



INDIANA NONPROFITS

Scope and Community Dimensions

Nonprofit Employment Series
Report #11

Indiana Nonprofit Employment: Historical Trends in Minor Nonprofit Industries, 1995–2011

February 2015

A Joint Project of
The Indiana University Lilly Family School of Philanthropy
The School of Public and Environmental Affairs at Indiana University
The Indiana Business Research Center at Indiana University
The Johns Hopkins Center for Civil Society Studies

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Copies of this report are available on the Indiana Nonprofits project web site (www.indiana.edu/~nonprof) and the Johns Hopkins Center for Civil Society Studies website (ccss.jhu.edu).

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Indiana Nonprofit Employment: Historical Trends in Minor Nonprofit Industries 1995-2011

FEBRUARY 2015

INDIANA NONPROFITS: SCOPE & COMMUNITY DIMENSIONS

NONPROFIT EMPLOYMENT
SERIES: REPORT #11

A joint product of

Indiana University
Lilly Family
School of Philanthropy

The School of Public &
Environmental Affairs
at Indiana University

The Indiana Business
Research Center
at Indiana University's
Kelley School of Business

The Johns Hopkins
Nonprofit Economic
Data Project

Prepared by
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KEY FINDINGS

This report from the *Indiana Nonprofits: Scope and Community Dimensions* project presents new data on the size, composition, and distribution of paid employment over the 1995-2011 time period in Indiana's private nonprofit organizations in a broad range of industries traditionally dominated by for-profit industries. We refer to these as "minor" nonprofit industries¹ to contrast them with the five major nonprofit industries on which we have already reported.²

Nonprofit organizations make significant contributions to the quality of life for the residents of Indiana and are a major force in the state's economy. This is particularly the case for the industries where nonprofits play a major role, such as health care, social assistance, education, arts, culture and recreation, and membership associations. However, very little is known about the large number of nonprofits that are scattered across virtually all other industries in Indiana where for-profit establishments dominate. This report provides an overview of nonprofit employment in all the other "minor" nonprofit industries.

We pay special attention to a sub-set of five industries where nonprofits employ at least one percent of all employees and at least 1,000 employees and therefore allows for some detailed analysis. The five selected industries include information; utilities; management of companies and enterprises; finance and insurance; and professional, scientific, and technical services.

Our analysis allows us to examine whether nonprofit establishments in these selected five industries follow the patterns set by the dominant for-profit employers or whether they carve out special niches or deviating patterns, especially during periods of economic recessions. We found the latter to be true in other industries where the role of nonprofits is well recognized (e.g., health; education; social assistance; arts, entertainment and recreation; or membership associations).

All dollars are adjusted for inflation and are reported in constant 2009 dollars.

Major Findings in Minor Nonprofit Industries

The vast majority (92 percent) of nonprofit employment in Indiana is concentrated in a few major industries: health care and social assistance; education; arts, entertainment and recreation; and membership associations. However, nonprofits are found in all remaining industries in Indiana, except for mining.³

- **Nonprofits operating in all the minor nonprofit industries jointly accounted for an average of 8 percent of all nonprofit employees in Indiana from 1995 through 2011**, or about 17,115 employees. This is almost three times as many as are employed in arts, entertainment and recreation, the smallest of

¹ In previous reports these aggregated industries were referred to as "other" nonprofit industries, and were represented with the color gray on all previous report graphs. We change the name to "minor" nonprofit industries here to facilitate more in-depth discussion of the individual industries that make up this category. These industries are in actuality not small when considering total employment; some industries, such as manufacturing, retail trade, and accommodation and food services employ more than 200,000 total employees each. However, nonprofit employment in these industries is very low, ranging from zero nonprofit employees to a maximum of approximately 3,900 in finance and insurance – hence, the name "minor" nonprofit industries.

² These major nonprofit industries include: health care; social assistance; membership associations; education; and arts, entertainment and recreation.

³ The minor nonprofit industries and their corresponding NAICS codes are: agriculture, forestry, fishing, and hunting (11); utilities (22); construction (23); manufacturing (31-33); wholesale trade (42); retail trade (44-45); transportation and warehousing (48-49); information (51); finance and insurance (52); real estate and rental and leasing (53); professional, scientific, and technical services (54); management of companies and enterprises (55); administrative and support and waste management and remediation services (56); accommodation and food services (72); non-membership organizations in other services (81); and public administration (92).

the major nonprofit industries. Nonprofit employment in these minor industries grew 35 percent from 1995-2011, while for-profit employment dropped 7 percent. For more information, see page 8.

- **Nonprofit establishments in these minor industries accounted for the third-highest proportion of total nonprofit establishments in Indiana from 1995 to 2011, averaging more than 1,050.** The number of nonprofit establishments in minor industries increased by 18 percent over the time period. On average, each establishment employed 16 workers, relatively few compared to the major nonprofit industries. For more information, see page 9.
- **Nonprofit payroll in these minor industries averaged \$648 million from 1995 through 2011 and grew 67 percent over the time period** (adjusted for inflation), accounting for an average of 9 percent of total nonprofit payroll in Indiana during that time. By comparison, for-profit payroll declined by about 1 percent. For more information, see page 10.
- **From 1995 through 2011, nonprofit annual wages in the minor industries averaged \$38,000, among the highest compared to the major nonprofit industries.** Average annual wages grew by 23 percent over the time period, from \$33,900 in 1995 to \$41,800 in 2011. For more information, see page 11.

Major Findings in Five Selected Industries

For a subset of the minor nonprofit industries, nonprofits account for more than 1 percent of all employees and employ more than 1,000 workers. This group includes utilities (NAICS 22); information (NAICS 51); finance and insurance (NAICS 52); professional, scientific and technical services (NAICS 54); and management of companies and enterprises (NAICS 55). Nonprofits also employ more than 1 percent of all employees in the real estate, rental, and leasing industry (NAICS 53). However, that amounts to less than 1,000 employees, so we do not provide analysis for this industry.

- **Measured in terms of nonprofit employment, finance and insurance is the largest of these five selected industries with an average of 3,900 employees (34 percent of total selected industries employment) between 1995 and 2011** despite suffering a major decrease in employment between 1999 and 2001. Nonprofit employment in management of companies and enterprises organizations grew 181 percent over the time period and accounted for an average of 23 percent of the selected nonprofit employment. The other three selected industries jointly accounted for the remaining 43 percent of nonprofit employees. For more information, see page 15.
- **Finance and insurance nonprofits also had the largest average payroll (\$156 million) between 1995 and 2011 among the five selected industries**, even after falling from \$230 million in 1999 to \$109 million in 2001. Nonprofit utilities and management of companies and enterprises each had an average payroll of \$127.5 million over the time period. In each of the five selected industries total nonprofit payroll increased, with management of companies and enterprises experiencing the largest growth (354 percent). For more information, see page 16.
- **With average annual wages at \$56,300, nonprofit utilities had the highest wages over the time period among the five selected industries.** Nonprofit professional, scientific, and technical services workers had the second-highest wages, averaging \$52,300. The three other selected industries had average annual wages below \$47,000, but all saw nonprofit wages increase from 1995-2011. For more information, see page 17.

- **Nonprofit employment, payroll, and wages increased more than for-profit and government employment, payroll, and wages in each of the selected industries.** In general, nonprofits in these industries fared better than their for-profit counterparts through both recessions. At the same time, each selected nonprofit industry saw unique variations between the nonprofit and for-profit employment trends, making generalizing about this group of industries difficult. For more information, see page 18 and Appendix C.
- **The proportion of known charities as compared to other nonprofit organizations varies among the five selected industries:** known charities dominate in the information; management of companies and enterprises; and professional, scientific, and technical services industries. Other nonprofits dominate in the finance and insurance industry; there are no known charities in the utility industry at all. For more information, see page 24.

I. INTRODUCTION

Nonprofit organizations make significant contributions to the quality of life of Indiana residents by offering important services and opportunities for civic engagement. They are also a major force in the state's economy and in the well-being of all regions of the state.

This report presents new information on the size, composition, and distribution of paid, private, nonprofit employment in a full range of industries that are usually overlooked when considering the contributions of Indiana's nonprofit sector to the state and its communities. The bulk of nonprofit employees work in well-recognized major nonprofit industries such as health, social assistance, education, membership organizations, and arts, entertainment and recreation. However, of the seventeen minor nonprofit industries, only the mining industry contains no nonprofit establishments in Indiana. Those working in all of these minor nonprofit industries jointly account for about 8 percent of all nonprofit employees in the state, almost three times as many as are employed in the arts, entertainment and recreation industry.

We focus on a subset of these minor nonprofit industries, where nonprofits account for more than 1 percent of all employees and at least 1,000 employees. These selected industries include utilities; management of companies and enterprises; information; finance and insurance; and professional, scientific, and technical services. Although these industries, described in greater detail below, are dominated by for-profit organizations, there are a number of unexpected nonprofit trends within these industries that deserve our attention. We focus particularly on whether nonprofit employers follow similar growth patterns as their for-profit counterparts or if they vary in unique ways depending on the roles they fill in our society.

The eleventh report in a series of statewide employment analyses,⁴ this report focuses on employment trends from 1995 through 2011. Data over this time period provide insights into how recessions and economic growth periods impact nonprofit employment and how these trends differ across industries in which nonprofit workers are employed. Reports on trends in nonprofit education, social assistance, health care, membership organizations, and arts, entertainment, and recreation employment were previously published and are available at: www.indiana.edu/~nonprof/results/inemploy/index.php.

⁴ Report #1 compared 1995, 2000 and 2001. Report #2 looked at trends from 2000-2003. Report #3 focused on changes over the 2001-2005 time period. Report #4 updated previous findings by adding 2009 data. Report #5, #6, #7 and #8 looked respectively at trends in the education; social assistance; arts, entertainment and recreation; and health care industries from 1995 to 2009/2011. Report #9 examined the impact of the Great Recession on the Indiana nonprofit sector and on individual nonprofit industries. Report #10 returned to industry analysis and looked at membership and related organization employment from 1995 to 2011.

The research is part of a larger project on *Indiana Nonprofits: Scope and Community Dimensions*, currently underway at Indiana University. The project is designed to provide solid, baseline information about the Indiana nonprofit sector, its composition and structure, its contributions to Indiana, and the challenges it is facing. For additional information about the project and to access this and other project reports, please visit www.indiana.edu/~nonprof.

A. Why Nonprofit Employment in Minor Nonprofit Industries Matters to Indiana

Analysis of employment in Indiana's entire nonprofit sector serves at least three purposes. First, it demonstrates the nonprofit sector's contributions to the state's economic development. While the bulk of nonprofit employees (about 92 percent) work in a few major nonprofit industries, nonprofit employees are scattered across virtually all industries in Indiana. Notably, nonprofit employment in these minor industries grew by 35 percent over the 1995-2011 period, while overall state employment grew less than 2 percent, suggesting that they made important contributions to the state's economy over this period and through two major recessions.

Second, analysis of employment trends helps us better understand the nonprofit sector overall and its economic impact on our communities. While there are important insights to be gained by focusing on volunteers or other aspects of nonprofit organizations, data on paid nonprofit employment offer a unique opportunity to understand the extent and complexity of the nonprofit sector. For example, the timeliness, frequency, and accuracy of employment data present a more detailed picture of the sector's growth patterns than data available from the minority of tax-exempt organizations that report financial data via tax forms.

Third, employment information provides insights into the dynamics and changing composition within specific industries.⁵ This report differs from previous reports in that it analyzes a full range of industries where nonprofit employment is small and usually unrecognized rather than examining one major nonprofit industry. However, while nonprofits account for only small percentages of overall employment in these minor nonprofit industries, they employ thousands of workers in the aggregate. We focus on whether nonprofit employment follows the overall pattern in industries where for-profits dominate or whether nonprofits carve out special roles and functions.

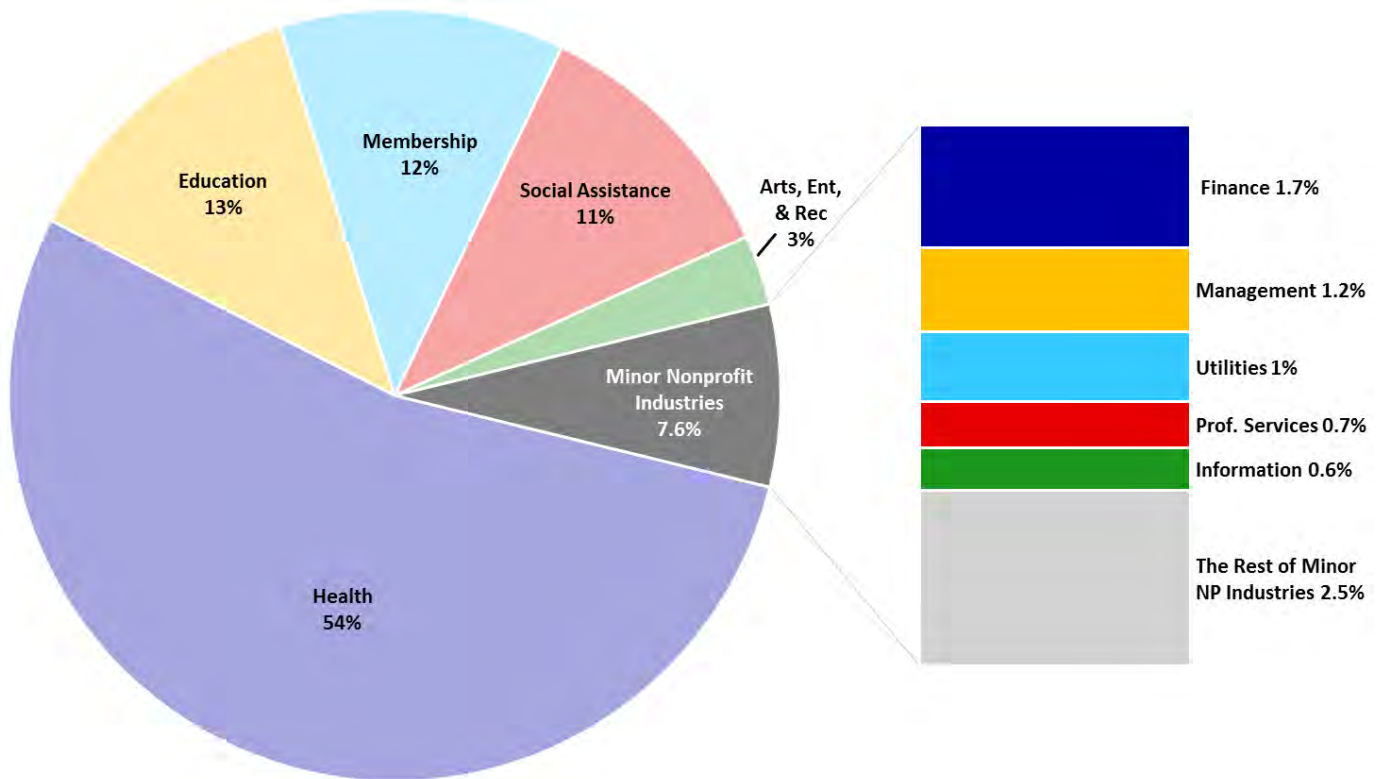
We pay particular attention to a selected subset of these minor nonprofit industries in which nonprofit employees account for at least 1 percent of total employment in the industry. This threshold allows for more detailed analysis of trends in these selected industries. The remaining industries contain so few nonprofit employees as a proportion of their total employment that further dissection is not warranted. Combined these other remaining industries accounted for just under 6,700 nonprofit employees in Indiana in 2011. Examples of these miniscule nonprofit industries include agriculture, forestry, fishing and hunting; construction; manufacturing; wholesale trade; retail trade; transportation and warehousing; administrative and support and waste management and remediation services; accommodation and food services; and non-membership organizations in other services.⁶

⁵ For more information on the utility of nonprofit employment data, see: Lester Salamon & Wojciech Sokolowski, 2005, "Nonprofit organizations: new insights from QCEW data." *Monthly Labor Review*. www.bls.gov/opub/mlr/2005/09/art3full.pdf

⁶ Examples of nonprofits operating in each of these industries include cooperatives in agriculture, forestry, fishing and hunting; Habitat for Humanity in construction; protected workshops for people with disabilities in manufacturing; cooperatives in wholesale trade; thrift shops in retail trade; transportation for seniors, rural residents, or people with disabilities in transportation and

Figure 1 shows a graphic illustration of how nonprofit employment in Indiana is distributed across industries for the 1995-2011 period. As the figure shows, the five major nonprofit industries dominate nonprofit employment in the state. However, all other minor nonprofit industries account for 8 percent of total nonprofit employment in Indiana. The sidebar shows the distribution of nonprofit employment among all the minor nonprofit industries and identifies those that are large enough to allow for some level of detailed analysis

Figure 1: Average percentage nonprofit employment by industry, 1995–2011



Following a brief overview of our methodology (see also Appendix A), the rest of this report analyzes how nonprofit employees, establishments, payroll, and annual wages in all minor industries combined compare to those in Indiana’s major nonprofit industries. Then, we will explore the nonprofit makeup of this group by focusing in greater detail on five selected industries: finance and insurance; management of companies and enterprises; utilities; information; and professional, scientific, and technical services. We examine both trends in overall nonprofit employment in these selected industries and how nonprofits fared relative to for-profit and government employers over the time period. Finally, we further explore a few noteworthy trends in several of these selected industries.

B. Methodology

The report draws on data generated by the Indiana Department of Workforce Development through the filings of Indiana workplaces carried out under the national Quarterly Census of Employment and Wages (QCEW) program. The program is administered by the Bureau of Labor Statistics as part of the unemployment insurance program. The QCEW data are collected cooperatively by the Bureau of Labor

warehousing; consulting or support services in administrative and support and waste management and remediation services; subsidized rental housing or senior nutrition sites in accommodation and food services; and nonprofit cemeteries in other services.

Statistics and the various state-level employment security agencies (including all 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands).⁷ The data were prepared for us by the Indiana Business Research Center at Indiana University under a confidentiality agreement with the state.

For the purpose of this report, we focus on private nonprofits registered as tax-exempt entities with the U.S. Internal Revenue Service under Section 501(c) of the Internal Revenue Code. Additionally, we are able to compare “charities” with “other nonprofit” organizations for some of the selected industries in Section V. The IRS codes charities as 501(c)(3) organizations.⁸ “Other nonprofits” are here defined as establishments operating under any of the 26 other 501(c) tax-exempt designations, most notably civic leagues, social welfare organizations, unions, and business leagues, but also cooperatives, cemeteries, employee beneficiary associations, and the like.⁹

Our report focuses on industries as classified in the QCEW dataset by the North American Industry Classification System (NAICS) codes.¹⁰ We present the industries according to the size of their nonprofit employment (largest to smallest): finance and insurance (NAICS 52); management of companies and enterprises (NAICS 55); utilities (NAICS 22); information (NAICS 51); and professional, scientific, and technical services (NAICS 54).

The unique position of nonprofits under federal law creates special challenges for our data analysis and means that the number of nonprofits is likely to be underestimated for several reasons. First, federal law allows states to exempt some nonprofits from the unemployment insurance program: 501(c)(3) charitable organizations employing fewer than four workers and all religious congregations. Indiana exempts these two groups, but the significance of this exclusion is unknown because some small charities and a few religious organizations nevertheless elect to be covered by the unemployment insurance system and are therefore present in the data.

Each of the minor nonprofit industries examined in this report have relatively low establishment size for reporting nonprofits. It is likely our data does not include all of the nonprofits in these industries since an unknown proportion of registered charities in them employ fewer than four employees and thus do not have to report their employment numbers.

Second, some private organizations cannot be identified as nonprofits.¹¹ Most notably, some small organizations are not required to register as tax-exempt entities with the IRS because they do not meet the revenue threshold for filing. Others are exempt from registering altogether (e.g., certain types of membership associations – most notably homeowners associations and churches) or do not register for a variety of other reasons. Some or all of these non-registered nonprofits (such as hospitals or colleges owned by religious organizations) may actually be included in the QCEW data system, but we can identify as nonprofit only

⁷ For further details, please see: U.S. Department of Labor, Bureau of Labor Statistics. *BLS Handbook of Methods*. “Chapter 5: Employment and Wages Covered by Unemployment Insurance” available at www.bls.gov/opub/hom/homch5_a.htm.

⁸ For more information, see [www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501(c)(3)-Organizations).

⁹ For more information, see www.irs.gov/Charities-&-Non-Profits/Other-Non-Profits/Requirements-for-Exemption.

¹⁰ For more information on NAICS industry definitions, see the U.S. Census Bureau’s Industry Statistics Portal at www.census.gov/econ/isp/index.php.

¹¹ Unfortunately, Indiana is **not** one of the handful of states, such as Maryland, that assign discrete identification numbers to nonprofits that align with QCEW data. See Appendix A for more information.

those employers that are registered as tax-exempt entities with the IRS.¹² Therefore, we are forced to assume that all other non-government employers are for-profit, even though we know this overestimates the for-profit share of the state's employment.

Third, for each year, we used the IRS tax-exempt status for nonprofits as of April of the previous year because we know the process of obtaining tax-exempt status and of being included on the IRS list of tax-exempt organizations takes time. Even so, it is possible that nonprofits may have employees and therefore participate in the QCEW reporting systems while waiting for their IRS ruling letter or before they are added to the IRS listing. Indeed, our detailed analysis of quarterly data suggests that there are at least some delays of this type. Because of these exclusions, we are reasonably confident that our analysis *underestimates* nonprofit employment in Indiana, perhaps by a substantial amount.

On the other hand, some activities that would otherwise be labeled as one industry nonetheless take place inside establishments classified as belonging to other industries. For example, this would include employees devoted to health education programs taking place in hospitals or arts and cultural programs provided by schools, universities, or churches. These types of embedded, subordinate activities are not reported separately and therefore appear as part of the industry code for the parent establishment. This may inflate some sub-industries (such as hospitals), but probably not to a significant extent.

