



Nonprofit Employment Series
Report #2

INDIANA NONPROFIT EMPLOYMENT 2005

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APPENDIX A: THE ES-202 UNEMPLOYMENT INSURANCE LABOR MARKET INFORMATION PROGRAM

SOURCE OF DATA

The major source of data for this report is the Covered Employment and Wages Program, commonly referred to as the ES-202 program, a cooperative initiative involving State Employment Security Agencies and the Bureau of Labor Statistics. The ES-202 program produces a comprehensive tabulation of employment and wage information for workers covered by state Unemployment Insurance (UI) laws and Federal workers covered by the Unemployment Compensation for Federal Employees Program. Data contained in this report represent all employees covered by the Unemployment Insurance (UI) Law of Indiana as well as federal workers covered by the Unemployment Compensation of Federal Employees Program. The data on state-insured workers are compiled from quarterly contribution reports submitted by employers subject to Indiana law. Employment data pertaining to the federal government are obtained from similarly required reports submitted by the various government installations in Indiana.

SCOPE OF COVERAGE

The ES-202 program accounts for approximately 98 percent of all wage and salary civilian employment nationally (the program does not cover self-employed and family workers). The principal exclusions from the ES-202 data set are railroad workers, small-scale agriculture, domestic service, crew members on small vessels, state and local government elected officials, insurance and real estate agents who receive payment solely by commission, part-time employees of charitable organizations,²³ charitable establishments employing less than 4 workers in 20 weeks during the year, and religious organizations. The latter two exclusions mean that our analysis necessarily underestimates Indiana nonprofit employment.

Of the two, the exclusion of religious organizations is the most significant; however, religious organizations may elect to be covered by the UI program and those

²³ “Part-Time” is defined as remuneration less than \$50 in any calendar quarter.

that do are covered in the data and most are classified as membership associations. At this time the total level of non-coverage is unknown, although it appears to be extensive for religious organizations, probably at least 30,200 paid employees.²⁴ We also estimate that 67 percent of the state’s 13,600 charitable establishments that are not congregations²⁵ employ less than 4 workers (perhaps some 5,600 workers in total), and therefore are not covered by the ES-202 program.²⁶

The number of employees is measured by the number of filled jobs for the pay period that includes the 12th day of each month as reported by the employer. Both part-time and full-time employees are included in the data set, without distinction between the two groups. If a person holds two jobs, that person would be counted twice in the data set. Wages include bonuses, stock options, the cash value of meals and lodging, and tips and other gratuities, but not the value of fringe benefits, such as employer contributions to health insurance or pensions.

The employment data for nonprofit organizations were identified by matching the Federal Employer Identifica-

²⁴ Thus only 138 religious associations with some 1,496 employees were included in the ES-202 data for 2003. Statewide, some 9,000 congregations are listed in the yellow pages and while some of these do not have any paid employees, it seems likely that the number included in the ES-202 record system constitute only a small fraction of the total. This is confirmed by analysis of our large survey of Indiana nonprofits (2,206 respondents), which shows that 88 percent of religious nonprofits (almost all congregations) have paid staff and that those with staff on average employ 9.8 workers (full-time or part-time), although only half have 4 or more employees. If we assume, conservatively, that 88 percent of the state’s 9,000 congregations on average employ 4 people (the median), the total number of people employed by congregations would be 31,700, rather than the 1,496 we estimate here, and the state’s overall nonprofit employment would be correspondingly higher by 30,200 employees. Were we to use the actual average number of employees for congregations with employees (9.8) based on the Indiana nonprofit survey, the total number of employees by congregations might be as high as 77,500 employees.

²⁵ Analysis of our comprehensive database of Indiana nonprofits from 2001 suggests that about 25 percent of Indiana congregations (or 2,300) are registered as public charities with the IRS.

²⁶ Using data from our analysis of the IRS list of registered nonprofits in 2001 with Indiana reporting addresses and our survey of Indiana nonprofits from 2002, we estimate that there might be some 3,000 IRS-registered charities in Indiana that have 1-3 paid employees and that these employ a median of 2 employees and a mean of 1.9. Using the smaller of these two, we estimate that these smaller charities may account for another 5,600 nonprofit employees that are not included in the analysis presented here. If small non-charities also do not have to participate in the ES-202 system (which we have been unable to determine), this component might add another 5,500 employees under similar assumptions.

tion Numbers (FEINs) of firms in the Indiana ES-202 system with the FEINs of entities that have registered with the IRS for tax-exempt status. This work was performed by the Indiana Business Research Center, Kelley School of Business, Indiana University, under a confidentiality agreement with the State of Indiana. Only aggregated data, filtered using federal and state disclosure rules to preserve confidentiality, were used for this study.

Indiana tax-exempt firms were identified using the Exempt Organization Master File (EOMF), which is a listing of all organizations exempt from taxation under section 501(c) of the Internal Revenue Code. The file is cumulative; information on new organizations is added to the file on an ongoing basis and an effort is made to delete defunct organizations. By matching the FEINs in the EOMF with those on the ES-202 data set, it is possible to identify all nonprofit entities that are registered with the IRS if they have employees working at an establishment in the state covered by the ES-202 record system. This is the case even if they are not using an Indiana address for purposes of reporting to the IRS since we matched the entire IRS EOMF listing for the U.S. against the Indiana ES-202 data set.

The EOMF includes the name, address, and zip code of the organization, the Federal Employer Identification Number, and the exact Internal Revenue Code subsection under which the organization has claimed tax exemption. This includes most notably the so-called “charitable” portion of the tax-exempt universe, those registered with the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code – private, not-for-profit hospitals, clinics, colleges, universities, elementary schools, social service agencies, day care centers, orchestras, museums, theaters, homeless shelters, soup kitchens, and many more.

In addition to Section 501(c)(3), the Internal Revenue Code contains twenty-five other subsections under which organizations can claim exemption from federal income taxation as nonprofit organizations, such as social clubs, labor unions, business associations, and civic organizations.

