

Hale Puna

Executive Director / CEO

This analysis benchmarks the total compensation of **Anne Sueko Coyle, Executive Director / CEO** (\$21,224) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

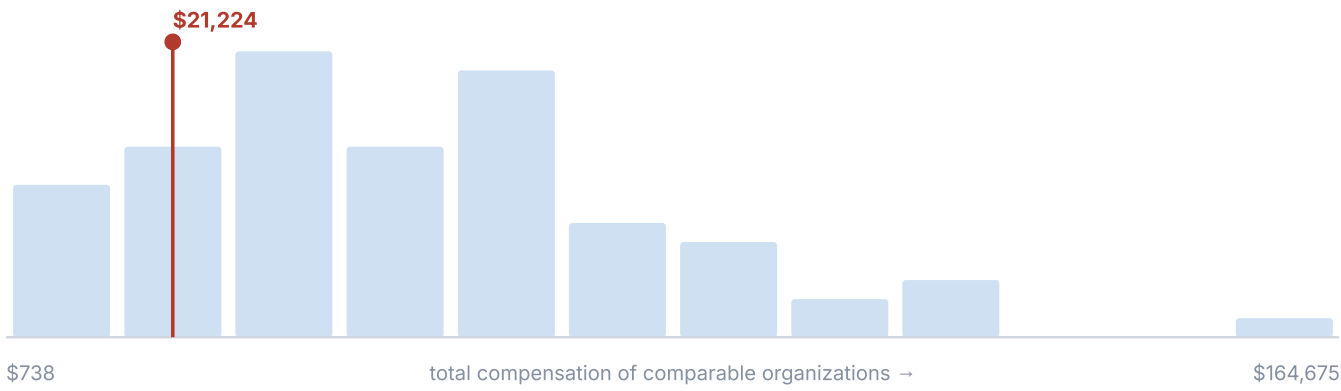
Benchmarked executive: Anne Sueko Coyle — reported title "Treasurer", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A50).
BUDGET	Total revenue between \$131,849 and \$295,186 — 0.67x to 1.50x the subject's \$196,791 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,295	\$28,639	\$45,003	\$67,790	\$93,043	\$21,224
----------	----------	----------	----------	----------	----------



■ 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
National Museum Of Gospel Music	IL	\$196,675	President And Executive Director	\$68,750	\$75,493	2024
Sappington House Foundation	MO	\$195,939	Resident Manager And Promoter	\$2,600	\$3,076	2024
Illinois Rock & Roll Museum On	IL	\$199,486	President	\$30,200	\$34,141	2023
Museum Association Of East	OH	\$192,109	President	\$2,615	\$3,094	2024
International Towing & Recovery	TN	\$202,073	Executive Director	\$13,846	\$16,256	2024
The National Voice Of America Museum	OH	\$189,869	Executive Dir.	\$60,000	\$73,077	2023
San Antonio Fire Museum Society Inc	TX	\$189,832	President/ceo	\$13,000	\$14,525	2024
Texas Agricultural Education &	TX	\$203,776	Director	\$27,192	\$30,381	2024
Steamboat Era Museum Inc	VA	\$188,985	Executive Di	\$36,224	\$39,066	2024
Modern And Contemporary Art Support Corp	NY	\$187,869	Secretary	\$43,041	\$44,724	2023
Denver Museum Of Miniatures Dolls & Toys	CO	\$187,017	Museum Director	\$58,320	\$64,306	2023
American Hungarian Foundation	NJ	\$183,773	Executive Director	\$79,895	\$79,675	2024
The Walt Disney Hometown Museum	MO	\$182,848	Director	\$12,000	\$14,196	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Eubie Blake National Jazz Institute & Cultural Center	MD	\$182,763	Executive Director	\$3,350	\$3,602	2023
Ilwaco Heritage Foundation	WA	\$211,656	Executive Director	\$43,655	\$43,655	2024
Annie E Woodman Institute Inc	NH	\$213,068	Executive Director	\$55,847	\$59,299	2023
North Franklin Heritage Museum	WA	\$178,823	President	\$19,980	\$20,570	2023
Venango Museum Of Art Science And Industry	PA	\$178,746	Executive Director	\$34,014	\$37,886	2024
Friends Of The Kenfield Gallery	NE	\$177,474	Executive Di	\$36,000	\$43,248	2024
Lawndale Pop-up Spot	IL	\$216,211	Treasurer	\$26,000	\$28,550	2024
Spencer-penn School Preservation Organization Inc	VA	\$216,337	Executive Director	\$46,700	\$51,851	2023
Friends Of The Museums Of Florida	FL	\$173,934	Museum Direc	\$2,110	\$2,279	2023
Rpm Foundation	WA	\$220,604	Exec Director, Rpm	\$115,940	\$115,940	2024
Alamosa Chamber Of Commerce	CO	\$171,865	Executive Dir.	\$54,590	\$60,193	2023
Columbus Ohio Firefighters Museum Inc	OH	\$171,440	Executive Director	\$33,000	\$39,039	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 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	74 organizations. Compensation range \$738–\$164,675; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$196,791); for reference, expenses \$199,945 and assets \$153,775.
ROLE MATCH	Anne Sueko Coyle, reported title " <i>Treasurer</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	19 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	16 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 (Anne Sueko Coyle) 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 74 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,224 is reasonable (approximately the 19th 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.