For more information on the QCEW data source, our definition of the nonprofit sector, and the method used here to extract data on nonprofit organizations from the Indiana QCEW records, see Appendix A.

¹² See Appendix A for more information.

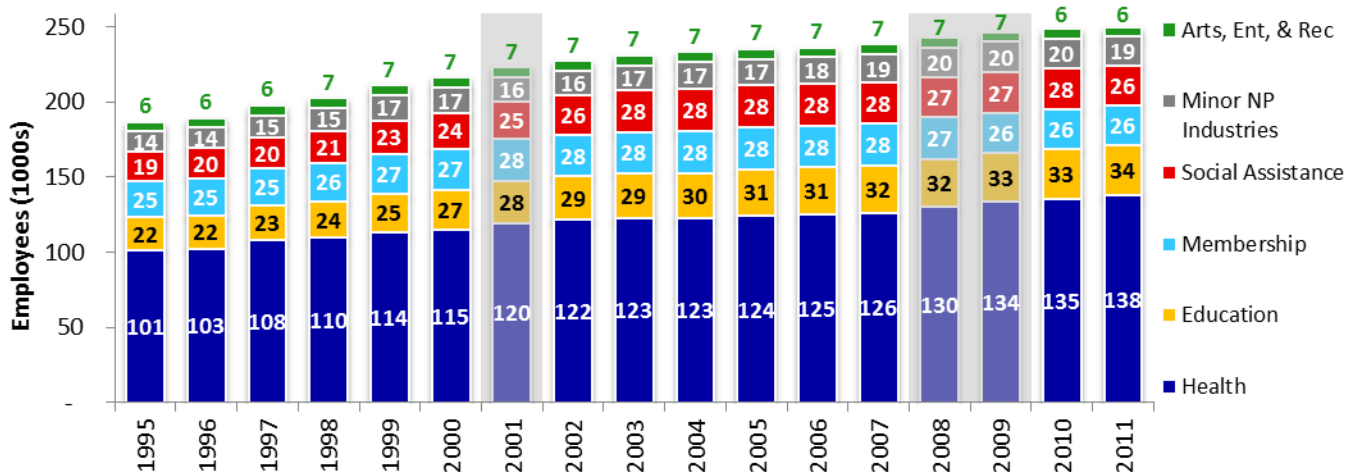
II. MINOR AND MAJOR NONPROFIT INDUSTRIES IN INDIANA

In this section, we will compare the aggregated group of industries with minor nonprofit presence with the five major nonprofit industries in Indiana: health care; education; membership; social assistance; and arts, entertainment, and recreation. In the aggregate, these “minor” nonprofit industries ranks fourth in size among the five major nonprofit industries that we have reported on previously (these prior reports included similar graphs). In sections III and IV, we highlight findings for the largest of these minor nonprofit industries and examine nonprofit employment, payroll, and wages for each.

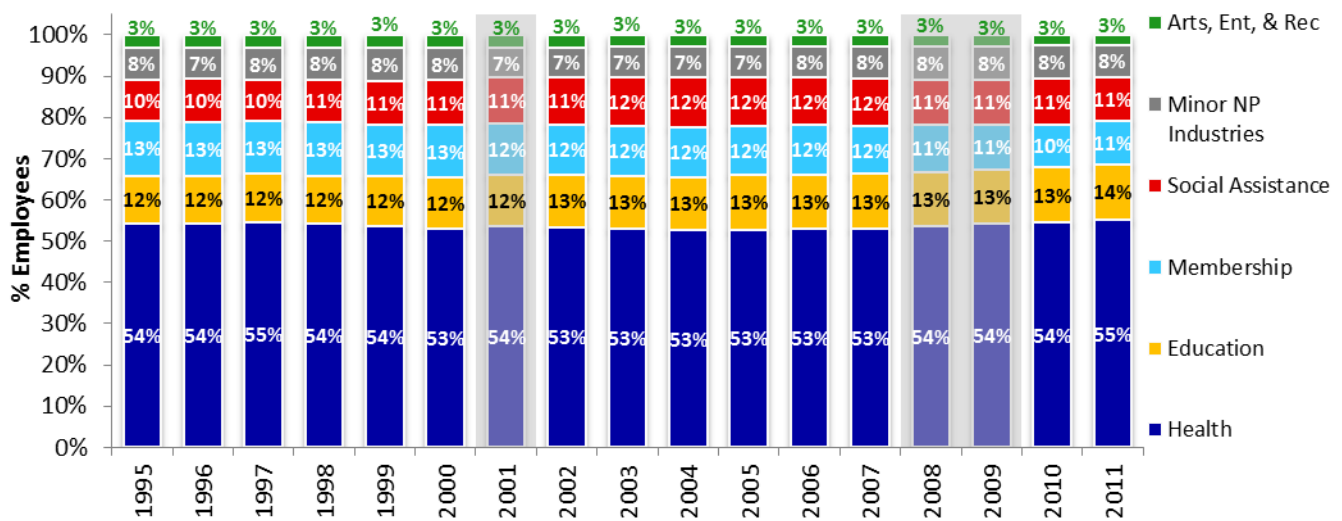
A. Employment

- **Nonprofit employers in the minor nonprofit industries employed an average of 17,115 nonprofit workers over the 1995-2011 time period** (Figure 2). Among all nonprofit industries, this was notably less than health care (120,600 employees on average), more than half the size of nonprofit employment in education (28,500 employees on average), and about two-thirds the size of nonprofit employment in social assistance (25,000 employees on average). However, it was almost three times the size of nonprofit employment than the arts, entertainment, and recreation industry (6,600).
- **Nonprofit employment in the minor nonprofit industries grew 35 percent from 1995 to 2011, starting at approximately 14,000 employees and reaching 20,000 in 2009 followed by a slight drop to 19,000 in 2011.** This is less than the growth in education (56 percent), and about the same as social assistance (39 percent) and health (36 percent). By contrast, membership and arts, entertainment and recreation industries saw growth at only 8 and 4 percent, respectively.
- **In terms of percentages, nonprofit establishments in minor nonprofit industries employed an average of 8 percent of all nonprofit employees in Indiana** (Figure 3), fewer than all major nonprofit industries other than arts, entertainment, and recreation (averaging 3 percent).
- **Nonprofit employers in the minor nonprofit industries outperformed their for-profit counterparts.** The latter saw a 7 percent drop from 1995-2011 driven in part by losses in manufacturing.

Figure 2: Nonprofit employment in major nonprofit industries, 1995–2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

Figure 3: Composition of total nonprofit employment, 1995–2011

Note: The grey bars denote recession years 2001, 2008, and 2009.

B. Establishments

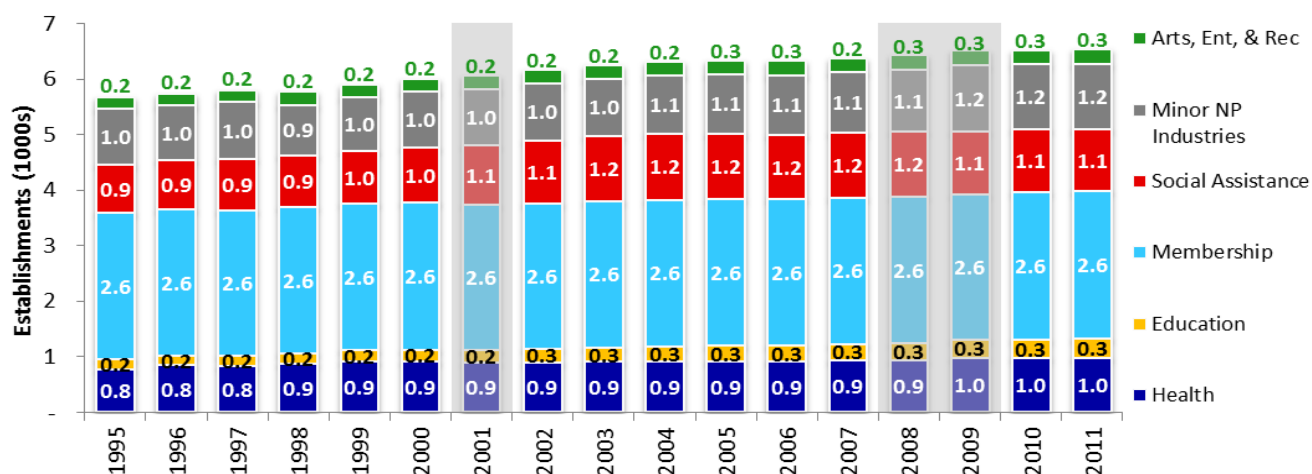
- Minor nonprofit industries had the third highest number of nonprofit establishments from 1995 to 2011, averaging 1,052** (Figure 4). Minor nonprofit industries followed membership (2,630 establishments) and social assistance (1,070 establishments). The remaining major nonprofit industries (including health and education with many more employees) all averaged less than 1,000 establishments in Indiana over the time period. The large number of minor nonprofit industry establishments and relatively low number of employees suggest there are many establishments with a small number of employees each. Industries such as health and education, on the other hand, have many fewer establishments but with a large number of employees at each.
- The number of nonprofit establishments in minor nonprofit industries saw modest growth (18 percent) over the time period.** This was higher than membership (0.4 percent) and arts, entertainment, and recreation (17 percent) but lower than health (27 percent), social assistance (28 percent), and education (99 percent)¹³.
- With an average of 16 employees, nonprofit establishments in minor nonprofit industries were among the smallest establishments compared to all major nonprofit industries** (Figure 5). The average of 16 is larger than membership (10 employees), but smaller than social assistance (23) and arts, entertainment, and recreation (27). Education and health care each had vastly more employees per establishment than minor nonprofit industry establishments with an average of 114 and 133 employees, respectively.
- The average size of nonprofit establishments in minor nonprofit industries grew slightly (from 14 to 16 employees) across the time period.** This is the largest percentage growth (15 percent) of average establishment size for any industry (Figure 5). Health (7 percent), membership (7 percent), and

¹³ This extremely large percent change in number of education establishments over the time period is due in part to the relatively small base of nonprofit education establishments – less than 200 in 1995. For more information, please see the *Indiana Nonprofit Employment: Trends in Education, 1995-2009* report found here:

www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendseduc.pdf.

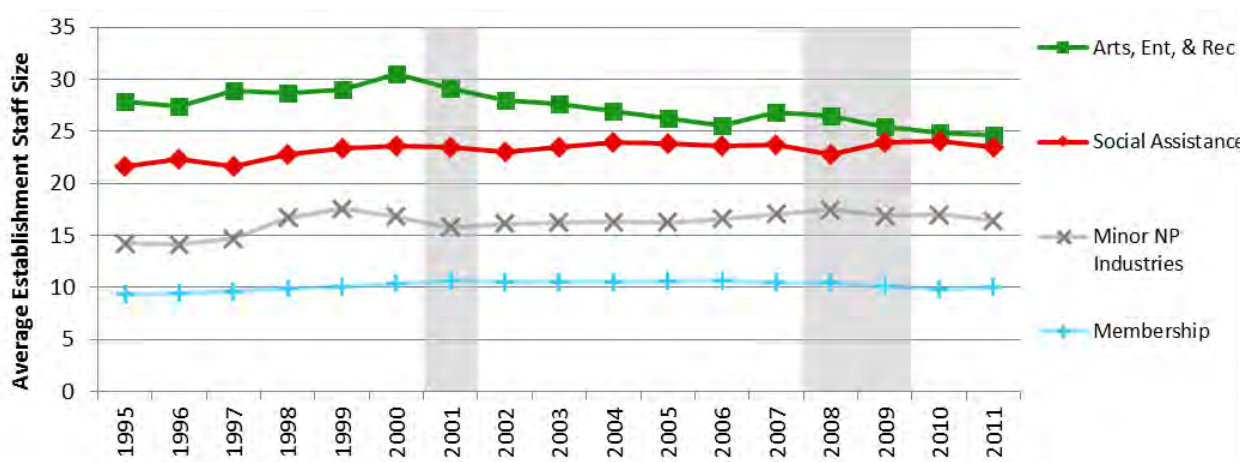
social assistance (8 percent) experienced lower, but still positive, growth. Education (-22 percent) and arts, entertainment, and recreation (-12 percent) saw negative growth in establishment size over the time period.

Figure 4: Nonprofit establishments in major nonprofit industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

Figure 5: Average nonprofit establishment staff size in select major nonprofit industries, 1995-2011¹⁴



Note: The grey bars denote recession years 2001, 2008, and 2009.

C. Payroll

All payroll numbers have been adjusted for inflation and are in constant 2009 dollars.

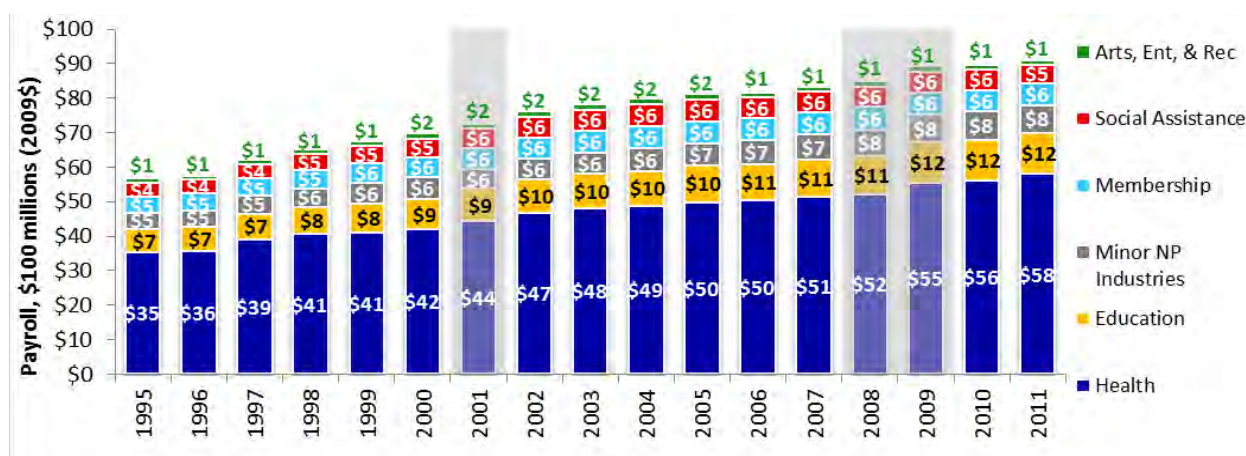
- **Nonprofit payroll in minor nonprofit industry organizations averaged \$648 million from 1995 through 2011** (Figure 6). This was far below the nonprofit payroll in health care and education, slightly more than social assistance and membership, and much more than arts, entertainment, and recreation. Although social assistance and membership represent larger shares of overall nonprofit employment than the minor nonprofit industries, minor nonprofit industry organizations' share of payroll is

¹⁴ Health and education industries were removed in order to show detail of the 4 industries with the smallest establishment size. Health averages 133 employees with 7 percent growth from 1995-2011. Education averages 114 employees with a 22 percent loss in average establishment size over the time period.

disproportionately large due to the higher-than-average wages enjoyed by nonprofit employees in some of these industries.¹⁵

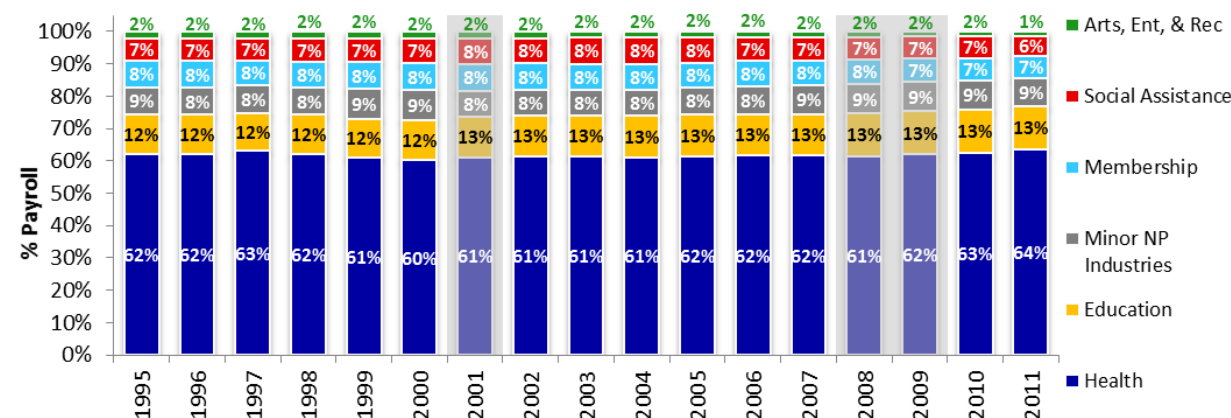
- **Nonprofit payroll in minor nonprofit industries grew \$321 million (67 percent) from \$482 million in 1995 to \$804 million in 2011.** This relatively high growth rate was similar to that of health care (65 percent) but below that of education (77 percent). Social assistance, membership, and arts, entertainment, and recreation each saw moderate to low growth rates over the same period (43 percent, 32 percent, and 8 percent, respectively). However, nonprofit payroll in these minor nonprofit industries suffered a \$70 million decrease in payroll between 2000 and 2001 – the only nonprofit industry to experience a decrease at that time.¹⁶
- **Payroll in all minor nonprofit industries made up an average of 9 percent of all nonprofit payroll over the time period** (Figure 7). Membership (8 percent) and social assistance (7 percent) organizations held similar shares of total nonprofit payroll while education was slightly larger, accounting for 13 percent. Health care dominated nonprofit payroll with an average of 62 percent of the total. Arts, entertainment, and recreation (2 percent) had the smallest average industry payroll share.

Figure 6: Nonprofit payroll in major nonprofit industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

Figure 7: Nonprofit payroll in major nonprofit industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

¹⁵ See “D. Average Annual Wages” below for more information.

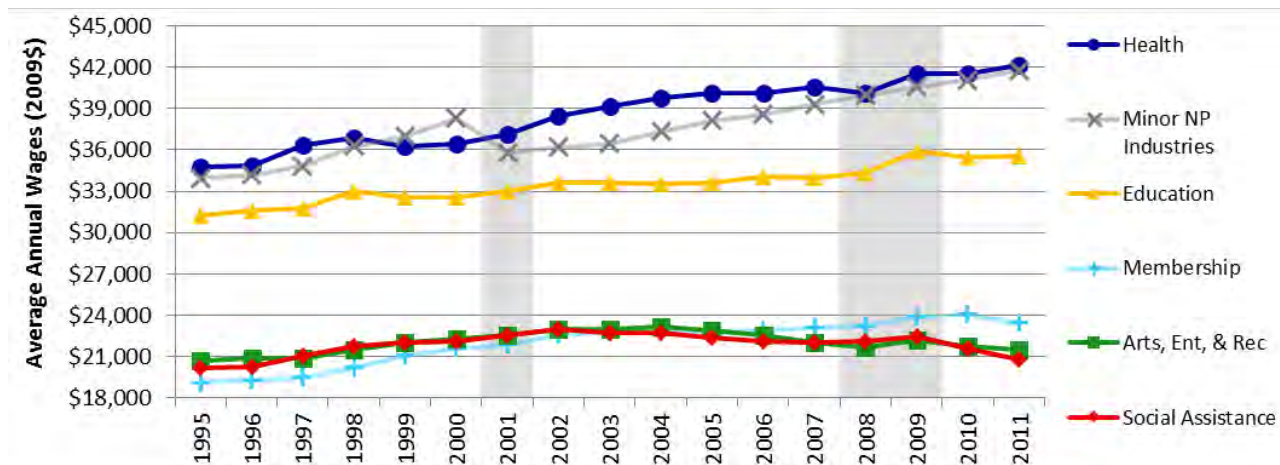
¹⁶ Further analysis of the drop in minor nonprofit industry payroll follows in Section III.

D. Average Annual Wages

All wages have been adjusted for inflation and are in constant 2009 dollars.

- From 1995 through 2011, nonprofit wages in minor nonprofit industries as a whole averaged almost \$38,000 per year** (Figure 8). This average was higher than all major nonprofit industries, except for health (however, nonprofit wages in the minor nonprofit industries were briefly higher than health in 1999 and 2000). The \$38,000 average nonprofit wages in minor nonprofit industries were greater than those in education (\$33,500); arts, entertainment, and recreation (\$22,000); membership (\$22,000); and social assistance (\$21,900).
- On average, annual nonprofit wages in all minor nonprofit industries grew 23 percent (\$7,800) from \$33,900 in 1995 to \$41,800 in 2011.** This increase tied with membership for largest percentage growth compared with all other major nonprofit industries. Wages in health care also grew almost as much in absolute terms (\$7,300) but had slightly less percentage growth (21 percent) because of the already large average nonprofit wages in health. Education wages grew 14 percent (\$4,200), while social assistance (\$600) and arts, entertainment, and recreation (\$800) both grew less than 5 percent.
- By contrast, average annual wages paid to for-profit employees in these same industries increased only 1 percent over the period overall.** Average annual wages for non-profit workers began the period about \$2,400 below those of their for-profit counterparts, but ended the period about \$2,900 above. However, these patterns differ considerably across the individual industries.