For the purpose of this report, we have included all organizations exempt from federal income tax under section 501(c). Section 501(c)(3) is by far the most important sub-section of these. It covers the bulk of nonprofit

organizations and includes the organizations most commonly associated with the nonprofit sector.

Appendix H reports on Indiana nonprofit employment for several key IRS reporting characteristics (some details were suppressed to protect confidentiality):

- Exemption status (3 types): charities exempt under Section 501(c)(3), social welfare nonprofits exempt under Section 501(c)(4), and all other types of nonprofits exempt under remaining sections of 501(c). For 2003, more than half (58 percent) of all nonprofit establishments were charities and these accounted for 88 percent of all nonprofit employment and 90 percent of total nonprofit payroll. Social welfare nonprofits accounted for less than 3 percent of all nonprofit establishments and less than 1 percent of nonprofit employment and payroll. Other types of nonprofits constituted 39 percent of nonprofit establishments, but only about 9 and 7 percent respectively of nonprofit employment and payrolls.
- Location status (2 types): IRS-registered nonprofits using an Indiana address for purposes of reporting with the IRS and all other IRS-registered nonprofits. Nonprofit reporting addresses may be that of an accountant, board president, or headquarter organization and therefore is not necessarily where the organization carries out all, or even some, of its activities. In 2003, about 93 percent of all IRS registered nonprofits that participate in the Indiana ES-202 system used an Indiana address for purposes of reporting to the IRS. These nonprofits accounted for 95 percent of total Indiana nonprofit employment and nonprofit payroll.
- Filing status (2 types): IRS registered nonprofits filing financial information on Form 990 or Form 990 PF (private foundations) with the IRS and all other IRS registered nonprofits. Nonprofits with \$25,000 in annual revenues are required to file financial information with the IRS on Form 990/990 PF, unless the organization’s finances are included as part of a group exemption report (e.g., a headquarter organization and local affiliates) or the organization uses another nonprofit as a fiscal agent. Some nonprofits with revenues of less than \$25,000 also file Form 990. In 2003, 94 percent of Indiana nonprofit entities filed financial information with the IRS. They accounted for 95 percent of total nonprofit employment and 96 percent of total nonprofit payroll in the

state. The rest – some 336 non-filers – employed a total of 8,113 employees (or an average of about 24) and had combined payrolls of \$117.4 million dollars (or about \$528,000 per establishment).

Some nonprofit establishments are not captured in this report. These include entities that have not registered with the IRS for tax exempt status and therefore do not have a record in the national EOMF. Were they included, they might add another 31,300 to the count of nonprofit employees analyzed in this report.²⁷ Some (perhaps even most) of these may well be included in the ES-202 reporting system, but because they are not captured in the national EOMF list, they would under our methodology be classified as for-profit rather than nonprofit establishments. This is in addition to employees in Indiana congregations and in small charities that are also missing from the analysis because they are not required to participate in the ES-202 reporting system.²⁸

²⁷ We estimate that there are some 18,600 nonprofits that are not registered with the IRS, at least with Indiana reporting addresses (other than congregations, an estimated 75 percent of which are also not IRS-registered). These include nonprofits not required to register with the IRS (very small nonprofits and some non-charities) and those that are in the process of becoming registered or not registered for other reasons. Our survey of Indiana nonprofits suggests that about 35 percent of these (or 6,500) nonprofits have at least one paid employee and that they employ a median of 6 staff members, for a total of 39,100 employees. However, some of these nonprofits may be registered with the IRS, but not use Indiana as a reporting address and therefore not included in our Indiana nonprofit database. This latter sub-group would be captured by the ES-202 reporting system and included in our analysis here. As Appendix H shows, some 400 nonprofits with 7,800 employees met that criterion in 2003, producing the estimate of 31,300 in the text above.

²⁸ We believe these estimates of undercounts in nonprofit employment are reasonable, perhaps even conservative. To test this assumption, we have used a similar methodology to estimate from our survey of Indiana nonprofits the total employees that would meet the ES-202 reporting requirements. In 2001 we identified 15,882 IRS-registered public charities in Indiana, of which we estimate that 2,321 were congregations (25 percent of 9,000 congregations), leaving 13,561 non-congregational charities. Our survey data suggest that 33 percent of these had four or more paid employees in 2002. They employed a median of 21 employees, or an estimated 94,000 employees in total. There were another 15,100 non-charitable nonprofits registered with the IRS, of which 15 percent reported at least four employees, with a median of 22, or about 50,000 employees. If non-charities with less than four employees are included in the ES-202 system, we would need to add another 5,400 nonprofit employees. These three estimates add to 149,200 employees for 2002, notably less than our estimate in this report of 222,500 nonprofit employees in 2002, obtained by linking the ES-202 reporting system to the IRS list of exempt entities (the EOMF). Were we to use the average (mean) number of employees per IRS registered nonprofit to develop these approximations, we would obtain much higher estimates of nonprofit employees. However, averages are notably more sensitive to sampling errors than me-

Also, there may be a significant number of multiple establishment commercial firms that have nonprofit subsidiaries; these nonprofit subsidiaries would not be identified as nonprofit firms in the state ES-202 records. On the other hand, there may be some multiple establishment nonprofit firms that have commercial subsidiaries, but which would be classified as nonprofits under our methodology. The precise number of uncaptured nonprofit establishments is unknown.

