



Nonprofit Employment Series  
Report #2D

# EVANSVILLE ECONOMIC REGION NONPROFIT EMPLOYMENT: 2005 REPORT

A JOINT PRODUCT OF

THE CENTER ON PHILANTHROPY  
AT INDIANA UNIVERSITY

THE SCHOOL OF PUBLIC AND ENVIRONMENTAL AFFAIRS  
AT INDIANA UNIVERSITY

AND

THE JOHNS HOPKINS  
NONPROFIT EMPLOYMENT DATA PROJECT

MAY 2006

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AND  
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WITH KERRY S. BROCK

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Copies of this report are available on the Indiana Nonprofit Sector Web site ([www.indiana.edu/~nonprof](http://www.indiana.edu/~nonprof)).

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# EVANSVILLE ECONOMIC REGION NONPROFIT EMPLOYMENT: 2005 REPORT

## INDIANA NONPROFITS: SCOPE & COMMUNITY DIMENSIONS

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## Key Findings -

1. The private nonprofit sector was a major economic force in the eleven-county Evansville economic region, accounting for more than 1 out of every 12 paid workers—more than were employed in the region's entire finance, insurance and real estate industries (see page 4).
2. Nonprofits dominated several industries in the Evansville region: accounting for all jobs in membership associations, the great majority (80 percent) of all jobs in social assistance, and 45 percent of all jobs in health services (see pages 4-6).
3. The 18,800 nonprofit employees in the Evansville region earned about \$503 million in wages in 2003 (see page 6).
4. Nonprofit employment in the Evansville region was concentrated in Vanderburgh County, but was found in all of the region's eleven counties (see page 7).
5. Over half (54 percent) of nonprofit employment in the Evansville region was in health services, another 14 percent was in education, and 12 percent was in social assistance and in arts, culture, and recreation (see page 8).
6. Almost all (90 percent) nonprofit employees in the Evansville region worked for charities, although only 57 percent of nonprofit employers were charitable establishments (see pages 9-10).
7. On average, weekly wages for nonprofit employees in the Evansville region were 17 percent lower than those of for-profit workers and 24 percent lower than those of government workers (see page 10). However, nonprofit weekly wages were similar to (and in some cases higher than) for-profit wages in industries where nonprofit employment was concentrated (see pages 11-14).
8. Average weekly wages for nonprofit employees in the Evansville region were just below the median for the state's twelve economic regions, and were lower than the overall statewide average (see pages 14-15).
9. The Evansville nonprofit sector grew notably faster than the for-profit sector between 2000 and 2003 and also faster than the government sector (see pages 15-16).
10. Overall payroll for nonprofit employees in the Evansville region also increased faster than those of employees in for-profit and government organizations (see pages 16-18).
11. Most of the growth in nonprofit employment in the Evansville region was absorbed by health service jobs, which also had the highest rate of growth between 2001 and 2003 (see pages 18-19).
12. Nonprofit employment in the Evansville region lagged behind that of several other regions between 2001 and 2002, but led all other regions in 2002 to 2003 (see page 19).
13. County-level trends in nonprofit employment varied significantly over the 2000-2003 period. Vanderburgh County, with by far the largest share of nonprofit employment in the region, saw an increase in nonprofit employment of 5.3% over this period (see pages 20-21).

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## INTRODUCTION

Nonprofit organizations make significant contributions to the quality of life for the residents of Evansville and the rest of Indiana by offering healthcare, job training, access to arts and culture, education, and opportunities for democratic participation. They are also a major force in the state's economy and in the economic health of all the state's regions.

This report presents information on the size, composition, and distribution of paid employment in the private nonprofit sector in the Evansville economic region for 2003, including changes over the 2000-2003<sup>1</sup> period. We also present comparisons to the state of Indiana from our statewide report ([Indiana Nonprofit Employment: 2005 Report](#)) and to other economic regions in the state. The analysis is part of a larger project on **Indiana Nonprofits: Scope and Community Dimensions** that is 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, the challenges it is facing, and how these features vary across Indiana communities. For more information about the project, see <http://www.indiana.edu/~nonprof>.

The report draws on data generated by the Indiana Department of Workforce Development through surveys of Indiana workplaces carried out under the national Covered Employment and Wages (CEW) labor market information program administered by the U.S. Bureau of Labor Statistics as part of the unemployment insurance program. Also known as the ES-202 program, the CEW data are collected cooperatively by the Bureau of Labor Statistics and the various state-level employment security agencies (including all 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands).<sup>2</sup> These

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<sup>1</sup> Because of changes in how industries are classified (from the Standard Industrial Classification (SIC) system to the North American Industrial Classification System (NAICS) as mandated by the North American Free Trade Agreement (NAFTA)), we were able to obtain consistent industry classifications dating back only to 2001. As a result, most of our trend analysis is limited to the 2001-2003 period. However, we were able to report on overall nonprofit employment and payroll data back to 2000. Our methodology for estimating nonprofit employment in 1995 used in our previous report carries some uncertainty (it most likely underestimates nonprofit employment in 1995); we therefore limit our analysis to the more recent periods.

<sup>2</sup> U.S. Department of Labor, Bureau of Labor Statistics. *BLS Handbook of Methods*. "Chapter 5: Employment and Wages Covered by

data, compiled from quarterly reports submitted by employers in compliance with U.S. and Indiana law, were prepared for us by the Indiana Business Research Center at Indiana University under a confidentiality agreement with the state.

Under federal law, all places of employment are required to complete these quarterly surveys and either be covered by the federal unemployment insurance system or make other arrangements to provide unemployment coverage to laid-off workers. However, religious congregations and 501(c)(3) charitable organizations employing less than four workers are not required to take part in the unemployment insurance system (although some do). The significance of this exclusion is unknown as some (few) religious organizations nevertheless elect to be covered by unemployment insurance. Because of these exclusions, however, we are confident that our analysis underestimates nonprofit employment in Indiana, perhaps even by a substantial amount (see Appendix A).

For the purpose of this report, we focus on nonprofits registered as tax-exempt entities with the U.S. Internal Revenue Service under Section 501(c) of the Internal Revenue Code. This includes 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. It also includes a wide variety of civic organizations, trade associations, unions, and other membership groups.<sup>3</sup>

For portions of our analysis, we are able to separate out nonprofits eligible to receive tax-deductible contributions under Section 501(c)(3) of the Internal Revenue Code. These so-called "charities" account for the bulk of nonprofit employment in the Evansville economic region (and Indiana) and are the focus of similar analyses of nonprofit employment by state (and nationally) completed by the Center for Civil Society Studies at The Johns Hopkins University.

We again caution that our estimate of the size of the Indiana nonprofit sector underestimates the sector's role

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Unemployment Insurance." See [http://www.bls.gov/opub/hom/homch5\\_a.htm](http://www.bls.gov/opub/hom/homch5_a.htm), accessed May 17, 2006.

<sup>3</sup> Although some units of government are registered with the IRS as charities, our analysis of nonprofit employment excludes all employees of government-owned establishments and instead counts these as government employees.

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in the state's economy because some nonprofits (e.g., congregations and charities with less than four workers) are not required to participate in the CEW reporting systems. Still others cannot be identified as nonprofits,<sup>4</sup> most notably those that are not required to register as tax-exempt entities with the IRS because they have less than \$5,000 in total revenues, are among the types of nonprofits that are exempt from registering altogether (e.g., certain types of membership associations and churches), or do not do so for a variety of other reasons.

Some or all of these non-registered nonprofits may actually be included in the CEW data system, but we can identify as nonprofit only those employers that are registered as tax-exempt entities with the IRS. We have had 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.

In addition, for each year we used the IRS tax-exempt status for nonprofits as of February of the previous year because we know that the process of obtaining IRS status as a tax-exempt entity takes time. Even so, it is possible that nonprofits may have employees and therefore participate in the CEW reporting systems while waiting for their IRS ruling letter. As a result, our data will most likely underestimate nonprofit employment each year.

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

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<sup>4</sup> Unfortunately, Indiana is not one of the handful of states, such as Maryland, that require private CEW establishments to indicate whether they operate under for-profit or nonprofit ownership. 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 40-50 percent of nonprofits in the state. Most likely, however, the great majority of the larger ones are included.

# DETAILED FINDINGS

## I. A MAJOR ECONOMIC FORCE

*The eleven-county Evansville economic region is an important component of the Indiana economy, accounting for 8 percent of the state's paid jobs. In turn, the private nonprofit sector is a major economic force in the region.*

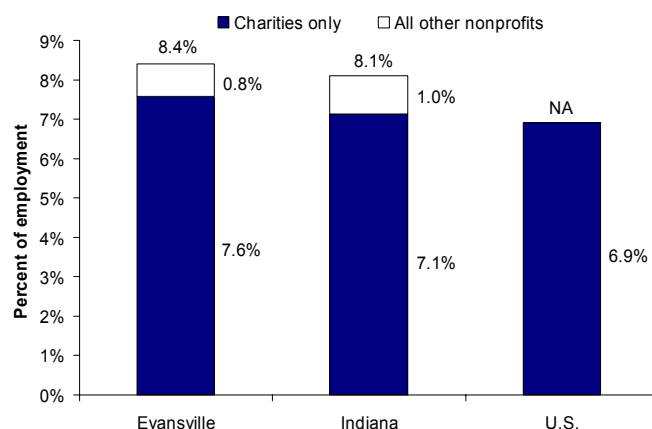
The private nonprofit sector is comprised of private hospitals, clinics, colleges, universities, elementary schools, day care centers, social service providers, museums, theatres, and soup kitchens. The sector also includes civic and fraternal organizations, trade groups, labor unions, and many more. Because of data limitations, most churches are not included in this analysis, and the analysis reported here therefore underestimates of the overall size of the private nonprofit sector in Indiana.<sup>5</sup>

**Employment:** The eleven-county Evansville economic region (see Appendix B), which includes the Evansville metropolitan area and surrounding counties as originally defined by the Indiana Department of Commerce, is an important component of Indiana's economy. The region accounted for more than 224,000 of the state's 2.8 million paid jobs in 2003, or about 8 percent of the total.

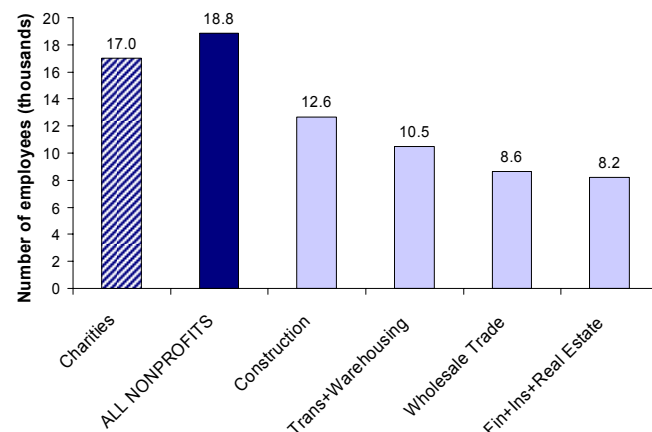
- Private nonprofit organizations accounted for a minimum of 18,800 of all paid jobs in the Evansville economic region in 2003. This includes 17,000 nonprofit employees working for registered charities.
- Overall, 8.4 percent of Evansville economic region employees worked for a private nonprofit organization, or about one out of every 12 workers, and 7.6 percent worked for a charity, or nearly one out of every 13 workers. The Evansville region is slightly above the corresponding rates for the state of Indiana (8.1 percent and 7.1 percent respectively). See Figure 1.
- As shown in Figure 2, the Evansville nonprofit sector employed:

- More people than the region's entire construction industry (12,600 employees).
- More people than the region's transportation and warehousing industry (10,500 employees).
- More people than the region's entire wholesale trade and finance, insurance, and real estate industries combined (16,800 employees).
- But significantly fewer people than employed by all levels of government in this region (29,500 employees).

**Figure 1: Nonprofit share of total employment, Evansville economic region relative to state and national levels, 2003**



**Figure 2: Employment in the Evansville region's nonprofit sector in comparison to selected industries, 2003 (in thousands)**

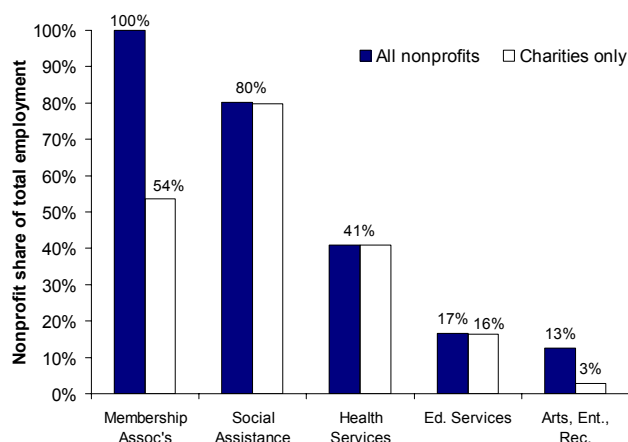


<sup>5</sup> See Appendix A for a more detailed description of the types of organizations that are excluded from the CEW reporting system and for an estimate of the amount by which this analysis underestimates the overall size of the sector in Indiana.