Figure 8: Nonprofit average annual wages in major nonprofit industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

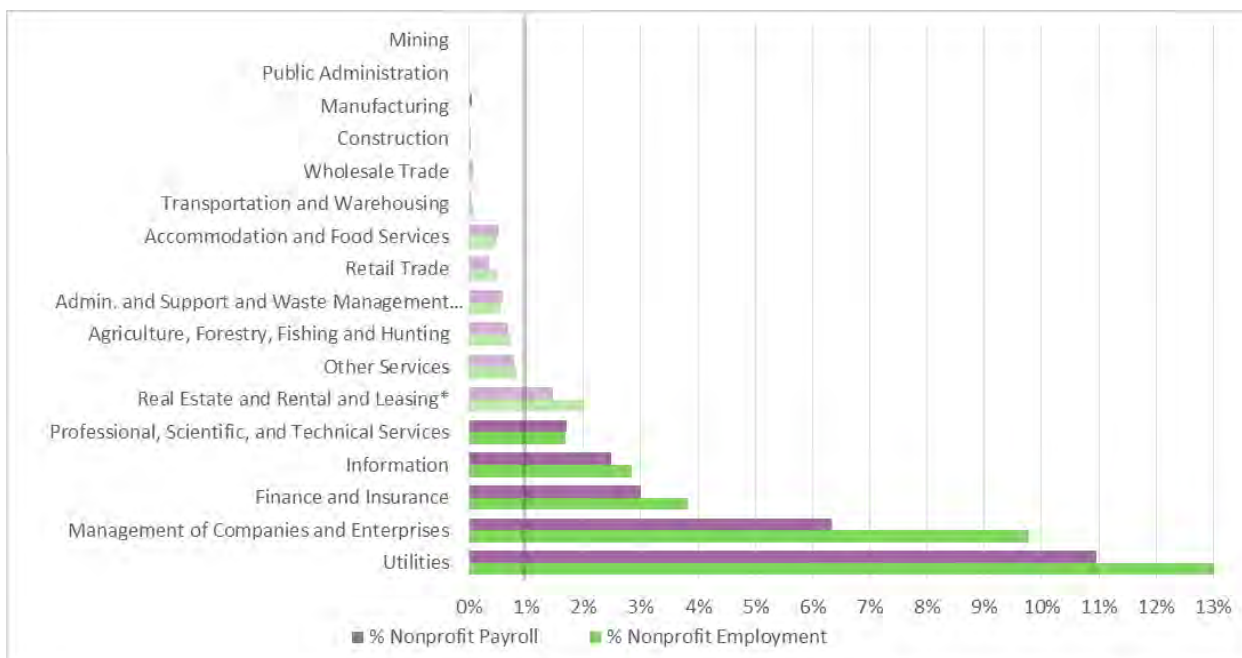
III. SELECTED MINOR NONPROFIT INDUSTRIES WITHIN THE NONPROFIT SECTOR

So far we have focused on comparing aggregated data on nonprofit employment in 17 “minor” nonprofit industries to trends and patterns found in each of the five major nonprofit industries: health; education; membership; social assistance; and arts, entertainment, and recreation.

However, as noted in the introduction, we are able to undertake more detailed analysis for a subset of these 17 minor nonprofit industries. As Figure 9 shows, for five of the 17 industries, nonprofits account for at least 1 percent of nonprofit employment and payroll and employ more than an average of 1,000 employees: finance and insurance; management of companies and enterprises; utilities; information; and professional, scientific, and technical services. Because the total number of employees is less than 1,000 in the real estate industry, we do not include it in the analysis.¹⁷

The remainder of this report focuses on these five selected industries. They are diverse and usually overlooked when considering “traditional” nonprofit industries like health care or social assistance. However, they offer important services to Indiana communities and warrant our analysis.

Figure 9: Average percentage of nonprofit employment and payroll in minor nonprofit industries, 1995-2011



* While real estate and rental and leasing does have more than 1% nonprofit employment and payroll, there are fewer than 1,000 employees. We exclude it from our analysis due to its small size.

¹⁷ The retail trade and accommodation and food service industries both have over 1,000 nonprofit employees: retail trade has an average of 1,700 nonprofit employees and accommodation and food services averaged 1,130 nonprofit employees. Despite their size, however, these employees only represent 0.52% and 0.49% of their total industries, respectively.

A. Selected Minor Nonprofit Industries

1. Finance and Insurance (NAICS 52)

The finance and insurance industry “comprises establishments primarily engaged in financial transactions,” including “raising funds by taking deposits and/or issuing securities and, in the process, incurring liabilities,” “pooling of risk by underwriting insurance and annuities,” and “providing specialized services facilitating or supporting financial intermediation, insurance, and employee benefit programs.”¹⁸ Establishments in this industry include banks, credit unions, insurance companies, credit card issuers, securities and commodities brokers, and employee benefit funds. Nonprofit examples in Indiana include Beacon Credit Union in Wabash, Independent Insurance Agents of Indiana in Indianapolis, St. Clair Darden Health System in South Bend, and the United Methodist Foundation of South Indiana in Fishers. We will refer to this industry as “finance” for the remainder of the report.

2. Management of Companies and Enterprises (NAICS 55)

Organizations in this industry “hold the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing management decisions or...administer, oversee, and manage establishments of the company or enterprise and that normally undertake the strategic or organizational planning and decision making role of the company or enterprise.”¹⁹ These organizations are most commonly referred to as holding companies. Nonprofit holding companies in Indiana might include such nonprofit organizations as Central Indiana Communications, Inc. in Greenfield, and CVPA Holding Corporation that owns the Center for the Visual and Performing Arts in Munster. We shorten “management of companies and enterprises” to “management” when referring to this industry in the remainder of the report.

3. Utilities (NAICS 22)

Utilities establishments provide services such as “electric power, natural gas, steam supply, water supply, and sewage removal”²⁰ to homes, businesses, and other establishments. Depending on the industry and organization, utilities establishments may be involved in the generation of the particular utility and/or the direct distribution of the utility to customers. This might include activities such as the generation of electrical power, natural gas distribution, or the water treatment services. Nonprofit utilities organizations in Indiana include the Clark County Rural Electric Membership Corporation in Sellersburg, Pike-Gibson Water in Oakland City, and the Eastern Richland Sewer Corporation in Ellettsville.

4. Information (NAICS 51)

The information industry is involved in “producing and distributing information and cultural products, providing the means to transmit or distribute these products as well as data or communications, and processing data.”²¹ This industry includes newspapers, book publishers, software companies, movie theaters and production companies, radio and television broadcasters, telecommunications companies, web hosting companies, and libraries. Northeast Indiana Public Radio in Fort Wayne, Clay County Rural Telephone

¹⁸ U.S. Census Bureau, www.census.gov/cgi-bin/sssd/naics/naicsrch?code=52&search=2012%20NAICS%20Search

¹⁹ U.S. Census Bureau, www.census.gov/cgi-bin/sssd/naics/naicsrch?code=55&search=2012%20NAICS%20Search

²⁰ U.S. Census Bureau, www.census.gov/cgi-bin/sssd/naics/naicsrch?code=22&search=2012%20NAICS%20Search

²¹ U.S. Census Bureau, www.census.gov/cgi-bin/sssd/naics/naicsrch?code=51&search=2012%20NAICS%20Search

Cooperative in Cloverdale, World Missionary Press in Paris City, and the Lake County Public Library in Merrillville are all examples of information nonprofits in Indiana.

5. Professional, Scientific, and Technical Services (NAICS 54)

Organizations in this industry provide a wide range of services that “require a high degree of expertise and training.”²² They comprise legal firms, accounting firms, engineering offices, design services, management and environmental consultants, research and development offices, advertising agencies, and veterinary services, among other professional services. Nonprofit examples in Indiana include the ActRight Legal Foundation in Plainfield, Archer Consultation Services in North Vernon, and the Datalys Center for Sports Injury Research and Prevention in Indianapolis. We will use “professional services” to refer to this industry for the remainder of the report.

B. Analysis of Selected Minor Nonprofit Industries

There are relatively few consistent trends in nonprofit employment and payroll over the 1995-2011 time period across the five selected industries. Some industries experienced only nominal growth, some saw massive increases in both employment and payroll, and others saw great variation within the time period that is not reflected by the start and end values. This section begins with a comparison of employment data at the industry level followed by trends in payroll. We do not report on the number of establishments or establishment size because these trends are less salient than employment and payroll.

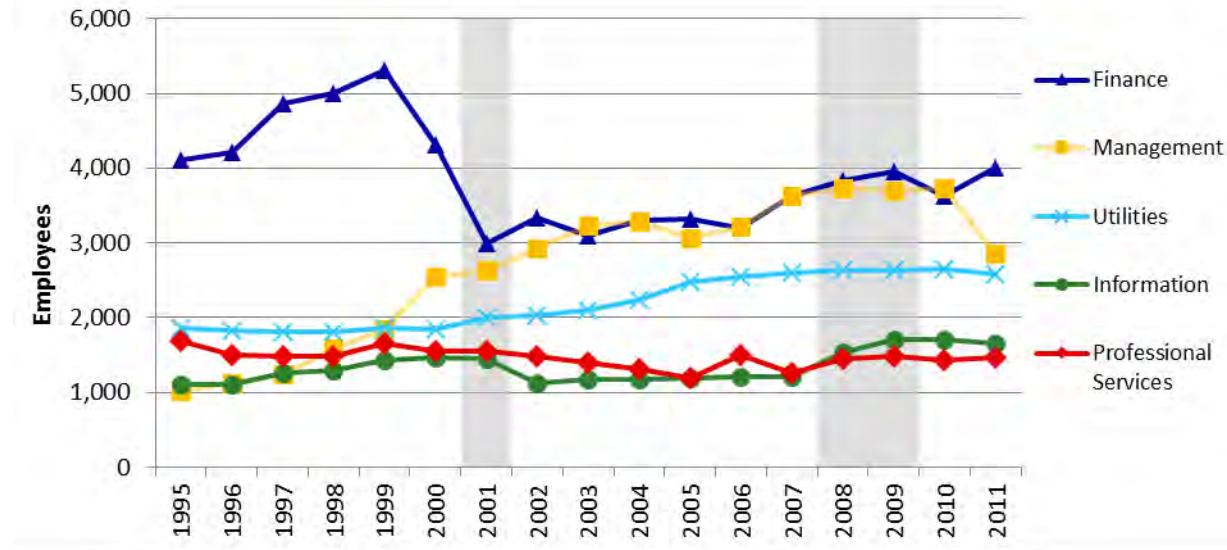
1. Employment

- **Measured in terms of employment, finance is the largest minor nonprofit industry group (averaging 34 percent of employment) with an average of 3,900 employees from 1995 to 2011** (Figure 10). Management is the second largest minor nonprofit industry accounting for an average of 23 percent of the five selected industries, followed closely by nonprofit utilities (averaging 19 percent of employment). Nonprofit information and professional services constitute 12 percent and 13 percent, respectively.
- **Nonprofit management employment grew 181 percent over the time period, the most among the selected industries.** Management started with just over 1,000 employees, grew to over 3,700 employees in 2010, and then suffered a drop to 2,900 employees in 2011. Nonprofit utilities employment grew steadily over the time period from 1,900 to 2,600 employees (38 percent growth).
- **Nonprofit finance employment experienced the single largest drop of any industry, falling from 5,300 employees in 1999 to 3,000 in 2001.** For more information on this significant decrease in employment, see page 26.
- **Employment in nonprofit finance and professional services each experienced some negative growth between 1995 and 2011.** Following the massive drop between 1999 and 2001, employment in nonprofit finance had inconsistent positive growth, ending 2011 with 100 fewer employees than in 1995 (a 2 percent overall decline). The number of nonprofit professional services employees decreased 13 percent over the time period.
- **Nonprofit employment in the utilities and information industries both saw moderate increases in employment over the time period,** though with different growth patterns. Information’s overall

²² U.S. Census Bureau, www.census.gov/cgi-bin/sssd/naics/naicsrch?code=54&search=2012 NAICS Search

nonprofit employment increased 51 percent in the 1995-2011 time period while nonprofit employment in utilities grew 38 percent. Information nonprofit employment dropped 22 percent during the first recession but saw an increase through the second. Nonprofit utilities' employment was virtually stagnant from 1995-2000 and then experienced steady increases through both recessions.

Figure 10: Nonprofit employment in selected industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

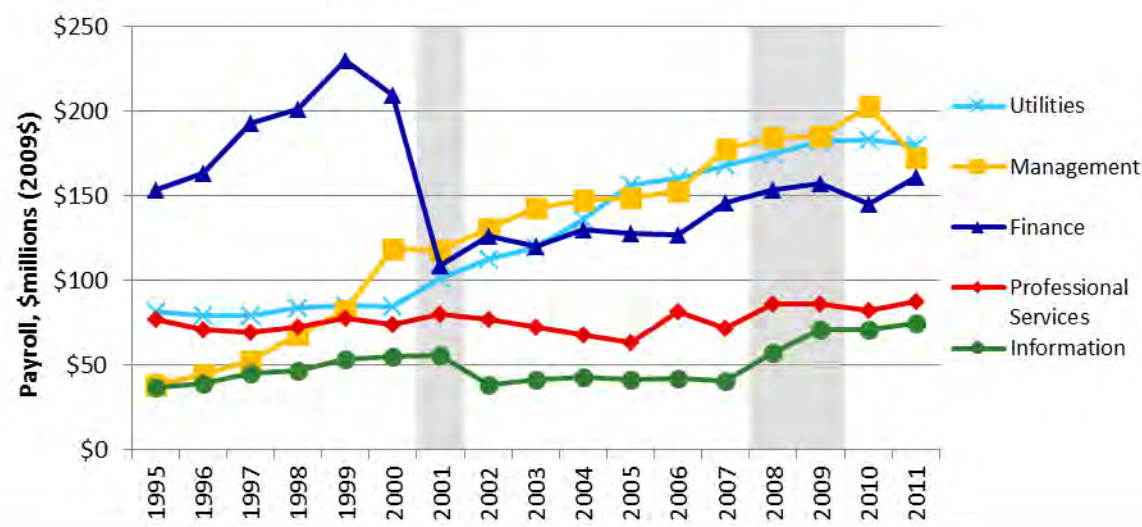
2. Payroll

All payroll numbers have been adjusted for inflation and are in constant 2009 dollars.

- Finance had the largest nonprofit payroll among the selected industries, averaging \$156 million from 1995 through 2011** (Figure 11). However, nonprofit payroll in finance fell from \$230 million in 1999 to only \$109 million in 2001, mirroring the drop in nonprofit employment experienced during the same period. Payroll climbed back up to end at \$161 million in 2011. Nonprofit payroll in utilities and in management each averaged around \$127.5 million, though with different growth patterns over the years. The other selected industries each had much lower nonprofit payrolls: professional services averaged \$76 million and information averaged \$50 million.
- All the selected industries saw increases in nonprofit payroll from 1995-2011.** Nonprofit payroll in utilities grew 120 percent (from \$82 million to \$180 million); information grew 102 percent (from \$37 million to \$75 million); professional services grew 14 percent (from \$77 million to \$88 million); and finance grew 5 percent (from \$154 million to \$161 million, though with dramatic variation within the time period).
- Payroll in management nonprofits more than tripled (grew 354 percent) between 1995 and 2011, the largest among the five selected industries.** Management began the time period with one of the lowest nonprofit payrolls (\$38 million) but ended the time period with one of the highest (\$202 million in 2010 and \$172 million in 2011).
- Finance, management, and utilities each held the largest share of nonprofit payroll during the time period**—finance from 1995-2000, management from 2001-2004 and 2007-2010, and utilities from 2005-2006 and in 2011. Finance averaged 30 percent of total nonprofit payroll while management and

utilities each averaged 23 percent. Professional services and information both make up significant, though smaller, shares of nonprofit payroll. Professional services averaged 15 percent of total nonprofit payroll while information accounted for an average of 9 percent.

Figure 11: Lesser-known industry nonprofit payroll by industry group, 1995-2011



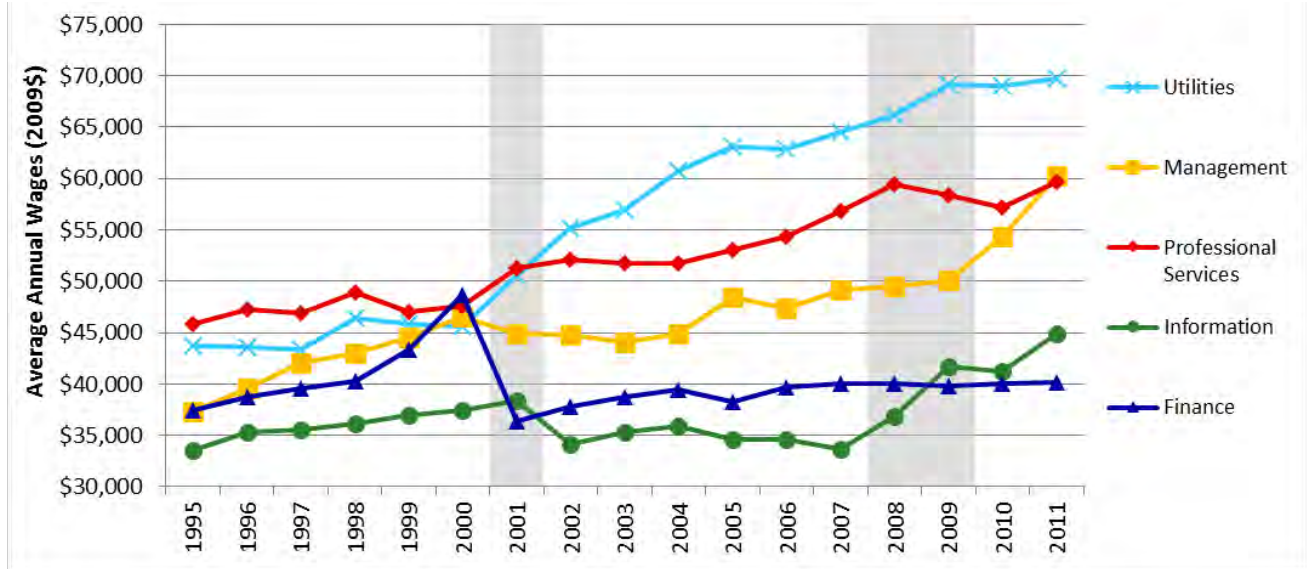
Note: The grey bars denote recession years 2001, 2008, and 2009.

3. Average Annual Wages

All wages have been adjusted for inflation and are in constant 2009 dollars.

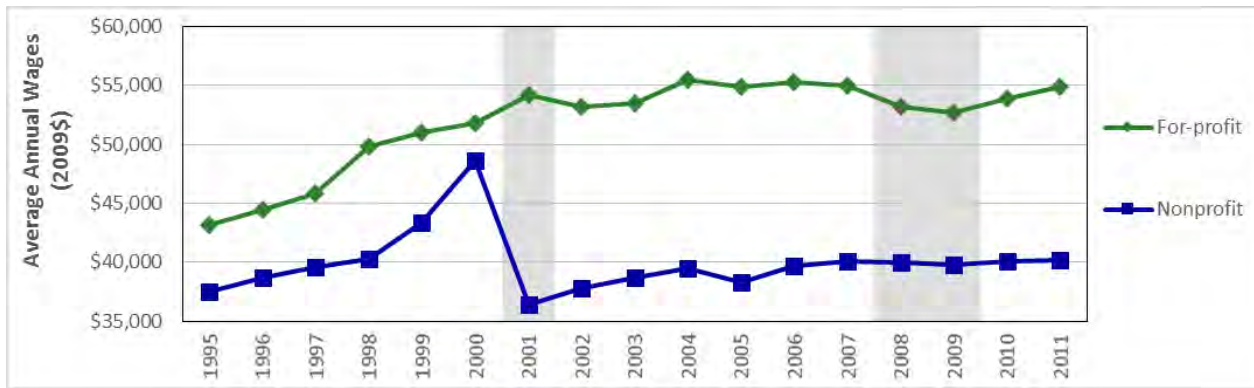
- **Nonprofit workers in utilities had the highest average annual wages over the time period at \$56,300** (Figure 12), followed by nonprofit professional services workers at \$52,300. Nonprofit workers in management, finance, and information all had average annual wages below \$50,000 (\$46,500, \$39,900, and \$36,800, respectively).
- **Professional services, finance, and utilities each had years with the highest annual nonprofit wages, but in different years**—professional services from 1995-1999 and again in 2001, finance in 2000 before the industry's employment drop, and utilities from 2002-2011. By the end of the time period, utilities' nonprofit annual wages were almost \$10,000 higher than that of management, the second highest at that time.
- **Nonprofit workers in finance saw the single largest drop among the selected industries – more than \$10,000 in 2001 (from \$48,600 to \$36,400)**. This decrease corresponds with the employment and payroll trends of the same year. Figure 13 compares the drop in nonprofit finance wages with the relatively stable increase in for-profit finance wages over the time period.
- **Each of the selected industries saw an increase in average annual wages for nonprofit workers from 1995-2011**. Management and utilities experienced the largest growth both in actual and percentage terms. Nonprofit management wages rose 62 percent from \$37,300 to \$60,300 over the time period; utilities grew 59 percent from \$43,800 to \$69,700. Nonprofit wages grew more moderately in information (34 percent; from \$33,500 to \$44,900) and in professional services (30 percent; from \$45,900 to \$59,600), while nonprofit wages in finance increased 7 percent (from \$37,400 to \$40,200), even despite the significant losses in 2001.