Finally, we used the IRS status on the EOMF as of February 2002, March 2003, and March 2004 to capture IRS exempt status at the end of the immediately preceding calendar year in order to allow for newly registered exempt entities to be included on the EOMF (a process that may take several months).²⁹ That means we are able to identify correctly the nonprofit status of employers that were registered as tax-exempt at the end of the calendar year in 2001, 2002, or 2003. We are unable, however, to account for establishments that were deleted from the IRS tax-exempt list by February/March of the following year because they had ceased to operate or converted to for-profit or government status, although they may have operated as nonprofit organizations for some or all of the calendar year. Because these organizations did not appear in the EOMF files from their respective years, they were not identified as nonprofits in the ES-202 dataset. If they had employees and payroll during this time, they would by default be considered for-profit establishments. Consequently, our estimates in this report most likely underestimate the nonprofit share of the Indiana economy for 2001-2003.

To examine some of these problems of omission in greater detail we experimented with a more inclusive way to define Indiana nonprofit establishments. To do so, we merged the IRS listings for each of the four years and asked the Indiana Business Research Center to match the ES-202 reports against this cumulative listing of IRS exempt organizations.

This alternative approach results in higher estimates of total nonprofit employment for the state by roughly one

dians for the type of skewed distributions we have here (e.g., a small number of nonprofits have very high number of employees, but most have relatively few staff members). We therefore use the median number of staff, rather than the average or mean, to keep our estimates conservative.

²⁹ Another method is to aggregate these EOMFs over three years, as discussed below.

to two percent than the analysis reported in the main body of our report. Closer analysis shows that approximately 80 percent of total IRS-registered entities remain in the merged file over the entire three years (2001-2003). Some 13 percent of the registered entities in the merged listings were not contained in the 2001, but entered later (2002-2003). Roughly 7 percent of 2001-2003 cumulative listings were included in 2001, but dropped out by 2003. One percent of the listed entities were only listed during 2002, and not during 2001 or 2003, while less than 1 percent were listed in 2001 and 2003, but not in 2002.

However, we don't know the extent to which these higher estimates of nonprofit employment using the cumulative listing reflects delays in recording the addition

of newly established nonprofits to the EOMF or conversions of existing establishments from for-profit or government ownership to nonprofit status. Because of these uncertainties, we use the more conservative approach of matching the EOMF to the ES-202 records on a year-by-year basis.

The Johns Hopkins Center for Civil Society Studies' Nonprofit Employment Data Project is now working with State Employment Security Agencies throughout the country drawing on this ES-202 data source to generate similar data on nonprofit employment in other states. For more information, visit the CCSS Web site (<http://www.jhu.edu/~ccss>). For more information on the project on **Indiana Nonprofits: Scope and Community Dimensions**, see <http://www.indiana.edu/~nonprof>.

APPENDIX B: NONPROFIT EMPLOYMENT IN INDIANA, BY METROPOLITAN REGION, 2003

Metropolitan region [†]	Total nonprofit employment in region	Total employment in region	Nonprofit employment as percent of total nonprofit employment in state	Nonprofit employment as percent of total employment in region	Construction as percent of total	Manufacturing as percent of total	Total nonprofit payroll
Indianapolis	67,710	840,103	29.6%	8.1%	5.7%	12.7%	\$2,271,238,806
Gary/Northwest*	23,973	288,679	10.5%	8.3%	6.2%	16.3%	\$691,242,379
South Bend	21,267	122,213	9.3%	17.4%	4.9%	14.9%	\$713,707,523
Fort Wayne	19,355	250,094	8.5%	7.7%	5.1%	23.2%	\$485,522,582
Evansville**	13,904	145,892	6.1%	9.5%	6.5%	19.5%	\$386,535,788
LaFayette	6,662	83,403	2.9%	8.0%	4.3%	22.7%	\$162,405,405
Elkhart	7,195	115,926	3.1%	6.2%	3.7%	50.1%	\$203,785,145
Terre Haute	6,473	63,557	2.8%	10.2%	5.2%	17.2%	\$189,178,959
Bloomington	5,892	59,863	2.6%	9.8%	4.6%	12.5%	\$150,187,279
Muncie	6,245	50,388	2.7%	12.4%	4.1%	15.3%	\$176,074,078
Louisville	3,609	90,106	1.6%	4.0%	5.4%	20.4%	\$81,461,322
Kokomo	2,131	46,846	0.9%	4.5%	3.1%	35.1%	\$46,015,121
Cincinnati	518	16,266	0.2%	3.2%	5.7%	12.3%	\$14,138,012
Rest of state	42,846	574,309	18.8%	7.5%	3.7%	30.2%	\$1,053,264,118
Nondistributable (statewide)	651	73,970	0.3%	0.9%	7.7%	1.3%	\$21,983,453
Grand Total for State	228,430	2,821,614	100.0%	8.1%	5.1%	20.3%	\$6,646,739,970

[†]Standard Metropolitan Area (SMA) unless otherwise noted.