- Also, significantly fewer people than the manufacturing (48,700) and retail trade (25,800) industries, the region’s two largest industries.
- Nonprofits accounted for the bulk of employment in many fields (see Figure 3 and Appendices E, F, and G). This includes:
  - All of the employment in membership associations, although only 54 percent of the total were employed by charities.<sup>6</sup>

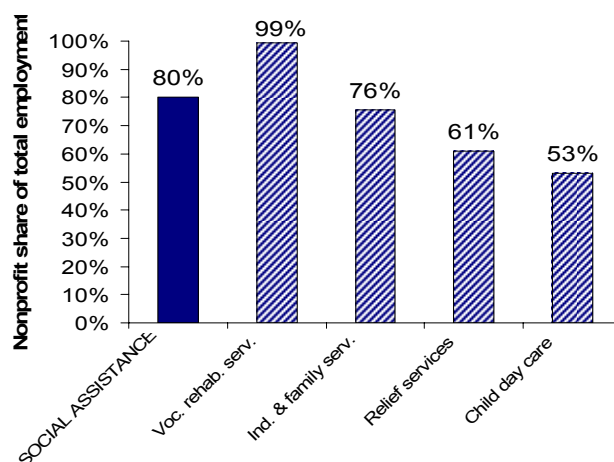
**Figure 3: Employment in the Evansville region’s nonprofit sector as a share of total employment for selected industries, 2003**



- Four-fifths (80 percent) of all employment in social assistance organizations (see Figure 4), a somewhat higher share than at the state level (72 percent). This includes:
  - Almost all (99 percent) of those employed in vocational rehabilitation services.
  - Over three-quarters (76 percent) of workers in individual and family services.
  - Over three-fifths (61 percent) of those employed in emergency and other relief services, as well as community food and housing.

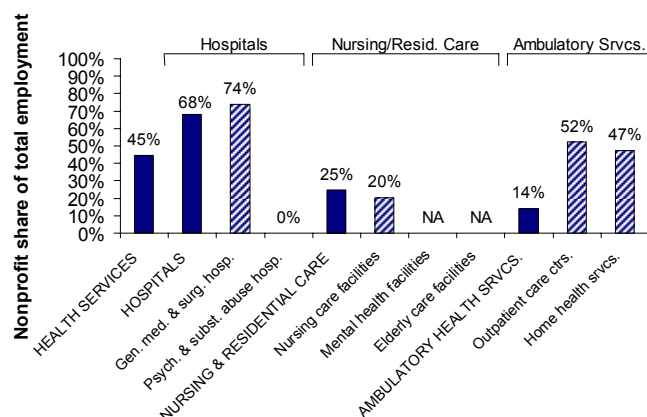
- Over half (53 percent) of those employed in child day care services.

**Figure 4: Employment in the Evansville region’s social assistance nonprofit sector as a share of total employment in specific social assistance industries, 2003**



- Almost one-half (45 percent) of total employment in health services (see Figure 5), including:

**Figure 5: Employment in the Evansville region’s health services nonprofit sector as a share of total employment in specific health services industries, 2003**



- Over two-thirds (68 percent) of those employed in hospital services.

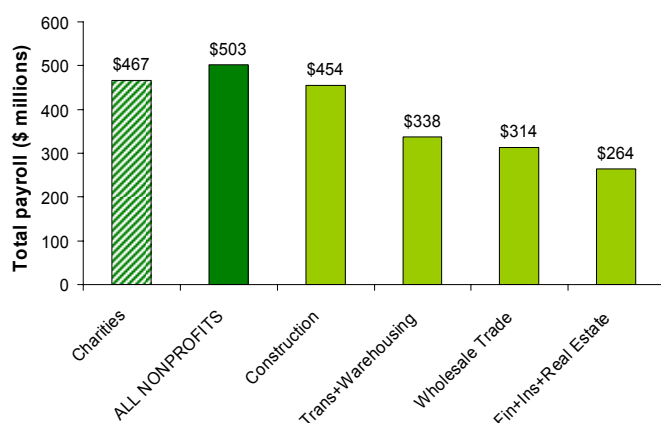
<sup>6</sup> Again, religious congregations are not required to register with the IRS and will not be defined as charities under our methodology unless they are registered, although some are included in the employment reporting system. Many membership associations (e.g., business, labor, political, social groups and the like) are not charities, but registered as tax-exempt entities under other sub-sections of the IRS code.



- Almost three-fourths (74 percent) of general medical and surgical employment.<sup>7</sup>
- One-quarter (25 percent) of those employed in nursing or residential care facilities.
  - Two-fifths of those employed in nursing care facilities (20 percent).<sup>8</sup>
- More than one-seventh (15 percent) of those employed by ambulatory health care services.
  - Over half (52 percent) of those employed in outpatient centers.
  - Almost half (47 percent) of those employed in home health services.
- One-sixth (17 percent) of total employment in educational services (see Figure 3).
- Almost one-eighth (13 percent) of all employment in arts, culture and recreation (see Figure 3).
- Nonprofit employees accounted for 7 percent of the region's total payroll (\$7.2 billion).
- The nonprofit payroll of \$503 million exceeded payrolls for:
  - All construction jobs (\$454 million).
  - All jobs in transportation and warehousing and wholesale trade (\$338 million and \$314 million, respectively).
  - All jobs in finance, insurance, and real estate (\$264 million).
- The \$503 million nonprofit payroll was notably less than the payrolls for jobs in manufacturing (\$2.1 billion) and total government (\$1 billion), but about on par with the more numerous jobs in retail trade (\$508 million).

**Payroll:** The 18,800 nonprofit employees in the Evansville region earned an estimated \$503 million in wages in 2003, with \$467 million of that accounted for by those working in charities (see Figure 6).

**Figure 6: Wages in the Evansville region's nonprofit sector in comparison to selected industries, 2003**



<sup>7</sup> This is the largest subcategory of hospital employment in Indiana (92 percent). The rest include psychiatric and substance abuse hospitals and specialty (except psychiatric and substance abuse) hospitals.

<sup>8</sup> The percent of employment in mental and elderly care facilities could not be determined due to confidentiality requirements.

## II. REGIONAL PRESENCE

*Nonprofit jobs were found across all of the region's eleven counties, but almost two-thirds of the region's 18,800 nonprofit jobs were located in Vanderburgh County, which also had the highest rate of nonprofit employment in the region.*

**Regional distribution:** The 18,800 nonprofit jobs in the Evansville region were distributed across the entire region, although the economic impact of the nonprofit sector varied considerably among the region's eleven counties.

- Almost two-thirds (63 percent) of the region's 18,800 nonprofit jobs were located in Vanderburgh County and the city of Evansville (see Figure 7).<sup>9</sup> This was notably higher than Vanderburgh's share of the region's total paid jobs (48 percent) and total population (38 percent).

**Figure 7: Distribution of nonprofit employment among the eleven counties of the Evansville economic region, 2003**

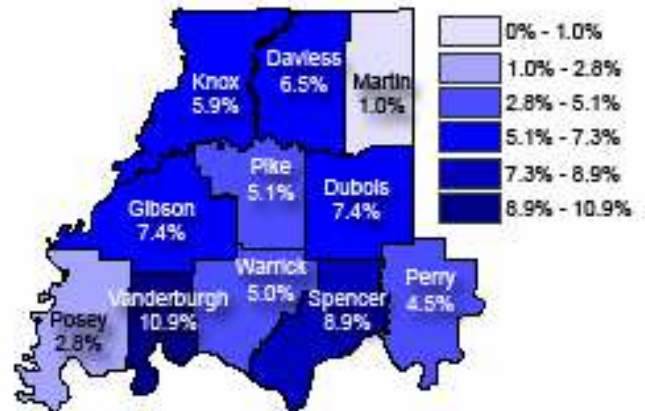


- Another 11 percent of the region's nonprofit labor force worked in Dubois County, with the rest distributed among the remaining counties.
- Vanderburgh County also had the highest rate of nonprofit employment (11 percent of total paid jobs)

<sup>9</sup> The percentages in Figure 7 do not add to 100% because they do not reflect the 23 membership associations (NAICS 813) that were converted from for-profit to nonprofit for purposes of our analysis. See notes 11 and 29 for further clarification.

among the eleven counties in the region, followed by Spencer (9 percent) and Gibson and Dubois counties (7 percent each). See Figure 8.

**Figure 8: Nonprofit employment as a percent of total employment, by county in the Evansville economic region, 2003**



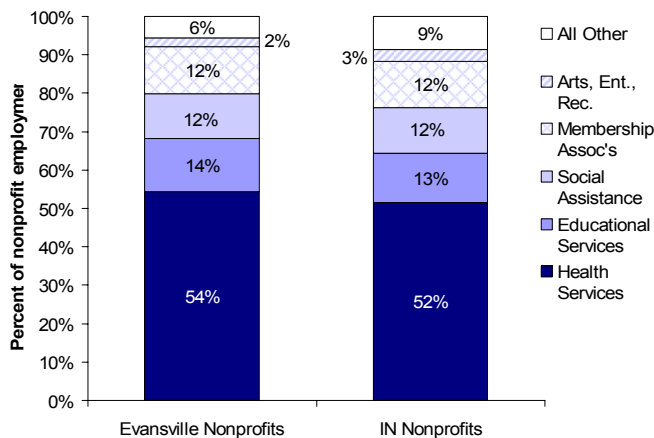
- At the other extreme, only 1 percent of employees in Martin County and less than 3 percent of employees in Posey County worked for private nonprofit establishments.

### III. HEALTH DOMINATES

*Most nonprofit employees in the Evansville economic region worked for health organizations, but jobs in education services, membership associations, and social assistance organizations were also prominent. The distribution of nonprofit jobs resembled that at the state level.*

**Nonprofit industries:** The distribution of jobs across major nonprofit services was generally similar to the statewide distribution (compare the columns in Figure 9).

**Figure 9: Distribution of Evansville economic region and Indiana nonprofit employment by field, 2003**



- More than half (54 percent) of all nonprofit employees in the Evansville economic region worked in the health services sector, slightly more than for the state as a whole (52 percent). This includes jobs in hospitals, nursing and personal care facilities, clinics, and home health care.
- Educational services accounted for 14 percent of all nonprofit jobs in the Evansville economic region, slightly more than at the state level (13 percent). This includes jobs in private nonprofit colleges, universities, elementary and secondary schools.<sup>10</sup>

<sup>10</sup> See note 3 above. Our analysis defines publicly-owned establishments (including public schools and state-owned institutions of higher education) as government establishments and therefore excluded from our count of private nonprofit establishments.

- Social assistance accounted for 12 percent of all employment in the Evansville economic region's nonprofit sector, equal to the social assistance share of nonprofit employment in the state. This includes employment in individual and family services, job training and related services, and child daycare services.
- About 12 percent of all employment in the regional nonprofit sector was in membership associations, as was the case for the state as a whole. This includes jobs in business, professional, labor, political, religious, and other civic and social membership associations such as neighborhood associations, hiking clubs, and environmental organizations.<sup>11</sup>
- Nonprofit jobs in arts, entertainment, and recreation, such as theatres, orchestras, and amateur sports clubs, accounted for 2 percent of regional nonprofit employment, slightly less than at the state level (3 percent). This category also includes museums, botanical gardens, and zoos.
- The remaining 6 percent of all nonprofit jobs in the Evansville region were in other types of nonprofit organizations spread across a range of industries, involving financial or credit services; management; printing and publishing firms; housing; and various types of trusts, e.g., charitable, religious, and educational trusts.<sup>12</sup> This was less than the share these jobs held at the state level (9 percent).

<sup>11</sup> Some membership associations, most notably religious congregations, are not required to register with the IRS as tax-exempt organizations. For 2003, we reclassified 23 private membership associations with 81 employees and total payroll of \$965,000 as nonprofit in the Evansville region, although they were not registered with the IRS as tax-exempt organizations, on the assumption that all are indeed nonprofit.

<sup>12</sup> These include Utilities (NAICS 22) with 214 nonprofit employees; Information (NAICS 51), with 146 nonprofit employees; Finance and Insurance (NAICS 52), which includes Insurance Carriers and Related Activities (NAICS 524) with 28 nonprofit employees; Management of Companies and Enterprises (NAICS 55) with 139 nonprofit employees; Administrative and Support and Waste Management and Remediation Services (NAICS 56) with 36 nonprofit employees; and Accommodation and Food Service (NAICS 72) with 62 nonprofit employees.

