

Housing Hawaii's Future

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Sterling Higa, Executive Director / CEO** (\$93,043) against **every comparable organization** that fit the selection criteria — **915** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Sterling Higa — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L05).
BUDGET	Total revenue between \$131,540 and \$294,493 — 0.67x to 1.50x the subject's \$196,329 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

915 organizations qualified on sector, size, and geography → **915** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,143	\$20,658	\$40,084	\$67,215	\$85,592	\$93,043
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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
Good Shepherd Housing Corporation	OH	\$196,317	Executive Director	\$53,884	\$61,916	2024
Black Hills Workshop Residential	SD	\$196,231	Ceo	\$38,491	\$44,898	2025
Asi Greeley Inc	MN	\$196,463	President/tr	\$68,006	\$71,023	2025
Residential Supports & Servicesinc	OH	\$195,978	Chairman	\$325	\$384	2023
Network Housing '91 Inc	OH	\$197,210	Ceo (Exited 3.24.25)	\$30,598	\$35,159	2024
Network Housing 2005 Inc	OH	\$197,326	Ceo (Exited 3.24.25)	\$30,598	\$35,159	2024
Catholic Housing Corporation Of Lansford	PA	\$197,468	Chief Executive Officer	\$30,655	\$33,166	2024
Friends Development Corporation	MA	\$194,971	Clerk	\$21,036	\$20,508	2024
Hebrew Seniorlife Affiliated Medical Group Inc	MA	\$194,877	President And Ceo (Thru 7/2023, Returned 5/2024 To Current)	\$84,903	\$82,772	2024
Peoria Place	CO	\$194,673	Vice President/director	\$35,478	\$36,907	2024
Asi Freeport Inc	MN	\$194,608	President/tr	\$68,006	\$71,023	2025
Mary Lee Flagship	TX	\$194,448	President/e.d.	\$277	\$309	2023
San Leandro Supportive Housing Inc	CA	\$194,384	President	\$43,669	\$42,118	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spectrum For Living River Vale	NJ	\$194,284	President/ceo	\$54,495	\$52,786	2024
Jeremiah Development Nfp	IL	\$198,403	Outreach Specialist	\$12,939	\$13,801	2024
Senior Citizens Housing Development	NH	\$194,226	President	\$24,428	\$24,471	2024
City Helps Cdc	IL	\$194,169	Executive Director	\$36,667	\$39,108	2024
Warriors Once Again	SC	\$194,138	Executive Di	\$17,040	\$19,286	2024
Homes For Mcconnellsburg Inc	MD	\$194,134	Vice President & Director	\$27,109	\$27,496	2024
Arvad Ministries Incorporated	LA	\$198,533	Executive Di	\$34,500	\$42,431	2023
Clackamas Residential Options Inc	OR	\$194,060	Secretary	\$17,407	\$17,538	2024
Montana Continuum Of Care Coalition	MT	\$193,737	Executive Di	\$80,000	\$96,319	2023
Kenn Homes Inc Co The Kennedy Center Inc	CT	\$193,536	President	\$22,886	\$23,967	2023
West Central Mo Hickory Estates Inc	MO	\$193,499	Chief Executive Officer	\$24,797	\$27,759	2025
Providence Rossi Association	WA	\$199,370	President	\$535,028	\$519,678	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	915 organizations. Compensation range \$300–\$519,678; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$196,329); for reference, expenses \$186,351 and assets \$119,836.
ROLE MATCH	Sterling Higa, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	597 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	30 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	92 nd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	96 th
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 (Sterling Higa) 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 915 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$93,043 is reasonable (approximately the 92nd 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.