

# Kalanihale

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Kaimi Kaupiko, Executive Director / CEO** (\$53,000) against **every comparable organization** that fit the selection criteria — **440** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Kaimi Kaupiko — 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 (B90).
BUDGET	Total revenue between \$224,989 and \$503,707 — 0.67x to 1.50x the subject's \$335,805 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**440** organizations qualified on sector, size, and geography → **440** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,252	\$37,240	\$63,225	\$87,770	\$117,988	\$53,000
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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 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="#">American Porphyria Foundation</a>	FL	\$335,190	Executive Director	\$59,231	<b>\$60,367</b>	2024
<a href="#">Center For Mathematics And Teaching Inc</a>	CA	\$335,180	Vice President	\$86,718	<b>\$83,637</b>	2023
<a href="#">Peace Village Posters 4 Peace</a>	OH	\$335,014	Executive Director	\$39,800	<b>\$45,733</b>	2024
<a href="#">Girls On The Run Of Northwest Illinois</a>	IL	\$334,885	Executive Dir.	\$43,793	<b>\$46,709</b>	2024
<a href="#">Middle After School Kare Inc</a>	NJ	\$334,728	Treasurer	\$3,000	<b>\$2,906</b>	2024
<a href="#">La Porte Education Foundation</a>	TX	\$334,660	Executive Director	\$112,339	<b>\$118,771</b>	2025
<a href="#">I Have A Dream Foundation - Atlanta</a>	GA	\$334,335	Executive Director	\$78,676	<b>\$85,823</b>	2024
<a href="#">Stem Santa Fe</a>	NM	\$338,392	Ceo	\$55,273	<b>\$64,496</b>	2024
<a href="#">A Place For Kids</a>	NY	\$338,491	Executive Director	\$60,000	<b>\$60,558</b>	2023
<a href="#">Digital Girl Incorporated</a>	NY	\$338,555	Executive Director	\$100,880	<b>\$105,992</b>	2022
<a href="#">Vermont Arts Exchange Inc</a>	VT	\$338,874	Executive Di	\$108,029	<b>\$117,965</b>	2024
<a href="#">Express Association Of America</a>	VA	\$339,000	Executive Director	\$296,619	<b>\$319,889</b>	2023
<a href="#">Lead California</a>	CA	\$339,024	Executive Director	\$190,067	<b>\$178,056</b>	2024
<a href="#">Under The Shield</a>	AZ	\$339,724	President	\$120,934	<b>\$126,178</b>	2024
<a href="#">Union County Interscholastic Athletic</a>	NJ	\$331,267	Officer	\$24,250	<b>\$23,489</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Classical Beginnings Inc</a>	TN	\$340,406	Executive Director	\$49,229	<b>\$54,692</b>	2025
<a href="#">Read Early And Daily Read</a>	VA	\$340,582	Executive Director	\$16,380	<b>\$17,665</b>	2023
<a href="#">Jeremiahs Place</a>	NM	\$340,825	President	\$24,000	<b>\$28,832</b>	2023
<a href="#">The Brock Center</a>	TN	\$340,945	President	\$90,033	<b>\$100,025</b>	2025
<a href="#">C I R C L E</a>	CO	\$330,568	Executive Director And Founder	\$80,000	<b>\$83,223</b>	2024
<a href="#">Next Generation Youth Development</a>	GA	\$341,420	Executive Di	\$56,500	<b>\$61,632</b>	2024
<a href="#">Yours Humanly</a>	CA	\$330,099	Ceo	\$72,000	<b>\$67,450</b>	2024
<a href="#">Cohesion Network</a>	PA	\$329,671	Executive Dir.	\$70,659	<b>\$76,445</b>	2024
<a href="#">Innovation Institute For Tomorrow Inc</a>	PA	\$343,362	President/ceo	\$88,000	<b>\$95,206</b>	2024
<a href="#">Red Sweater Project</a>	OR	\$328,099	Executive Dir.	\$57,600	<b>\$58,031</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 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** 440 organizations. Compensation range \$12–\$487,652; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$335,805); for reference, expenses \$267,224 and assets \$334,332.

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

**RELATED-ORG PAY** 25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 15 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	37 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	40 <sup>th</sup>
Reportable pay only (column D), adjusted	39 <sup>th</sup>
All sources (D + E + F), adjusted	33 <sup>rd</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 (Kaimi Kaupiko) 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 440 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,000 is reasonable (approximately the 37<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.