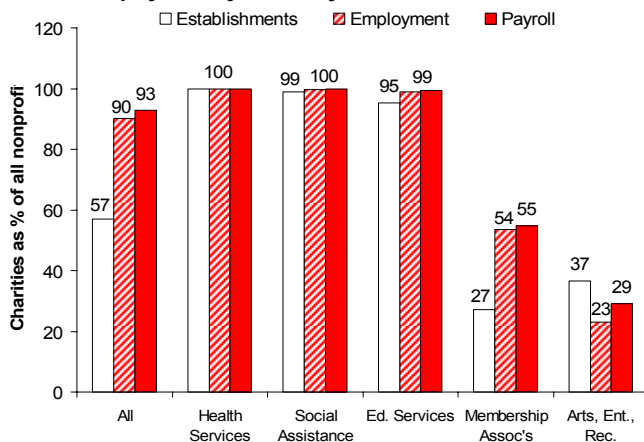
## IV. MAINLY CHARITABLE EMPLOYMENT

*Most of the Evansville region's nonprofit employees worked for charities rather than for nonprofits registered with the IRS as general social welfare or mutual-benefit nonprofits, mirroring trends at the statewide level.*

Charities dominated Evansville nonprofit employment. This includes private, not-for-profit hospitals, clinics, colleges, universities, schools, social service agencies, orchestras, museums, theatres, homeless shelters, soup kitchens, etc., registered with the IRS under section 501(c)(3) of the Internal Revenue Code, and eligible to receive tax-deductible donations.<sup>13</sup>

- Although charities accounted for 57 percent of all Evansville nonprofit establishments (white bar in Figure 10), they employed about 90 percent of all nonprofit employees (hatched bar) and 93 percent of total nonprofit payroll (solid/dark bar), suggesting that on average they were significantly larger than nonprofits registered under other sub-sections of the IRS code and paid slightly higher wages (see also Appendix D).

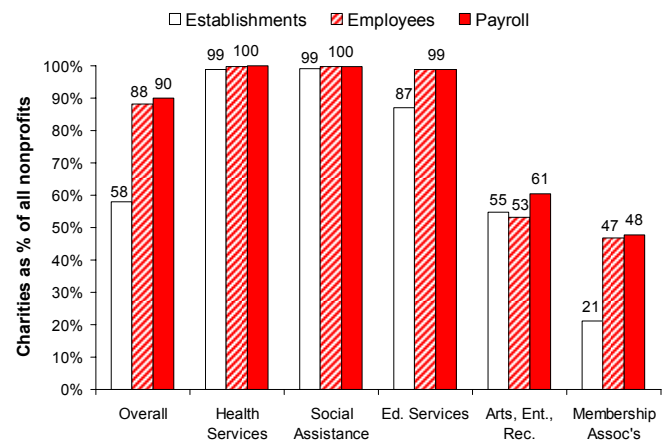
**Figure 10: Charities as a percent of total Evansville-region nonprofit establishments, employment, and payroll, by industry, 2003**



<sup>13</sup> See note 6 above regarding the absence of churches in this designation.

- Virtually all nonprofits in health services, social assistance, and educational services were charities rather than nonprofits with other types of tax-exempt status. As noted above, these fields accounted for about 80 percent of total nonprofit employment in the Evansville region, and about 77 percent of total nonprofit employment in the state of Indiana (see Figure 9 above).
- Charities constituted only 27 percent of membership associations in the region, but accounted for 54 percent of the total nonprofit employment and 55 percent of the nonprofit payroll, suggesting that they were larger than associations registered under other subsections of the IRS codes and paid slightly higher wages.
- Charities accounted for 37 percent of all nonprofit arts, entertainment and recreation establishments, but only 23 percent of nonprofit employees and 29 percent of nonprofit payroll, suggesting that they on average employed fewer workers, but paid higher wages than non-charities.
- These patterns were generally fairly similar to those at the statewide level, where 58 percent of nonprofit establishments were registered as charities and 88 percent of nonprofit employees worked for charitable establishments (see Figure 11). However, as a comparison of Figures 10 and 11 shows, there were some differences.

**Figure 11: Charities as a percent of total Indiana nonprofit establishments, employment, and payroll, by industry, 2003**



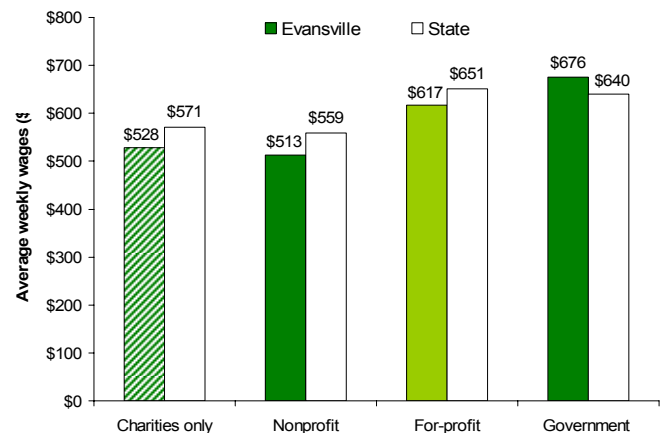
- The Evansville-region charitable share of educational service establishments was 8 percentage points higher than at the state level, while the charitable share of nonprofit employment in this industry was similar (99 percent), suggesting that Evansville-region charities in this field employed somewhat fewer people.
- The charitable share of nonprofit employment in membership associations in the Evansville region was 6 percentage points higher than the corresponding state level share, as was the share of charitable establishments.
- The charitable share of Evansville-region nonprofit employment in arts, entertainment, and recreation was 30 percentage points below the share at the state level.

## V. NONPROFIT WAGES VARY BY INDUSTRY AND REGION

*The overall average weekly wage for nonprofit employees in the Evansville region was lower than that in the for-profit and government sectors. In many service fields, however, nonprofit workers actually earned higher wages than their counterparts in for-profit firms, although usually less than government workers. Nonprofit wages varied considerably among the state's economic regions.*

**Industry:** Overall, the average weekly wage for nonprofit employees in the Evansville economic region was 17 percent lower than that of for-profit workers and 24 percent lower than for government workers, as shown in Figure 12.<sup>14</sup>

**Figure 12: Nonprofit, for-profit, and government average weekly wages in Evansville economic region and Indiana, 2003**



- With the exception of jobs in the government sector, average weekly wages were less in the Evansville region than for the state as a whole.
- Charitable and total nonprofit average weekly wages in the Evansville region (\$528 and \$513, respec-

<sup>14</sup> These average weekly wages do not include fringe benefits and make no adjustment for full-time or part-time work (because these details are not included in the CEW reporting system). As a result, industries or sectors with more reliance on part-time workers could show up as having lower average weekly wages than those with fewer part-time workers, even if the actual hourly pay rates are higher.



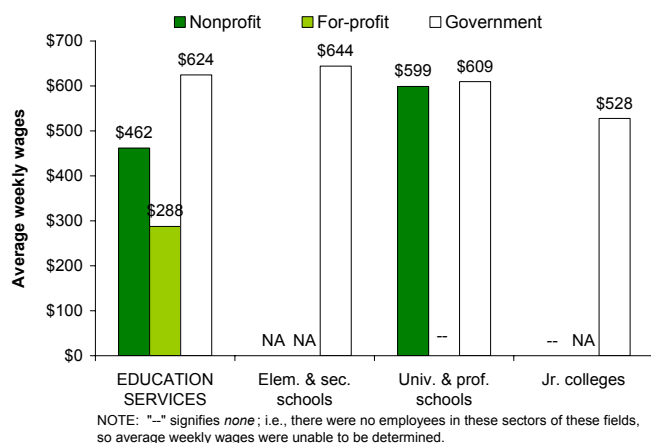
tively) were eight percent lower than the corresponding statewide averages (\$571 and \$560, respectively).

- Evansville for-profit average weekly wages (\$617) were also lower (5 percent) than the \$651 state average.
- In contrast, government average weekly wages in the Evansville region (\$676) were 6 percent higher than the state average of \$640.

Although overall nonprofit wages on average were lower than for-profit and government wages, when focusing on industries where nonprofits were concentrated our analysis showed that nonprofits offered higher wages than for-profit providers in several service fields, although both were generally lower than average weekly wages for government employees. The exception was health services, where for-profit wages were higher than both nonprofit and government wages.

- As shown in Figure 13, workers in nonprofit *educational services* organizations earned, on average, 60 percent more than workers in for-profit organizations, but 26 percent less than workers in government education.

**Figure 13: Comparative average weekly wages in Evansville-region education organizations, 2003**

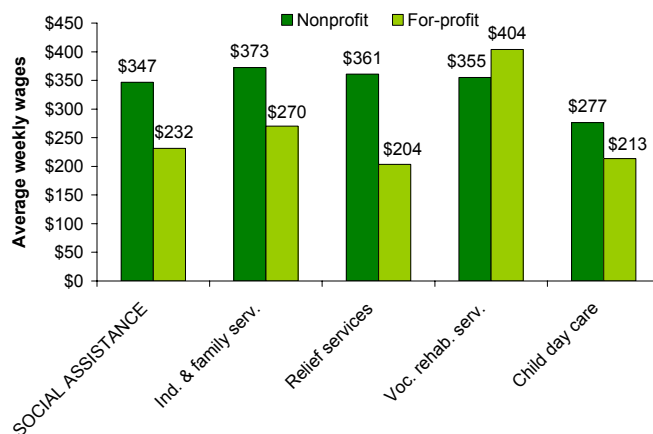


- The three education sub-fields shown separately jointly accounted for at least 86 percent of total employment in the education services field. We were unable to report on all wages in the Jr. College and Elementary and Secondary Schools sub-fields, as this data was suppressed for reasons of confidential-

ity (see Appendix A). Government employment accounted for most (85 percent) of the elementary and secondary school employment, but only 48 percent of university employment. The nonprofit sector employed the vast majority of the remainder.

- Employees in nonprofit institutions of higher education earned 2 percent less than their government counterparts. There were no for-profit institutions of higher education in the Evansville region.
- Nonprofit *social assistance* employees, on average, earned 50 percent more than workers in for-profit social assistance institutions (see Figure 14).<sup>15</sup> There were no government social assistance establishments in the Evansville region.

**Figure 14: Comparative average weekly wages in Evansville-region social assistance organizations, 2003**



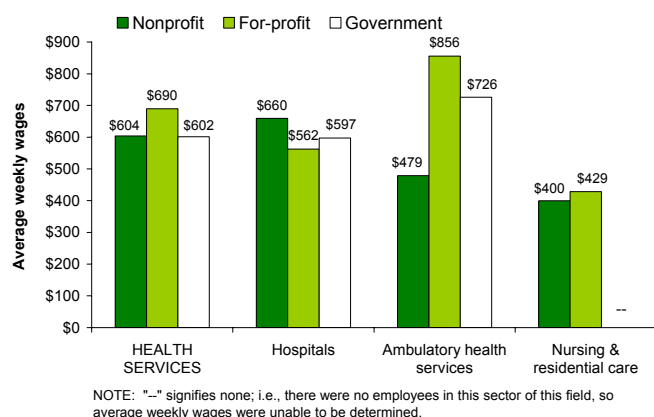
- The four sub-fields shown separately made up 100 percent of all employment in the Evansville-region social assistance field.
- Workers in nonprofit individual and family service organizations earned 38 percent more, on average, than for-profit workers in the same field.
- Nonprofit employees in relief services (community food and housing, and emergency and other

<sup>15</sup> Under the North American Industrial Classification System (NAICS), social assistance is considered part of the health industry. We treat it as a separate category in this analysis.

relief services) earned 77 percent more than the for-profit employees in this field.

- Employees in nonprofit vocational rehabilitation organizations earned 12 percent less, on average, than the very few for-profit workers in this field.
- Nonprofit employees in child daycare services earned 30 percent more than their for-profit counterparts.
- A somewhat different pattern was revealed for the *health field* in Evansville (see Figure 15). Nonprofit healthcare workers earned 12 percent less, on average, than workers in similar for-profit institutions, and slightly more than government workers in that industry. The health field includes hospitals, ambulatory health services, and nursing and residential care, which jointly accounted for all health services employment. Each is further sub-divided into more detailed industries below.

