

# Alexander & Baldwin Sugar Museum

Executive Director / CEO

EIN 990200210

HI · NTEE A540

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jill Matthews, Executive Director / CEO** (\$83,001) against **every comparable organization** that fit the selection criteria — **106** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

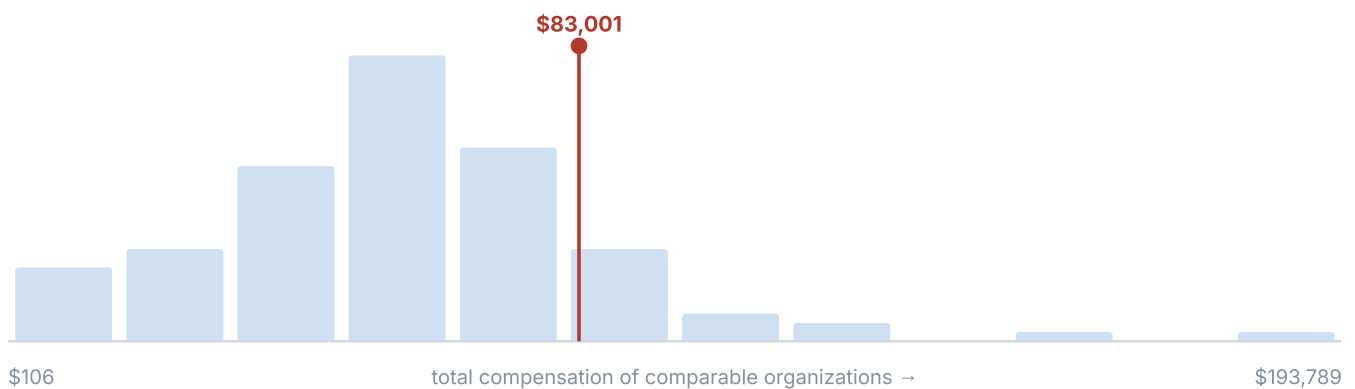
**Benchmarked executive:** Jill Matthews — reported title "MUSEUM DIREC", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A540).
BUDGET	Total revenue between \$174,117 and \$389,815 — 0.67x to 1.50x the subject's \$259,877 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

**106** organizations qualified on sector, size, and geography → **106** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$21,220	\$41,525	\$55,064	\$74,184	\$85,951	\$83,001
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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
<a href="#">Hopewell Museum</a>	NJ	\$260,916	Executive Dir.	\$48,630	<b>\$45,890</b>	2025
<a href="#">Richmond Museum Association Inc</a>	CA	\$257,685	Executive Di	\$58,240	<b>\$54,559</b>	2024
<a href="#">Tinker Swiss Cottage Inc</a>	IL	\$262,634	Executive Di	\$55,965	<b>\$59,690</b>	2024
<a href="#">The Robbins Hunter Museum</a>	OH	\$255,160	Executive Di	\$20,200	<b>\$23,211</b>	2024
<a href="#">B-17 Alliance Foundation</a>	OR	\$264,996	Executive Dir.	\$55,460	<b>\$54,435</b>	2025
<a href="#">Museum Of The San Ramon Valley</a>	CA	\$253,557	Executive Dir	\$51,618	<b>\$49,784</b>	2023
<a href="#">Imperial Calcasieu Museum Inc</a>	LA	\$253,539	Executive Dir.	\$50,000	<b>\$61,495</b>	2023
<a href="#">Taylor County History Center</a>	TX	\$252,908	Executive Director	\$71,308	<b>\$77,385</b>	2024
<a href="#">Indigenous Cultures Institute</a>	TX	\$267,737	Director	\$2,070	<b>\$2,313</b>	2023
<a href="#">New Hampshire Telephone Museum</a>	NH	\$267,875	Director Of Programming	\$72,000	<b>\$72,126</b>	2024
<a href="#">Northeast Georgia History Center At</a>	GA	\$251,563	23-24 Ed	\$24,410	<b>\$27,414</b>	2023
<a href="#">Indiana Medical History Museum Inc</a>	IN	\$270,840	Executive Director	\$36,383	<b>\$42,855</b>	2023
<a href="#">Spring Hill Historic Home Inc</a>	OH	\$248,590	Interim Director	\$90	<b>\$106</b>	2023
<a href="#">Mitchell County Historical Society Inc</a>	KS	\$275,305	Curator	\$38,734	<b>\$45,398</b>	2024
<a href="#">Constable Hall Association Inc</a>	NY	\$243,851	Executive Di	\$22,880	<b>\$22,431</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Texas Red Men Foundation Inc</a>	TX	\$243,278	Executive Director	\$62,433	<b>\$67,754</b>	2024
<a href="#">Lynden Heritage Foundation</a>	WA	\$242,920	Director	\$55,951	<b>\$54,346</b>	2024
<a href="#">The Hampton History Museum Association</a>	VA	\$242,171	Secretary	\$7,899	<b>\$8,519</b>	2023
<a href="#">R E Olds Transportation Museum</a>	MI	\$241,806	Executive Director	\$60,000	<b>\$69,172</b>	2023
<a href="#">The Wyck Association</a>	PA	\$278,294	Executive Dir.	\$77,297	<b>\$86,097</b>	2023
<a href="#">Eastend Studio &amp; Gallery</a>	MI	\$240,654	Executive Director	\$25,000	<b>\$27,995</b>	2024
<a href="#">Harriet Tubman Home</a>	NY	\$237,460	President & Ceo	\$50,000	<b>\$49,017</b>	2024
<a href="#">Old Red Courthouse Inc</a>	TX	\$283,360	Executive Dir.	\$75,000	<b>\$81,392</b>	2024
<a href="#">Jewish War Veterans Of The Usa National</a>	DC	\$286,022	National Executive Director	\$3,021	<b>\$2,961</b>	2023
<a href="#">Newcomb Historical Museum</a>	NY	\$230,909	Museum Director	\$52,800	<b>\$53,291</b>	2023

**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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 106 organizations. Compensation range \$106–\$193,789; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$259,877); for reference, expenses \$357,643 and assets \$1,138,122.

**ROLE MATCH** Jill Matthews, reported title "*MUSEUM DIREC*", 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	4 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	90 <sup>th</sup>
All sources (D + E + F), adjusted	86 <sup>th</sup>

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 (Jill Matthews) 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 106 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,001 is reasonable (approximately the 87<sup>th</sup> 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.