

Pacific Housing Oahu Corporation

Executive Director / CEO

EIN 943270529

HI · NTEE L22

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Awaya Audrey, Executive Director / CEO** (\$12,712) against **every comparable organization** that fit the selection criteria — **239** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Awaya Audrey — reported title “EXECUTIVE DIRECTOR/ASST SE”, 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 (L22).
BUDGET	Total revenue between \$214,040 and \$479,194 — 0.67x to 1.50x the subject's \$319,463 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

239 organizations qualified on sector, size, and geography → **239** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,068	\$21,496	\$41,885	\$65,708	\$91,089	\$12,712
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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
Backbone Housing Inc	MD	\$318,778	Secretary	\$69,648	\$74,877	2023
Edna Rhf Housing Inc	CA	\$318,411	President/ceo	\$68,128	\$65,708	2024
Station Creek Retirement Community Inc	MI	\$320,896	President & Ceo	\$31,878	\$37,837	2023
Fellowship Fund For The Aged Housing Co	NY	\$321,011	President/ceo/director	\$103,218	\$104,177	2024
Booth Manor Two Inc	WI	\$321,276	President	\$9,613	\$11,213	2024
Good Samaritan Senior Housing	NY	\$321,830	Ceo	\$57,200	\$57,732	2024
Mmiii Inc	FL	\$322,106	Vice Preside	\$75,384	\$79,099	2024
Jawonio Residential Opportunities Iii Inc	NY	\$322,555	Chief Executive Officer	\$72,553	\$73,227	2024
Page Homestead Senior Housing Inc	NH	\$323,412	President	\$24,428	\$25,194	2024
Fowler Christian Apartments Iii Inc	TX	\$315,435	Executive Director	\$24,666	\$28,373	2023
East Liberty Supportive Housing Inc	PA	\$315,404	Director And President	\$37,604	\$41,885	2024
Episcopal Community Housing Inc	NY	\$314,851	President/c.e.o.	\$29,230	\$29,502	2024
Switzerland County Housing Inc	IN	\$312,921	Office Manager	\$19,501	\$22,970	2024
Keats Gardens Inc	RI	\$312,852	Chief Executive Officer	\$47,926	\$51,329	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Caring Residential Services li Inc	NJ	\$312,393	Pres And Exec Director Ope	\$157,895	\$157,460	2024
Sylvan Retreat Apartments Inc	PA	\$326,618	Hdc Representative Directo	\$11,483	\$12,790	2024
Snhs Pittsburg Elderly Housing Inc	NH	\$326,753	Treasurer	\$53,564	\$53,818	2025
Bay Aging Apartments Kilmarnock Inc	VA	\$326,843	President	\$267,673	\$281,231	2025
Lutheran Social Services Of Central Ohio	OH	\$327,519	President & Ceo	\$9,088	\$11,068	2023
Prairie Grove Apartments Inc	CA	\$327,526	President/ceo	\$68,128	\$65,708	2024
Catholic Housing Corporation Of Mt Penn	PA	\$311,298	Chief Executive Officer	\$38,008	\$43,586	2023
Ucc Xx Inc	OH	\$328,589	Treasurer	\$50,772	\$60,064	2024
Five Graham Street	ME	\$328,973	President	\$45,000	\$51,816	2023
Notre Dame Place Inc	TX	\$309,665	Coo	\$211,338	\$236,125	2024
Mackenzie Place 202-ii	MO	\$309,227	President/ceo	\$41,197	\$48,736	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 **239** organizations. Compensation range \$2,459–\$475,330; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$319,463); for reference, expenses \$552,480 and assets \$3,172,644. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Awaya Audrey, reported title "EXECUTIVE DIRECTOR/ASST SE", 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	193 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	13 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	43 rd

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 (Awaya Audrey) 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 10, 2026, comparing compensation against 239 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,712 is reasonable (approximately the 13th 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 10, 2026.