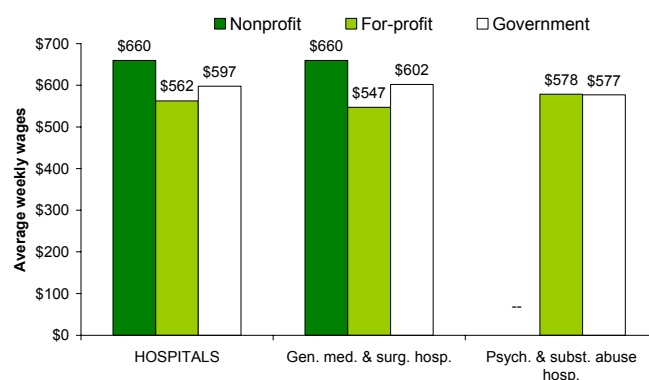
**Figure 15: Comparative average weekly wages in Evansville-region health organizations, 2003**



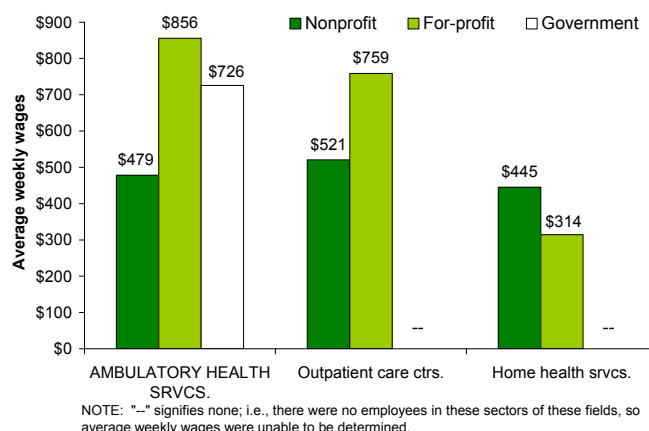
- Workers in nonprofit hospitals earned 17 percent more, on average, than the relatively few workers in similar for-profit institutions, and 11 percent more than government workers (see Figure 16).
- Nonprofit employees in general medical and surgical hospitals earned, on average, 21 percent more than for-profit workers and 10 percent more than the very few government employees in this field. This was the only hospital subfield in the Evansville region with nonprofit employees.

- The ambulatory service category includes health practitioners who provide outpatient services. Non-profit employees earned 44 percent less, on average than for-profit employees and 34 percent less than the relatively few government workers in this field (see Figure 17).

**Figure 16: Comparative average weekly wages in Evansville-region hospitals, 2003**



**Figure 17: Comparative average weekly wages in Evansville-region ambulatory health services, 2003**

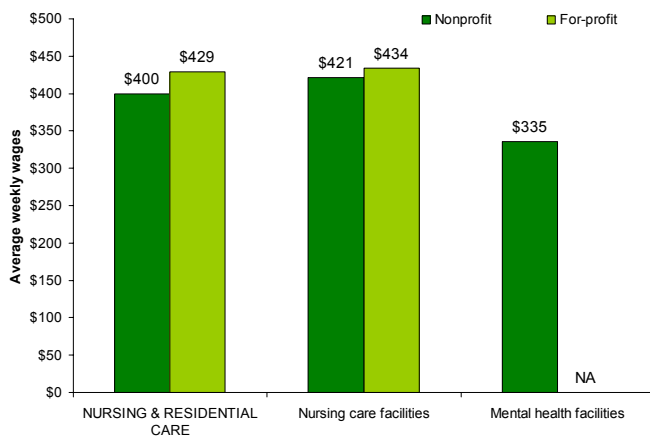


- Workers in nonprofit outpatient care centers earned 31 percent less, on average, than for-profit workers in similar organizations. There were no government employees in this field.
- Nonprofit home health care workers earned 42 percent more, on average, than for-profit workers in similar organizations. There were no government employees in this field.



- Employees in nonprofit nursing and residential care facilities earned an average of 7 percent less than workers in for-profit organizations (see Figure 18). There were no government employees in this field.
  - Nonprofit nursing care facility employees earned, on average, 3 percent less than for-profit workers in the same field.
  - For-profit mental health facility information was suppressed at the regional level.

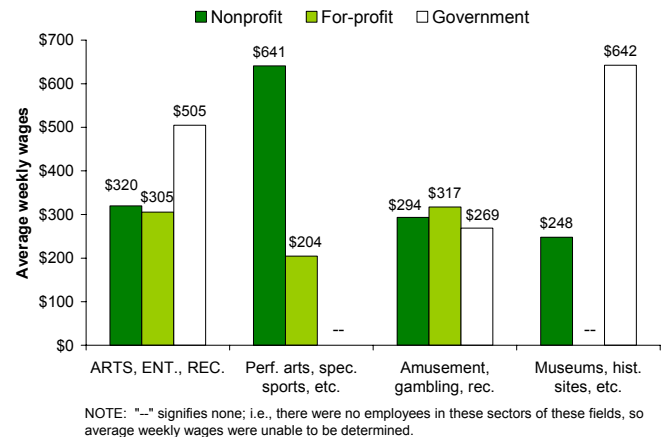
**Figure 18: Comparative average weekly wages in Evansville-region nursing and residential care facilities, 2003**



- Nonprofit employees in *amusement, entertainment, and recreation* organizations earned, on average, 8 percent more in weekly wages than their for-profit counterparts, and 37 percent less than their relatively few government counterparts (Figure 19).
- The sub-fields shown separately in Figure 19 accounted for 100 percent of employment in arts, entertainment, and recreation.
  - The relatively few nonprofit employees in nonprofit performing arts and spectator sports earned 214 percent more in average weekly wages than for-profit employees in similar organizations. There were no government employees in this field.
  - Nonprofit employees of amusement, gambling, and recreation establishments on average earned 8 percent less than their for-profit counterparts

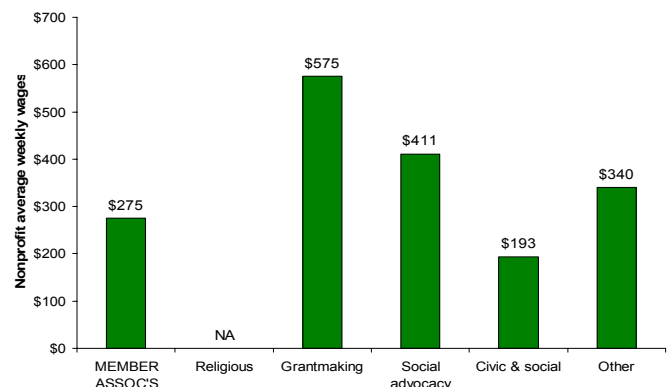
and 9 percent more than their relatively few government counterparts.

**Figure 19: Comparative average weekly wages in Evansville-region arts, entertainment, and recreation organizations, 2003**



- Nonprofit employees of museums, historical sites, zoos, botanical gardens and similar organizations earned 61 percent less than their government counterparts. There were no for-profit employees in this field.
- There were wide variations in wages among different membership associations, from a high of \$575 for grantmaking organizations to a low of \$193 in civic and social organizations (Figure 20). The Evansville region did not house any government membership associations; all of these organizations were nonprofit.

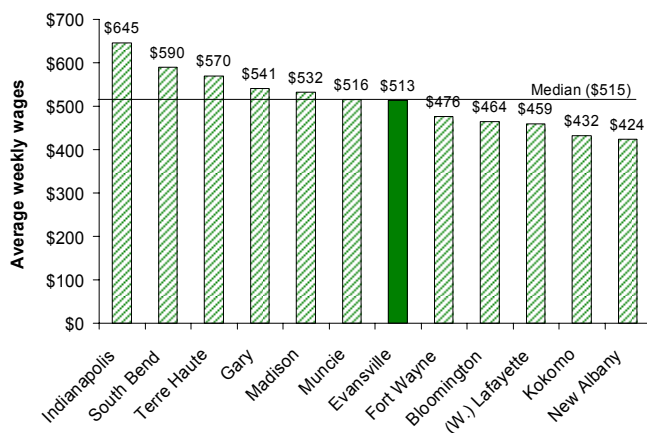
**Figure 20: Comparative average weekly wages in Evansville-region membership associations, 2003**



- As noted above, our data on average weekly wages did not allow us to determine whether the differences between nonprofit, for-profit, and government employees reflected real differences in wage levels or different rates of using part-time workers.<sup>16</sup>

**Region:** While nonprofit average weekly wages in the Evansville region were about the same as the median for the twelve regions in the state, wages varied considerably among Indiana's other economic regions (see Figure 21).

**Figure 21: Comparative average weekly wages for nonprofit employees by economic regions in Indiana, 2003**



- The \$513 average nonprofit weekly wage in the Evansville economic region was approximately equal to the median weekly wage (\$514) of the 12 Indiana economic regions (see Table 1). Both were somewhat below the overall statewide average of \$559.<sup>17</sup>
  - Average weekly wages for Evansville-region employees of for-profit and government establishments were above the median for the twelve regions (by 2 percent and 13 percent respectively).

<sup>16</sup> See note 14 above.

<sup>17</sup> Note that the \$513 average nonprofit weekly wage is an *average* of wages over the 52 weeks of the year for the Evansville region. In contrast, the median weekly wage of the 12 Indiana economic regions is the *median* of all average weekly wages over the 12 regions and is used to compare the 12 regions with each other. The median shows the wage level for which half the regions are above and the other half below. The statewide average (\$559) is the weighted mean for the state as a whole and takes into account the respective number of employees in each region.

**Table 1: Average weekly wages in nonprofit, for-profit, and government establishments for Indiana economic regions, 2003**

Economic Hub	Nonprofit	For-profit	Government
Indianapolis	\$645	\$725	\$708
South Bend	\$590	\$623	\$596
Terre Haute	\$570	\$543	\$578
Gary	\$541	\$661	\$599
Madison	\$532	\$585	\$557
Muncie	\$516	\$570	\$584
<b>Evansville</b>	<b>\$513</b>	<b>\$617</b>	<b>\$676</b>
Fort Wayne	\$476	\$634	\$616
Bloomington	\$464	\$592	\$614
(W.) Lafayette	\$459	\$593	\$697
Kokomo	\$432	\$706	\$595
New Albany	\$424	\$537	\$585
<b>Statewide Average</b>	<b>\$559</b>	<b>\$651</b>	<b>\$640</b>
<b>Median Across Regions</b>	<b>\$514</b>	<b>\$605</b>	<b>\$598</b>
<b>Evansville as % of Median</b>	<b>100%</b>	<b>102%</b>	<b>113%</b>

- Evansville-region weekly wages were generally at or around the median for the state's twelve economic regions for most key nonprofit industries (see Table 2).
  - Average weekly wages for social assistance workers in the Evansville region (\$347) were the fourth lowest among the state's 12 economic regions and 2 percent below the median (\$354).
  - Among eight regions that included nonprofit hospitals, the Evansville region ranked fourth highest in average weekly wages for these types of employees (\$660), about 2 percent above the median (\$648) for the eight regions.
  - Average weekly wages for nonprofit employees in nursing and residential care in the Evansville region (\$400) were the fifth highest among the twelve regions, or 3 percent above the median (\$387).
  - Among the eleven regions for which average weekly wages were available for employees in ambulatory health care, the Evansville region

(\$479) ranked at the very bottom, 28 percent below the median of \$661.

**Table 2: Average weekly wages in nonprofit industries for Indiana economic regions, 2003**

Economic Hub	Social Assistance	Hospitals	Nursing & residential care	Ambulatory health care
Indianapolis	\$435	\$748	\$433	\$928
South Bend	\$379	\$682	\$430	\$675
Terre Haute	\$391	NA	\$368	\$534
Gary	\$378	\$739	\$388	\$609
Madison	\$338	\$636	\$360	\$857
Muncie	\$333	\$622	\$386	\$693
<b>Evansville</b>	<b>\$347</b>	<b>\$660</b>	<b>\$400</b>	<b>\$479</b>
Fort Wayne	\$347	NA	\$385	\$550
Bloomington	\$353	\$615	\$361	\$661
(W.) Lafayette	\$299	NA	\$408	\$662
Kokomo	\$355	\$634	\$385	\$485
New Albany	\$394	NA	\$422	NA
<b>Median</b>	<b>\$354</b>	<b>\$648</b>	<b>\$387</b>	<b>\$661</b>
<b>Evansville as % of Median</b>	<b>98%</b>	<b>102%</b>	<b>103%</b>	<b>72%</b>

\*Note: NA means the information is suppressed for reasons of confidentiality.

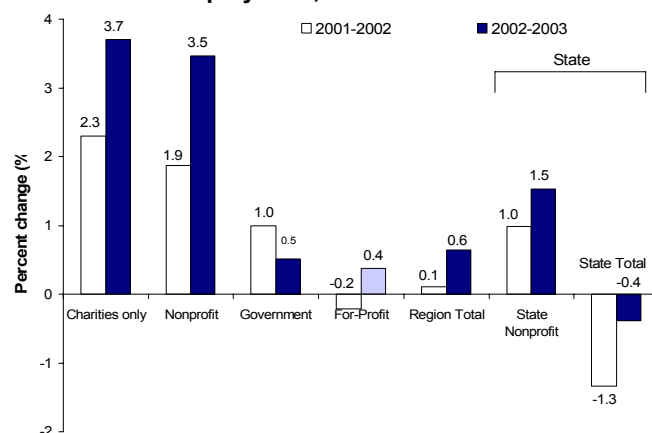
## VI. A GROWING SECTOR

*The Evansville nonprofit sector grew notably faster than the for-profit and government sectors between 2001 and 2003. Growth in nonprofit employment was concentrated in health services, social assistance and educational services. The Evansville region had one of the faster growing nonprofit sectors among the state's twelve economic regions during 2001-2003.*

**Employment:** Total employment in the Evansville region grew slowly each year from 2001 to 2003, while nonprofit employment grew quite rapidly.