* Includes LaPorte County

** Includes Gibson County

APPENDIX C: NONPROFIT EMPLOYMENT IN INDIANA, BY COUNTY, 2003

County	Total Nonprofit employment in county	Total employment in county	Nonprofit employment as percent of total nonprofit employment in state	Nonprofit employment as percent of total employment in county	Total nonprofit payroll
Adams	581	14,217	0.3%	4.1%	\$9,391,551
Allen	14,610	177,008	6.4%	8.3%	\$383,403,409
Bartholomew	2,039	39,290	0.9%	5.2%	\$51,209,427
Benton	NA	2,501	NA	NA	NA
Blackford	205	4,095	0.1%	5.0%	\$4,954,013
Boone	661	15,813	0.3%	4.2%	\$15,974,441
Brown	114	2,954	0.0%	3.9%	\$2,169,823
Carroll	289	5,366	0.1%	5.4%	\$4,756,097
Cass	808	16,312	0.4%	5.0%	\$13,889,396
Clark	1,562	43,823	0.7%	3.6%	\$38,049,706
Clay	403	7,184	0.2%	5.6%	\$7,430,898
Clinton	892	11,176	0.4%	8.0%	\$18,675,432
Crawford	86	2,221	0.0%	3.8%	\$1,636,992
Daviess	662	10,147	0.3%	6.5%	\$11,452,705
Dearborn	492	14,485	0.2%	3.4%	\$13,564,198
Decatur	492	12,456	0.2%	3.9%	\$8,000,217
De Kalb	891	21,245	0.4%	4.2%	\$21,281,213
Delaware	6,245	50,388	2.7%	12.4%	\$176,074,078
Dubois	2,053	27,751	0.9%	7.4%	\$58,634,249
Elkhart	7,195	115,926	3.1%	6.2%	\$203,785,145
Fayette	930	9,089	0.4%	10.2%	\$23,467,157
Floyd	1,264	27,132	0.6%	4.7%	\$27,961,287
Fountain	168	5,237	0.1%	3.2%	\$3,318,156
Franklin	52	4,019	0.0%	1.3%	\$935,942
Fulton	176	6,684	0.1%	2.6%	\$3,754,260
Gibson	1,113	15,072	0.5%	7.4%	\$23,675,392
Grant	4,337	28,236	1.9%	15.4%	\$107,738,222
Greene	631	7,279	0.3%	8.7%	\$11,132,950
Hamilton	3,435	84,538	1.5%	4.1%	\$116,747,496
Hancock	425	17,238	0.2%	2.5%	\$9,230,961
Harrison	457	12,170	0.2%	3.8%	\$9,728,248
Hendricks	764	35,488	0.3%	2.2%	\$17,834,611
Henry	643	14,012	0.3%	4.6%	\$9,552,542
Howard	2,097	42,366	0.9%	4.9%	\$45,592,281
Huntington	1,856	15,239	0.8%	12.2%	\$43,242,295
Jackson	697	20,181	0.3%	3.5%	\$14,346,803

County	Total Nonprofit employment in county	Total employment in county	Nonprofit employment as percent of total nonprofit employment in state	Nonprofit employment as percent of total employment in county	Total nonprofit payroll
Jasper	704	10,622	0.3%	6.6%	\$15,355,110
Jay	526	6,695	0.2%	7.8%	\$15,976,042
Jefferson	1,802	12,830	0.8%	14.0%	\$59,684,392
Jennings	455	8,176	0.2%	5.6%	\$11,220,368
Johnson	1,917	40,298	0.8%	4.8%	\$43,040,609
Knox	995	16,791	0.4%	5.9%	\$19,713,360
Kosciusko	3,384	33,385	1.5%	10.1%	\$84,760,827
Lagrange	271	12,148	0.1%	2.2%	\$5,240,526
Lake	16,587	191,017	7.3%	8.7%	\$509,322,979
La Porte	3,431	45,410	1.5%	7.6%	\$98,119,825
Lawrence	1,257	14,240	0.6%	8.8%	\$32,413,127
Madison	4,742	43,335	2.1%	10.9%	\$141,364,936
Marion	54,595	572,156	23.9%	9.5%	\$1,897,161,566
Marshall	1,537	17,930	0.7%	8.6%	\$41,376,015
Martin	77	7,339	0.0%	1.0%	\$1,091,488
Miami	371	10,337	0.2%	3.6%	\$6,128,191
Monroe	5,892	59,863	2.6%	9.8%	\$150,187,279
Montgomery	2,249	16,566	1.0%	13.6%	\$82,547,683
Morgan	739	14,516	0.3%	5.1%	\$20,403,599
Newton	158	4,047	0.1%	3.9%	\$3,061,191
Noble	1,111	19,512	0.5%	5.7%	\$22,938,515
Ohio	27	1,781	0.0%	1.5%	\$573,814
Orange	543	6,098	0.2%	8.9%	\$11,502,431
Owen	155	4,422	0.1%	3.5%	\$2,788,994
Parke	190	3,390	0.1%	5.6%	\$4,097,431
Perry	273	6,131	0.1%	4.5%	\$6,080,013
Pike	157	3,073	0.1%	5.1%	\$2,512,403
Porter	3,955	52,252	1.7%	7.6%	\$83,799,575
Posey	238	8,427	0.1%	2.8%	\$3,398,337
Pulaski	282	4,508	0.1%	6.3%	\$4,538,753
Putnam	1,721	12,469	0.8%	13.8%	\$43,856,144
Randolph	565	7,647	0.2%	7.4%	\$14,088,405
Ripley	1,092	13,932	0.5%	7.8%	\$26,705,517
Rush	148	5,177	0.1%	2.8%	\$2,571,545
St. Joseph	21,267	122,213	9.3%	17.4%	\$713,707,523
Scott	327	6,981	0.1%	4.7%	\$5,722,081

County	Total Nonprofit employment in county	Total employment in county	Nonprofit employment as percent of total nonprofit employment in state	Nonprofit employment as percent of total employment in county	Total nonprofit payroll
Shelby	432	16,724	0.2%	2.6%	\$9,480,587
Spencer	648	7,282	0.3%	8.9%	\$15,558,182
Starke	265	4,192	0.1%	6.3%	\$5,065,446
Steuben	950	14,870	0.4%	6.4%	\$22,220,124
Sullivan	150	5,443	0.1%	2.7%	\$1,803,072
Switzerland	145	2,387	0.1%	6.1%	\$2,980,195
Tippecanoe	5,770	72,227	2.5%	8.0%	\$143,729,973
Tipton	34	4,480	0.0%	0.8%	\$422,840
Union	105	1,539	0.0%	6.8%	\$2,369,007
Vanderburgh	11,861	108,579	5.2%	10.9%	\$344,805,003
Vermillion	231	4,724	0.1%	4.9%	\$5,847,310
Vigo	5,849	51,649	2.6%	11.3%	\$175,990,937
Wabash	1,683	13,661	0.7%	12.3%	\$35,704,113
Warren	NA	1,717	NA	NA	NA
Warrick	692	13,815	0.3%	5.0%	\$14,657,056
Washington	173	6,400	0.1%	2.7%	\$3,136,265
Wayne	3,830	33,157	1.7%	11.5%	\$101,711,706
Wells	527	11,169	0.2%	4.7%	\$7,821,258
White	271	8,372	0.1%	3.2%	\$4,993,977
Whitley	890	11,216	0.4%	7.9%	\$20,382,856
Nondistributable (statewide)	651	73,970	0.3%	0.9%	\$21,983,453
Grand Total for State	228,430	2,821,614	100.0%	8.1%	\$6,646,739,970

Note: data on nonprofit employment for some counties were not available for reasons of confidentiality.

