

Aloha Performing Arts Company

Executive Director / CEO

EIN 990264271
 HI · NTEE A60Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Melissa Geiger, Executive Director / CEO** (\$77,666) against **every comparable organization** that fit the selection criteria — **149** 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

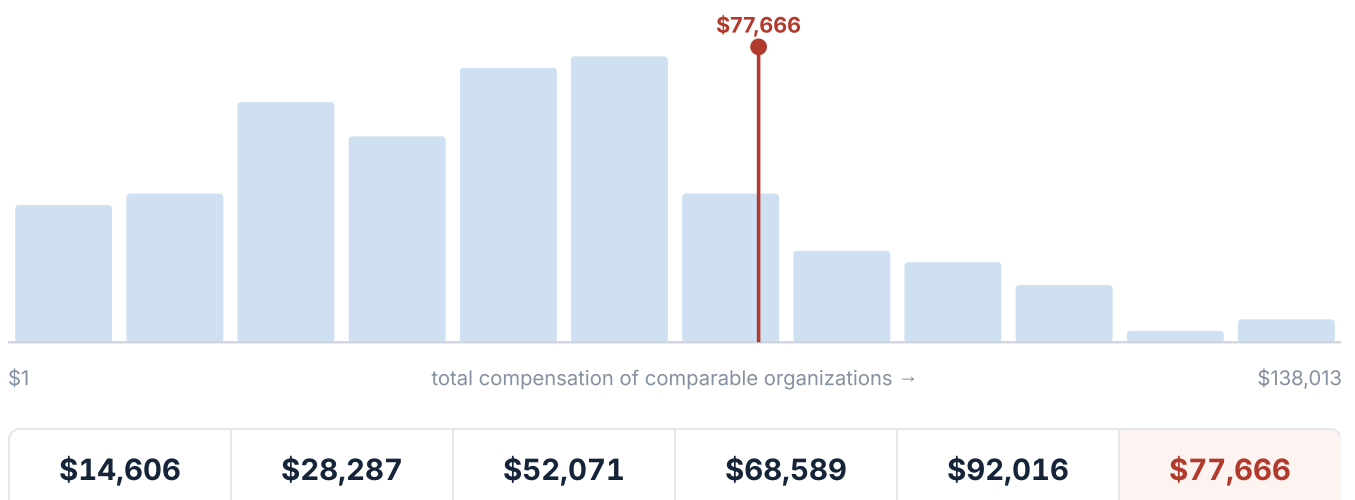
Benchmarked executive: Melissa Geiger — reported title "PAST PRESIDE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60Z).
BUDGET	Total revenue between \$232,946 and \$521,521 — 0.67x to 1.50x the subject's \$347,681 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

149 organizations qualified on sector, size, and geography → **149** within the band from the benchmarked peer set.

Distribution of comparable compensation





■ 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
Arcadia Performing Arts Inc	PA	\$348,016	Executive Director	\$39,800	\$43,059	2024
Little Globe Inc	NM	\$348,773	Co-director	\$50,250	\$60,367	2023
Cleveland Arts Prize	OH	\$350,187	Executive Di	\$43,896	\$50,440	2024
The Stars Of Tomorrow Project Inc	NY	\$344,741	Director	\$69,000	\$67,643	2024
Impact Arts Inc	TX	\$350,870	Chief Operating Officer	\$17,500	\$19,552	2023
Chelsea Music Festival Corporation	NY	\$344,365	Director	\$10,000	\$9,803	2024
Sc New Play Festival Inc	SC	\$354,165	Executive Artistic Director	\$30,000	\$33,079	2025
Newport Opera House Association	NH	\$340,825	Executive Director	\$53,500	\$53,594	2024
Blue Water Theatre Company	MN	\$340,562	Managing Director	\$55,000	\$58,960	2024
Shakespeare At A Nj Nonprofit Corporatio	NJ	\$355,121	Artistic Director	\$18,958	\$18,363	2024
Studio 1	NC	\$356,006	Executive Dir.	\$60,100	\$67,371	2024
Authentic Community Theatre Inc	MD	\$339,283	President	\$33,950	\$35,452	2023
Amazing Things Arts Center Inc	MA	\$357,744	Executive Director	\$67,234	\$65,546	2024
Holy City Arts & Lyric Opera	SC	\$357,749	General Dire	\$34,490	\$39,035	2024
Ztp	MN	\$337,220	Executive Artistic Director	\$62,150	\$68,592	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Forces Of Nature Inc	NY	\$336,324	President	\$24,400	\$23,304	2025
7th Street Theatre Association	WA	\$335,673	Prior Manager	\$18,601	\$18,601	2023
Alive & Kickin	MN	\$360,111	Executive Director	\$64,500	\$71,186	2023
Dancecast Collective	TN	\$334,000	Executive Director	\$1	\$1	2025
Strike Anywhere Inc	NY	\$362,504	Artistic Dir.	\$52,498	\$51,466	2024
American Theater Group	NJ	\$362,732	Artistic Dir	\$60,000	\$58,118	2024
Ladies Of Hip-hop Festival	NJ	\$363,054	Executive Director	\$13,700	\$13,662	2023
Lovegood Performing Arts Company	OR	\$363,379	President	\$12,160	\$12,613	2023
Texan-french Alliance For The Arts	TX	\$329,894	Executive Director	\$83,999	\$93,851	2023
Thomasville Entertainment	GA	\$365,778	Executive Dir.	\$35,700	\$37,939	2025

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 149 organizations. Compensation range \$1–\$138,013; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$347,681); for reference, expenses \$593,256 and assets \$967,188. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Melissa Geiger, reported title "PAST PRESIDE", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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)	87 th
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	84 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 (Melissa Geiger) 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 149 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,666 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.