- Between 2001 and 2002, overall nonprofit employment grew by 1.9 percent (see white bar in the second group of bars in Figure 22), while government employment grew at one-half that rate (1 percent, see third group of bars). In contrast, the for-profit sector actually shrank slightly (-0.2 percent, see fourth group of bars).

**Figure 22: Percent change in Evansville-region and Indiana employment, 2001-2002 and 2002-2003**

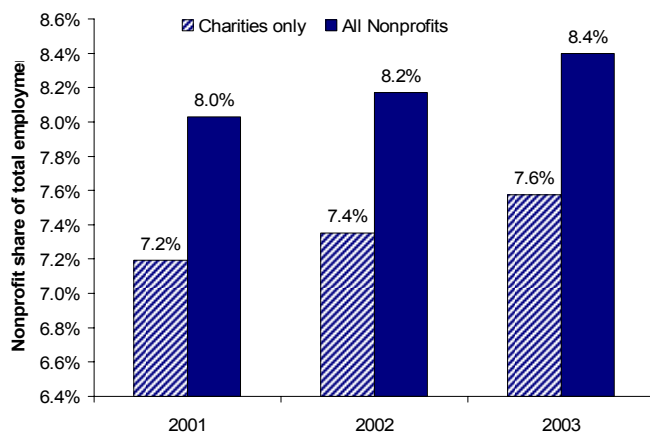


- Between 2002 and 2003, nonprofit employment grew almost twice as fast (3.5 percent) as the previous year (see solid bar in the second group of bars), while government employment grew by only 0.5 percent, slightly more than employment in the for-profit sector (0.4 percent).
- Overall, between 2001 and 2003 the Evansville-region nonprofit sector grew by 5.4 percent (from 17,900 employees 2001 to 18,800 in 2003), more than three times faster than the overall growth in

government employment (1.5 percent, or from 29,100 to 29,500 employees), and far outperformed net growth in for-profit employment of only 0.2 percent (from 175,800 to 176,000 employees).

- Throughout the period, employment in charitable establishments (first group of bars) in the Evansville region grew even faster than overall nonprofit employment.
- The growth in employment in the Evansville region outperformed growth at the state level. Evansville-region nonprofit employment grew at twice the rate of nonprofit employment at the state level (5.4 vs. 2.5 percent), and while total employment in the Evansville region increased by less than 1 percent between 2001 and 2003 (from 222,700 to 224,400 employees), total employment statewide decreased by almost 2 percent (from 2.87 million to 2.82 million).
- As a result of comparatively high rates of growth in Evansville-region nonprofit employment, the nonprofit share of total employment in the region grew from eight percent in 2001 to 8.4 percent in 2003. See Figure 23.

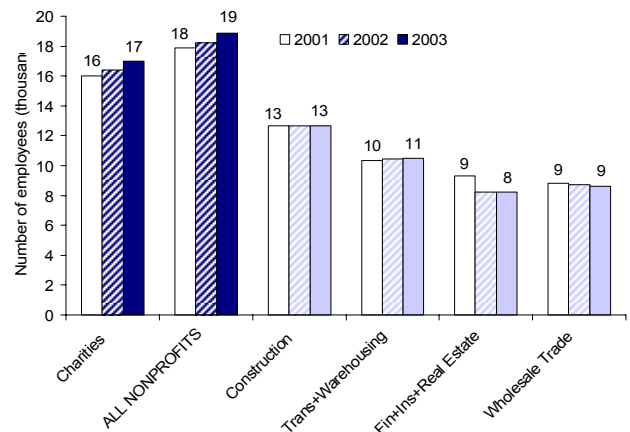
**Figure 23: Nonprofit share of Evansville economic region employment, 2001-2003**



- Because charitable employment grew faster than nonprofit employment overall, the charitable share of total employment also increased at a faster rate, from 7.2 percent of all employees in 2001 to 7.6 percent in 2003.

- Over the 2001-2003 period total nonprofit jobs in the Evansville region increased from 17,884 in 2001 to 18,849 in 2003 (see Figure 24).

**Figure 24: Employment in the nonprofit sector and in key industries, Evansville economic region, 2001-2003**



- The growth in overall nonprofit employment (965) was almost offset by the loss in finance, insurance, and real estate jobs (1,097) during the same period.
- The growth in nonprofit employment (965) was more than double the net increase in government employment (440) between 2001 and 2003.

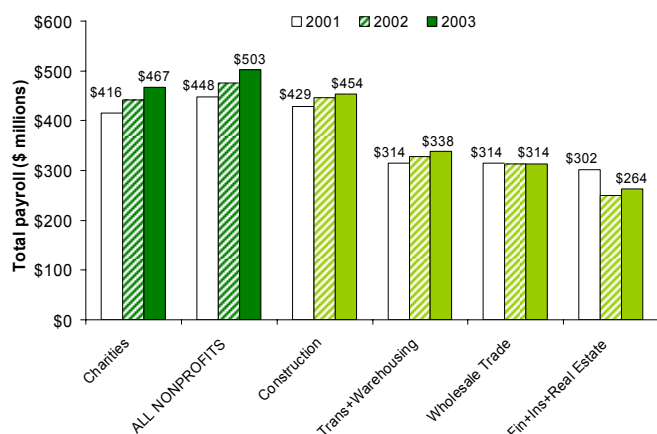
**Payroll:** Overall payroll for nonprofit employees in the Evansville region also increased faster than those of employees in for-profit organizations and government institutions.

- Total payroll for nonprofit employees increased from \$448 million in 2001 to \$503 million in 2003, or by 12 percent (not adjusted for inflation). See Figure 25.
- To place these changes in perspective, for the 2001-2003 period the net gain of \$55 million in nonprofit payroll exceeded the combined increase in total payrolls for construction (\$25 million) and transportation and warehousing (\$24 million) over the same period.
- The \$55 million gain in nonprofit payrolls more than made up for the combined loss of \$38 mil-

lion in payrolls in the wholesale trade and in the finance, insurance, and real estate industries.

- Government payrolls increased by \$82 million over the 2001-03 period,<sup>18</sup> more than the \$55 million gain in total nonprofit payroll, even though the number of nonprofit employees grew at more than twice the rate of government employees over the same period.

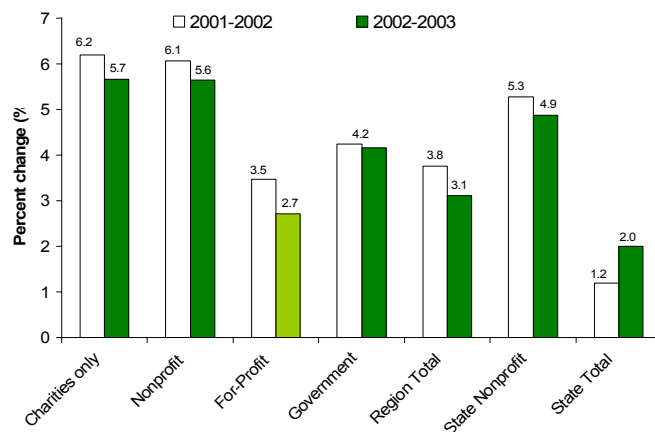
**Figure 25: Total payroll for Evansville-region nonprofit employees and for key industries, 2001-2003**



- As a result, nonprofit payrolls increased at a faster rate than total payrolls of for-profit and government organizations.<sup>19</sup> See Figure 26.
- Between 2001 and 2002, nonprofit payrolls increased at an average annual rate of 6.1 percent (slightly faster than at the state level of 5.3 percent). This was more than the annual increase for for-profit workers (3.5 percent) and government workers (4.2 percent) in the Evansville region. Note that these figures are not adjusted for inflation.
- Total nonprofit payrolls in the Evansville region continued to increase between 2002 and 2003 though at a slower rate of 5.6 percent, ahead of the statewide rate of 4.9 percent. Again, this growth was faster than Evansville for-profit pay-

rolls (2.7 percent) and government payrolls (4.2 percent) in the region.

**Figure 26: Percent change in total payroll by sector, Evansville economic region and Indiana state, 2001-2002, 2002-2003, 2001-2003**



- Overall, during the 2001-2003 period nonprofit payrolls grew at 12.1 percent (from \$448.5 million in 2001 to \$502.5 million in 2003), more than the 10.4 percent growth at the state level (from \$6.1 billion in 2001 to \$6.7 billion in 2003). This growth exceeded the growth of Evansville-region for-profit (6.3 percent, from \$5.32 billion in 2001 to \$5.66 billion in 2003) and government (8.6 percent, from \$956 million in 2001 to \$1.037 billion in 2003) payrolls.<sup>20</sup>
- As a result of these differential growth rates, the nonprofit share of total payroll in the Evansville economic region increased from 6.7 percent in 2001 to 7 percent in 2003 (see third group of bars in Figure 27), less than the region's share in nonprofit employees (see second group of bars), but more than the slight increase in total nonprofit establishments (first group of bars). This suggests that nonprofit establishments in the Evansville region on average employed more workers, but paid slightly lower wages in 2003 compared to 2001.
- Average weekly wages for Evansville-region nonprofit employees increased by \$31 between 2001 and 2003 (not adjusted for inflation), slower than the growth of average weekly wages for employees of for-profit (up \$35) and government (up \$44) institutions during the same period. See Figure 28.

<sup>18</sup> At the state level increases in government employment and payroll are mainly at the level of local government. We do not have sufficient data to determine whether that is also the case for the Evansville region.

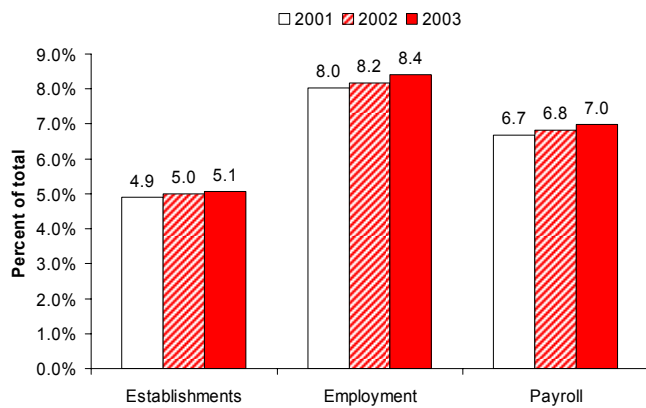
<sup>19</sup> See note 14 above.

<sup>20</sup> See note 14 above.

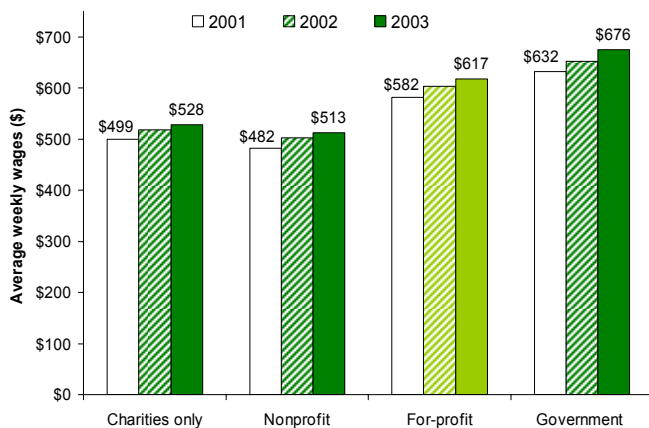


- It is possible that, similar to the statewide analysis, the \$44 increase in average government wages hides major differences among the various levels of government. We do not have sufficient data to verify this.

**Figure 27: Nonprofit shares of Evansville economic region employment and total payroll, 2001-2003**



**Figure 28: Average weekly wages by sector, Evansville economic region, 2001-2003**



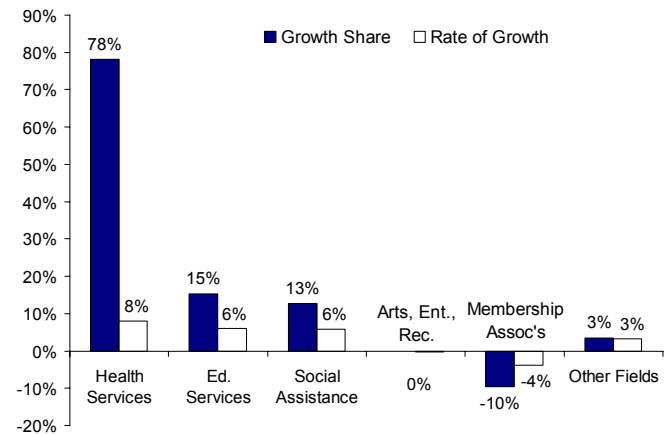
**Industry:** Most of the overall growth in Evansville-region nonprofit employment was accounted for by the health field, with two other fields (educational services and social assistance) accounting for most of the remaining increase. Nonprofit employment declined in arts, entertainment, and recreation and membership associations. See Figure 29.