The Indiana Business Research Center publishes total employment data by county, available at: <http://www.stats.indiana.edu/cew/>

APPENDIX D: DISTRIBUTIONS OF NONPROFIT AND CHARITABLE EMPLOYMENT BY INDUSTRY IN INDIANA, 2003

NAICS Codes	Industry	Type of organizations	Nonprofit employment		Charity employment	
			Number of employees	Percent of total nonprofit employment	Number of employees	Percent of total charity employment
61	Educational Services	Private colleges and universities, elementary and secondary schools	29,490	13%	29,128	14%
62*	Health Services <i>(exclusive of Social Assistance)</i>	Hospitals, nursing and personal care facilities, home health care organizations	118,774	52%	118,602	59%
624	Social Assistance	Child day care services, job training and related services, individual and family services	27,571	12%	27,529	14%
71	Amusement and Recreation Services	Performing arts, spectator sports, museums, historical sites, zoos and botanical gardens	6,848	3%	3,645	2%
813	Membership Organizations	Business associations, professional associations, neighborhood associations, social clubs, hiking clubs, environmental organizations	27,707	12%	12,971	6%
All other	Other	Utilities, Information, Publishing, Finance and Insurance, Credit Intermediation and Related Activities, Funds, Trusts, and Other Financial Vehicles, Real Estate, Rental and Leasing, Management of Companies and Enterprises, Accommodation, and others	18,040	8%	9,580	5%
Total			228,430	100%	201,454	100%

* The NAICS incorporates Social Assistance (NAICS 624) into Health Services (NAICS 62). For clarity, our analysis separates the two.

APPENDIX E: NONPROFIT EMPLOYMENT AND WAGES FOR SELECT INDUSTRIES IN INDIANA, 2003

NAICS Code	Industry group	Total nonprofit employment	Share of nonprofit employment	Average weekly wage	Estimated Average annual wage
61	EDUCATION SERVICES	29,490	12.9%	\$554	\$28,798
611	Educational Services	29,490	12.9%	\$554	\$28,798
6111	Elementary and Secondary Schools	7,056	3.1%	\$426	\$22,137
6112	Junior Colleges	334	0.1%	\$436	\$22,671
6113	Colleges, Universities, and Professional Schools	20,871	9.1%	\$606	\$31,518
62*	HEALTH SERVICES	118,774	52.0%	\$645	\$33,532
621	Ambulatory Health Care Services	15,669	6.9%	\$696	\$36,217
6214	<i>Outpatient Care Centers</i>	6,026	2.6%	\$612	\$31,838
6216	<i>Home Health Care Services</i>	2,487	1.1%	\$515	\$26,806
622	Hospitals	81,003	35.5%	\$701	\$36,440
6221	<i>General Medical and Surgical Hospitals</i>	78,023	34.2%	\$704	\$36,594
6222	<i>Psychiatric and Substance Abuse Hospitals</i>	1,987	0.9%	\$570	\$29,616
6223	<i>Specialty (except Psychiatric and Substance Abuse) Hospitals</i>	993	0.4%	\$729	\$37,928
623	Nursing and Residential Care Facilities	22,102	9.7%	\$403	\$20,974
6231	<i>Nursing Care Facilities</i>	8,870	3.9%	\$397	\$20,665
6232	<i>Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities</i>	4,007	1.8%	\$399	\$20,761
6233	<i>Community Care Facilities for the Elderly</i>	6,504	2.8%	\$404	\$21,000
624	SOCIAL ASSISTANCE	27,571	12.1%	\$374	\$19,452
6241	Individual and Family Services	9,434	4.1%	\$416	\$21,607
6242	Community Food & Housing, Emergency & Other Relief Services	1,237	0.5%	\$397	\$20,646
6243	Vocational Rehabilitation Services	12,093	5.3%	\$368	\$19,162
6244	Child Day Care Services	4,807	2.1%	\$301	\$15,646
71	ARTS, ENTERTAINMENT, RECREATION	6,848	3.0%	\$380	\$19,746
711	Performing Arts, Spectator Sports, and Related Industries	1,362	0.6%	\$479	\$24,924
712	Museums, Historical Sites, and Similar Institutions	1,898	0.8%	\$428	\$22,242
713	Amusement, Gambling, and Recreation Industries	3,589	1.6%	\$317	\$16,462
813**	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	27,707	12.1%	\$376	\$19,547
8131	Religious Organizations	1,496	0.7%	\$317	\$16,494
8132	Grantmaking and Giving Services	1,875	0.8%	\$709	\$36,847
8133	Social Advocacy Organizations	1,540	0.7%	\$503	\$26,131
8134	Civic and Social Organizations	14,080	6.2%	\$252	\$13,118
8139	Business, Professional, Labor, Political, and Similar Organizations	8,717	3.8%	\$492	\$25,571
	Suppressed and other fields	18,040	7.9%	\$641	\$33,348
	Total	228,430	100.0%	\$560	\$29,097

* The NAICS incorporates Social Assistance (NAICS 624) into Health Services (NAICS 62). For clarity, our analysis separates the two.

