

Washington Association Of Criminal Defense Lawyers

EIN 911354688

WA · NTEE Z99Z

FY ending 2023-06-30

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Amy Hirotaka, Executive Director / CEO** (\$104,980) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

Benchmarked executive: Amy Hirotaka — 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 (Z99Z).
BUDGET	Total revenue between \$229,282 and \$513,319 — 0.67x to 1.50x the subject's \$342,213 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99) + WA + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,646 10TH	\$55,970 25TH	\$67,063 MEDIAN	\$85,433 75TH	\$128,057 90TH	\$104,980 THIS ORG · 85TH
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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 WA 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
Living Voices	WA	\$334,859	Artistic Director	\$60,000	\$58,279	2024
Fraternal Order Of Eagles	WA	\$331,795	Secretary	\$6,578	\$6,225	2025
Hough Foundation	WA	\$330,408	Executive Director	\$84,941	\$84,941	2023
Friends Of Manito	WA	\$361,004	Executive Dir.	\$57,692	\$56,037	2024
Ocean Beach School District Foundation	WA	\$320,849	Administrator	\$10,200	\$10,200	2023
Va'ad Harabanim Of Greater Seattle	WA	\$369,517	Secretary	\$66,486	\$64,579	2024
The Master's Mission	WA	\$312,909	President	\$96,808	\$94,031	2024
Salem Arms Community Housing	WA	\$310,832	Executive Director	\$71,600	\$69,546	2024
Shoreline Public Schools Foundation	WA	\$301,206	Executive Director	\$40,240	\$39,086	2024
Kadima	WA	\$388,117	Rabbi	\$136,763	\$136,763	2023
Slavic International Association	WA	\$283,976	President	\$57,600	\$55,947	2024
The Hi-liners	WA	\$402,726	Artistic Direct	\$63,008	\$63,008	2023
Earth Ministry	WA	\$411,610	Executive Director	\$88,665	\$88,665	2023
Sentinel Group	WA	\$270,835	Chairman And President	\$21,419	\$21,419	2023
Snoqualmie Valley Preservation Alliance	WA	\$264,774	Executive Dir.	\$88,125	\$85,597	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sound Learning	WA	\$423,767	Exec. Director	\$60,000	\$56,776	2025
St Luke Association	WA	\$425,148	President	\$535,028	\$519,678	2024
Orcas Open Arts	WA	\$257,731	President	\$18,400	\$17,872	2024
Fishinko Payee Services	WA	\$249,253	Co-executive Director	\$86,736	\$84,248	2024
Clallam-jefferson County Pro Bono	WA	\$245,920	Executive Director	\$78,840	\$78,840	2023
People Of Praise Vancouver Wa	WA	\$241,899	President	\$33,000	\$31,227	2025
Love In The Name Of Christ Of Skagi	WA	\$238,190	Executive Director	\$66,021	\$64,127	2024
Lundberg Association	WA	\$454,786	President	\$535,028	\$519,678	2024
Highline Heritage Museum	WA	\$456,861	Executive Director	\$77,956	\$75,719	2024
Team Yakima Volleyball	WA	\$461,073	Executive Director	\$76,928	\$74,721	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	26 organizations. Compensation range \$6,225–\$519,678; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$342,213); for reference, expenses \$312,519 and assets \$117,785.
ROLE MATCH	Amy Hirotaka, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	85 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	85 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 (Amy Hirotaka) 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 26 similarly situated organizations (Same NTEE sector (Z99) + WA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,980 is reasonable (approximately the 85th 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.