- Health services accounted for over three-fourths (78 percent) of the overall growth in the Evansville nonprofit sector between 2001 and 2003, even though

this field accounted for only 54 percent of nonprofit employment (see Figure 9 earlier). This high share of nonprofit growth was almost four times the corresponding share at the state level.

- Educational services accounted for 15 percent of the overall nonprofit growth during this period.

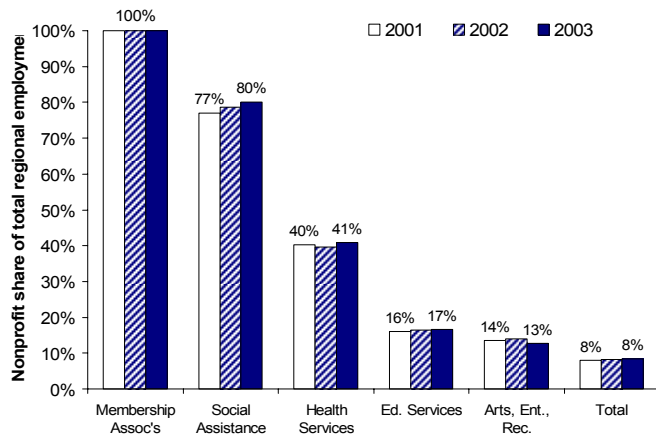
**Figure 29: Evansville-region nonprofit employment growth shares and rate of growth by industry, 2001-2003**



- Social assistance absorbed another 13 percent of the overall growth in nonprofit employment.
- Employment in two other fields (arts, entertainment, and recreation; membership associations) actually decreased between 2001 and 2003.
- Rates of growth also varied among nonprofit industries in the Evansville region (see white/clear bars in Figure 29).
  - The number of employees working for nonprofit health services organizations increased by 8 percent between 2001 and 2003, almost twice the rate of growth in the Evansville region's total nonprofit employment for the period (5 percent).
  - Growth was also above average for educational services and social assistance organizations (6 percent each), by roughly one percentage point.
  - Employment in arts, entertainment, and recreation and membership associations declined during this period, by -0.2 percent and -4.0 percent, respectively. This was in contrast to the overall 5 percent growth rate.

- Industries which were too small to report on grew at 3 percent, roughly half the regional average rate.
- As a result of these differential growth rates, nonprofit employment gained a greater share of total employment in several fields between 2001 and 2003. See Figure 30.

**Figure 30: Nonprofit share of total Evansville-region employment by industry, 2001-2003**



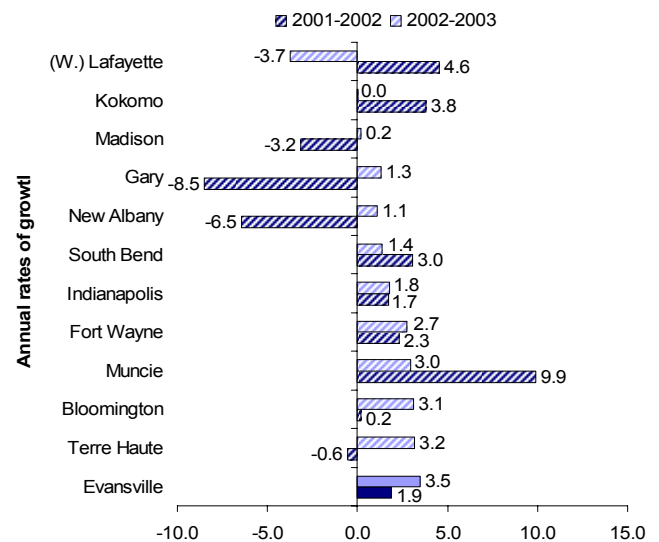
- Because there were no government membership associations in the Evansville economic region, the nonprofit share of total employment held steady at 100 percent.
- The nonprofit share of social assistance employment grew from 77 percent in 2001 to 80 percent in 2003.
- The nonprofit share of health services employment dropped from 40 percent in 2001 to just below 40 percent in 2002 before increasing again to 41 percent in 2003.
- Nonprofit employment in educational services grew one percentage point, from 16 percent in 2001 to 17 percent in 2003.
- The share of nonprofit employment in the arts, entertainment, and recreation industry declined from 14 percent in 2001 to 13 percent in 2003.

**Region:** Most of Indiana's economic regions experienced moderate annual growth in nonprofit employment between 2002 and 2003. However, during the 2001-2002

period annual rates of growth varied some across the twelve regions (see Figure 31).

- Nonprofit employment in the Evansville region grew more slowly (1.9 percent) between 2001 and 2002 than nonprofit employment in most of the other eleven regions, especially the Muncie, LaFayette, Kokomo and South Bend regions (see dark colored columns in Figure 31).

**Figure 31: Indiana nonprofit employment: average annual rates of growth for Indiana economic regions, 2001-2002, 2002-2003**



- However, nonprofit employment grew faster between 2002 and 2003 in the Evansville region than in any of the other eleven economic regions (see light colored bars in Figure 31), especially Lafayette, the only region where nonprofit employment declined (-3.7 percent) during this period.

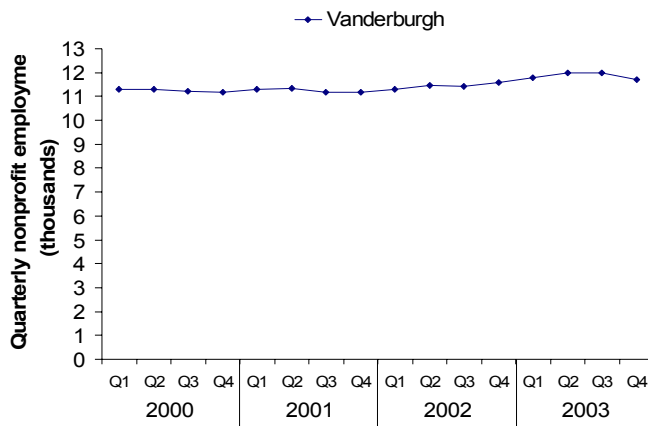


## VII. COUNTY TRENDS

Changes in nonprofit employment varied significantly across the eleven counties in the region. Overall, the region saw an increase in nonprofit employment from 2000-2003.<sup>21</sup> Significant increases in a few counties were somewhat offset by a smaller increase in Vanderburgh County, by far the dominant county in the region in terms of nonprofit employment.

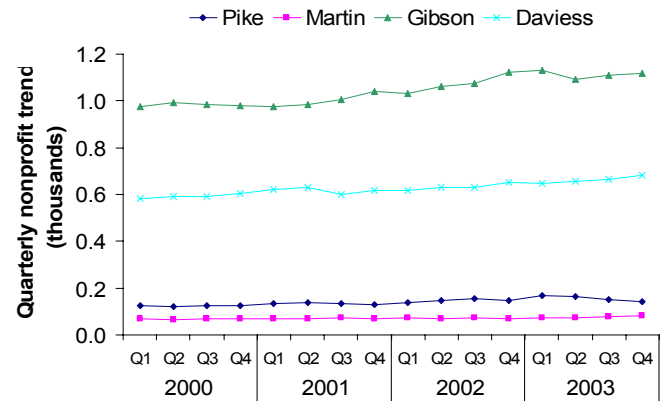
Total nonprofit employment in Vanderburgh County declined slightly between 2000-2001 (by -0.1 percent). However, between 2001-2002 nonprofit employment in the county increased by 1.7 percent, and again by 3.7 percent between 2002-2003. The overall increase in nonprofit employment between 2000-2003 was 5.3 percent. The county experienced only slight fluctuations in nonprofit employment on a quarterly basis. See Figure 32.

**Figure 32: Quarterly nonprofit employment trends in Vanderburgh County, 2000-2003**



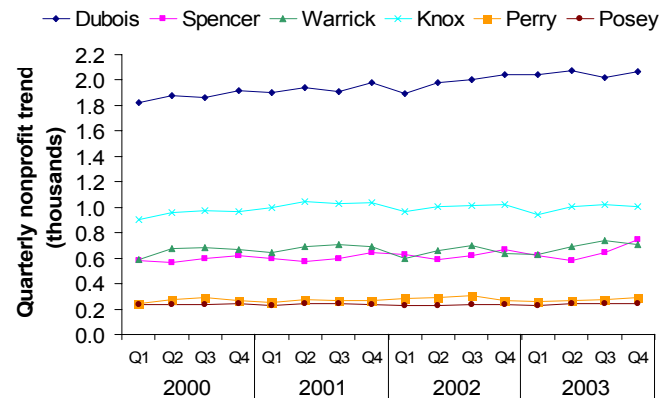
- Other counties experienced more significant increases, but accounted for much smaller regional shares of nonprofit employment. Those counties experiencing significant increases in nonprofit employment over the 2001-2003 period were Pike (23.7 percent), Martin (13.7 percent), Gibson (13.1 percent), and Daviess (12.0 percent). See Figure 33.

**Figure 33: Quarterly nonprofit employment trends in Pike, Martin, Gibson, and Daviess Counties, 2000-2003**



- Similar to Vanderburgh County, quarterly fluctuations in the above counties (Figure 33) were only slight, with overall quarterly stability.
- Several counties saw increases in nonprofit employment that were more consistent with the Vanderburgh County and region-wide trends. These counties included Dubois (9.8 percent), Spencer (9.8 percent), Warrick (6.0 percent), Knox (4.7 percent), and Perry (2.2 percent). See Figure 34.

**Figure 34: Quarterly nonprofit employment trends in Dubois, Spencer, Warrick, Knox, Perry, and Posey Counties, 2000-2003**



- Perry County contradicted these trends and saw an overall decline in nonprofit employment over the 2000-2003 period (-0.3 percent). See Figure 34.

<sup>21</sup> See note 1 above on the inclusion of 2000 data in this trend analysis.

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- Overall, the counties in Figure 34 experienced greater quarterly fluctuations than Vanderburgh County or the counties in Figure 33. The exception was Posey County, whose quarterly fluctuations were much more stable overall.

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## APPENDIX A: THE COVERED EMPLOYMENT AND WAGES UNEMPLOYMENT INSURANCE LABOR MARKET INFORMATION PROGRAM

### SOURCE OF DATA

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

### SCOPE OF COVERAGE

The CEW program accounts for approximately 98 percent of all wage and salary civilian employment nationally (the program does not cover self-employed and family workers). The principal exclusions from the CEW data set are railroad workers, small-scale agriculture, domestic service, crew members on small vessels, state and local government elected officials, insurance and real estate agents who receive payment solely by commission, part-time employees of charitable organizations,<sup>22</sup> charitable establishments employing less than 4 workers in 20 weeks during the year, and religious organizations. The latter two exclusions mean that our analysis necessarily underestimated Indiana nonprofit employment.

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<sup>22</sup> “Part-Time” is defined as remuneration less than \$50 in any calendar quarter.

Of the two, the exclusion of religious organizations is the most significant; however, religious organizations may elect to be covered by the UI program and those that do were covered in the data and most likely were classified as membership associations. At this time the total level of non-coverage is unknown, although it appears to be extensive for religious organizations, probably at least 30,200 paid employees statewide.<sup>23</sup> We also estimate that 67 percent of the state’s 13,600 charitable establishments that are not congregations<sup>24</sup> employed less than 4 workers (perhaps some 5,600 workers in total), and therefore were not covered by the CEW program.<sup>25</sup>

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

The employment data for nonprofit organizations were identified by matching the Federal Employer Identification Numbers (FEINs) of private firms (excluding government entities) in the Indiana CEW system with the FEINs of entities that have registered with the IRS for tax-exempt status. This work was performed by the Indiana Business Research Center, Kelley School of Business, Indiana University, under a confidentiality agreement with the State of Indiana. Only aggregated data, filtered using federal and state disclosure rules to preserve confidentiality, were used for this study.

Indiana tax-exempt firms were identified using the Exempt Organization Master File (EOMF), which is a listing of all organizations exempt from taxation under section 501(c) of the Internal Revenue Code. The file is

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<sup>23</sup> For information about how we developed these estimates, please see Appendix A in our statewide report, *Indiana Nonprofit Employment: 2005 Report*, by Kirsten A. Grønbjerg and Erich T. Eschmann (Bloomington, IN: Indiana University School of Public and Environmental Affairs, May 2005) available at [www.indiana.edu/~nonprof](http://www.indiana.edu/~nonprof).

<sup>24</sup> Analysis of our comprehensive database of Indiana nonprofits from 2001 suggests that about 25 percent of Indiana congregations (or 2,300) are registered as public charities with the IRS.

<sup>25</sup> See note 23 above.

