

The Childrens Law Project Of Hawaii

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Valerie Grab, Executive Director / CEO** (\$46,565) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

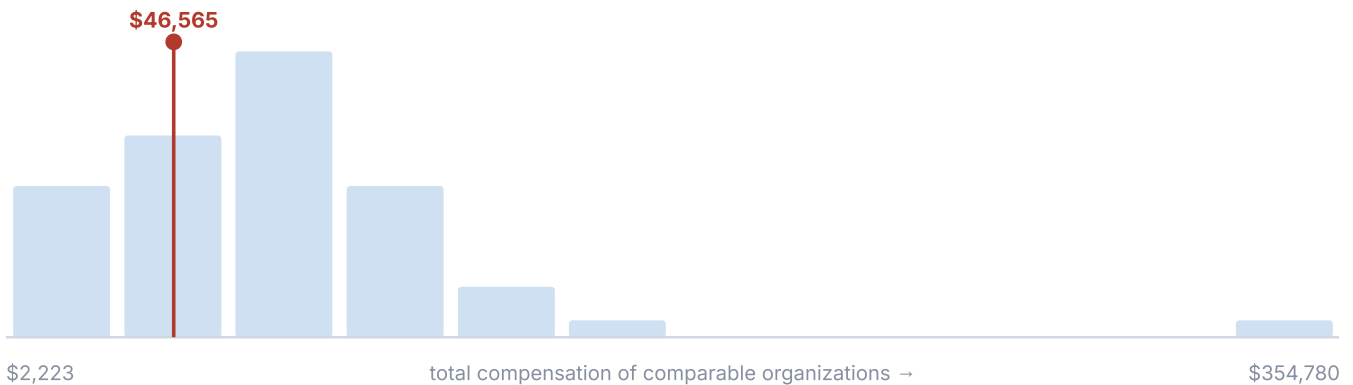
Benchmarked executive: Valerie Grab — reported title "Executive Director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I40).
BUDGET	Total revenue between \$262,138 and \$586,878 — 0.67x to 1.50x the subject's \$391,252 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I40), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,333	\$39,104	\$68,738	\$95,562	\$115,868	\$46,565
----------	----------	----------	----------	-----------	-----------------



● 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
No More Tears Inc	CA	\$394,088	President	\$68,144	\$67,665	2023
Center For Correctional Concerns	IL	\$396,642	Executive Di	\$63,575	\$69,810	2024
My Way Out Inc	WI	\$399,041	Executive Director	\$83,248	\$97,108	2024
Pathway To Promise Inc	VA	\$401,323	Chief Executive Officer	\$14,813	\$15,975	2024
This Is Living Ministries	TN	\$380,610	President	\$44,200	\$51,893	2024
Man Up Inc	RI	\$377,528	Ceo/founder	\$108,536	\$116,243	2024
Celebrate Forever Families	TX	\$376,007	Out Going Executive Director	\$54,808	\$61,236	2024
Youth-led Justice	ME	\$407,221	Co-director	\$39,214	\$45,153	2023
Saving Grace Min Of Rochester Inc	NY	\$410,413	President	\$53,092	\$53,585	2024
Branch Of Goodness Agape Rehabilitation Center	TX	\$415,421	Director	\$30,000	\$33,519	2024
Strategies To Overcome Obstacles	MI	\$415,961	Executive Di	\$90,196	\$103,984	2024
Discipleship Unlimited Inc	TX	\$422,166	President	\$93,012	\$106,990	2023
Rebuilding Exoffenders Successfully	FL	\$360,213	Executive Director	\$72,000	\$75,548	2024
Turnkey Development Institute	OH	\$428,042	President & Ceo	\$291,293	\$354,780	2023
Joshua's Promise Ministries Inc	FL	\$353,006	President	\$37,200	\$39,033	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trinity Restoration Ministries	TX	\$346,973	President/executive Director	\$27,000	\$31,058	2023
Fringe Industries	OH	\$435,573	Director	\$33,074	\$39,127	2024
Bethany Haven Inc	KY	\$344,379	Executive Director	\$52,648	\$61,549	2025
Ncircle Inc	KS	\$338,461	Executive Dir.	\$69,973	\$86,928	2023
Community Recovery Alliance Inc	MI	\$445,168	Executive Di	\$69,995	\$80,695	2024
Transitions Of Dyer County	TN	\$335,492	Executive Director	\$45,050	\$52,891	2024
Hartford Community Resorative Justice Center Inc	VT	\$448,296	Executive Director	\$62,170	\$71,957	2023
Smile Inc	WI	\$329,122	Ceo	\$67,525	\$81,094	2023
Navajo Bic Overcomers	NM	\$328,873	Executive Di	\$4,235	\$5,088	2024
Red Lodge Transition Services	OR	\$454,677	Executive Dir.	\$60,345	\$62,593	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 52 organizations. Compensation range \$2,223–\$354,780; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$391,252); for reference, expenses \$438,322 and assets \$233,029.

ROLE MATCH	Valerie Grab, reported title " <i>Executive Director</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	31 st
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	31 st

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 (Valerie Grab) 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 52 similarly situated organizations (Same NTEE sector (I40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,565 is reasonable (approximately the 31st 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.