organization** that fit the selection criteria — **327** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71<sup>st</sup>** percentile of comparable organizations

within the typical range

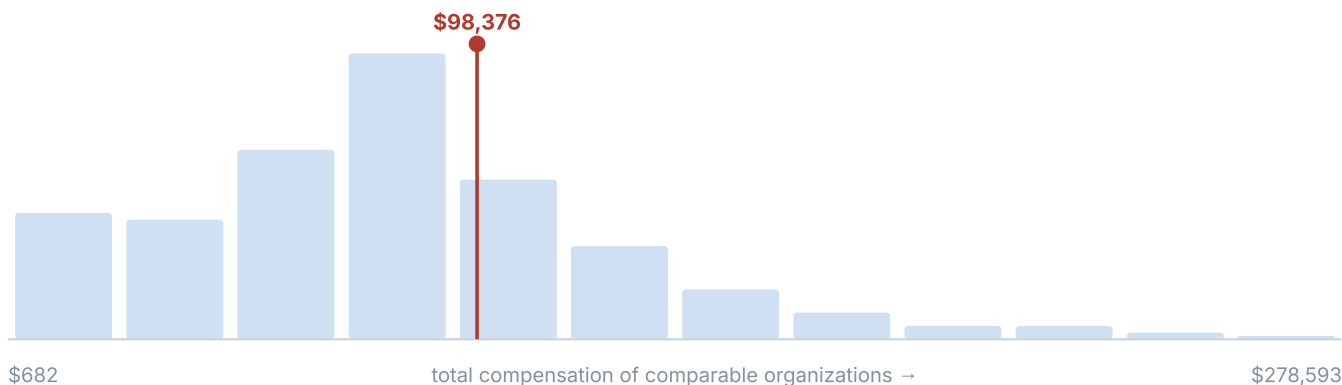
**Benchmarked executive:** Alice Luck — reported title “PRESIDENT &”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S20).
BUDGET	Total revenue between \$329,689 and \$738,111 — 0.67x to 1.50x the subject's \$492,074 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

**327** organizations qualified on sector, size, and geography → **327** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,480	\$51,626	\$78,317	\$103,872	\$140,054	\$98,376
----------	----------	----------	-----------	-----------	----------



## ■ 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 HI 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="#">Partnership West Inc</a>	NJ	\$491,728	Executive Director	\$97,235	<b>\$96,967</b>	2024
<a href="#">South Euclid Community Urban Redevelopment Corp</a>	OH	\$491,400	Executive Director Former	\$65,506	<b>\$77,494</b>	2024
<a href="#">Ormond Main Street Inc</a>	FL	\$493,251	Executive Director	\$70,276	<b>\$73,739</b>	2024
<a href="#">Riverview International Center Inc</a>	OH	\$494,255	Executive Di	\$75,000	<b>\$88,725</b>	2024
<a href="#">Whole Family Community Initiative</a>	IN	\$494,770	Executive Director	\$30,000	<b>\$35,336</b>	2024
<a href="#">J Jireh Development Corp</a>	OH	\$489,023	Executive Di	\$30,000	<b>\$35,490</b>	2024
<a href="#">Artesia Mainstreet Inc</a>	NM	\$495,876	Executive Director	\$66,333	<b>\$82,041</b>	2023
<a href="#">Inspired Foundation Inc</a>	MI	\$487,263	President	\$30,550	<b>\$35,220</b>	2024
<a href="#">Ripple Effects Group</a>	NC	\$497,802	President	\$75,000	<b>\$86,557</b>	2024
<a href="#">Community Health And Empowerment Through Education And Research Inc</a>	MD	\$485,291	Executive Director	\$19,260	<b>\$20,706</b>	2023
<a href="#">The Manchester Citizens Corporation</a>	PA	\$485,051	Executive Director	\$70,000	<b>\$80,273</b>	2023
<a href="#">Gertrude Wood Community Foundation</a>	OH	\$499,224	Affordable Housing Director	\$45,006	<b>\$53,242</b>	2024
<a href="#">Pitkin Avenue District Management Association Inc</a>	NY	\$484,644	Executive Director	\$127,097	<b>\$128,278</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ripple Community Inc</a>	PA	\$500,467	Executive Director	\$86,467	<b>\$96,311</b>	2024
<a href="#">Build Our Lives Together Inc</a>	PA	\$501,597	Executive Director	\$17,308	<b>\$19,278</b>	2024
<a href="#">North Star Community Partners</a>	MO	\$501,850	Ceo	\$191,476	<b>\$226,517</b>	2024
<a href="#">Downtown Ontario Improvement Association</a>	CA	\$481,784	Executive Director	\$94,516	<b>\$91,158</b>	2024
<a href="#">Community Action Of Nebraska Inc</a>	NE	\$481,533	Executive Director	\$89,719	<b>\$107,782</b>	2024
<a href="#">Los Angeles River Revitalization</a>	CA	\$502,791	Executive Director	\$259,481	<b>\$250,263</b>	2024
<a href="#">Mainstreet El Dorado</a>	AR	\$505,368	Executive Director	\$53,833	<b>\$67,587</b>	2024
<a href="#">Main Street Union City Inc</a>	TN	\$478,645	Director	\$42,769	<b>\$48,919</b>	2025
<a href="#">Flipp Inc</a>	VA	\$478,201	Ceo & Exec Dir.	\$63,846	<b>\$68,855</b>	2024
<a href="#">Rich Restoring Inner City Hope Inc</a>	MD	\$477,815	Executive Director	\$125,000	<b>\$130,529</b>	2024
<a href="#">Limitless Community Development</a>	SC	\$477,269	Executive Di	\$59,216	<b>\$69,001</b>	2024
<a href="#">North Iowa Corridor Economic Development Corporation</a>	IA	\$507,544	President	\$183,112	<b>\$230,556</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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	327 organizations. Compensation range \$682–\$278,593; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$492,074); for reference, expenses \$632,458 and assets \$38,383.
ROLE MATCH	Alice Luck, reported title "PRESIDENT &", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	71 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	65 <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 (Alice Luck) 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 327 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$98,376 is reasonable (approximately the 71<sup>st</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 9, 2026.