Figure 12: Average annual wages in selected industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

Figure 13: Nonprofit and for-profit annual average wages for finance and insurance organizations



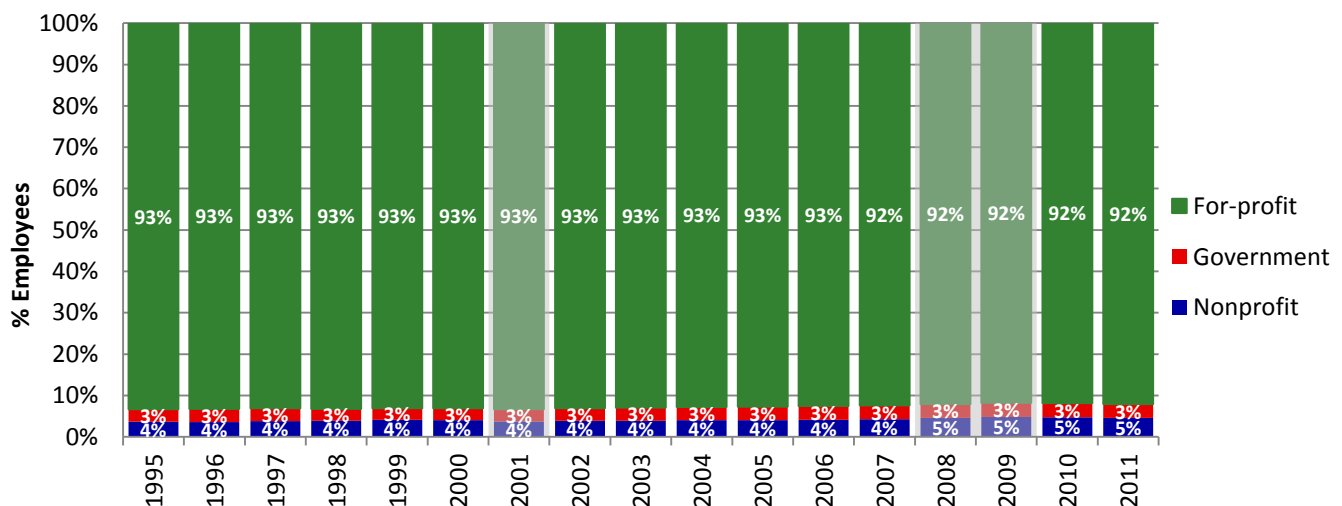
Note: The grey bars denote recession years 2001, 2008, and 2009.

IV. SECTOR COMPARISON FOR SELECTED MINOR NONPROFIT INDUSTRIES

Each of the five selected minor nonprofit industries is dominated by for-profit organizations. In the aggregate, for-profit companies account for 93 percent of all employment and 95 percent of total payroll in these selected industries (Figure 14). Nonprofit organizations make up 4 percent of employment and 4 percent of payroll. Government accounts for the rest – an average of 3 percent of all employees and 2 percent of the payroll – although the shares vary widely among the selected industries, ranging from zero in the management industry to approximately 14 percent of employment in the information industry.

Overall, nonprofit employment and payroll were considerably more volatile than for-profit employment and payroll, as would be expected given the relatively small nonprofit base in each industry. In the remainder of this section we present information for the selected industries as a group before turning to more detailed examination of each of the selected industries in Section VI. See Appendix C for sector comparisons of employment, payroll, and wages for each of the selected industries individually.

Figure 14: Employment by sector for selected industries, 1995-2011



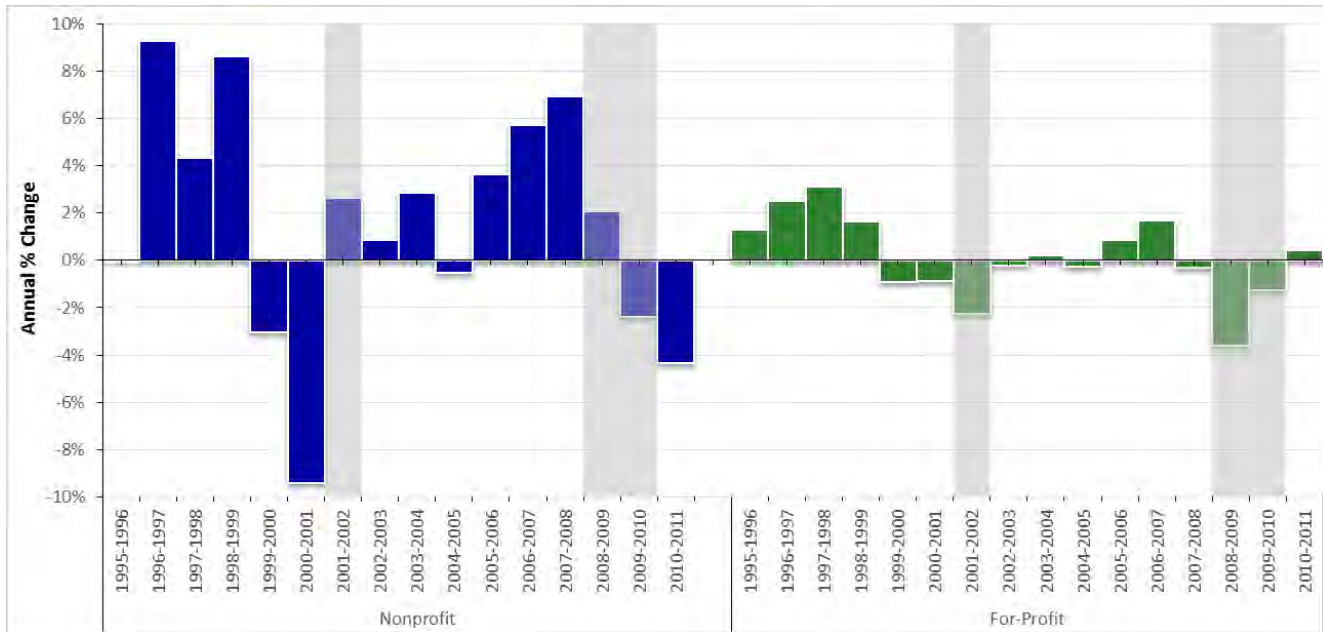
Note: The grey bars denote recession years 2001, 2008, and 2009.

A. Employment

- **From 1995 to 2011 nonprofit employment in the selected industries increased 29 percent—from 9,800 to 12,600 employees.** For-profits grew by only 2 percent, though this represents a growth of 4,700 employees in real terms. Government employment rose 15 percent, from 8,000 to 9,200 workers.
- **Two of the selected minor nonprofit industries, management and utilities, saw a significant increase in the share of nonprofit employment over the 1995 to 2011 time period.** Management nonprofits represented 4 percent of the industry in 1995 and grew to almost 14 percent in 2010 and subsequently suffered a significant drop, ending the time period just above 10 percent. For-profits lost the corresponding industry share falling from 96 percent in 1995 to 90 percent in 2011. Nonprofit utilities share of industry employment increased from 9 percent in 1995 to 16 percent in 2011. Government employment also increased by 1 percent such that the share of for-profit employment in utilities fell from 83 percent in 1995 to just 75 percent of total employment.

- **Nonprofit employment experienced more volatility than for-profit employment over the time period** (Figure 15). Nonprofit employment changed by more than 4 percent in seven of the sixteen years and only three of the sixteen years experienced changes less than 2 percent. Nonprofits saw the most growth from 1996-1997 when employment increased 9.3 percent. 2000-2001 had the largest decrease with a 9.4 percent drop in nonprofit employment.²³ By contrast, the largest change experienced in for-profit employment from year to year was a 3.6 percent decrease from 2008 to 2009. Twelve of the sixteen years under review experienced less than a 2 percent change in either direction for for-profit employment.

Figure 15: Annual percentage change in employment in selected industries by sector, 1995-2011



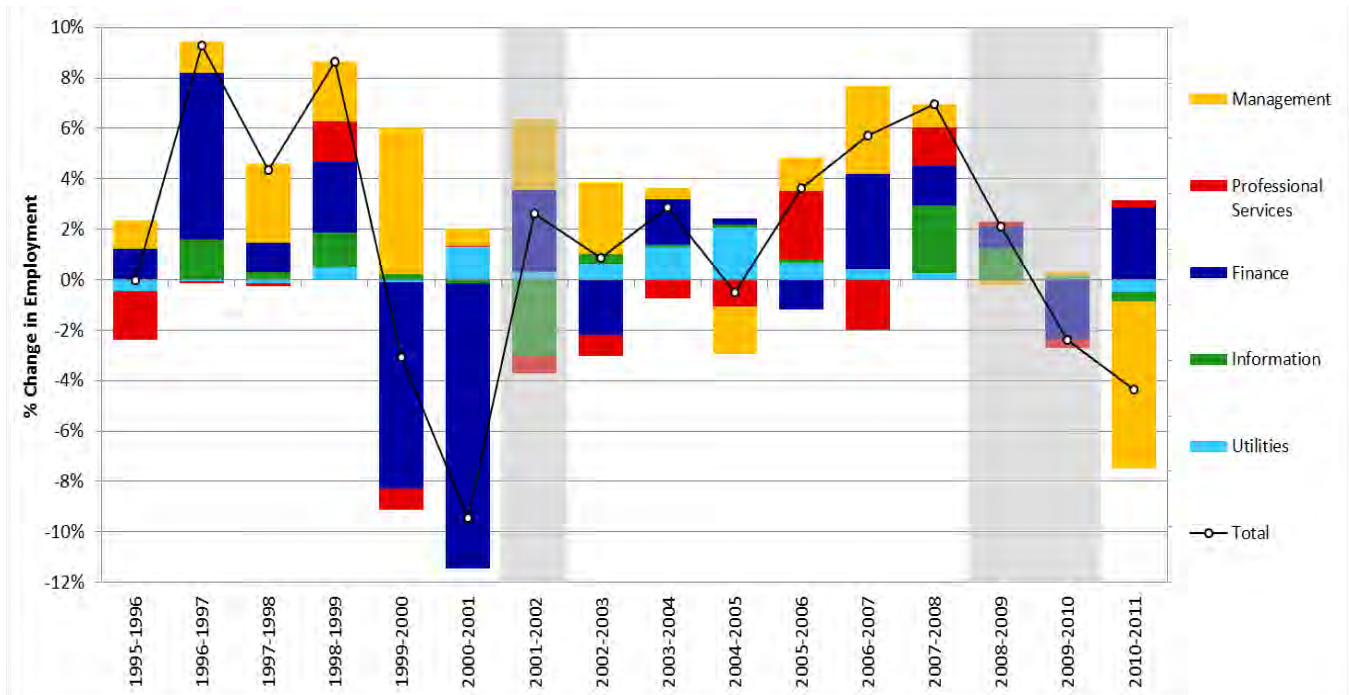
Note: The grey bars denote recession years 2001, 2008, and 2009.

- **While there was an overall increase in nonprofit and for-profit employment, both sectors experienced many years of negative growth.** For-profit employment decreased in eight of the sixteen years, ranging from negative 0.2 percent 2002-2003 to negative 3.6 percent in 2008-2009. Nonprofit employment decreased in five of the sixteen years ranging from negative 0.5 percent in 2004-2005 to negative 9.4 percent in 2000-2001.
- **Overall, nonprofits fared better than for-profits during the two recessions** (Figure 15). For-profits saw a reduction in employment in every year of the recessions while nonprofit employment grew modestly two out of the three recession years. From 2001-2002, for-profit employment fell 2.3 percent while nonprofit employment grew 2.6 percent. From 2008-2010, for-profit dropped 4.8 percent and nonprofit employment grew 2.1 percent the first year and fell 2.4 percent the next for a combined positive change of 0.3 percent. Again, because there are so many more employees in the for-profit industries, a decrease of 4.8 percent represents 12,900 employees while an increase of 0.3 percent in the nonprofit sector represents only 45 employees. For further details on how each selected industry’s nonprofit and for-profit employment changed over the time period, see Appendix C.

²³ Virtually all of this decrease is due to the massive drop in nonprofit employment in the finance industry. See page 26 for more information.

- **The selected industries experienced significantly different growth patterns during the time period** (Figure 16). A comparison of Figure 15 and Figure 16 shows that aggregating the five selected industries erases the variation among them. Much of the aggregate variation is due to drastic changes in the finance and management industries, as they account for the two largest shares of nonprofit employees among these five industries. In contrast, information and utilities experienced modest growth in almost all years. Appendix C includes graphs comparing for-profit and nonprofit employment changes for each industry individually.

Figure 16: Selected industry shares of aggregate annual percentage change in selected nonprofit industry employment, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

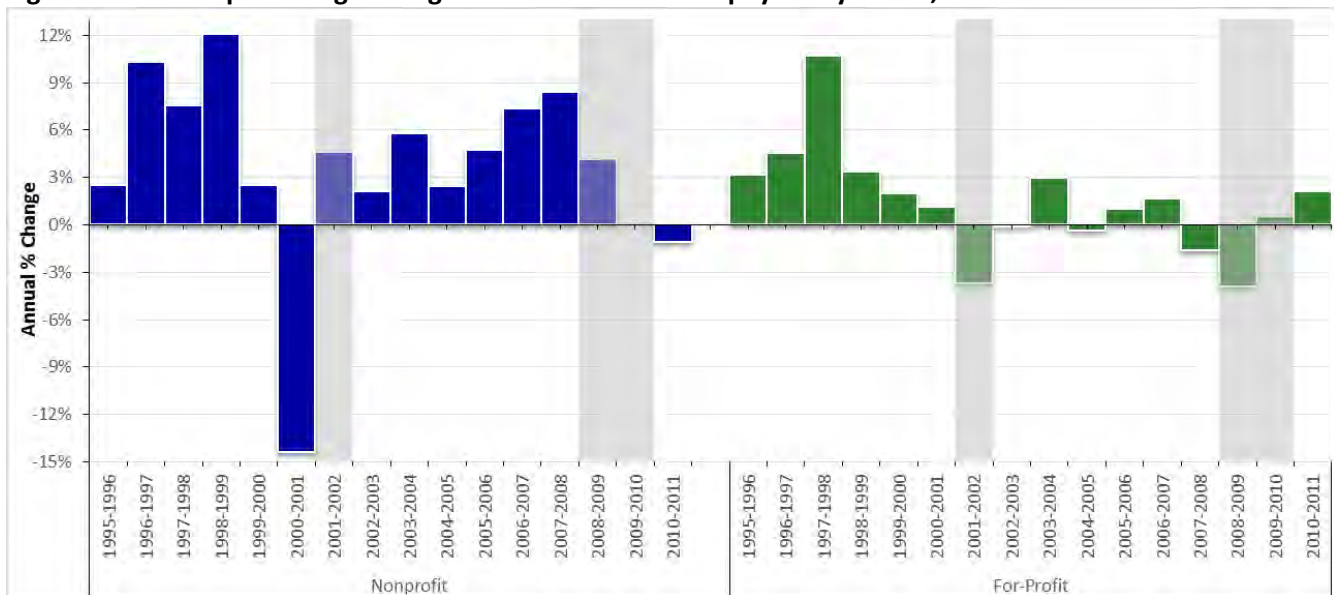
B. Payroll

All payroll numbers have been adjusted for inflation and are reported in 2009 dollars.

- **Nonprofit payroll in the selected industries grew a remarkable 74 percent from 1995 to 2011**, much faster than the 29 and 25 percent growth in payroll experienced by the government and for-profit sectors, respectively. Because these industries are dominated by for-profit organizations, the real dollar increase of for-profit payroll was significantly higher than the growth in nonprofit and government payroll. For-profit payroll increased from \$11.7 billion to \$14.6 billion over the time period, nonprofit payroll increased from \$388 million to \$676 million, and government payroll increased from \$224 million to \$288 million.
- **On average, nonprofits accounted for 3.6 percent of total payroll in these industries, while for-profits represented 95 percent and government accounted for the remaining 2 percent.** The proportion of nonprofit payroll grew from 3.2 percent to 4.3 percent over the 1995-2011 time period, for-profit payroll experienced a corresponding decrease from 95 percent to 94 percent, and government payroll remained steady just below 2 percent.

- **Two of the five minor selected nonprofit industries had significant, and growing, shares of nonprofit payroll.** Nonprofits in utilities and management each averaged 11 percent and 6 percent of their total industry payroll, respectively. Utilities nonprofits held just over 6 percent of total utility payroll in 1995 and ended 2011 with 15 percent of total payroll. Similar to nonprofit management trends in employment, management’s nonprofit payroll increased from 3 percent to 10 percent between 1995 and 2010, and then was followed by a drop to 8 percent in 2011.
- **Nonprofit and for-profit payroll experienced mostly positive growth over the time period** (Figure 17). There were fewer years of negative growth in payroll than in employment—for-profit decreased in five of the years and nonprofit decreased in 2 of the years—reflecting increases in annual average wages over the time period.
- **The growth trends in payroll largely follow those of employment, though the year-to-year percentage change was typically greater for payroll.** For-profit payroll changed two percent or less in eight of the 16 years and four percent or more in two of the years. Again, nonprofits saw more volatility. Only two years changed two percent or less and ten of the sixteen years changed more than four percent.

Figure 17: Annual percentage change in selected industries payroll by sector, 1995-2011

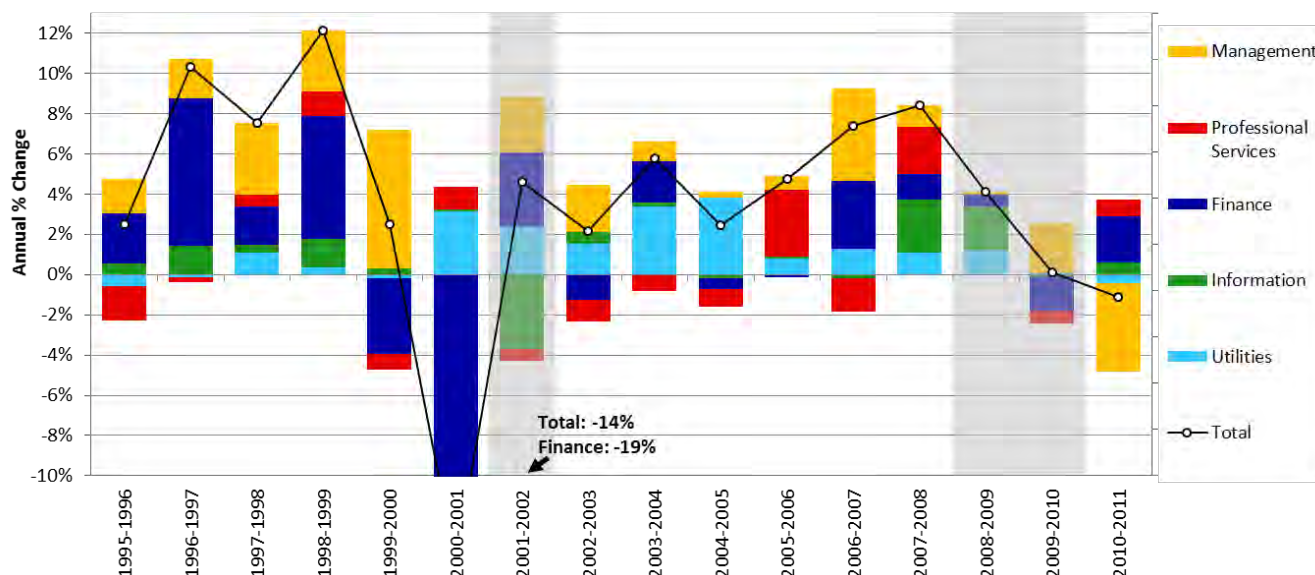


Note: The grey bars denote recession years 2001, 2008, and 2009.

- **Nonprofit payroll saw positive growth in all three recession years while for-profit payroll fell in two of the three years** (Figure 17). From 2001-2002, for-profit payroll decreased by 3.7 percent (\$555 million) and nonprofit payroll grew 4.6 percent (\$21 million). Almost all of the change between 2008 and 2010 happened in 2008-2009. For-profit payroll fell 3.9 percent in the first year and grew 0.5 percent the second year, representing a drop of \$505 million. Nonprofit payroll grew 4.1 percent the first year and 0.1 percent the following year, representing an increase of \$28 million. While both nonprofits and for-profits employment decreased from 2009-2010, payroll increased slightly, suggesting an increase in the average annual wages in both sectors during the recession.
- **Mirroring the trend in employment, the selected industries saw distinctive patterns in payroll growth over the time period** (Figure 18). Aggregating the changes for all nonprofit and for-profit

payroll in these industries hides this variation. As Figure 17 shows, some industries, such as management, saw increased nonprofit payroll in almost every year while others, such as professional services, saw decreasing nonprofit payroll in most years. For more information about each industry's for-profit and nonprofit trends, see Appendix C.

Figure 18: Selected industry shares of aggregate annual percentage change in payroll of selected industries, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

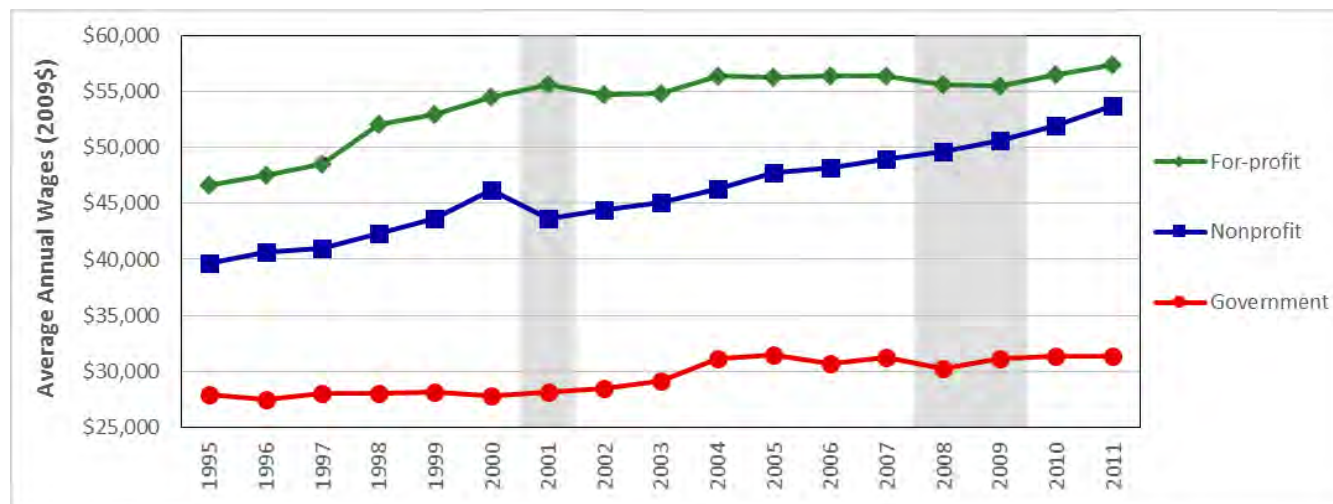
C. Average Annual Wages

All average annual wages have been adjusted for inflation and are reported in 2009 dollars.

