

Hawaii Surfing Association

Executive Director / CEO

EIN 990341432

HI · NTEE N70

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Wendell Aoki, Executive Director / CEO** (\$26,003) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Wendell Aoki — reported title “PRESIDENT & DIRECTOR”, 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 (N70).
BUDGET	Total revenue between \$172,965 and \$387,237 — 0.67x to 1.50x the subject's \$258,158 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

59 organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,725	\$8,314	\$21,887	\$39,432	\$57,123	\$26,003
---------	---------	----------	----------	----------	----------



■ 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
Usa Wrestling Of Nd	ND	\$260,959	Sec/tresasure	\$2,000	\$2,382	2024
Mdfc Legends United	TX	\$261,958	President	\$15,264	\$16,565	2024
Casper Boxing Club	WY	\$253,546	Executive Director	\$36,923	\$42,895	2024
North Dakota Rodeo Association	SD	\$265,078	Executive Secretary	\$13,200	\$16,272	2023
National College Players Association	CA	\$249,674	Secretary, Treasurer, Executive Director	\$74,769	\$72,113	2023
Texas Fencing Academy Inc	TX	\$248,471	President	\$50,000	\$54,262	2024
Idaho State Usbc Association Inc	ID	\$248,148	Association	\$5,498	\$6,182	2025
Ocean Breeze Park Alliance Inc	NY	\$247,737	Executive Di	\$18,000	\$18,167	2023
Niagara Swimming Inc	NY	\$247,056	Director, Competition And Sanctions Manager	\$8,631	\$8,461	2024
Oregon Bicycle Racing Association	OR	\$246,507	Executive Director	\$40,000	\$40,299	2024
Central States Winter Tournament	MO	\$269,844	President/director	\$15,000	\$17,745	2023
Midwest Womens Tournament Inc	IN	\$245,684	Secretary	\$200	\$223	2025
United States Bowling Congress Inc	ND	\$274,063	Association Manager	\$19,820	\$22,989	2025
South Sound United Bowling Congress	WA	\$242,193	Association Manager	\$37,440	\$35,428	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bismarck Marathon	ND	\$276,007	Managing Member	\$69,283	\$82,486	2024
South Shore Womens Hockey League	MA	\$276,882	President	\$250	\$238	2025
Elizabethtown Volleyball Academy Inc	KY	\$238,019	Club Director	\$21,520	\$24,437	2025
Tohkon Judo Academy Inc	IL	\$280,833	President	\$50,000	\$53,329	2024
Coastal Volleyball Academy Inc	FL	\$283,912	Officer/director	\$10,243	\$10,439	2024
United States Bowling Congress Inc	HI	\$285,520	Association Manager	\$10,500	\$10,199	2024
Southern Colorado Ice Hockey Referee Association	CO	\$230,137	Board Of Directors Treasurer	\$7,977	\$8,084	2025
C T Barrel Racing Inc	TX	\$228,671	Director	\$2,525	\$2,741	2024
Bam Swim Team	CO	\$228,314	Head Coach/m	\$5,871	\$6,108	2024
Long Beach Rowing Association	CA	\$226,871	Boathouse Manager	\$22,811	\$21,370	2024
Skating Club Of Jackson Hole	WY	\$289,962	Program Coordinator	\$33,040	\$39,517	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.

● Sample, role match & sensitivity

PEER COUNT	59 organizations. Compensation range \$223–\$179,357; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$258,158); for reference, expenses \$262,808 and assets \$87,518.
ROLE MATCH	Wendell Aoki, reported title " <i>PRESIDENT & DIRECTOR</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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	59 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	53 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 (Wendell Aoki) 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 13, 2026, comparing compensation against 59 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,003 is reasonable (approximately the 59th 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 13, 2026.