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cumulative; information on new organizations is added to the file on an ongoing basis and an effort is made to delete defunct organizations. By matching the FEINs in the EOMF with those on the CEW 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 CEW record system. This is the case even if they are not using an Indiana address for purposes of reporting to the IRS since we matched the entire IRS EOMF listing for the U.S. against the Indiana CEW data set.

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

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

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

Some nonprofit establishments were not captured in this report. These include entities that have not registered with the IRS for tax exempt status and therefore do not have a record in the national EOMF. Were they included, they might add another 31,300 to the count of nonprofit employees analyzed in this report.<sup>26</sup> Some (perhaps even most) of these may well be included in the CEW reporting system, but because they are not captured in the national EOMF list, they would under our methodology be classified as for-profit rather than non-

profit establishments. This is in addition to employees in Indiana congregations and in small charities that are also missing from the analysis because they are not required to participate in the CEW reporting system.<sup>27</sup>

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 CEW records. The number of such establishments is unknown. 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. We do not know the extent of these misclassifications.

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

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

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<sup>26</sup> See note 23 above.

<sup>27</sup> We believe these estimates of undercounts in nonprofit employment are reasonable, perhaps even conservative. See note 23 above.

## APPENDIX B: NONPROFIT EMPLOYMENT IN EVANSVILLE ECONOMIC REGION

### BY COUNTY, 2003 <sup>28</sup>

County	Total nonprofit employment in county	Total employment in county	Nonprofit employment in county as percent of total nonprofit employment in region	Nonprofit employment as percent of total employment in county	Total nonprofit payroll
Vanderburgh	11,861	108,579	62.9%	10.9%	\$344,805,003
Dubois	2,053	27,751	10.9%	7.4%	\$58,634,249
Gibson	1,113	15,072	5.9%	7.4%	\$23,675,392
Knox	995	16,791	5.3%	5.9%	\$19,713,360
Warrick	692	13,815	3.7%	5.0%	\$14,657,056
Daviess	662	10,147	3.5%	6.5%	\$11,452,705
Spencer	648	7,282	3.4%	8.9%	\$15,558,182
Perry	273	6,131	1.4%	4.5%	\$6,080,013
Posey	238	8,427	1.3%	2.8%	\$3,398,337
Pike	157	3,073	0.8%	5.1%	\$2,512,403
Martin	77	7,339	0.4%	1.0%	\$1,091,488
Add'l Membership Assoc's <sup>29</sup>	81	--	0.4%	--	\$964,630
<b>Grand Total for Region</b>	<b>18,849</b>	<b>224,405</b>	<b>100.0%</b>	<b>8.4%</b>	<b>\$502,542,818</b>

<sup>28</sup>The source data for the “total nonprofit employment in county” column is based on special analysis of the CEW files provided to us by the Indiana Business Research Center at Indiana University, and reflect the application of required confidentiality constraints. (See Introduction and Appendix A for more information on this data source.) However, the source data for “total employment in county” is based on published data from <http://www.stats.indiana.edu/cew/> and likewise reflects the need to suppress some data for some quarters for some counties in order to preserve confidentiality at the county level.

<sup>29</sup> These are the 81 employees of membership associations that we re-classified as nonprofit on the assumption that there are no for-profit membership associations. See note 11 above. However, we were unable to determine the specific county in which these 81 employees were located; therefore, they are treated separately here.

## APPENDIX C: NONPROFIT EMPLOYMENT IN INDIANA, BY ECONOMIC REGION, 2003

Economic Region/Hub	Total nonprofit employment in region	Total employment in region	Nonprofit employment as percent of total nonprofit employment in state	Nonprofit employ- ment as percent of total employ- ment in region	Con- struc- tion as percent of total employ- ment in region	Manufac- turing as percent of total employ- ment in region	Total nonprofit payroll
Indianapolis	68,410	840,103	29.7%	8.1%	5.7%	12.7%	\$2,295,208,326
South Bend	37,956	362,395	16.5%	10.5%	4.2%	32.3%	\$1,163,908,636
Gary	21,955	257,938	9.5%	8.5%	6.6%	15.7%	\$618,164,199
Fort Wayne	21,494	284,475	9.3%	7.6%	4.9%	26.0%	\$531,725,008
Evansville	18,849	224,405	8.2%	8.4%	5.6%	21.7%	\$502,542,818
Muncie	12,046	115,994	5.2%	10.4%	3.7%	21.8%	\$322,970,213
Bloomington	11,826	168,861	5.1%	7.0%	4.3%	24.5%	\$285,116,991
Terre Haute	10,973	106,662	4.8%	10.3%	4.0%	21.5%	\$325,246,817
Kokomo	9,345	115,391	4.1%	8.1%	3.3%	30.9%	\$209,804,061
(W.) Lafayette	7,512	101,359	3.3%	7.4%	4.2%	23.5%	\$179,420,778
Madison	4,828	65,237	2.1%	7.4%	4.3%	21.7%	\$133,563,687
New Albany	4,472	104,825	1.9%	4.3%	5.7%	21.5%	\$98,716,625
Nondistributable (statewide)	669	73,970	0.3%	0.9%	7.7%	0.7%	\$23,134,705
<b>Grand Total for State</b>	<b>230,335</b>	<b>2,821,614</b>	<b>100.0%</b>	<b>8.2%</b>	<b>5.1%</b>	<b>20.3%</b>	<b>\$6,689,522,864</b>

## APPENDIX D: DISTRIBUTION OF NONPROFIT AND CHARITABLE EMPLOYMENT BY INDUSTRY IN EVANSVILLE ECONOMIC REGION, 2003

NAICS Codes	Industry	Type of organizations	Nonprofit employment		Charity employment	
			Number of employees	Percent of total nonprofit employment	Number of employees	Percent of total charity employment
61	<b>Educational Services</b>	Private colleges and universities, elementary and secondary schools	2,603	14%	2,572	15%
62*	<b>Health Services</b> <i>(exclusive of Social Assis- tance)</i>	Hospitals, nursing and personal care facilities, home health care organizations	10,240	54%	10,240	60%
624	<b>Social Assistance</b>	Child day care services, job training and related services, individual and family services	2,224	12%	2,215	13%
71	<b>Amusement and Recreation Services</b>	Performing arts, spectator sports, museums, historical sites, zoos and botanical gardens	430	2%	99	1%
813	<b>Membership Organizations</b>	Business associations, professional associations, neighborhood asso- ciations, social clubs, hiking clubs, environmental organizations	2,311	12%	1,238	7%
All other	<b>Other</b>	Utilities, Information, Publishing, Finance and Insurance, Credit In- termediation and Related Activities, Funds, Trusts, and Other Financial Vehicles, Real Estate, Rental and Leasing, Management of Compa- nies and Enterprises, Accommoda- tion, and others	1,042	6%	632	4%
<b>Total</b>			<b>18,849</b>	<b>100%</b>	<b>16,995</b>	<b>100%</b>



## APPENDIX E: NONPROFIT EMPLOYMENT AND WAGES FOR SELECT INDUSTRIES IN EVANSVILLE ECONOMIC REGION, 2003

NAICS Code	Industry group	Total nonprofit employ- ment	Share of nonprofit employ- ment	Average weekly wage	Estimated average annual wage
<b>61</b>	<b>EDUCATION SERVICES</b>	<b>2,603</b>	<b>13.8%</b>	<b>\$462</b>	<b>\$24,012</b>
611	Educational Services	2,603	13.8%	\$462	\$24,012
6111	Elementary and Secondary Schools	NA	NA	NA	NA
6112	Junior Colleges	--	--	--	--
6113	Colleges, Universities, and Professional Schools	NA	NA	NA	NA
<b>62*</b>	<b>HEALTH SERVICES</b>	<b>10,240</b>	<b>54.3%</b>	<b>\$604</b>	<b>\$31,415</b>
621	Ambulatory Health Care Services	1,182	6.3%	\$479	\$24,885
6214	<i>Outpatient Care Centers</i>	503	2.7%	\$521	\$27,074
6216	<i>Home Health Care Services</i>	530	2.8%	\$445	\$23,153
622	Hospitals	7,697	40.8%	\$660	\$34,294
6221	<i>General Medical and Surgical Hospitals</i>	7,697	40.8%	\$660	\$34,294
6222	<i>Psychiatric and Substance Abuse Hospitals</i>	--	--	--	--
6223	<i>Specialty (except Psychiatric and Substance Abuse) Hospitals</i>	--	--	--	--
623	Nursing and Residential Care Facilities	1,360	7.2%	\$400	\$20,793
6231	<i>Nursing Care Facilities</i>	877	4.7%	\$421	\$21,895
6232	<i>Res. Mental Retardation, Mental Hlth. &amp; Sub. Abuse Facilities</i>	NA	NA	NA	NA
6233	<i>Community Care Facilities for the Elderly</i>	NA	NA	NA	NA
<b>624</b>	<b>SOCIAL ASSISTANCE</b>	<b>2,224</b>	<b>11.8%</b>	<b>\$347</b>	<b>\$18,029</b>
6241	Individual and Family Services	503	2.7%	\$373	\$19,375
6242	Community Food & Housing, Emergency & Other Relief Services	109	0.6%	\$361	\$18,769
6243	Vocational Rehabilitation Services	1,255	6.7%	\$355	\$18,466
6244	Child Day Care Services	358	1.9%	\$277	\$14,378
<b>71</b>	<b>ARTS, ENTERTAINMENT, RECREATION</b>	<b>430</b>	<b>2.3%</b>	<b>\$320</b>	<b>\$16,637</b>
711	Performing Arts, Spectator Sports, and Related Industries	40	0.2%	\$641	\$33,330
712	Museums, Historical Sites, and Similar Institutions	58	0.3%	\$248	\$12,890
713	Amusement, Gambling, and Recreation Industries	332	1.8%	\$294	\$15,263
<b>813**</b>	<b>RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS</b>	<b>2,311</b>	<b>12.3%</b>	<b>\$275</b>	<b>\$14,306</b>
8131	Religious Organizations	NA	NA	NA	NA
8132	Grantmaking and Giving Services	NA	NA	NA	NA
8133	Social Advocacy Organizations	327	1.7%	\$411	\$21,361
8134	Civic and Social Organizations	1,047	5.6%	\$193	\$10,057
8139	Business, Professional, Labor, Political, and Similar Organizations	535	2.8%	\$340	\$17,686
<b>Suppressed and other fields</b>		<b>2,596</b>	<b>13.7%</b>	<b>\$607</b>	<b>\$31,578</b>
<b>Total</b>		<b>18,849</b>	<b>100.0%</b>	<b>\$513</b>	<b>\$26,661</b>

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

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

\*\*\*The CEW suppresses data for particular industries in particular quarters in which there are very few entities reporting or in which one particular establishment accounts for more than 80 percent of employment in that industry. This is done in order to protect the confidentiality of the entities reporting. For Appendices E, F, and G, "NA" signifies the fields for which this suppression occurred, and "--" signifies those fields for which there was no data reported at all.

## APPENDIX F: TOTAL EMPLOYMENT AND WAGES FOR SELECT INDUSTRIES IN EVANSVILLE ECONOMIC REGION, 2003<sup>30</sup>

NAICS Code	Industry group	Total employ- ment by industry	Industry share of total em- ployment	Average weekly wage by industry	Average annual wage by industry
<b>61</b>	<b>EDUCATION SERVICES</b>	<b>14,056</b>	<b>6.3%</b>	<b>\$580</b>	<b>\$30,168</b>
611	Educational Services	14,056	6.3%	\$580	\$30,168
6111	Elementary and Secondary Schools	7,391	3.3%	\$151	\$7,870
6112	Junior Colleges	NA	NA	NA	NA
6113	Colleges, Universities, and Professional Schools	NA	NA	NA	NA
<b>62*</b>	<b>HEALTH SERVICES</b>	<b>25,945</b>	<b>11.6%</b>	<b>\$633</b>	<b>\$32,938</b>
621	Ambulatory Health Care Services	8,316	3.7%	\$802	\$41,725
6214	Outpatient Care Centers	857	0.4%	\$159	\$8,281
6216	Home Health Care Services	923	0.4%	\$96	\$5,042
622	Hospitals	7,419	3.3%	\$642	\$33,411
6221	General Medical and Surgical Hospitals	6,520	2.9%	\$162	\$8,469
6222	Psychiatric and Substance Abuse Hospitals	899	0.4%	\$144	\$7,505
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	--	--	--	--
623	Nursing and Residential Care Facilities	5,047	2.2%	\$425	\$22,117
6231	Nursing Care Facilities	1,972	0.9%	\$117	\$6,070
6232	Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities	NA	NA	NA	NA
6233	Community Care Facilities for the Elderly	NA	NA	NA	NA
<b>624</b>	<b>SOCIAL ASSISTANCE</b>	<b>1,930</b>	<b>0.9%</b>	<b>\$335</b>	<b>\$17,425</b>
6241	Individual and Family Services	423	0.2%	\$89	\$4,632
6242	Community Food & Housing, Emergency & Other Relief Services	116	0.1%	\$91	\$4,718
6243	Vocational Rehabilitation Services	630	0.3%	\$97	\$5,022
6244	Child Day Care Services	393	0.2%	\$66	\$3,414
<b>71</b>	<b>ARTS, ENTERTAINMENT, RECREATION</b>	<b>2,889</b>	<b>1.3%</b>	<b>\$325</b>	<b>\$16,884</b>
711	Performing Arts, Spectator Sports, and Related Industries	308	0.1%	\$253	\$13,166
712	Museums, Historical Sites, and Similar Institutions	58	0.0%	\$248	\$12,890
713	Amusement, Gambling, and Recreation Industries	2,138	1.0%	\$349	\$18,168
<b>Suppressed and other fields</b>		<b>179,931</b>	<b>80.2%</b>	<b>\$623</b>	<b>\$32,412</b>
<b>Total</b>		<b>224,405</b>	<b>100.0%</b>	<b>\$616</b>	<b>\$32,046</b>

<sup>30</sup> In order to maximize the information available, this table reflects the following contingencies: (1) data for 2-digit and 3-digit NAICS codes are based on published data from <http://www.stats.indiana.edu/cew/> and as such reflect the need to suppress some data for some quarters for some counties in order to preserve confidentiality at the county level; (2) data for 4-digit NAICS codes are totals for the region as a whole, compiled by the Indiana Business Research Center as a sum of county-level data, again excluding county data that are not available due to non-disclosure requirements. As such, the 4-digit NAICS data may not sum to the associated 3-digit data reported here.