- **Average wages increased across all three sectors from 1995 to 2011** (Figure 19). Nonprofit wages increased 35 percent over the time period, from \$39,700 in 1995 to \$53,700 in 2011. At the same time, for-profit wages increased 23 percent (\$46,700 in 1995 to \$57,400 in 2011), and government wages increased 12 percent (from \$28,000 in 1995 to \$31,300 in 2011).
- **The gap between for-profit and nonprofit average annual wages in the selected industries decreased over the time period.** In 1995, nonprofit employees earned an average of \$7,000 less than their for-profit counterparts. In 2011, however, that difference was reduced to \$3,700. Government wages remained significantly lower than for-profit and nonprofit wages with an average difference of \$24,400 and \$16,600, respectively.
- **Each of the selected industries experienced distinctive changes in wage trends,** much like the differences seen in employment and payroll. For example, wages for nonprofit workers overtook those of for-profit workers in the professional services industry and ended \$5,200 above for-profit wages. Nonprofit wages in utilities rose 59 percent; after starting out \$21,500 less than wages in for-profit utilities organizations in 1995, nonprofit utilities wages ended only \$7,000 less than for-profit wages in 2011. See Appendix C for detailed charts of each lesser-known industry average annual wages from 1995-2011.

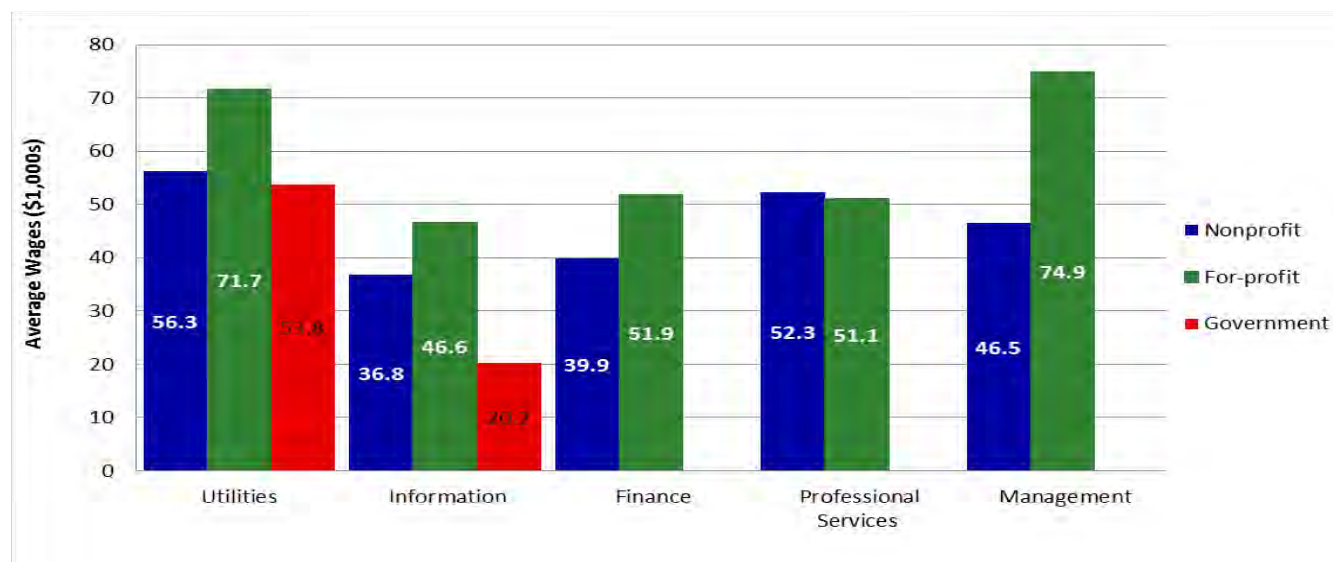
- The difference in annual wages between the three sectors varied greatly between the individual selected industries (Figure 20). For-profit average wages were the highest of the three sectors for most selected industries. For-profit average wages were almost \$30,000 higher than nonprofit in management, while the gap between for-profit and nonprofit wages was \$12,000 or less in the information and finance industries. Nonprofit average wages were slightly higher than for-profit average wages in professional services organizations, the only selected minor nonprofit industry for which this was the case.

Figure 19: Average annual wages in selected minor nonprofit industries by sector, 1995-2011



Note: The grey bars denote recession years 2001, 2008, and 2009.

Figure 20: Annual wages by sector in selected minor nonprofit industries, averaged over the time period 1995-2011²⁴



²⁴ The government sector is not presented graphically for finance and professional services organizations because the average number of employees was less than 1,000. There is a possibility these data are based on only a few organizations and are therefore more susceptible to the influence of large outlying organizations or reporting errors. The government sector is not presented graphically for management organizations because there are no government employees in this industry.

V. CHARITIES VS. “OTHER NONPROFITS” IN SELECTED MINOR NONPROFIT INDUSTRIES

So far, we have focused on all private nonprofits registered as tax-exempt entities with the U.S. Internal Revenue Service (IRS) under Section 501(c) of the Internal Revenue Code.²⁵ In this section, we distinguish between “charities” and “other nonprofits” in specific selected minor nonprofit industries.

Charities are registered with the IRS under section 501(c)(3) of the Internal Revenue Code and as such are eligible to receive tax-deductible donations. We refer to them as “known charities.” We define “other nonprofits” as establishments operating under any of the 27 other 501(c) tax-exempt designations, most notably social and recreation clubs (exempt under IRS sub-section 501(c)(7)), but also civic leagues, social welfare organizations, unions, business leagues, cemeteries, etc.²⁶

We only include data from industries in which either charities or other nonprofits had an average of at least 1,000 employees over the time period. None of the minor nonprofit industries had more than 1,000 employees in both charities and other nonprofits—one of the two dominated in each. Because of the small number of employees in each selected minor nonprofit industry, we have a limited ability to draw major conclusions from these data. There are interesting trends, however, which are summarized below.

A. Charity-Dominant Minor Nonprofit Industries

For three of the selected minor nonprofit industries - information, professional services and management - known charities dominate and account for most of the patterns in these industries described in Section IV. Because the patterns and trends are relatively unstable, we only summarize the overall trends rather than present detailed figures.

- **The number of employees and amount of payroll in known charities is far greater than that of other nonprofits in the information, professional services, and management industries.** The average number of employees in the information industry working in known charities was 1,100 people (81 percent) while the average employed in other nonprofits was 250 (19 percent). For professional services, 1,300 employees (91 percent) worked in known charities while 140 (9 percent) worked in other nonprofits. In management, 2,600 employees (97 percent) worked in known charities and only 60 (3 percent) worked in other nonprofits.
- **Generally, payroll and employment in other nonprofits remained level or only saw slight changes while known charities saw significant positive and negative growth over the time period.** Since the proportion of other nonprofits in the information, professional services, and management industries is so small and they did not experience much change, this suggests much of the variation discussed earlier in the report is due to the changes in known charities for these industries. Trends in finance are much different. They are described below in Section C.
- **All of the growth in nonprofit management employment was due to growth experienced by known charities.** Other nonprofit employment in management saw a slight decrease over the time period while known charity employment increased nearly 200 percent. Other nonprofit payroll increased

²⁵ Although some units of government are registered with the IRS as charities, our analysis of nonprofit employment excludes all employees of government-owned establishments. They are counted as government employees.

²⁶ For more information see the IRS website at: www.irs.gov/Charities-&-Non-Profits/Other-Non-Profits

slightly (10 percent) from 1995-2011, while known charity payroll increased by \$126 million (369 percent).

- **Other nonprofit employment and payroll in information grew steadily from 1995-2011**, seeing a 79 percent increase in employment and a 100 percent increase in payroll. Known charity employment saw consistent increases from 1995-2001, a large drop in 2001-2002, no significant change from 2002-2007, and then a rapid increase over the next four years to end the time period with double the payroll and 45 percent more employment.
- **Professional services nonprofit employment decreased for both other nonprofits and known charities, but only other nonprofits saw a decrease in payroll.** Known charity payroll actually increased by \$13 million (19 percent) despite the 10 percent decrease in employment. Both other nonprofits and known charities experienced positive and negative growth in employment and payroll over the time period, though they only grew in the same direction in six of the 16 years. Although the numbers are small, this pattern suggests that charities and other nonprofits in the professional, scientific, and technical services industry respond to different trends in the market.
- **Trends in average annual wages in known charities and other nonprofits differ between the information, professional services, and management industries.** Other nonprofit wages in information were consistently greater than those in known charities, though the gap decreased over the time period. Wages in the professional services industry began the time period as being virtually the same in known charities and other nonprofits. Known charity wages increased steadily from 1997-2011 while other nonprofit wages decreased for a number of years before slowly growing again. Professional services known charity wages were \$17,000 greater than those in other nonprofits in 2011 after being \$400 less than other nonprofits wages in 1997. Known charity wages in the management industry started out above those in other nonprofits by approximately \$15,000. Then, due to a massive increase in other nonprofit wages beginning in 2007, other nonprofit wages overtook those in known charities in 2009 and ended the period \$8,700 higher.

B. Finance and Insurance

- **Unlike the three minor nonprofit industries discussed above, other nonprofits dominate the finance and insurance industry, and there are very few known charities**—an average of 93 percent of the establishments are other nonprofits while only 7 percent are known charities.²⁷
- **The massive drop in the finance industry between 1999 and 2001 eliminated most of the employees and payroll in known charities.** Known charity employment fell from 2,700 employees in 1999 to just 250 in 2001.²⁸ Payroll saw a similar decrease, falling from \$145 million to \$15 million in those 2 years. Known charities went from accounting for 51 percent of employment and 63 percent of payroll in

²⁷ According to Hansmann's *The Ownership of Enterprise* (Cambridge, MA: Belknap Press, 1996), these other nonprofits are likely finance and insurance cooperatives such as mutual companies in life, property, and liability insurance (p. 265) and Mutual Savings and Loan Associations (MSLAs), mutual savings banks (p. 252), and credit unions (p. 258) in the banking industry. Mutual insurance companies are structured like policyholder cooperatives while MSLAs, credit unions, and mutual savings banks are depositors' cooperatives with different chartering requirements.

²⁸ This drop appears to be related to the conversion of a few charity establishments to for-profit status. Whether the nonprofit employees were let go or were absorbed elsewhere is not clear. Since these few establishments were so large compared to the total nonprofit finance and insurance industry in Indiana, this shift in employment had a remarkable impact on the industry data as a whole.

1999 to just 8 percent of employment and 13 percent of payroll in 2001. Thus, any changes in the nonprofit finance industry as a whole after 2001 is likely due to the changes experienced in the other nonprofits.

- **Nonprofit finance employment and payroll for other nonprofits increased by 134 percent and 195 percent from 1995-2011, respectively.** Only three years saw negative growth, and the overall trend was a steady climb in both employment and payroll. The large drop in charity finance employment was not matched by any sudden growth in other nonprofits. In fact, the two groups appear to be relatively independent.
- **Nonprofit finance wages for other nonprofit establishments were less than those in known charities for all years, and the gap between them increased over the time period.** Other nonprofit average annual wages saw slow positive growth from 1995-2011, ending the period 26 percent higher. Known charities, on the other hand, saw massive variation over the years and ended the period with wages 76 percent greater than those at the beginning. While other nonprofits did not experience any changes greater than 4 percent in one year, wages in known charities increased or decreased more than 4 percent in 12 of the 16 years, ranging from an increase of 35 percent in 2000 to a decrease of 20 percent in 2007.

C. Utilities

- **The utilities industry is unique in that it has no known charities.** Rather, most of the utilities nonprofits are structured as consumer cooperatives, which are coded as other nonprofits.²⁹ Utilities cooperatives primarily provide electric and telephone services while for-profit and government organizations provide other utilities such as water and natural gas. Henry Hansmann (1996) explains that there is little profit motive for companies to build and operate electrical supply infrastructure in rural areas due to the high expense of installation and low proportion of customers. Consumers formed cooperatives in response, and, according to the National Rural Electric Cooperative Association (NRECA), almost all of the electric utility cooperatives in Indiana began in the 1930s.³⁰ The Indiana Electric Cooperatives, formed in 1935 in order to represent the interests of rural electric cooperatives in the state, currently has 35 member cooperatives bringing electricity to Indiana's many rural communities throughout the state.³¹

There are two types of consumer cooperatives: firms that purchase the utility from another firm and distribute the power to customers and firms that supply the utility to the local distribution cooperatives. The latter are called electricity generating and transmission (G&T) cooperatives. Almost all of Indiana outside of a few urban areas is serviced by a G&T cooperative.³² Considering 42 of Indiana's counties (representing 44 percent of total state land mass) are considered rural and another 33 counties (representing 35 percent of total state land mass) are considered rural/mixed, it is not surprising that there are so many nonprofit utility cooperatives in the state.³³

²⁹ Hansmann, H. *The Ownership of Enterprise*. Cambridge, MA: Belknap Press, 1996.

³⁰ "Electric Cooperative Growth," NRECA, accessed November 7, 2014, <http://www.nreca.coop/wp-content/plugins/nreca-interactive-maps/coop-growth/index.html>

³¹ "History," *Indiana Electric Cooperatives*, accessed February 23, 2015, <https://www.indianaec.org/who-we-are/history/>

³² "G&T Cooperative Service Areas 2014," NRECA, accessed November 7, 2014 <http://www.nreca.coop/wp-content/uploads/2013/07/FullSizeGandTServiceTerritory.gif>

³³ Ayres, J., Waldorf, B., McKendree, M., Hoelscher, L., and Purdue University. "Defining Rural Indiana—The First Step" (2013). <https://www.extension.purdue.edu/extmedia/EC/EC-766-W.pdf>

VI. CONCLUSION AND POLICY IMPLICATIONS

This report differs from previous reports in our analyses of historical changes in nonprofit employment in Indiana. It examines a set of industries in which nonprofits have historically not played a dominant role rather than one of the five major, well-recognized nonprofit industries – health; social assistance; education; membership associations; and arts, culture, and recreation. Although most nonprofit employment is clustered in these five major nonprofit industries, nonprofit workers are found across 16 of the 17 other industries in the state. We refer to these 16 as “minor” nonprofit industries because nonprofit workers constitute a relatively small percent of total employment in the industry. The first part of our report examines how these 16 minor nonprofit industries as a group compare to the five major industries, which improves our comprehensive understanding of the state of nonprofit employment in Indiana.

The full set of minor nonprofit industries play a small but important role in Indiana’s nonprofit outlook, employing over 19,000 Hoosiers and distributing approximately \$800 million in payroll (in 2009 inflation-adjusted dollars) in 2011. Nonprofits operating in all the minor nonprofit industries jointly accounted for an average of 8 percent of all nonprofit employment and 9 percent of all nonprofit payroll in Indiana from 1995 through 2011. In addition, nonprofit annual wages in the minor nonprofit industries averaged \$38,000, among the highest of all nonprofit industries. Growth in the minor nonprofit industries over the time period was also significant – up 35 percent in nonprofit employment, 67 percent in payroll, and 23 percent in average annual wages.

In fact, the minor nonprofit industries experienced significant growth when compared to the major nonprofit industries in which nonprofits have historically played a more prominent role. Minor and health nonprofits each enjoyed the highest nonprofit wages from 1995 to 2011, both ending the time period with approximately \$42,000 average annual wages. Minor nonprofits and membership organizations tied for the most growth in average annual wages. In employment and payroll, only education experienced more growth than the minor nonprofit industries.

Nonprofits operating in the minor nonprofit industries enjoyed greater growth than their for-profit counterparts as well. Nonprofit employment in these minor industries grew at a faster rate than for-profit employment over the 1995-2011 period (up 35 percent compared to a loss of 7 percent). The minor nonprofit industries also saw a 23 percent increase in the annual wages per employee, up from \$33,900 in 1995 to \$41,800 in 2011 (adjusted for inflation). Average for-profit wages grew only 7 percent over the same period. These minor nonprofit industries have provided a small but positive economic force in Indiana’s nonprofit sector, but they remain just a small segment of these for-profit dominated industries.

The rest of our report focuses on five of these minor nonprofit industries – finance and insurance; management of companies and enterprises; utilities; information; and professional, scientific, and technical services. In each of these industries nonprofits employ at least 1,000 workers and account for at least 1 percent of total employment in the industry, making it possible for us to analyze each in greater depth. The five selected industries provide a plethora of services to Indiana residents across the state and in local communities. From credit unions to electricity suppliers to book publishers to independent radio stations, establishments in these selected minor nonprofit industries provide diverse, specialized services to businesses and individuals from all walks of life. Although nonprofit employment in these industries is only a small percentage of total employment, these organizations provide a unique variation on service provision that, for the most part, cannot be obtained from their for-profit counterparts. Public knowledge of the nonprofit presence in

these industries is often limited, further highlighting the need to broaden our perspective of nonprofit participation in these specialized areas.

A number of interesting trends emerged from analysis of the five selected minor nonprofit industries. Nonprofits in the management of companies and enterprises industry experienced the most growth – 181 percent growth in nonprofit employment, 62 percent growth in average wages, and a massive 354 percent growth in payroll. Employees in all the selected minor nonprofit industries enjoyed among the highest wages of any nonprofit industry in the state, ranging from \$36,800 average annual wages in information to \$56,300 in utilities. Utilities ended the time period with an amazing \$70,000 annual wages in 2011, higher than any other nonprofit industry in Indiana, and higher even than for-profit wages in the other selected minor industries except management.

The selected minor nonprofit industries also gained market share over the time period, employing a larger proportion of total industry-wide employment, while the for-profit share of total employment decreased. Overall, nonprofit employment in the selected minor nonprofit industries grew from 3.6 to 4.5 percent of total employment, adding approximately 2,800 jobs. For-profit share of total employment correspondingly decreased, from 93.4 to 92.1 percent. Of the individual selected minor nonprofit industries, most of the growth in market share was concentrated in the utilities and management industries. Utilities nonprofit employment grew from 9 to 15 percent of total employment in that industry, and management grew from 4 to 10 percent. The increasing market share of the selected minor nonprofit industries suggests that these industries are indeed providing important services that their for-profit counterparts either do not or cannot provide and that they are gaining a (small) foothold in their respective markets.

The Indiana nonprofit sector proved to be resilient throughout the two recent recessions (2001 and 2008-2009), and the minor nonprofit industries are no exception. As a whole, the selected minor nonprofit industries fared better than their for-profit counterparts during the recessions, experiencing growth in employment and payroll during a majority of the recession years. For-profits, on the other hand, experienced declines in both employment and payroll in all but one year. The strong nonprofit performance during economic downturns helps support the state's nonprofit sector and overall economy in times when for-profit employment, payroll, and revenues decline. For more information on the impact of the Great Recession on Indiana nonprofits, see *Indiana Nonprofit Employment Report #9*.³⁴

However, despite the positive growth experienced by all five of the selected minor nonprofit industries over the time period,³⁵ employment in these industries is unstable. Because of their small employment base, these nonprofit industries are subject to significant growth and decline as a result of relatively small changes in economic climate and/or organizational changes (start-ups, closures, or conversions to other forms of ownership). The overall positive growth experienced by all selected minor nonprofit industries obscures what, for some industries, was great variation over the time period.

For instance, much of the massive employment and payroll drop experienced by the nonprofit finance and insurance industry (a loss of almost half the employees in one year) appears to be related to the conversion

³⁴ *Recessions and Indiana's Nonprofit Employment*, by Kirsten A. Grönberg and Alexandra Toledo, Bloomington, IN: Indiana University School of Public and Environmental Affairs, February 2014, www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendrecession.php

³⁵ Only finance and professional services experienced slight negative growth in employment over the time period. All selected minor nonprofit industries experienced positive growth in payroll and annual wages.

of a few charity establishments to for-profit status. Whether the nonprofit employees were let go or were absorbed elsewhere is not clear, but the ramifications on the overall nonprofit finance industry in Indiana was significant. Because of their small base, each of the minor nonprofit industries are particularly susceptible to this kind of instability.

In addition to threats of economic and operating instability, the minor nonprofit industries face a number of unique challenges. Establishments in these industries are all operating in for-profit dominated markets. Consequently, the economic challenges with which they are confronted may be different from those faced by nonprofits in industries with a historically large nonprofit presence.

In the major nonprofit industries, for example, nonprofits can learn from the many other nonprofit organizations delivering similar services and benefit from the well-established reputations of nonprofits in these industries. By contrast, most nonprofit establishments in the minor nonprofit industries provide highly specialized services for which demand may be small or localized – so small and/or localized, perhaps, that for-profits decline to enter the market, because the likely returns on investment are too low. Nonprofits can operate on much narrower profit margins, or even with sustained losses, as long as they break even over the long run. But to do so, they must strategically maneuver to meet niche demands if they are to succeed in the for-profit world in which they operate.

Although minor nonprofit industry establishments are fairly prevalent, they typically each employ only a small number of workers. Therefore, organizational capacity and institutional knowledge is likely difficult to accumulate. It is also worth noting that nonprofits do not have access to equity capital and therefore will face particular challenges in securing capital to expand their operations or invest in new technology. Minor nonprofit organizations may benefit from dedicating time and resources to networking among themselves and with larger nonprofit establishments in the major nonprofit industries. Strengthening these networks would allow them to tap into the greater breadth and depth of knowledge these larger organizations may have to offer in areas such as operations, financial management, regulatory compliance, and others. Support offered through local and statewide nonprofit resource centers, conferences, and trainings may also be useful for minor nonprofit organizations struggling to compete in for-profit dominated markets.

