

Hawaii Childrens Theatre

Executive Director / CEO

EIN 990330749

HI · NTEE A65

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dolly Kanekuni, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **305** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

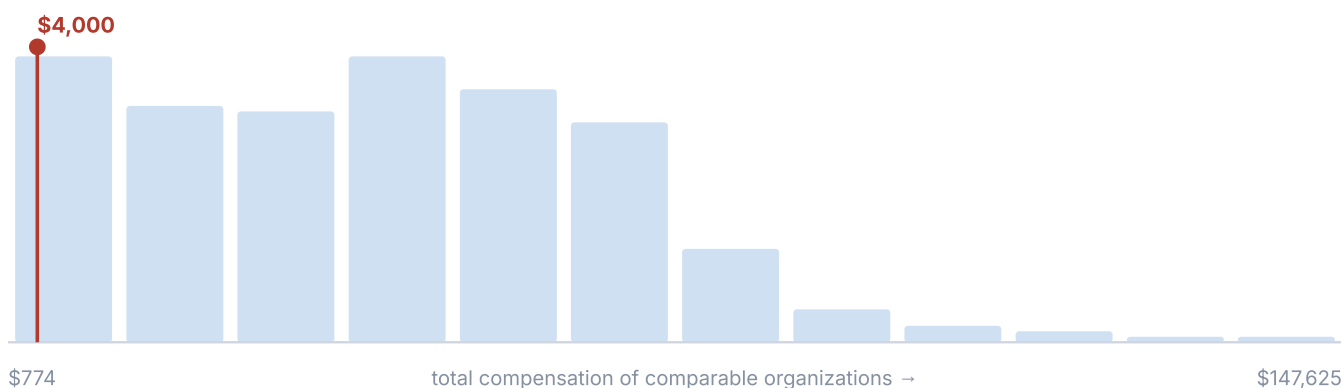
Benchmarked executive: Dolly Kanekuni — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$189,795 and \$424,915 — 0.67x to 1.50x the subject's \$283,277 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

305 organizations qualified on sector, size, and geography → **305** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,361	\$21,195	\$41,302	\$60,052	\$73,588	\$4,000
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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
Mtvarts Inc	OH	\$284,064	Artistic Dir	\$7,200	\$8,518	2024
The Harbor Stage Company Inc	MA	\$281,765	President	\$11,508	\$11,551	2024
Cactus Pear Music Festival	TX	\$284,917	Executive Dir.	\$69,333	\$77,465	2024
Rising Star Theatre Company	IA	\$281,633	Director/artistic And Education Director	\$39,000	\$49,105	2023
Live Oak Theatre Company Inc	FL	\$281,507	President	\$7,376	\$7,968	2023
Flashback Theater Co	KY	\$285,896	Producing Ar	\$30,000	\$35,072	2025
Murphys Creek Theater Conservatory	CA	\$286,025	Vice President	\$65,000	\$64,543	2023
The Gift Theatre Company	IL	\$280,448	Managing Director	\$41,346	\$45,401	2024
Provincetown Tennessee Williams Theater	MA	\$286,234	Director/curator	\$30,000	\$30,111	2024
Water People Theater Group Nfp	IL	\$279,163	Exec Artistic Director	\$61,200	\$67,202	2024
Inside Out Theatre Company Inc	FL	\$287,632	Executive Director	\$65,004	\$68,207	2024
Flying V Ltd	MD	\$287,745	Executive Director	\$37,000	\$39,778	2023
Invictus Theatre	IL	\$278,797	President And Artistic Director	\$22,028	\$24,188	2024
Pulse Ensemble Theatre Inc	NY	\$278,685	President	\$6,600	\$6,858	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Marblehead Little Theatre Inc	MA	\$288,684	Secretary	\$3,800	\$3,716	2025
Improv Utopia	CA	\$289,594	Presidentceo	\$50,417	\$48,626	2024
Soul Rep Theatre Company	TX	\$289,722	Producton	\$26,854	\$29,230	2025
Revival Theatre Company	IA	\$276,486	Co-founder	\$6,000	\$7,554	2023
Wichita Falls Backdoor Players Inc	TX	\$290,648	Executive Director	\$45,510	\$52,349	2023
Children's Educational Theatre Inc	OR	\$291,263	Executive Director	\$23,089	\$23,949	2024
Chicago Dramatists	IL	\$291,266	Artistic Direc.	\$33,065	\$37,381	2023
The Whitney Players Inc	CT	\$275,173	Vice-president	\$16,200	\$16,528	2025
The Movement Theatre Company Inc	NY	\$274,101	President	\$67,980	\$68,612	2024
Elizabeth Youth Theater Ensemble	NJ	\$274,068	President	\$50,700	\$49,257	2025
Lower Bottom Playaz Inc	CA	\$273,901	Executive Director	\$111,275	\$110,492	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 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 **305** organizations. Compensation range \$774–\$147,625; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$283,277); for reference, expenses \$263,218 and assets \$145,149.
ROLE MATCH	Dolly Kanekuni, reported title " <i>SECRETARY</i> ", 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	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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	5 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 (Dolly Kanekuni) 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 305 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 5th 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.