** We classify all NAICS 813 private employment as nonprofit.

APPENDIX F: FOR-PROFIT EMPLOYMENT AND WAGES FOR SELECT INDUSTRIES IN INDIANA, 2003

NAICS Code	Industry group	Total for-profit employment	Share of For-profit employment	Average weekly wage	Average annual wage
61	EDUCATION SERVICES	7,848	0.4%	\$409	\$21,252
611	Educational Services	7,848	0.4%	\$409	\$21,252
6111	Elementary and Secondary Schools	1,948	0.1%	\$368	\$19,152
6112	Junior Colleges	480	0.0%	\$897	\$46,664
6113	Colleges, Universities, and Professional Schools	10	0.0%	\$886	\$46,080
62*	HEALTH SERVICES	141,367	6.4%	\$721	\$37,477
621	Ambulatory Health Care Services	83,839	3.8%	\$886	\$46,049
6214	<i>Outpatient Care Centers</i>	4,065	0.2%	\$766	\$39,844
6216	<i>Home Health Care Services</i>	8,051	0.4%	\$392	\$20,373
622	Hospitals	14,705	0.7%	\$631	\$32,796
6221	<i>General Medical and Surgical Hospitals</i>	12,310	0.6%	\$636	\$33,086
6222	<i>Psychiatric and Substance Abuse Hospitals</i>	1,037	0.0%	\$570	\$29,662
6223	<i>Specialty (except Psychiatric and Substance Abuse) Hospitals</i>	1,357	0.1%	\$626	\$32,562
623	Nursing and Residential Care Facilities	42,823	1.9%	\$429	\$22,303
6231	<i>Nursing Care Facilities</i>	33,057	1.5%	\$442	\$23,007
6232	<i>Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities</i>	4,503	0.2%	\$421	\$21,896
6233	<i>Community Care Facilities for the Elderly</i>	4,630	0.2%	\$348	\$18,102
624	SOCIAL ASSISTANCE	10,696	0.5%	\$303	\$15,773
6241	Individual and Family Services	3,014	0.1%	\$363	\$18,900
6242	Community Food & Housing, Emergency & Other Relief Services	356	0.0%	\$453	\$23,536
6243	Vocational Rehabilitation Services	502	0.0%	\$532	\$27,681
6244	Child Day Care Services	6,825	0.3%	\$252	\$13,112
71	ARTS, ENTERTAINMENT, RECREATION	37,676	1.7%	\$498	\$25,881
711	Performing Arts, Spectator Sports, and Related Industries	6,775	0.3%	\$939	\$48,825
712	Museums, Historical Sites, and Similar Institutions	89	0.0%	\$290	\$15,056
713	Amusement, Gambling, and Recreation Industries	30,812	1.4%	\$401	\$20,867
	Suppressed and other fields	2,000,919	91.0%	\$652	\$33,890
	Total	2,198,507	100.0%	\$651	\$33,850

* The NAICS incorporates Social Assistance (NAICS 624) into Health Services (NAICS 62). For clarity, our analysis separates the two.

** We classify all NAICS 813 private employment as nonprofit.

APPENDIX G: GOVERNMENT EMPLOYMENT AND WAGES FOR SELECT INDUSTRIES IN INDIANA, 2003

NAICS Code	Industry group	Total government employment	Share of government employment	Average weekly wage	Average annual wage
61	EDUCATION SERVICES	194,352	49.2%	\$640	\$33,298
611	Educational Services	194,352	49.2%	\$640	\$33,298
6111	Elementary and Secondary Schools	144,422	36.6%	\$627	\$32,580
6112	Junior Colleges	6,459	1.6%	\$468	\$24,339
6113	Colleges, Universities, and Professional Schools	43,384	11.0%	\$712	\$37,010
62*	HEALTH SERVICES	35,355	9.0%	\$661	\$34,380
621	Ambulatory Health Care Services	590	0.1%	\$639	\$33,212
6214	<i>Outpatient Care Centers</i>	184	0.0%	\$600	\$31,209
6216	<i>Home Health Care Services</i>	41	0.0%	\$416	\$21,641
622	Hospitals	33,065	8.4%	\$670	\$34,855
6221	<i>General Medical and Surgical Hospitals</i>	28,597	7.2%	\$668	\$34,730
6222	<i>Psychiatric and Substance Abuse Hospitals</i>	4,468	1.1%	\$686	\$35,657
6223	<i>Specialty (except Psychiatric and Substance Abuse) Hospitals</i>	0	0.0%	\$0	\$0
623	Nursing and Residential Care Facilities	1,700	0.4%	\$491	\$25,534
6231	<i>Nursing Care Facilities</i>	653	0.2%	\$429	\$22,301
6232	<i>Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities</i>	819	0.2%	\$528	\$27,482
6233	<i>Community Care Facilities for the Elderly</i>	6	0.0%	\$195	\$10,156
624	SOCIAL ASSISTANCE	91	0.0%	\$447	\$23,254
6241	Individual and Family Services	21	0.0%	\$507	\$26,345
6242	Community Food & Housing, Emergency & Other Relief Services	17	0.0%	\$281	\$14,621
6243	Vocational Rehabilitation Services	12	0.0%	\$697	\$36,259
6244	Child Day Care Services	42	0.0%	\$414	\$21,522
71	ARTS, ENTERTAINMENT, RECREATION	1,005	0.3%	\$454	\$23,585
711	Performing Arts, Spectator Sports, and Related Industries	618	0.2%	\$439	\$22,832
712	Museums, Historical Sites, and Similar Institutions	207	0.1%	\$648	\$33,708
713	Amusement, Gambling, and Recreation Industries	181	0.0%	\$280	\$14,565
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	37	0.0%	\$604	\$31,416
8131	Religious Organizations		0.0%		
8132	Grantmaking and Giving Services	7	0.0%	\$682	\$35,483
8133	Social Advocacy Organizations	NA	NA	NA	NA
8134	Civic and Social Organizations	15	0.0%	\$319	\$16,569
8139	Business, Professional, Labor, Political, and Similar Organizations	15	0.0%	\$844	\$43,908
	Suppressed and other fields	163,837	41.5%	\$636	\$33,080
	Total	394,677	100.0%	\$640	\$33,277

* The NAICS incorporates Social Assistance (NAICS 624) into Health Services (NAICS 62). For clarity, our analysis separates the two.