## APPENDIX G: GOVERNMENT EMPLOYMENT AND WAGES FOR SELECT INDUSTRIES IN EVANSVILLE ECONOMIC REGION, 2003

NAICS Code	Industry group	Total govern- ment em- ployment	Share of government employ- ment	Average weekly wage	Average annual wage
<b>61</b>	<b>EDUCATION SERVICES</b>	<b>12,308</b>	<b>41.7%</b>	<b>\$624</b>	<b>\$32,468</b>
611	Educational Services	12,308	41.7%	\$624	\$32,468
6111	Elementary and Secondary Schools	9,484	32.1%	\$644	\$33,493
6112	Junior Colleges	1,698	5.8%	\$528	\$27,433
6113	Colleges, Universities, and Professional Schools	1,112	3.8%	\$609	\$31,686
<b>62*</b>	<b>HEALTH SERVICES</b>	<b>2,888</b>	<b>9.8%</b>	<b>\$602</b>	<b>\$31,283</b>
621	Ambulatory Health Care Services	94	0.3%	\$726	\$37,755
6214	Outpatient Care Centers	--	--	--	--
6216	Home Health Care Services	--	--	--	--
622	Hospitals	2,794	9.5%	\$597	\$31,066
6221	General Medical and Surgical Hospitals	2,292	7.8%	\$602	\$31,298
6222	Psychiatric and Substance Abuse Hospitals	503	1.7%	\$577	\$30,007
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	--	--	--	--
623	Nursing and Residential Care Facilities	--	--	--	--
6231	Nursing Care Facilities	--	--	--	--
6232	Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities	--	--	--	--
6233	Community Care Facilities for the Elderly	--	--	--	--
<b>624</b>	<b>SOCIAL ASSISTANCE</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
6241	Individual and Family Services	--	--	--	--
6242	Community Food & Housing, Emergency & Other Relief Services	--	--	--	--
6243	Vocational Rehabilitation Services	--	--	--	--
6244	Child Day Care Services	--	--	--	--
<b>71</b>	<b>ARTS, ENTERTAINMENT, RECREATION</b>	<b>50</b>	<b>0.2%</b>	<b>\$505</b>	<b>\$26,239</b>
711	Performing Arts, Spectator Sports, and Related Industries	--	--	--	--
712	Museums, Historical Sites, and Similar Institutions	31	0.1%	\$642	\$33,400
713	Amusement, Gambling, and Recreation Industries	18	0.1%	\$269	\$13,976
<b>813</b>	<b>RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
8131	Religious Organizations	--	--	--	--
8132	Grantmaking and Giving Services	--	--	--	--
8133	Social Advocacy Organizations	--	--	--	--
8134	Civic and Social Organizations	--	--	--	--
8139	Business, Professional, Labor, Political, and Similar Organizations	--	--	--	--
<b>Suppressed and other fields</b>		<b>14,270</b>	<b>48.3%</b>	<b>\$735</b>	<b>\$38,242</b>
<b>Total</b>		<b>29,516</b>	<b>100.0%</b>	<b>\$676</b>	<b>\$35,133</b>

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## 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 May 2006. Online reports, as well as summaries of all other items are available on the project website: [www.indiana.edu/~nonprof](http://www.indiana.edu/~nonprof). To obtain a complete version of an unpublished paper please contact Kirsten Grønbjerg ([kgronbj@indiana.edu](mailto:kgronbj@indiana.edu), (812) 855-5971).

### Indiana Nonprofit Survey Analysis

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

#### Online Statewide Reports

- Indiana Nonprofits: A Profile of Membership Organizations, by Kirsten A. Grønbjerg and Patricia Borntrager. Online report. Survey Report #6. September 2005 ([www.indiana.edu/~nonprof/results/npsurvey/insmember.html](http://www.indiana.edu/~nonprof/results/npsurvey/insmember.html)).
- Indiana Nonprofits: Affiliation, Collaboration, and Competition, by Kirsten A. Grønbjerg and Curtis Child. Online report. Survey Report #5. November 2004 ([www.indiana.edu/~nonprof/results/npsurvey/insaffil.html](http://www.indiana.edu/~nonprof/results/npsurvey/insaffil.html)).
- Indiana Nonprofits: Managing Financial and Human Resources, by Kirsten A. Grønbjerg and Richard M. Clerkin. Online report. Survey Report #4. August 2004 ([www.indiana.edu/~nonprof/results/npsurvey/insman.html](http://www.indiana.edu/~nonprof/results/npsurvey/insman.html)).
- Indiana Nonprofits: Impact of Community and Policy Changes, by Kirsten A. Grønbjerg and Curtis Child. Online report. Survey Report #3. June 2004 ([www.indiana.edu/~nonprof/results/npsurvey/inscom.html](http://www.indiana.edu/~nonprof/results/npsurvey/inscom.html)).
- The Indiana Nonprofit Sector: A Profile, by Kirsten A. Grønbjerg and Linda Allen. Online report. Survey Report #2. January 2004 ([www.indiana.edu/~nonprof/results/npsurvey/insprofile.html](http://www.indiana.edu/~nonprof/results/npsurvey/insprofile.html)).
- The Indianapolis Nonprofit Sector: Management Capacities and Challenges, by Kirsten A. Grønbjerg and Richard Clerkin. Online report. Preliminary Survey Report #1. February 2003 ([www.indiana.edu/~nonprof/results/npsurvey/indymanag.html](http://www.indiana.edu/~nonprof/results/npsurvey/indymanag.html)).

#### Online Regional Reports

- Evansville Nonprofits: Scope and Dimensions, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen. Online report. Community Report #4. May 2006 ([www.indiana.edu/~nonprof/results/npsurvey/inscommuncie.pdf](http://www.indiana.edu/~nonprof/results/npsurvey/inscommuncie.pdf)).
- Muncie Nonprofits: Scope and Dimensions, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen. Online report. Community Report #3. May 2006 ([www.indiana.edu/~nonprof/results/npsurvey/inscommuncie.pdf](http://www.indiana.edu/~nonprof/results/npsurvey/inscommuncie.pdf)).
- Northwest Region Nonprofits: Scope and Dimensions, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen. Online report. Community Report #2. February 2006 ([www.indiana.edu/~nonprof/results/npsurvey/inscomnorthwest.pdf](http://www.indiana.edu/~nonprof/results/npsurvey/inscomnorthwest.pdf)).

- Bloomington Nonprofits: Scope and Dimensions, by Kirsten A. Grønberg and Patricia Borntrager Tennen. Online report. Community Report #1. September 2005 (revised, December 2005) ([www.indiana.edu/~nonprof/results/npsurvey/inscombloomington.pdf](http://www.indiana.edu/~nonprof/results/npsurvey/inscombloomington.pdf)).

### *Journal Articles and Conference Presentations*

- Nonprofit Networks and Collaborations: Incidence, Scope and Outcomes, by Kirsten Grønberg and Curtis Child. Paper prepared for presentation at the annual meetings of ARNOVA, Washington, D.C., November 17-19, 2005.
- A Portrait of Membership Associations: The Case of Indiana, by Kirsten Grønberg and Patricia Borntrager Tennen. Paper prepared for presentation at the annual meetings of ARNOVA, Washington, D.C., November 17-19, 2005.
- The Capacities and Challenges of Faith-Based Human Service Organizations, by Richard Clerkin and Kirsten A. Grønberg. *Public Administration Review* (forthcoming, 2006).
- Examining the Landscape of Indiana's Nonprofit Sector: Does What You See Depend on Where You Look? By Kirsten A. Grønberg and Richard Clerkin. *Nonprofit & Voluntary Sector Quarterly* 34 (No. 2, June): 232-59. 2005.
- Infrastructure and Activities: Relating IT to the Work of Nonprofit Organizations, by Richard Clerkin and Kirsten A. Grønberg. Paper presented at Symposium on Nonprofit Technology Adoption, University of San Francisco, Institute for Nonprofit Organization Management. October 2004. Forthcoming in *Nonprofits and Technology*, edited by Michael Cortés and Kevin Rafter. Chicago: Lyceum Press.
- Nonprofit Advocacy Organizations: Their Characteristics and Activities, by Curtis Child and Kirsten A. Grønberg. Paper presented at the Biannual Conference of the International Society for Third-Sector Research, Toronto, Canada, July 11-14, 2004.

### **Indiana Nonprofit Employment Analysis**

An analysis, comparing ES202 employment reports with IRS registered nonprofits under all sub-sections of 501(c), using a methodology developed by the Center for Civil Society Studies at The Johns Hopkins University, to examine nonprofit employment in the state of Indiana for 2001 with comparisons to 2000 and 1995. 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, 2005 Report. Nonprofit Employment Report No. 2 by Kirsten Grønberg and Erich T. Eschmann. May 2005 ([www.indiana.edu/~nonprof/results/innonprofitemploy.htm](http://www.indiana.edu/~nonprof/results/innonprofitemploy.htm)).
- Indiana Nonprofit Employment, 2001. Nonprofit Employment Report No. 1 by Kirsten Grønberg and Hun Myoung Park. July 2003 ([www.indiana.edu/~nonprof/results/innonprofitemploy.htm](http://www.indiana.edu/~nonprof/results/innonprofitemploy.htm)).

### *Online Regional Reports*

- Evansville Economic Region Nonprofit Employment: 2005 Report. Nonprofit Employment Series No. 2D by Kirsten Grønberg and Erich T. Eschmann, with Kerry S. Brock. May 2006 ([www.indiana.edu/~nonprof/results/inemploy/evansvilleempl05.pdf](http://www.indiana.edu/~nonprof/results/inemploy/evansvilleempl05.pdf)).
- Muncie Economic Region Nonprofit Employment: 2005 Report. Nonprofit Employment Series No. 2C by Kirsten Grønberg and Kerry S. Brock. May 2006 ([www.indiana.edu/~nonprof/results/inemploy/muncieempl05.pdf](http://www.indiana.edu/~nonprof/results/inemploy/muncieempl05.pdf)).
- Northwest Economic Region Nonprofit Employment: 2005 Report. Nonprofit Employment Series No. 2B by Kirsten Grønberg and Kerry S. Brock. May 2006 ([www.indiana.edu/~nonprof/results/inemploy/northwestempl05.pdf](http://www.indiana.edu/~nonprof/results/inemploy/northwestempl05.pdf)).

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- Bloomington Economic Region Nonprofit Employment: 2005 Report. Nonprofit Employment Series No. 2A by Kirsten Grønberg and Erich T. Eschmann with Kerry S. Brock. January 2006 ([www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl05.pdf](http://www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl05.pdf)).
  - Bloomington Nonprofit Employment, 2001. Nonprofit Employment Report No. 1, Supplement A, by Kirsten Grønberg and Sharon Kioko. August 2003 ([www.indiana.edu/~nonprof/results/inemploy/Bloomingtonempl03.pdf](http://www.indiana.edu/~nonprof/results/inemploy/Bloomingtonempl03.pdf)).

### **Personal Affiliation Survey Analysis**

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

### *Journal Articles and Conference Presentations*

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

### **Indiana Nonprofit Database Analysis**

We developed a comprehensive database of 59,400 Indiana nonprofits of all types in 2001 (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 was most recently updated in 2004 and is available in a searchable format through a link at [www.indiana.edu/~nonprof](http://www.indiana.edu/~nonprof).

### *Journal Articles and Conference Presentations*

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



# *The Center on Philanthropy* at Indiana University

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