In addition to the general challenges faced by the minor nonprofit industries as a whole, it is also difficult to generalize across these industries. Because of their distinct functions and the special niches of services they provide, nonprofits in each of the selected minor nonprofit industries will face different challenges in the future. For instance, information nonprofits are dominated by both for-profit and government establishments (such as public libraries), increasing the complexity of operating in this industry. Information organizations will need to continue to distinguish themselves especially from their government counterparts that likely provide similar services.

The professional, scientific, and technical services industry is composed mainly of very small establishments – an average of 6 employees or less in more than half (55 percent) of counties across the state. Therefore, loss of even a small number of employees may represent a major challenge to nonprofits operating in the professional services industry. Finally, nonprofit utilities are all coded as “other nonprofits,” not the “known charity” 501(c)(3) nonprofit status that is most familiar to Indiana residents. The general public may therefore not understand why and how utilities can qualify as tax-exempt entities, and managers of nonprofit utilities are likely to face confusion about their need for public membership and support.

Nonprofit establishments in the minor nonprofit industries also provide services that are not or cannot be provided by their for-profit counterparts. They therefore offer an important consumption alternative for individuals who would like to obtain financial, information, and other basic services while also supporting or more deeply engaging with nonprofits in their local communities.

The minor nonprofit industries show how nonprofits may operate and thrive in forms other than the traditional 501(c)(3) charity organization with which the general public is most familiar. The existence of organizations such as rural nonprofit utility cooperatives and nonprofit mutual finance institutions suggests that nonprofit management forms may be appropriate and successful in industries where for-profit businesses traditionally dominate. The prevalence of diverse minor nonprofit establishments operating in local communities and across the state provides an opportunity to look more deeply into the relevance of the community ownership form from both an operational and an economic perspective.

The minor nonprofit industries analyzed in this report are unique among the nonprofit sector because for-profits represent such a large share of total industry employment. Nonprofits (and government) traditionally have not had a large role to play in most of these industries. However, increased appreciation for the services provided by these minor nonprofit industries is important for a full understanding of the nonprofit sector in Indiana. Nonprofit employment, payroll, and wages in the five selected minor nonprofit industries combined grew faster than that of for-profits and government over the 1995-2011 time period, demonstrating the potential for increased employment and economic growth in these industries for local communities.

This report is the eleventh report in the *Indiana Nonprofits: Scope and Community Dimensions* series that has examined nonprofit employment in Indiana. Please visit the project website for the most current information available: www.indiana.edu/~nonprof.

APPENDIX A: THE QCEW UNEMPLOYMENT INSURANCE LABOR MARKET INFORMATION PROGRAM

Source of Data

The major source of data for this report is the Quarterly Census of Employment and Wages (QCEW) Program, a cooperative initiative involving State Employment Security Agencies and the U.S. Department of Labor's Bureau of Labor Statistics. The QCEW program produces a comprehensive tabulation of employment and wage information for workers covered by state Unemployment Insurance (UI) laws. The data on state-insured workers are compiled from quarterly reports submitted by employers subject to Indiana law.

Scope of Coverage

The QCEW program currently accounts for approximately 98 percent of all wage and salary civilian employment nationally (the program does not cover self-employed and family workers). The other principal exclusions from the QCEW 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, employees of charitable organizations who receive remuneration of less than \$50 in any calendar quarter, employees of charitable establishments employing less than four workers in 20 weeks during the year, and employees of religious organizations.³⁶

The latter two exclusions mean that our analysis necessarily underestimates Indiana nonprofit employment, although some establishments in these two categories are included in our dataset.³⁷ The exclusion of religious organizations is the most significant for our overall understanding of the Indiana nonprofit sector, although it is not relevant for the particular industries examined in this report. Religious organizations may elect to be covered by the UI program, and those few that do are included in the data (classified under membership associations, NAICS 8131). The extent to which nonprofit employment is underestimated is unknown, but it appears to be extensive for religious organizations.³⁸

The number of employees is measured by the number of filled jobs for the pay period that includes the reporting 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. Payroll dollars 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.

³⁶ Indiana Code § 22-4-7-2(h) and § 22-4-8-2(j)

³⁷ For example, almost one third (30 percent) of the nonprofit organizations included in our analysis for 2011 reported that they had less than four employees; however, this set of nonprofits accounted for only 1 percent of all nonprofit employees and only 1 percent of total nonprofit payroll. Only 170 religious associations with some 1,314 employees were included in 2011.

³⁸ Statewide, more than 10,000 congregations are listed in the yellow pages; while some do not have any paid employees the number included in the QCEW record system constitutes only a small fraction of the total. Survey data from 2002 show 88 percent of Indiana congregations having at least one paid staff member and those with paid staff employ an average of 9.8 workers (full-time or part-time), although only half have four or more employees. At the national level, 87 percent of congregations reported at least one paid staff member in 2006-07; see Chaves, Mark, Shawna Anderson & Jason Byassee [2009]. National Congregations Study: American Congregations at the Beginning of the 21st Century. Duke University., pp. 12, 25. Online at www.soc.duke.edu/natcong/.

The employment data for nonprofit organizations were identified by matching the Federal Employer Identification Numbers (FEINs) of private firms (excluding government entities) in the Indiana QCEW 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, and Indiana University, under a confidentiality agreement with the State of Indiana. We present here only aggregated data, filtered using state disclosure rules to preserve confidentiality.

Indiana tax-exempt entities were identified using the Exempt Organization Master File (EOMF) published by the Internal Revenue Service. This 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 of private employers in the QCEW 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 QCEW record system. This is the case even if they are not using an Indiana address for purposes of reporting to the IRS since we match the entire IRS EOMF listing for the U.S. against the Indiana QCEW 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 26 other subsections under which organizations can claim exemption from federal income taxation. These include such types of nonprofit organizations as social clubs, labor unions, business associations, civic organizations and fraternal benefit 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) covers the bulk of nonprofit organizations and includes the types of organizations most commonly associated with the nonprofit sector. It also includes the largest nonprofits, most notably hospitals, universities, and major arts and cultural institutions.

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.³⁹ Some of these may well be included in the QCEW reporting system, but because they are not captured in the national EOMF list, they would be classified under our methodology as for-profit rather than nonprofit establishments.⁴⁰ 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 QCEW reporting system.⁴¹

³⁹ Unfortunately, Indiana is not one of the handful of states, such as Maryland, that assign discrete identification numbers to nonprofits that align with QCEW data. As a result, we have to rely on the IRS Business Master File of tax-exempt entities to identify nonprofit organizations, even though we know these records have significant gaps and may fail to capture as many as 40 to 50 percent of nonprofits in the state (see Grønbjerg, Kirsten A. (2002). Evaluating Nonprofit Databases. *American Behavioral Scientist* 45, 10: 1741-77. Available at <http://abs.sagepub.com/content/45/11/1741>). Most likely, however, the great majority of the larger nonprofits are included in our analysis.

⁴⁰ We have adjusted the data to correct this only in the case of membership associations (NAICS 813). We assume that there are no for-profit membership associations (although there are a few exceptions – as John Mahaffey found in his Masters Thesis, *The*

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 QCEW 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 March or April of a given year to capture IRS exempt status at the end of the immediately preceding calendar year, allowing time for newly registered exempt entities to be included on the EOMF (a process that may take several months). A close analysis of quarterly records suggests that this procedure may miss some nonprofits that receive their exempt status later than this cut-off date. However, we believe the error is fairly small, and the consequence is to reduce our estimate of nonprofit employment.

We are also unable to account for establishments that were deleted from the IRS tax-exempt list by March/April 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 prior calendar year. Because these organizations did not appear in the EOMF files from their respective years, they were not identified as nonprofits in the QCEW 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 1995 to 2011.

The Johns Hopkins Center for Civil Society Studies' Nonprofit Economic Data Project has been working with the U.S. Bureau of Labor Statistics and various state Employment Security Agencies throughout the country drawing on this QCEW data source to generate similar data on nonprofit employment in other states and for the U.S. as a whole (see ccss.jhu.edu). For more information on the Indiana Nonprofits: Scope and Community Dimensions project, see www.indiana.edu/~nonprof.

Facts, Fiction, and Future of the 501(c)(6) Tax Exemption, June 2000) and so we calculate "true" nonprofit totals for this industry by subtracting government membership associations from the total. We have classified all of these non-registered membership associations simply as nonprofits since we cannot confirm whether or not they are registered as charities.

⁴¹ Beginning in 2007 the IRS required small tax-exempt organizations (i.e., with gross receipts normally under \$25,000) to file basic organizational information annually via Form 990-N or "e-postcard." Those that fail to do so for three consecutive years lose their exempt status, and as of July 2011 some 275,000 organizations lost their tax-exempt status because they failed to comply. To the extent that these are all small nonprofits with few employees, their removal from the list of tax-exempt organizations should have little impact on the type of analysis we present here. For more information on how this affected Indiana nonprofits, see "IRS Exempt Status Initiative: Indiana Nonprofits and Compliance with the Pension Protection Act of 2006" by Grønbjerg, Kirsten A., Kellie McGiverin-Bohan, Kristen Dmytryk, and Jason Simons, Bloomington, Indiana: School of Public and Environmental Affairs, July 1, 2011. Available at www.indiana.edu/~nonprof/results/database/INS.IRSRevocation.pdf.

APPENDIX B: DATA TABLES

Table 1: Establishments, employment, and payroll in minor nonprofit industry organizations and all nonprofits

Year	Minor Nonprofit Organizations			All Nonprofits		
	Establishments	Employment	Payroll	Establishments	Employment	Payroll
1995	997	14,208	\$482,221,958	5,675	186,825	\$5,664,150,024
1996	989	13,974	\$477,358,597	5,744	189,337	\$5,761,601,301
1997	1,026	15,058	\$524,287,798	5,803	197,525	\$6,222,220,967
1998	911	15,233	\$552,811,868	5,766	202,739	\$6,520,684,398
1999	955	16,803	\$621,147,941	5,900	211,388	\$6,761,255,123
2000	999	16,775	\$642,725,302	6,004	216,521	\$6,976,406,418
2001	1,014	16,019	\$573,327,089	6,059	223,397	\$7,267,238,339
2002	1,021	16,460	\$595,543,666	6,163	227,570	\$7,624,222,783
2003	1,032	16,772	\$611,330,065	6,252	231,275	\$7,829,482,070
2004	1,057	17,248	\$643,881,915	6,316	233,110	\$7,975,731,373
2005	1,063	17,230	\$657,205,102	6,338	235,351	\$8,112,017,066
2006	1,074	17,786	\$686,194,454	6,328	236,250	\$8,171,962,420
2007	1,098	18,738	\$736,746,646	6,372	238,508	\$8,326,176,416
2008	1,123	19,556	\$782,009,725	6,428	242,748	\$8,478,617,024
2009	1,194	20,141	\$817,672,439	6,506	246,529	\$8,916,515,296
2010	1,159	19,705	\$809,202,525	6,521	248,547	\$8,973,985,964
2011	1,172	19,247	\$803,762,128	6,531	249,931	\$9,108,313,123

All payroll data adjusted for inflation and are reported in 2009 constant dollars.

Table 2: Nonprofit employment and payroll in minor nonprofit organizations as a percentage of all nonprofit employment and payroll

Year	Minor Nonprofit Employment	Minor Nonprofit Payroll
	As a % of total nonprofit employment:	As a % of total nonprofit payroll:
1995	8%	9%
1996	7%	8%
1997	8%	8%
1998	8%	8%
1999	8%	9%
2000	8%	9%
2001	7%	8%
2002	7%	8%
2003	7%	8%
2004	7%	8%
2005	7%	8%
2006	8%	8%
2007	8%	9%
2008	8%	9%
2009	8%	9%
2010	8%	9%
2011	8%	9%

All payroll data adjusted for inflation and are reported in 2009 constant dollars.

Table 3: Nonprofit employment and payroll in minor nonprofit organizations

Year	Utilities Organizations		Information Organizations		Finance and Insurance Organizations	
	Employment	Payroll	Employment	Payroll	Employment	Payroll
1995	1,868	\$81,722,390	1,103	\$37,000,957	4,104	\$153,687,809
1996	1,823	\$79,472,274	1,106	\$39,114,769	4,220	\$163,374,588
1997	1,819	\$78,937,246	1,260	\$44,813,348	4,868	\$192,555,607
1998	1,802	\$83,614,948	1,291	\$46,599,875	4,992	\$200,971,078
1999	1,859	\$ 85,285,556	1,442	\$53,287,630	5,307	\$229,868,654
2000	1,849	\$84,319,744	1,471	\$55,012,172	4,316	\$209,881,490
2001	2,001	\$101,201,362	1,452	\$55,762,888	2,990	\$108,960,677
2002	2,034	\$112,306,975	1,131	\$38,582,617	3,336	\$125,958,794
2003	2,103	\$119,649,005	1,175	\$41,438,549	3,099	\$119,945,867
2004	2,244	\$136,317,738	1,184	\$42,466,228	3,300	\$130,270,588
2005	2,480	\$ 156,408,533	1,197	\$41,471,070	3,328	\$127,422,417
2006	2,556	\$160,607,774	1,213	\$42,008,370	3,194	\$126,653,409
2007	2,604	\$167,945,807	1,212	\$40,861,483	3,637	\$145,635,293
2008	2,635	\$174,384,000	1,543	\$56,844,508	3,833	\$153,324,924
2009	2,639	\$182,356,296	1,701	\$70,972,276	3,946	\$157,175,466
2010	2,649	\$182,895,309	1,711	\$70,540,228	3,630	\$145,369,607
2011	2,584	\$180,049,055	1,661	\$74,575,230	4,007	\$161,014,154

Year	Professional, Scientific, and Technical Services Organizations		Management of Companies and Enterprises Organizations	
	Employment	Payroll	Employment	Payroll
1995	1,684	\$77,282,642	1,018	\$37,961,123
1996	1,498	\$70,743,648	1,127	\$44,619,762
1997	1,488	\$69,701,708	1,247	\$52,405,069
1998	1,476	\$72,176,010	1,583	\$68,094,970
1999	1,653	\$77,812,207	1,848	\$82,297,890
2000	1,551	\$73,900,250	2,551	\$118,608,639
2001	1,557	\$79,888,312	2,629	\$118,130,715
2002	1,483	\$77,260,083	2,926	\$131,111,941
2003	1,392	\$72,058,621	3,235	\$142,539,354
2004	1,311	\$67,905,461	3,281	\$147,253,139
2005	1,191	\$63,247,631	3,066	\$148,650,654
2006	1,495	\$81,145,985	3,214	\$152,415,982
2007	1,265	\$71,915,529	3,621	\$178,099,140
2008	1,453	\$86,304,521	3,732	\$184,587,081
2009	1,481	\$86,392,677	3,704	\$185,671,421
2010	1,435	\$81,971,760	3,727	\$202,493,407
2011	1,471	\$87,773,596	2,859	\$172,291,599

Table 4: Nonprofit employment and wages: individual selected minor nonprofit industry employment and payroll as a percentage of total selected minor nonprofit industries' employment and payroll

Year	Utilities Organizations		Information Organizations		Finance and Insurance Organizations		Professional, Scientific, and Technical Services Organizations		Management of Companies and Enterprises Organizations	
	Employment	Payroll	Employment	Payroll	Employment	Payroll	Employment	Payroll	Employment	Payroll
1995	19%	21%	11%	10%	42%	40%	17%	20%	10%	10%
1996	19%	20%	11%	10%	43%	41%	15%	18%	12%	11%
1997	17%	18%	12%	10%	46%	44%	14%	16%	12%	12%
1998	16%	18%	12%	10%	45%	43%	13%	15%	14%	14%
1999	15%	16%	12%	10%	44%	43%	14%	15%	15%	16%
2000	16%	16%	13%	10%	37%	39%	13%	14%	22%	22%
2001	19%	22%	14%	12%	28%	23%	15%	17%	25%	25%
2002	19%	23%	10%	8%	31%	26%	14%	16%	27%	27%
2003	19%	24%	11%	8%	28%	24%	13%	15%	29%	29%
2004	20%	26%	10%	8%	29%	25%	12%	13%	29%	28%
2005	22%	29%	11%	8%	30%	24%	11%	12%	27%	28%
2006	22%	29%	10%	7%	27%	23%	13%	14%	28%	27%
2007	21%	28%	10%	7%	29%	24%	10%	12%	29%	29%
2008	20%	27%	12%	9%	29%	23%	11%	13%	28%	28%
2009	20%	27%	13%	10%	29%	23%	11%	13%	27%	27%
2010	20%	27%	13%	10%	28%	21%	11%	12%	28%	30%
2011	21%	27%	13%	11%	32%	24%	12%	13%	23%	25%

Table 5: Average annual nonprofit wages in selected minor nonprofit industries

All payroll data adjusted for inflation and are reported in 2009 constant dollars

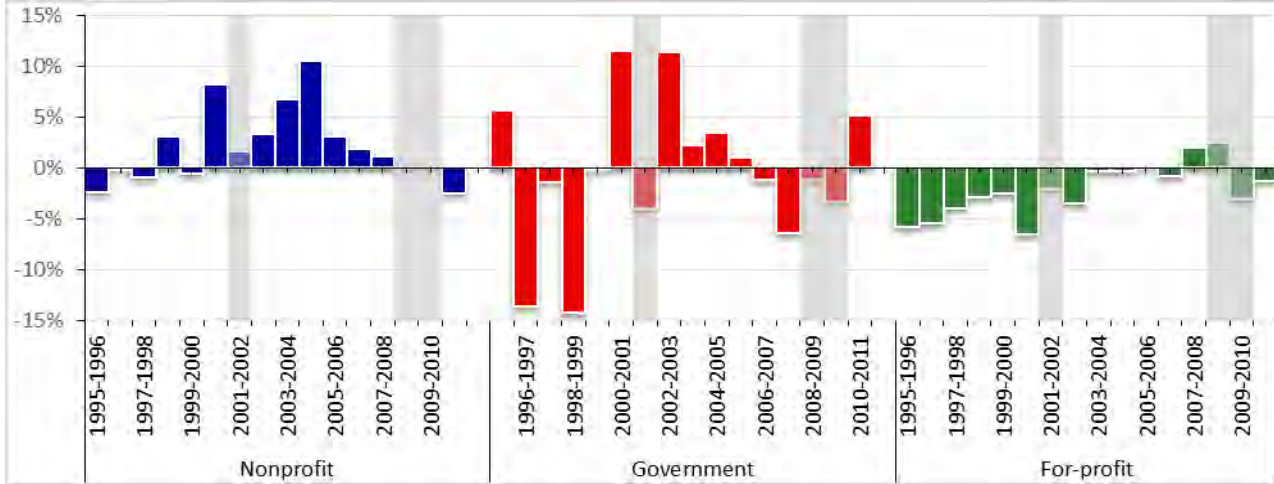
Year	Utilities Organizations	Information Organizations	Finance and Insurance Organizations	Professional, Scientific, and Technical Services Organizations	Management of Companies and Enterprises Organizations
1995	\$43,754	\$33,561	\$37,451	\$45,892	\$37,281
1996	\$43,600	\$35,366	\$38,719	\$47,241	\$39,600
1997	\$43,402	\$35,573	\$39,557	\$46,858	\$42,033
1998	\$46,401	\$36,089	\$40,259	\$48,891	\$43,010
1999	\$45,889	\$36,960	\$43,316	\$47,066	\$44,546
2000	\$45,615	\$37,404	\$48,629	\$47,639	\$46,504
2001	\$50,582	\$38,404	\$36,439	\$51,326	\$44,934
2002	\$55,222	\$34,121	\$37,757	\$52,097	\$44,813
2003	\$56,908	\$35,267	\$38,708	\$51,776	\$44,058
2004	\$60,741	\$35,867	\$39,479	\$51,797	\$44,877
2005	\$63,068	\$34,646	\$38,291	\$53,093	\$48,488
2006	\$62,836	\$34,625	\$39,654	\$54,296	\$47,423
2007	\$64,502	\$33,707	\$40,048	\$56,839	\$49,192
2008	\$66,180	\$36,840	\$40,007	\$59,387	\$49,467
2009	\$69,101	\$41,718	\$39,829	\$58,344	\$50,127
2010	\$69,056	\$41,234	\$40,052	\$57,143	\$54,331
2011	\$69,685	\$44,905	\$40,188	\$59,669	\$60,273

Table 6: Average number of employees per nonprofit establishment in selected minor nonprofit industries

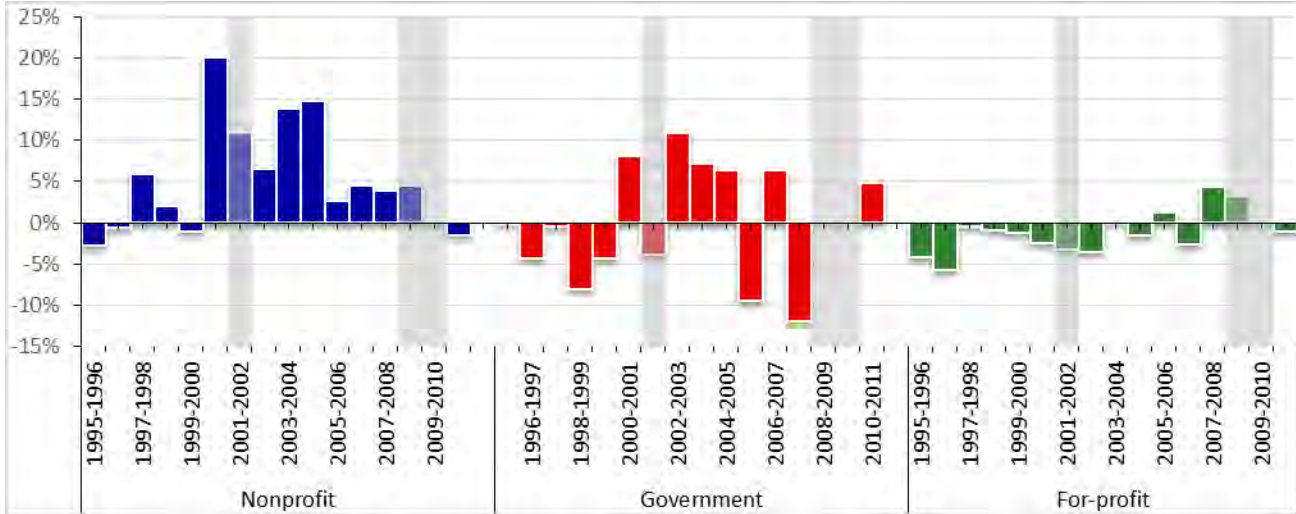
Year	Utilities Organizations	Information Organizations	Finance and Insurance Organizations	Management of Companies and Enterprises Organizations	Professional, Scientific, and Technical Services Organizations
1995	16	28	28	26	14
1996	16	28	29	29	13
1997	16	30	27	27	14
1998	16	31	29	30	16
1999	17	34	29	34	18
2000	17	34	24	44	17
2001	17	34	17	46	16
2002	18	28	17	41	18
2003	19	27	17	41	16
2004	21	25	18	44	14
2005	22	25	18	50	14
2006	22	25	19	51	17
2007	23	26	20	57	14
2008	23	30	20	58	17
2009	24	31	18	58	15
2010	23	30	18	60	14
2011	23	30	16	49	15

