

Hawaii Japanese Center

Executive Director / CEO

EIN 470863357

HI · NTEE A80

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **Arnold Hiura, Executive Director / CEO** (\$24,700) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Arnold Hiura — 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 (A80).

BUDGET Total revenue between \$41,527 and \$92,973 — 0.67x to 1.50x the subject's \$61,982 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography

→ **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,191	\$11,320	\$24,620	\$30,304	\$49,271	\$24,700
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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
Reflections Of Manatee Inc	FL	\$61,848	Executive Director	\$5,000	\$5,402	2023
The John P Parker Historical Society Inc	OH	\$63,235	Docent	\$10,179	\$12,398	2023
Center For Civil War Photograp	PA	\$63,774	Exec Director	\$5,400	\$6,015	2024
Vision Historic Preservation Founda	TX	\$59,350	Treasurerdirector	\$9,167	\$10,242	2024
Hartford Preservation Alliance Inc	CT	\$66,165	Executive Dir.	\$21,000	\$22,642	2023
Waupaca Historical Society	WI	\$66,228	Director	\$24,473	\$28,547	2024
The Legacy Project Inc	VA	\$57,462	Executive Director	\$16,540	\$18,365	2023
216 E Washington Blvd Foundation	IN	\$56,979	Treasurer	\$1,000	\$1,213	2023
Heath Community Arts Council	OH	\$67,989	Executive Di	\$40,000	\$48,717	2023
Story Preservation Initiative	NH	\$55,576	Executive Director	\$26,918	\$28,581	2023
Friends Of Col Ben Stephenson House	IL	\$68,398	Museum Director	\$44,318	\$50,102	2023
The Society For The Restoration Of The Gary Bathing Beach Aquatorium	IN	\$54,419	Manager	\$12,962	\$15,719	2023
Central European History Society	GA	\$72,068	Editor Of Ce	\$1,000	\$1,157	2023
Appelo Archives Center	WA	\$73,356	Administration	\$23,914	\$24,620	2023
Fort Preservation Society	CA	\$75,251	Executive Director	\$14,880	\$14,776	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Lyndon B Johnson National Historical Park	TX	\$48,419	Executive Director	\$22,851	\$25,531	2024
Historic Poole Forge Inc	PA	\$77,468	Director	\$45,200	\$50,346	2024
1893 Land Run Historical Center Inc	OK	\$44,642	Opeations Manage	\$12,130	\$14,919	2024
Electrical Workers Historical Society	DC	\$81,472	President (Eff. 1/4/23)	\$239,765	\$241,946	2023
The Nolumbeka Project Inc	MA	\$83,733	President	\$250	\$258	2023
Jackson County Historical Society	IA	\$84,497	Curator	\$25,000	\$30,574	2024
Mainstreet Las Vegas Inc	NM	\$85,591	Executive Director	\$25,000	\$30,033	2024
Whitesville Historical Society Inc	KY	\$86,210	Executive Di	\$21,012	\$25,960	2023
Dublin Community Center	NH	\$87,586	Center Director	\$24,999	\$25,782	2024
Crawford Family Historical Museum Inc	TX	\$87,830	Secretary-treasurer	\$29,952	\$34,454	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.

● Sample, role match & sensitivity

PEER COUNT 27 organizations. Compensation range \$258–\$241,946; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$61,982); for reference, expenses \$254,065 and assets \$820,098. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Arnold Hiura, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	52nd
Total compensation (D + F), as reported (no adjustments)	63rd
Reportable pay only (column D), adjusted	56th
All sources (D + E + F), adjusted	52nd

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 (Arnold Hiura) 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 27 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,700 is reasonable (approximately the 52nd 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.