

Mauliola Keehi

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kehaulani Kupihea, Executive Director / CEO** (\$62,083) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Kehaulani Kupihea — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

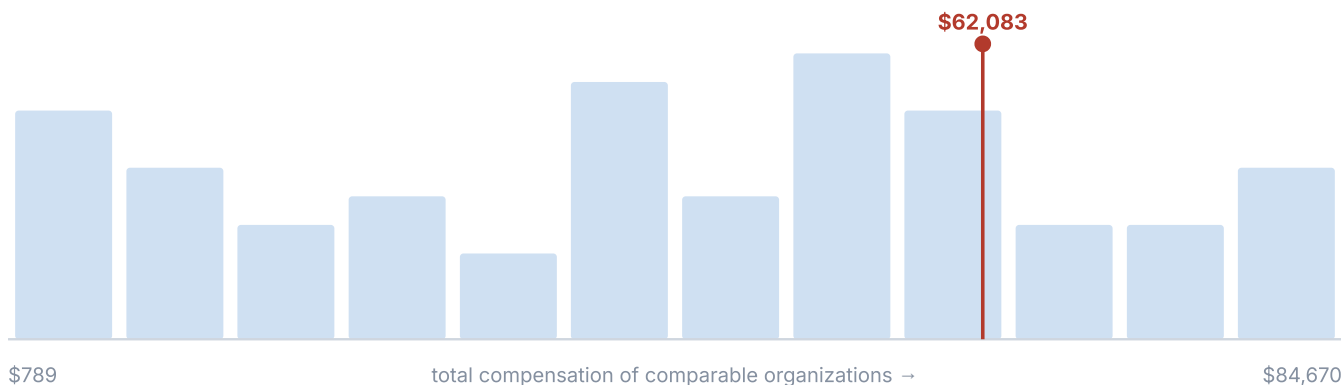
SECTOR Organizations sharing the subject's NTEE classification (A99).

BUDGET Total revenue between \$136,448 and \$305,481 — 0.67x to 1.50x the subject's \$203,654 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A99), nationwide + budget 0.67–1.5x revenue.

72 organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,361	\$21,915	\$45,698	\$59,655	\$72,310	\$62,083
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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
Intersectioninc	NY	\$203,596	President	\$60,167	\$58,984	2024
Smith-lemli-opitz Foundation	ND	\$205,034	President	\$20,800	\$25,495	2023
The House Of Afros Capes & Curls Inc	NE	\$202,047	Executive Dir.	\$60,000	\$72,080	2023
Sensory Theatre Endless Possibilities Inc	VA	\$201,474	Executive Director/slp	\$32,293	\$34,826	2023
Second Line Arts Collective	LA	\$206,547	Executive Director	\$23,804	\$28,436	2024
American Topical Association	SC	\$199,682	Executive Di	\$54,123	\$61,256	2024
Guthrie Center Corp	MA	\$207,729	Clerk/ Direc	\$15,445	\$15,057	2024
Glendale Arts	CA	\$199,034	Ceo	\$89,804	\$81,960	2025
Dimensions Variable (Dv)	FL	\$198,940	Co-founder & Chair	\$21,754	\$22,171	2024
Broad Room Creative Collective Sacramento	CA	\$211,336	Executive Director	\$41,204	\$38,600	2024
Ventura Audubon Society	CA	\$211,531	Director	\$3,789	\$3,549	2024
Space Cowboys Collective	CA	\$211,775	Chief Executive Officer	\$1,300	\$1,254	2023
Northwest Creative & Expressive	WA	\$212,247	Executive Director	\$53,773	\$50,884	2025
Marin Open Studios	CA	\$212,519	Executive Dir.	\$52,507	\$49,189	2024
Bridge Street Theatre Inc	NY	\$194,702	Artistic And Managing Director	\$10,000	\$10,093	2023
Rome Historical Society Inc	NY	\$212,619	Executive Di	\$55,267	\$55,781	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Papageno Society Inc	NY	\$213,603	Treasurer	\$80,000	\$78,427	2024
Remember The Triangle Fire Coalition	NY	\$192,817	Treasurer/project Financia	\$58,000	\$56,860	2024
Foothills Resource Group	TN	\$215,324	Director	\$50,400	\$59,172	2023
Artists Image Resource Inc	PA	\$218,967	Board Member & Executive D	\$52,000	\$56,258	2024
5p Society	CA	\$219,370	Executive Vp	\$50,000	\$46,841	2024
Firehouse Projects	CA	\$220,000	Director	\$75,000	\$72,336	2023
Wisdom Circles Oceania	HI	\$222,230	Executive Director	\$41,960	\$41,960	2023
Education & Community	CO	\$228,000	Executive Director	\$52,500	\$56,228	2023
South Haven Art Association	MI	\$179,004	Executive Di	\$43,125	\$48,291	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.

■ Sample, role match & sensitivity

PEER COUNT	72 organizations. Compensation range \$789–\$84,670; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$203,654); for reference, expenses \$228,405 and assets \$180,299.
ROLE MATCH	Kehaulani Kupihea, 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	78 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	76 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 (Kehaulani Kupihea) 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 72 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,083 is reasonable (approximately the 78th 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.