APPENDIX C: SECTOR COMPARISON GRAPHS FOR EACH SELECTED MINOR NONPROFIT INDUSTRY

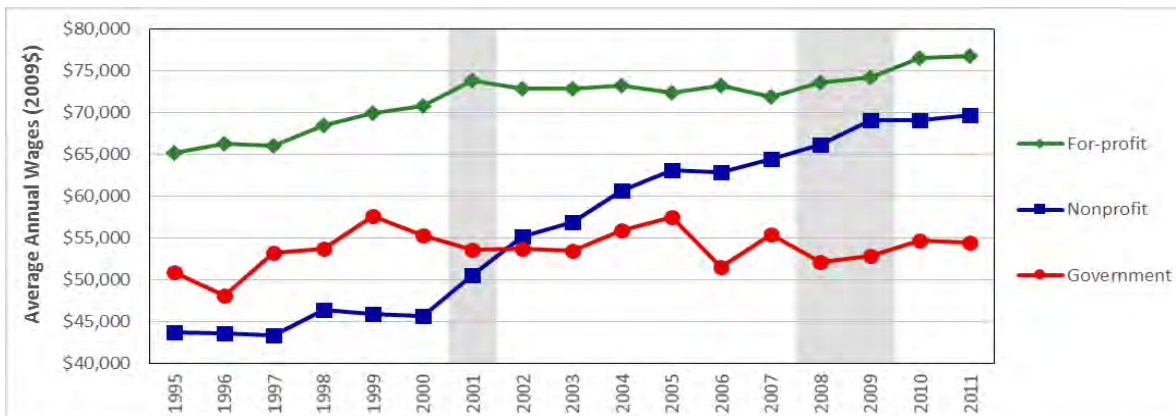
Graph 1: Nonprofit, government, and for-profit annual percent change in employment for utilities organizations



Graph 2: Nonprofit, government, and for-profit annual percent change in payroll for utilities organizations

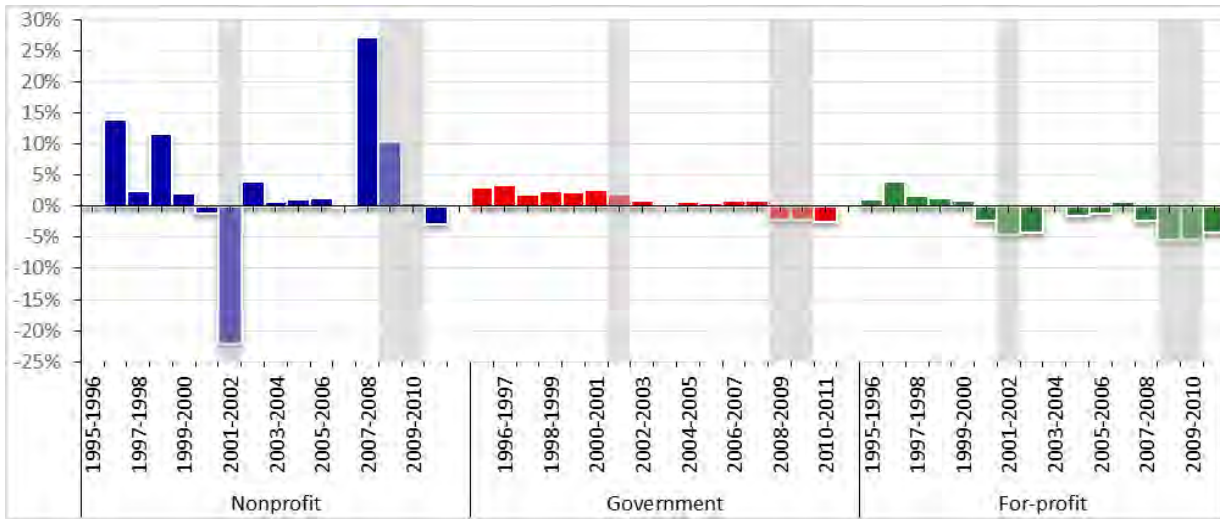


Graph 3: Nonprofit, government, and for-profit annual average wages for utilities organizations

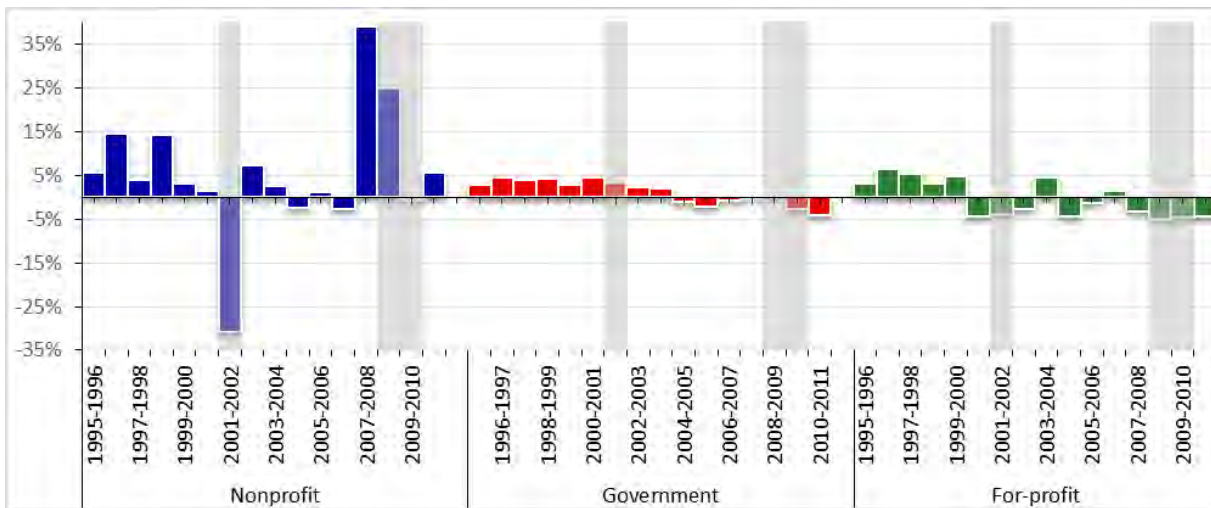


Note: The grey bars denote recession years 2001, 2008, and 2009.

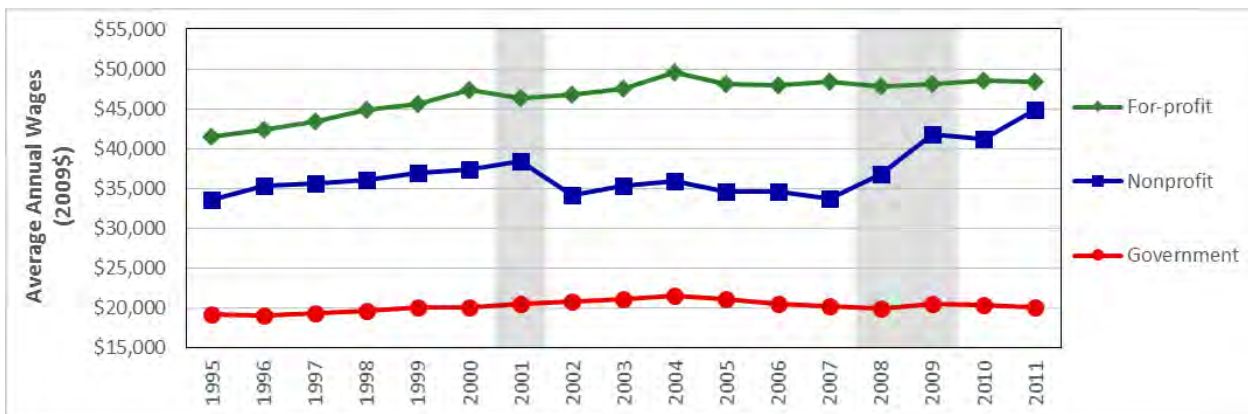
Graph 4: Government, nonprofit, and for-profit annual percent change in employment for information organizations



Graph 5: Nonprofit, government, and for-profit annual percent change in payroll for information organizations



Graph 6: Nonprofit, government, and for-profit annual average wages for information organizations

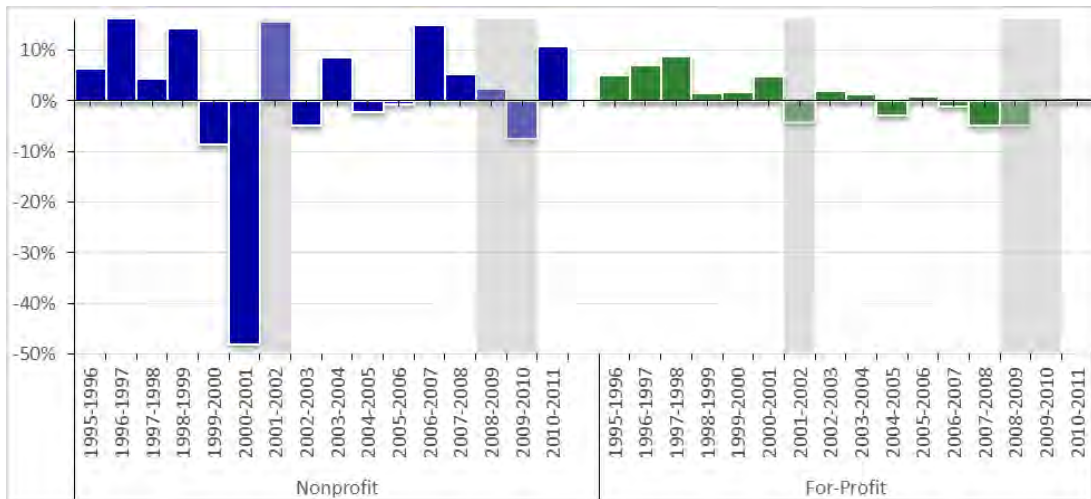


Note: The grey bars denote recession years 2001, 2008, and 2009

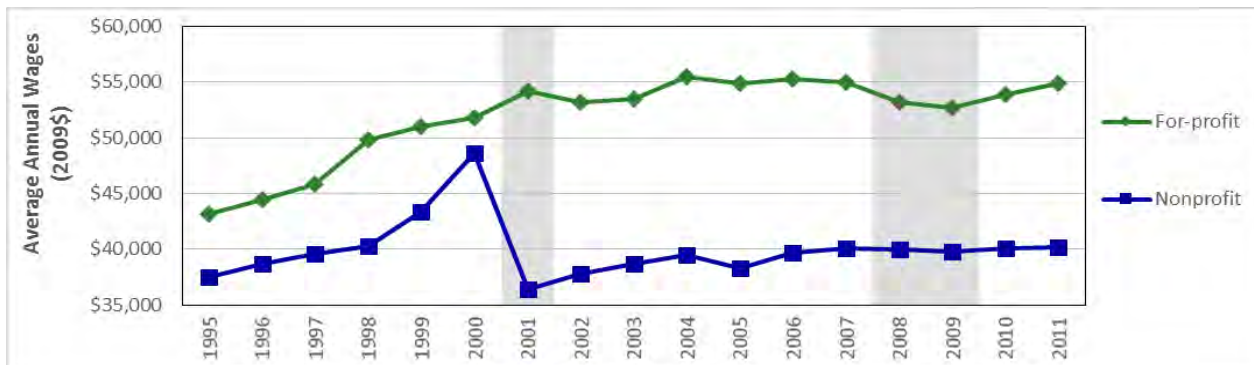
Graph 7: For-profit and nonprofit annual percent change in employment for finance and insurance organizations⁴²



Graph 8: For-profit and nonprofit annual percent change in payroll for finance and insurance organizations



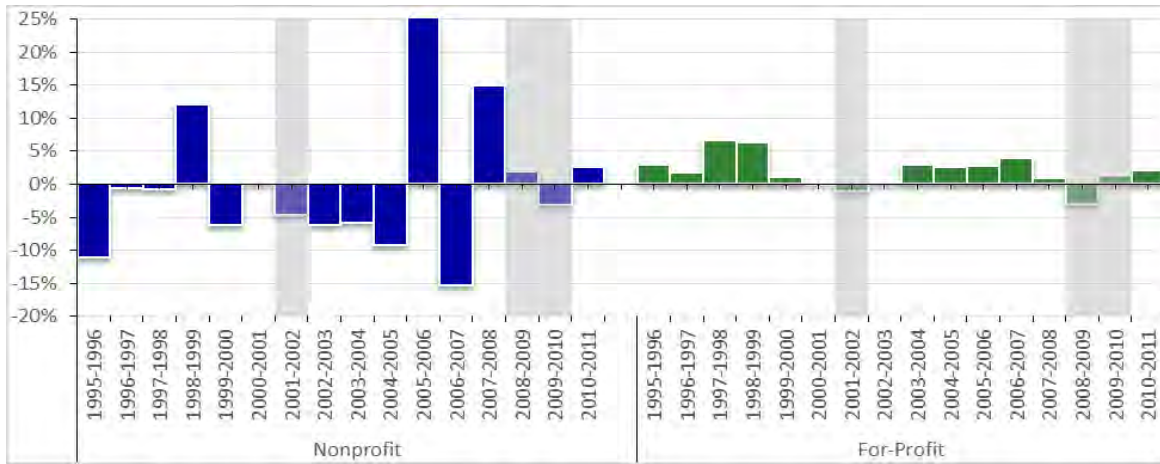
Graph 9: Nonprofit, government, and for-profit annual average wages for finance and insurance organizations



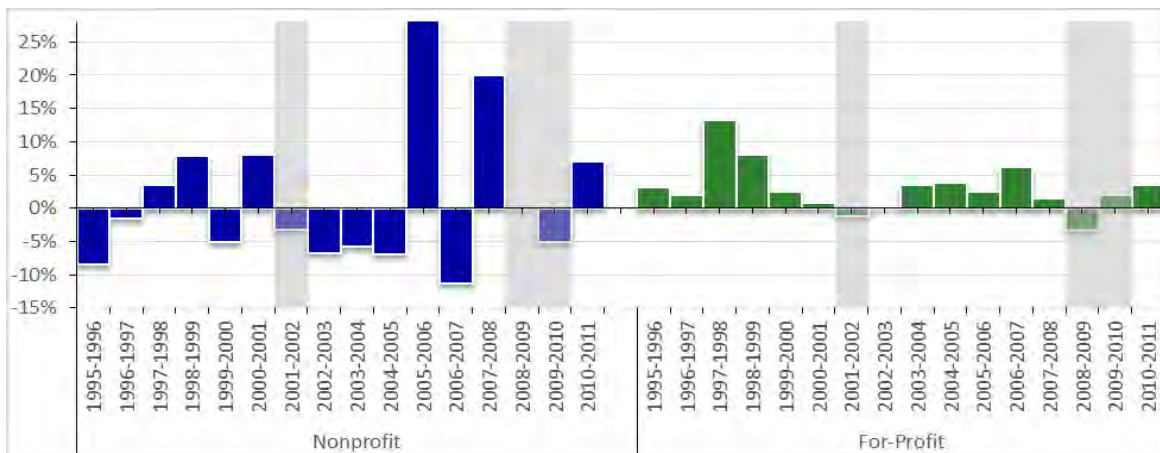
Note: The grey bars denote recession years 2001, 2008, and 2009

⁴² The government sector is not presented graphically for finance and insurance organizations because the average number of employees was less than 1,000. There is a possibility these data are based on only a few organizations and are therefore more susceptible to the influence of large outlying organizations or reporting errors.

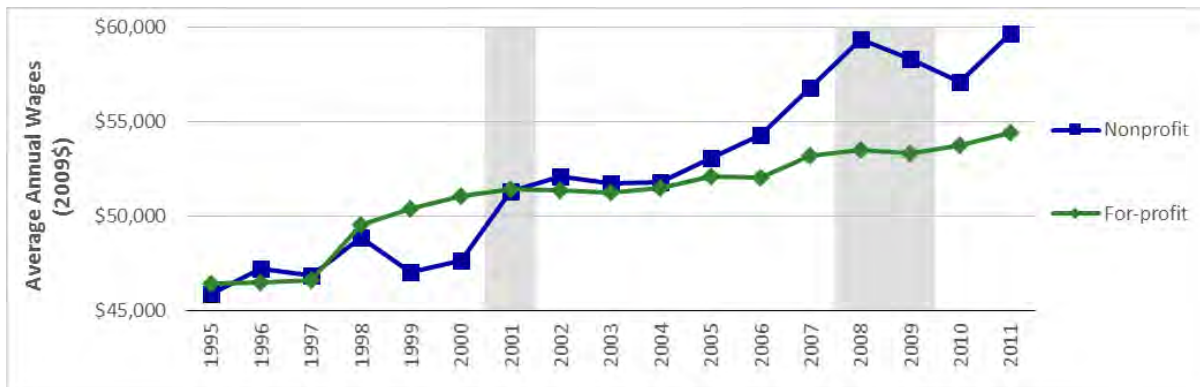
Graph 10: For-profit and nonprofit annual percent change in employment for professional, scientific, and technical services organizations⁴³



Graph 11: For-profit and nonprofit annual percent change in payroll for professional, scientific, and technical services organizations



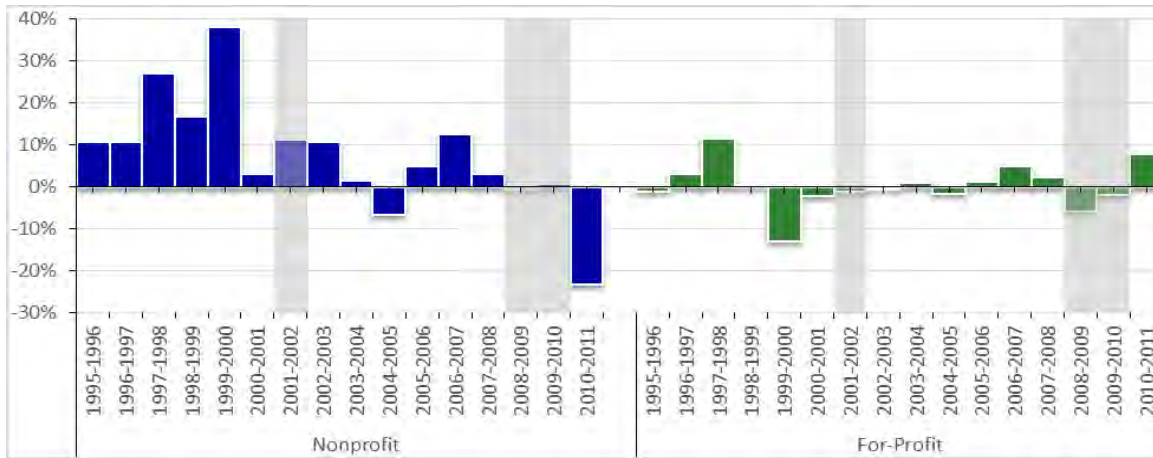
Graph 12: For-profit and nonprofit annual average wages for professional, scientific, and technical services organizations



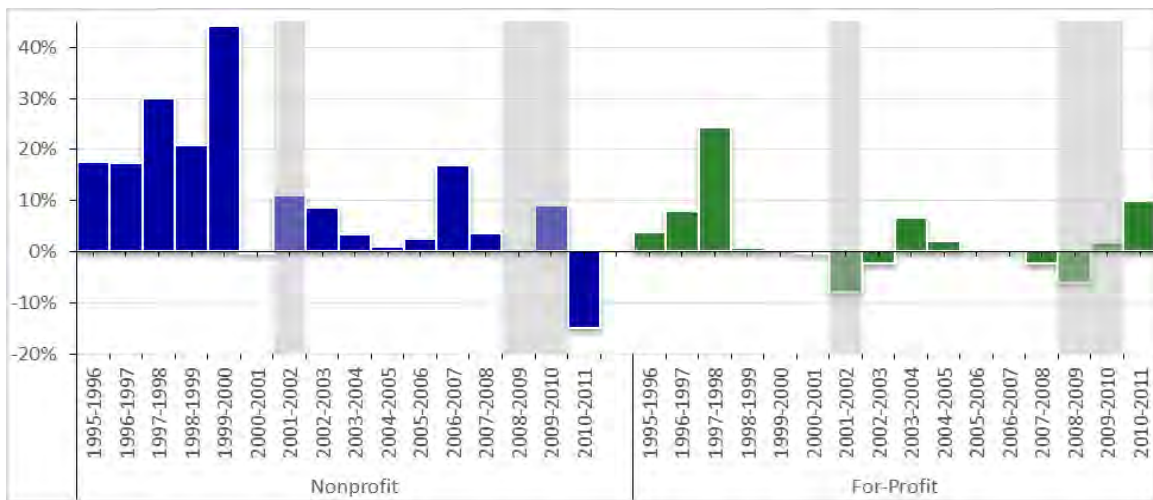
Note: The grey bars denote recession years 2001, 2008, and 2009

⁴³ The government sector is not presented graphically for professional, scientific, and technical services organizations because the average number of employees was less than 1,000. There is a possibility these data are based on only a few organizations and are therefore more susceptible to the influence of large outlying organizations or reporting errors.