APPENDIX H: DISTRIBUTION OF INDIANA NONPROFIT EMPLOYMENT BY IRS REPORTING STATUS, 2000-2003

Type of nonprofit	Estab- lishments	Em- ployment	Payroll	Weekly pay	Percent Distribution		
					Estab- lishments	Employ- ment	Payroll
2000							
501c3 - charities	3,065	189,596	\$5,075,485,968	\$515	54.4%	87.2%	89.3%
501c4 - social welfare	162	1,259	\$30,322,178	\$463	2.9%	0.6%	0.5%
All other	2,392	22,966	\$443,126,548	\$371	42.4%	10.6%	7.8%
Indiana address	5,291	206,246	\$5,364,422,790	\$500	93.9%	94.9%	94.4%
Out of state	327	7,575	\$184,511,904	\$468	5.8%	3.5%	3.2%
Files Form 990	5,300	206,315	\$5,397,391,309	\$503	94.0%	94.9%	95.0%
Non-filers	318	7,505	\$151,543,385	\$388	5.6%	3.5%	2.7%
Suppressed	19	3,556	\$133,570,433	\$722	0.3%	1.6%	2.4%
All	5,637	217,377	\$5,682,505,127	\$503	100.0%	100.0%	100.0%
2001							
501c3 - charities	3,150	194,765	\$5,386,896,020	\$532	55.2%	87.5%	89.5%
501c4 - social welfare	161	1,303	\$36,984,674	\$546	2.8%	0.6%	0.6%
All other	2,370	22,983	\$469,575,569	\$393	41.6%	10.3%	7.8%
Indiana address	5,316	211,286	\$5,700,041,521	\$519	93.2%	95.0%	94.7%
Out of state	365	7,764	\$193,414,742	\$479	6.4%	3.5%	3.2%
Files Form 990	5,330	210,949	\$5,728,155,152	\$522	93.5%	94.8%	95.1%
Non-filers	351	8,102	\$165,301,111	\$392	6.1%	3.6%	2.7%
Suppressed	22	3,416	\$127,111,964	\$716	0.4%	1.5%	2.1%
All	5,702	222,467	\$6,020,568,227	\$520	100.0%	100.0%	100.0%
2002							
501c3 - charities	3,280	197,701	\$5,682,271,785	\$553	56.8%	87.8%	89.6%
501c4 - social welfare	169	1,407	\$46,720,691	\$639	2.9%	0.6%	0.7%
All other	2,303	22,621	\$483,089,064	\$411	39.9%	10.0%	7.6%
Indiana address	5,351	213,344	\$6,005,104,951	\$541	92.6%	94.7%	94.7%
Out of state	401	8,385	\$206,976,589	\$475	6.9%	3.7%	3.3%
Files Form 990	5,407	213,633	\$6,041,136,937	\$544	93.6%	94.9%	95.3%
Non-filers	345	8,096	\$170,944,603	\$406	6.0%	3.6%	2.7%
Suppressed	25	3,466	\$129,710,377	\$720	0.4%	1.5%	2.0%
All	5,777	225,195	\$6,341,791,917	\$542	100.0%	100.0%	100.0%
2003							
501c3 - charities	3,377	201,454	\$5,979,166,828	\$571	57.9%	88.2%	90.0%
501c4 - social welfare	168	1,460	\$53,126,010	\$700	2.9%	0.6%	0.8%
All other	2,266	22,236	\$490,561,827	\$424	38.8%	9.7%	7.4%
Indiana address	5,412	217,394	\$6,329,833,545	\$560	92.8%	95.2%	95.2%
Out of state	398	7,755	\$193,021,120	\$479	6.8%	3.4%	2.9%
Files Form 990	5,475	217,036	\$6,345,459,567	\$562	93.8%	95.0%	95.5%
Non-filers	336	8,113	\$177,395,098	\$420	5.8%	3.6%	2.7%
Suppressed	24	3,281	\$123,885,305	\$726	0.4%	1.4%	1.9%
All	5,834	228,430	\$6,646,739,970	\$560	100.0%	100.0%	100.0%

PROJECT PUBLICATIONS AND REPORTS

Over the last several years a number of reports and articles related to the Indiana Nonprofit Sector Project have been published, in addition to papers presented at various colloquiums and conferences. The following citations include project-related reports and papers as of November 2004. Online reports, as well as summaries of all other items are available on the project web site: www.indiana.edu/~nonprof. To obtain a complete version of an unpublished paper please contact Kirsten Grønbjerg (kgronbj@indiana.edu, (812) 855-5971).

Indiana Nonprofit Survey Analysis

This survey of 2,206 Indiana nonprofits, completed in spring and early summer of 2002, covered congregations, other charities, advocacy nonprofits, and mutual benefit associations. It used a stratified random sample drawn from our comprehensive Indiana nonprofit database and structured so as to allow for comparisons among (1) different nonprofit source listings (including those identified through the personal affiliation survey) and (2) twelve selected communities around the state. The survey included questions about basic organizational characteristics, programs and target populations, finances and human resources, management tools and challenges, advocacy activities, affiliations, and involvement in networking and collaboration. An almost identical instrument was used to survey Illinois congregations, charities and advocacy nonprofits for the Donors Forum of Chicago (report available Online at www.donorsforum.org, December, 2003).

