

Hawaii Ccim Chapter

Executive Director / CEO

EIN 990221717

HI · NTEE S47Z

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Tina Yap, Executive Director / CEO** (\$39,894) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

Benchmarked executive: Tina Yap — 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 (S47Z).

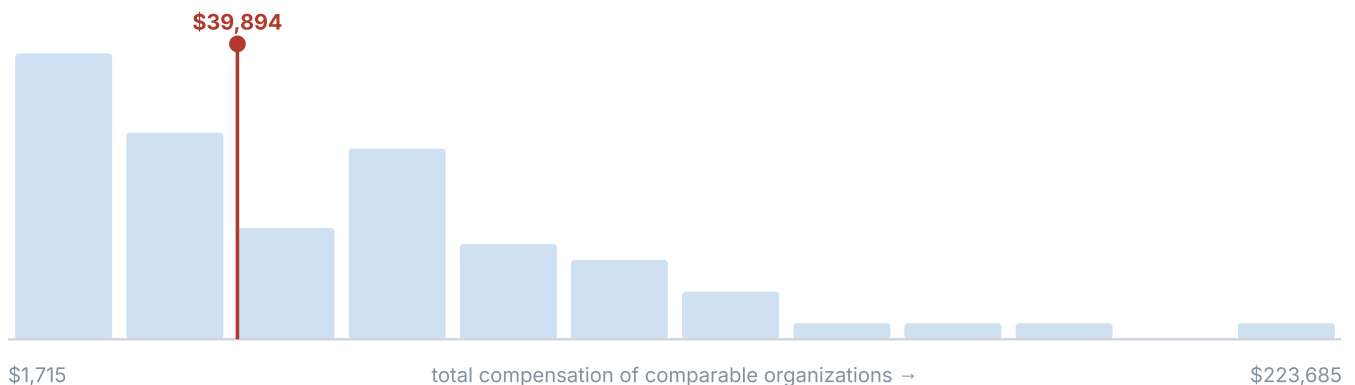
BUDGET Total revenue between \$152,073 and \$340,462 — 0.67x to 1.50x the subject's \$226,975 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography

→ **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,959	\$19,171	\$45,423	\$79,855	\$109,197	\$39,894
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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
Jonnycake Center Realty Corporation	RI	\$228,717	Executive Director	\$26,527	\$28,411	2023
Tahoe Sierra Board Of Realtors	CA	\$232,210	Executive Vice President	\$176,415	\$165,267	2024
Actl P1 Inc	AK	\$218,736	Ceo	\$15,159	\$15,723	2024
Minnesota Association Of Professional Employees Building Corporation	MN	\$235,833	Mape Chief Of Staff	\$37,653	\$41,556	2023
Int'l Assoc Of Bridge Structural &	OH	\$217,700	President	\$5,825	\$6,693	2024
Ttla Holdings Inc	TX	\$216,005	President	\$50,895	\$55,233	2024
Womens Center Properties Inc	FL	\$215,668	Executive Director	\$7,086	\$7,222	2024
Raphael Realty Inc	IN	\$239,400	President	\$16,721	\$19,130	2024
Astor Place Holding Corporation	NY	\$213,154	President	\$221,625	\$223,685	2023
Ibew Building Corporation	VA	\$211,790	President	\$2,310	\$2,420	2024
Palace Renaissance Inc	NY	\$211,453	Vice President	\$61,207	\$61,776	2023
Woods Hole Fhc Llc	MA	\$211,252	President	\$11,821	\$11,865	2023
Masonic Temple Corporation Of Norfolk	VA	\$210,721	—	\$19,623	\$20,555	2024
Smw 71 Inc	NY	\$210,569	Bus. Mgr/fin-sec-treas To -11/2023	\$81,152	\$81,906	2023
Maurice 53 Inc	NY	\$204,043	President	\$106,419	\$107,408	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
2618 Commercial Dr Investment Group Llc	AK	\$250,992	Jusdi Warner, Officer Of M	\$25,620	\$26,573	2024
Santa Barbara Electrical Workers'	CA	\$202,089	Business Manager/fin Sec'y	\$49,428	\$46,304	2024
Smart Growth Greater Madison Inc	WI	\$200,943	Executive Director	\$91,126	\$103,248	2024
Utd Building Corporation	FL	\$200,000	President	\$42,450	\$44,542	2023
Nwgm Title Holding Company Llc	NH	\$198,968	President	\$19,521	\$19,051	2025
West Denver Preparatory Charter School Building Corporation	CO	\$255,172	President People And Business	\$30,957	\$32,204	2024
Livingston County Association	MI	\$262,664	Executive Vi	\$57,748	\$64,665	2024
The 117 Electrical Workers	IL	\$189,579	President	\$87,445	\$93,266	2024
Kentco Holdings Corporation	RI	\$188,431	President	\$16,653	\$17,835	2023
Highlands-cashiers Board Of	NC	\$269,221	Association Executive	\$103,782	\$116,338	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 68 organizations. Compensation range \$1,715–\$223,685; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$226,975); for reference, expenses \$224,417 and assets \$473,550.

ROLE MATCH	Tina Yap, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	54 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	47 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	7 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 (Tina Yap) 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 68 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,894 is reasonable (approximately the 47th 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.