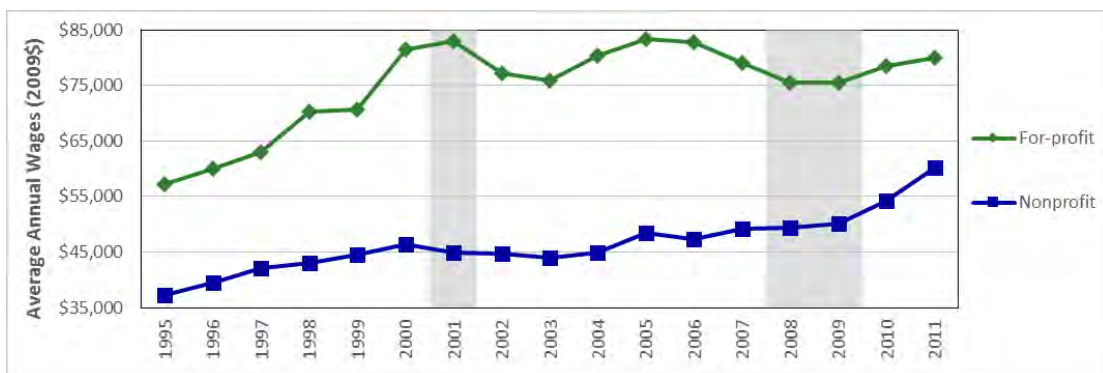
Graph 13: For-profit and nonprofit annual percent change in employment for management of companies and enterprises organizations⁴⁴



Graph 14: For-profit and nonprofit annual percent change in payroll management of companies and enterprises organizations



Graph 15: For-profit and nonprofit annual average wages for management of companies and enterprises organizations



Note: The grey bars denote recession years 2001, 2008, and 2009

⁴⁴ The government sector is not presented graphically for management of companies and enterprises organizations because there are no government employees in this industry.

APPENDIX D: 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 October 2014. Online reports, as well as summaries of all other items are available on the project website: <http://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 Employment Analysis

An analysis, comparing Covered Wages and Employment (QCEW employment) reports with IRS registered nonprofits under all sub-sections of 501(c), used 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 Statewide Reports

- *Indiana Nonprofit Employment: Historical Trends in Minor Nonprofit Industries 1995-2011*, by Kirsten A. Grønbjerg, Rachel Breck, Rachel L. Miller, and Deb Seltzer. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, February 2015).
www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsminornp.php
- *Indiana Nonprofit Employment: Historical Trends in Membership and Related Organizations 1995-2011*, by Kirsten A. Grønbjerg and Deb Seltzer. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, April 2014).
www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsmember.php
- *Recessions and Indiana's Nonprofit Employment*, by Kirsten A. Grønbjerg and Alexandra Toledo with Deb Seltzer. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, February 2014). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsrecession.php
- *Indiana Nonprofit Employment: Historical Trends in Health Care 1995-2011*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Weston Merrick, Deb Seltzer, Alexandra Toledo, and Katherine Zilvinskis. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, September 2013).
www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrends hc.php
- *Indiana Nonprofit Employment: Historical Trends in Arts, Entertainment, and Recreation 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Alexandra Buck, Kristen Dmytryk, Katherine Gagnon, and Weston Merrick. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2012). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrends aer.php
- *Indiana Nonprofit Employment: Historical Trends in Social Assistance 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Alexandra Buck, Kristen Dmytryk, Katherine Gagnon, Weston Merrick, and Katherine Novakoski. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, July 2012). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrends socassist.php

- *Indiana Nonprofit Employment: Historical Trends in Education 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Kristen Dmytryk, Katherine Gagnon, and Katherine Novakoski. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, May, 2012 [Revised June 2012]). <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendseduc.php>
- *Indiana Nonprofit Employment: 2009 Update*. Nonprofit Employment Report No. 4 by Kirsten A. Grønbjerg, Kellie L. McGiverin-Bohan, Jacob Knight, Katherine Novakoski, and Virginia Simpson with Kristen Dmytryk and Jason Simons. August, 2011. <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploy09.php>
- *Indiana Nonprofit Employment: 2007 Report*. Nonprofit Employment Report No. 3 by Kirsten A. Grønbjerg, Andrea Lewis and Pauline Campbell. September 2007. <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploy07.php>
- *Indiana Nonprofit Employment, 2005 Report*. Nonprofit Employment Report No. 2 by Kirsten A. Grønbjerg and Erich T. Eschmann. May 2005. <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploy05.php>
- *Indiana Nonprofit Employment, 2003 Report*. Nonprofit Employment Report No. 1 by Kirsten A. Grønbjerg and Hun Myoung Park. July 2003. <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploy03.php>

Online Regional Reports

- *Indiana Nonprofits: Northwest Indiana Nonprofit Sector*. By Kirsten Grønbjerg (project director) and Angela Gallagher. Bloomington, IN: School of Public and Environmental. Special report prepared for the Indiana Philanthropy Alliance, November 2014.
- *Indiana Nonprofits: Southeast Indiana Nonprofit Sector*. By Kirsten Grønbjerg (project director) and Angela Gallagher. Bloomington, IN: School of Public and Environmental. Special report prepared for the Indiana Philanthropy Alliance, September 2014.
- *Indiana Nonprofits: North Central Region Nonprofit Sector*. By Kirsten Grønbjerg (project director) and Angela Gallagher. Bloomington, IN: School of Public and Environmental. Special report prepared for the Indiana Philanthropy Alliance, August 2014.
- *Indiana Nonprofits: Northeast Region Nonprofit Sector*. By Kirsten Grønbjerg (project director) and Angela Gallagher. Bloomington, IN: School of Public and Environmental. Special report prepared for the Indiana Philanthropy Alliance, July 2014.
- *Evansville Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2D by Kirsten Grønbjerg and Kerry Brock. May 2006. <http://www.indiana.edu/~nonprof/results/inemploy/evansvilleempl05.pdf>
- *Muncie Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2C by Kirsten Grønbjerg and Kerry Brock. May 2006. <http://www.indiana.edu/~nonprof/results/inemploy/muncieempl05.pdf>

- *Northwest Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2B by Kirsten Grønbjerg and Kerry Brock. February 2006.
<http://www.indiana.edu/~nonprof/results/inemploy/northwestempl05.pdf>
- *Bloomington Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2A by Kirsten Grønbjerg and Erich T. Eschmann with Kerry Brock. January 2006.
www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl05.pdf
- *Bloomington Nonprofit Employment, 2001*. Nonprofit Employment Report No. 1, Supplement A, by Kirsten Grønbjerg and Sharon Kioko. August 2003.
<http://www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl03.pdf>

Online County Reports

- *Allen County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/AllenCountySummary.pdf>
- *Bartholomew County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/BartholomewCountySummary.pdf>
- *Boone County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/BooneCountySummary.pdf>
- *Cass County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/CassCountySummary.pdf>
- *Clark County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/ClarkCountySummary.pdf>
- *Dearborn County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/DearbornCountySummary.pdf>
- *Delaware County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/DelawareCountySummary.pdf>

- *Elkhart County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/ElkhartCountySummary.pdf>
- *Floyd County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/FloydCountySummary.pdf>
- *Grant County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/GrantCountySummary.pdf>
- *Hamilton County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HamiltonCountySummary.pdf>
- *Hancock County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HancockCountySummary.pdf>
- *Hendricks County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HendricksCountySummary.pdf>
- *Howard County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HowardCountySummary.pdf>
- *Johnson County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/JohnsonCountySummary.pdf>
- *Kosciusko County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/KosciuskoCountySummary.pdf>
- *Lake County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/LakeCountySummary.pdf>

- *LaPorte County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/LaPorteCountySummary.pdf>
- *Madison County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MadisonCountySummary.pdf>
- *Marion County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MarionCountySummary.pdf>
- *Monroe County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MonroeCountySummary.pdf>
- *Morgan County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MorganCountySummary.pdf>
- *Porter County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/PorterCountySummary.pdf>
- *St. Joseph County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/StJosephCountySummary.pdf>
- *Tippecanoe County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/TippecanoeCountySummary.pdf>
- *Vanderburgh County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/VanderburghCountySummary.pdf>
- *Vigo County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HamiltonCountySummary.pdf>

- *Warrick County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/WarrickCountySummary.pdf>
- *Wayne County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/WayneCountySummary.pdf>

Conference Papers

- “Regional Effects on Nonprofit Employment Trends from 1995 to 2012: An Application of Dynamic and Probabilistic Shift Share Analysis” by Kellie McGiverin-Bohan and Chantalle LaFontant. Paper presented at the 2014 Association for Research on Nonprofit Organizations and Voluntary Action Conference, Denver, CO, November 19-22, 2014.

Local Government Official Survey Analysis

The Indiana Advisory Commission on Intergovernmental Relations (IACIR) periodically collects information on current issues affecting local governments in Indiana and/or services available to Indiana residents. In 2010, the IACIR surveyed nearly 1,150 local government officials, including mayors, county auditors, county commissioners, county and town council members, school board members, and township trustees. Our reports focus on nonprofit-government relations in Indiana.

Conference Papers

- “Institutional Logics and Their Influence on Local Government Officials’ Perceptions of Volunteer Use for Service Delivery” by Lauren Dula. Paper presented at the 2014 Association for Research on Nonprofit Organizations and Voluntary Action Conference, Denver, CO, November 19-22, 2014.
- “Trust in Nonprofits: What Do Local Government Officials Think and Does It Matter?” by Kirsten Grønbjerg, Kellie McGiverin-Bohan, Lauren Dula, and Angela L. Gallagher. Paper presented at the 2014 Association for Research on Nonprofit Organizations and Voluntary Action Conference, Denver, CO, November 19-22, 2014.
- “Personal Involvement and Professional Opinion: Local Government Officials’ Experiences with Nonprofits and Perceptions of the Relationship between Nonprofits and Government” by Rachel L. Miller and Angela L. Gallagher. Paper presented at the 2014 Association for Research on Nonprofit Organizations and Voluntary Action Conference, Denver, CO, November 19-22, 2014.
- “Local Officials’ Support for PILOTs/SILOTs: Nonprofit Engagement, Economic Stress and Politics” by Kellie McGiverin-Bohan, Lauren Dula, Kirsten Grønbjerg, and Rachel L. Miller. Paper presented at the 2014 Academy of Management Meeting, Philadelphia, PA, August 1-5, 2014. Paper published in Best Paper Proceedings of the 2014 Academy of Management Meeting.
- “Local Officials’ Support for PILOTs/SILOTs: Nonprofit Engagement, Economic Stress, and Politics” by Kellie McGiverin-Bohan, Lauren Dula, Kirsten Grønbjerg, and Rachel L. Miller. Paper presented at the ARNOVA Annual Conference, Hartford, CT, November 21-23, 2013.

Online Reports

- *Indiana Government Officials and Nonprofit Property Taxes* by Kirsten Grønbjerg and Kellie McGiverin-Bohan with Lauren Dula, Weston Merrick, Deb Oonk, and Katherine Zilvinskis. Bloomington, Indiana, School of Public and Environmental Affairs, Spring 2013.
<http://www.indiana.edu/~nonprof/results/specialsurveys/2010PILOTSILOT.pdf>
- *Indiana Government Officials and Local 2-1-1 Services* by Kirsten Grønbjerg and Kellie McGiverin-Bohan with Lauren Dula, Weston Merrick, Deb Oonk, and Katherine Zilvinskis. Bloomington, Indiana, School of Public and Environmental Affairs, Spring 2013.
<http://www.indiana.edu/~nonprof/results/specialsurveys/211FinalReport.pdf>

Indiana Nonprofit Capacity Assessment Analysis

This survey is designed to develop a better understanding of capacity building and technical assistance needs among Indiana nonprofits. For Phase I, the Indiana University School of Public and Environmental Affairs (SPEA) was commissioned by the Indiana Grantmakers Alliance (IGA) in collaboration with the Indiana University Center on Philanthropy and Lumina Foundation for Social Assistance to conduct a survey of Indiana grantees of Lumina Foundation for Social Assistance and/or associated members of IGA.

A total of 91 charities completed the Nonprofit Capacity Survey, which asks responding organizations to identify their most significant needs in each of seven broad areas of capacity building area and the best ways to address them. For Phase II, SPEA was commissioned by the Indiana Arts Commission (IAC) in to conduct a survey of arts and culture grant applicants to the IAC or its regional partners. A total of 385 organizations completed the survey.

Published Articles and Conference Papers

- "Do Organizational Characteristics and Activities Influence Organizational Capacities: An Analysis of Indiana's Nonprofit Sector," by Li Chuan Liu and Kirsten A. Grønbjerg. Paper presented at the ARNOVA Annual Conference, Philadelphia, November, 19-22, 2008.
- "Where the Shoe Hurts: Capacity Challenges among Arts and Culture Nonprofits" by Kirsten A. Grønbjerg and Kellie McGiverin-Bohan. Paper presented at the ARNOVA Annual Conference, Toronto, November, 17-29, 2011.

Online Statewide Reports

- *Nonprofit Capacity Assessment: Indiana's Arts and Culture Organizations, Final Report 2010*, Nonprofit Capacity Assessment Survey Series, Report #3, Final Report. Kirsten A. Grønbjerg and Kellie McGiverin-Bohan with Jenna Cluver, Suzzy Mangas, and Jessica Wechter. Online report. Indiana Nonprofit Capacity Survey Series, Report #3. June 2010.
<http://www.indiana.edu/~nonprof/results/npcapacity/artsculturecapacityfinal.php>
- *Nonprofit Capacity Assessment: Indiana's Arts and Culture Organizations, 2009*, Nonprofit Capacity Assessment Survey Series, Report #2, Preliminary Report. Kirsten A. Grønbjerg and Kellie McGiverin-Bohan with Jenna Cluver, Suzzy Mangas, and Jessica Wechter. Online report. Indiana Nonprofit Capacity Survey Series, Report #2. March 2009.
<http://www.indiana.edu/~nonprof/results/npcapacity/charitycapacityassessment.pdf>
- *Nonprofit Capacity Assessment: Indiana Charities, 2007*, by Kirsten A. Grønbjerg and Laney Cheney, with the assistance of Scott Leadingham and Helen Liu. Online report. Indiana Nonprofit Capacity Survey Series,

Report #1. May 2007

<http://www.indiana.edu/~nonprof/results/npcapacity/charitycapacityassessment.pdf>

2002 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 Statenvide Reports

- *Indiana Nonprofits: A Portrait of Religious Nonprofits and Secular Charities*, by Kirsten A. Grønbjerg, Patricia Borntreger Tennen. Online report. Survey Report #7. June 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/insfaithbased.php>
- *Indiana Nonprofits: A Profile of Membership Organizations*, by Kirsten A. Grønbjerg and Patricia Borntreger Tennen. Online report. Survey Report #6. September 2005.
www.indiana.edu/~nonprof/results/npsurvey/inmember.php
- *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.php
- *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.php
- *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/incom.php
- *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.php
- *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.php

Online Regional Reports

- *Scott Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #12, by Kirsten A. Grønbjerg, Abigail Powell and Patricia Borntreger Tennen. Bloomington, IN: Indiana University School

of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomscott.pdf

- *Miami Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #11, by Kirsten A. Grønbjerg, Kerry S. Brock and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscommiami.pdf
- *Dubois Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #10, by Kirsten A. Grønbjerg, Abigail Powell and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomdubois.pdf
- *Cass Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #9, by Kirsten A. Grønbjerg, Andrea Lewis and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomcass.pdf
- *Bartholomew Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #8, by Kirsten A. Grønbjerg, Kerry S. Brock and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscombartholomew.pdf
- *South Bend Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #7, by Kirsten A. Grønbjerg, Kerry S. Brock and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomsouthbend.pdf
- *Fort Wayne Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #6, by Kirsten A. Grønbjerg, Abigail Powell, Andrea Lewis and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomfortwayne.pdf>
- *Indianapolis Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #5, by Kirsten A. Grønbjerg and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomindianapolis.pdf>
- *Evansville Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #4, by Kirsten A. Grønbjerg, Curtis Child and Patricia Bortrager Tennen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, June 2006 (revised November 2006)).
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomevansville.pdf>
- *Muncie Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #3, by Kirsten A. Grønbjerg and Patricia Bortrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, June 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/inscommuncie.pdf>

- *Northwest Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #2, by Kirsten A. Grønbjerg and Patricia Bortrager Tennen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, February, 2006).
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomnorthwest.pdf>
- *Bloomington Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #1, by Kirsten A. Grønbjerg and Curtis Child, Patricia Bortrager Tennen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, December, 2005).
<http://www.indiana.edu/~nonprof/results/npsurvey/inscombloomington.pdf>

Journal Articles and Book Chapters

- "Infrastructure and Activities: Relating IT to the Work of Nonprofit Organizations," by Richard Clerkin and Kirsten A. Grønbjerg. Pp. 3-20 in *Nonprofits and Technology*, edited by Michael Cortés & Kevin Rafter. Chicago: Lyceum Books. 2007.
- "Nonprofit Advocacy Organizations: Their Characteristics and Activities," by Curtis Child and Kirsten A. Grønbjerg. *Social Science Quarterly* 88 (1, 2007) 259-81.
- "The Capacities and Challenges of Faith-Based Human Service Organizations," by Richard Clerkin and Kirsten Grønbjerg. *Public Administration Review* 67 (1, 2007): 115-126.
- "Nonprofits in Context: Assessing the Regional-level Correlates of Nonprofit Capacity Resources," by Curtis D. Child, Kirsten A. Grønbjerg, and Hun Myoung Park. Paper presented at the annual meetings of ARNOVA, Chicago, IL, November 16-18, 2006.
- "Researching Collaborative Structures and/or Their Outcomes: Challenges of Measurement and Methodology." Paper presented at the annual meetings of the Academy of Management, Atlanta, GA, August 14-16, 2006.
- "Nonprofit Networks and Collaborations: Incidence, Scope and Outcomes," by Kirsten Grønbjerg and Curtis Child. Paper presented at the annual meetings of ARNOVA, Washington, D.C., November 17-19, 2005.
- "A Portrait of Membership Associations: The Case of Indiana," by Kirsten Grønbjerg and Patricia Bortrager Tennen. Paper presented at the annual meetings of ARNOVA, Washington, D.C., November 17-19, 2005.
- "Examining the Landscape of Indiana's Nonprofit Sector: Does What you Know Depend on Where you Look?" by Kirsten A. Grønbjerg and Richard M. Clerkin. *Nonprofit and Voluntary Sector Quarterly* 34 (June 2005, No. 2): 232-59.
- "The Role of Congregations in Delivering Human Services" by Richard M. Clerkin and Kirsten Grønbjerg. Paper presented at the Independent Sector Spring Research Forum, Washington, D.C., March 6-7, 2003.

Nonprofit Trust Survey Analysis

We completed a survey of 536 Indiana residents in October 2008, to assess whether they trust nonprofits and charities in their communities more or less than they trust the state government in Indianapolis, local

government, the federal government, and businesses and corporations in their community. We also asked respondents about their political orientations and about a broad range of socio-demographic characteristics.

Online Report

- *Are Nonprofits Trustworthy?* by Kirsten Grønbjerg. Bloomington, Indiana, School of Public and Environmental Affairs, February 11, 2009.
<http://www.indiana.edu/~nonprof/results/trustsurvey/trustsurvey2008.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 Grønbjerg 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 Grønbjerg. Paper presented at the ARNOVA Meetings, Montreal, Canada, November, 14-16, 2002.
- "Volunteering for Nonprofits: The Role of Religious Engagement" by Kirsten Grønbjerg and Brent Never. Paper presented at the Association for the Study of Religion. Chicago, August 14-16, 2002.

Indiana Nonprofit Composition/Database Analysis

Our efforts examine the consequences for Indiana tax-exempt organizations of new federal reporting requirements mandated under the Pension Protection Act of 2006. As of June 2011, 6,152 Indiana nonprofits have lost their exempt status because they failed to meet the new reporting requirements. Earlier, 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/>.

Online Report

- *IRS Exempt Status Initiative: Indiana Nonprofits and Compliance with the Pension Protection Act of 2006* by Kirsten A. Grønbjerg, Kellie McGiverin-Bohan, Kristen Dmytryk, and Jason Simons. Bloomington, Indiana: School of Public and Environmental Affairs, July 1, 2011.
www.indiana.edu/~nonprof/results/database/IRSRevocation.php

Journal Articles and Conference Presentations

- “Incorporated but not IRS-Registered: Exploring the (Dark) Grey Fringes of the Nonprofit Universe” by Kirsten A. Grønbjerg, Helen Liu and Thomas Pollak. *Nonprofit and Voluntary Sector Quarterly* 39 (No. 5, October, 2010): 925-45; first published online, August 10, 2009. Revised version of paper presented at Academy of Management Annual Conference, Anaheim, CA., August 10-13, 2008 and the Fifth Annual West Coast Nonprofit Data Conference, Phoenix, AZ, April 4-5, 2008.
- “Burrowing Into the Grey Matter of the Nonprofit Universe: Changing Patterns of IRS Registration and State Incorporation, 2001-2005” by Kirsten A. Grønbjerg, Helen Liu, Thomas Pollak and Ginger Elliott-Teague. Revised version of paper presented at the Association of Research on Nonprofit Organizations and Voluntary Action, Atlanta, GA, November 15-17, 2007.
- “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 Scope of the Nonprofit Sector: Theory and Preliminary Findings” by Kirsten A. Grønbjerg & Laurie Paarlberg. *Nonprofit and Voluntary Sector Quarterly* 30 (No. 4, December, 2001) 684-706.



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