Online Reports

- Indiana Nonprofits: Affiliation, Collaboration, and Competition, by Kirsten A. Grønbjerg and Curtis Child. Online report. Survey Report #5. November 2004 (www.indiana.edu/~nonprof/results/npsurvey/insaffil.html).
- Indiana Nonprofits: Managing Financial and Human Resources, by Kirsten A. Grønbjerg and Richard M. Clerkin. Online report. Survey Report #4. August 2004 (www.indiana.edu/~nonprof/results/npsurvey/insman.html).
- Indiana Nonprofits: Impact of Community and Policy Changes, by Kirsten A. Grønbjerg and Curtis Child. Online report. Survey Report #3. June 2004 (www.indiana.edu/~nonprof/results/npsurvey/inscom.html).
- The Indiana Nonprofit Sector: A Profile, by Kirsten A. Grønbjerg and Linda Allen. Online report. Survey Report #2. January 2004 (www.indiana.edu/~nonprof/results/npsurvey/insprofile.html).
- The Indianapolis Nonprofit Sector: Management Capacities and Challenges, by Kirsten A. Grønbjerg and Richard Clerkin. Online report. Preliminary Survey Report #1. February 2003 (www.indiana.edu/~nonprof/results/npsurvey/indymanag.html).

Journal Articles and Conference Presentations

- “The Capacities and Challenges of Faith-Based Human Service Organizations” Public Administration Review (forthcoming, 2005).
- “Examining the Landscape of Indiana’s Nonprofit Sector: Does What You Know Depend on Where You Look?” by Kirsten A. Grønbjerg and Richard Clerkin. Nonprofit & Voluntary Sector Quarterly 34 (No. 2, June): 232-59. 2005.
- “Infrastructure and Activities: Relating IT to the Work of Nonprofit Organizations” by Richard Clerkin and Kirsten A. Grønbjerg. Paper presented at Symposium on Nonprofit Technology Adoption, University of San Francisco, Institute for Nonprofit Organization Management. October 2004.
- “Nonprofit Advocacy Organizations: Their Characteristics and Activities” by Curtis Child and Kirsten A. Grønbjerg. Paper presented at the Biannual Conference of the International Society for Third-Sector Research, Toronto, Canada, July 11-14, 2004.

Indiana Nonprofit Employment Analysis

An analysis, comparing ES-202 employment reports with IRS registered nonprofits under all sub-sections of 501(c), using a methodology developed by the Center for Civil Society Studies at The Johns Hopkins University, to examine nonprofit employment in the state of Indiana. The analysis includes detailed information by county, region, and type of nonprofit as well as industry and sector comparisons.

Online Reports

- Indiana Nonprofit Employment, 2005 Report. Nonprofit Employment Report No. 2 by Kirsten A. Grønberg and Erich T. Eschmann. May 2005 (www.indiana.edu/~nonprof/results/innonprofitemploy2.thm).
- Indiana Nonprofit Employment, 2001. Nonprofit Employment Report No. 1 by Kirsten A. Grønberg and Hun Myoung Park. July 2003 (www.indiana.edu/~nonprof/results/innonprofitemploy.htm).
- Bloomington Nonprofit Employment, 2001. Nonprofit Employment Report No. 1, Supplement A, by Kirsten Grønberg and Sharon Kioko. August 2003 (www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl03.pdf).

Personal Affiliation Survey Analysis

We completed a survey of 526 Indiana residents in May 2001, designed to make it possible to evaluate the utility of an alternative approach to sampling Indiana nonprofits (as compared to drawing a sample from a comprehensive nonprofit database). The survey probed for the respondents' personal affiliations with Indiana nonprofits as employees, worshippers, volunteers, or participants in association meetings or events during the previous 12 months. We recorded the names and addresses of the church the respondent had attended most recently, of up to two nonprofit employers, up to five nonprofits for which the respondent had volunteered, and up to five nonprofit associations.

Journal Articles and Conference Presentations

- "The Role of Religious Networks and Other Factors in Different Types of Volunteer Work" by Kirsten Grønberg and Brent Never. Nonprofit Management and Leadership 14 (Winter 2004, No. 3):263-90.
- "Individual Engagement with Nonprofits: Explaining Participation in Association Meetings and Events" by Kirsten Grønberg. Paper presented at the ARNOVA Meetings, Montreal, Canada, November 14-16, 2002.
- "Volunteering for Nonprofits: The Role of Religious Engagement" by Kirsten Grønberg and Brent Never. Paper presented at the Association for the Study of Religion. Chicago, August 14-16, 2002.

Indiana Nonprofit Database Analysis

We developed a comprehensive database of 59,400 Indiana nonprofits of all types (congregations, other charities, advocacy nonprofits, and mutual benefit associations) using a unique methodology that combines a variety of data sources, most notably the IRS listing of tax-exempt entities, the Indiana Secretary of State's listing of incorporated nonprofits, and the yellow page listing of congregations. We supplemented these listings with a variety of local listings in eleven communities across the state and with nonprofits identified through a survey of Indiana residents about their personal affiliations with nonprofits. The database is available in a searchable format through a link at <http://www.indiana.edu/~nonprof>.

Journal Articles and Conference Presentations

- "Extent and Nature of Overlap Between Listings of IRS Tax-Exempt Registrations and Nonprofit Incorporation: The Case of Indiana" by Kirsten Grønberg and Laurie Paarlberg. Nonprofit and Voluntary Sector Quarterly 31 (No. 4, December, 2002): 565-94.
- "Evaluating Nonprofit Databases." American Behavioral Scientist 45 (July, 2002, No. 10): 1741-77. Resources for Scholarship in the Nonprofit Sector: Studies in the Political Economy of Information, Part I: Data on Nonprofit Industries.
- "Community Variations in the Size and Composition of the Nonprofit Sector: The Case of Indiana" by Kirsten Grønberg and Laurie Paarlberg. Paper presented at the Small Cities Conference, Muncie, IN, September 14-15, 2001.
- "Community Variations in the Size and Scope of the Nonprofit Sector: Theory and Preliminary Findings" by Kirsten A. Grønberg & Laurie Paarlberg. Nonprofit and Voluntary Sector Quarterly 30 (No. 4, December, 2001) 684-706.



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