



Nonprofit Employment Series
Report #2C

MUNCIE 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
KERRY S. BROCK

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

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INDIANA NONPROFITS: SCOPE & COMMUNITY DIMENSIONS

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Key Findings -

1. The nonprofit sector was a major economic force in the six-county Muncie economic region, accounting for more than 1 out of every 10 paid workers—more than were employed in the region's entire finance, insurance, real estate, and construction industries combined (see page 4).
2. Muncie-region nonprofits accounted for all employment in membership associations, more than four-fifths of total employment in social assistance organizations, and more than two-fifths of total employment in health services (see pages 5-6).
3. The 12,000 nonprofit employees in the Muncie region earned about \$323 million in wages in 2003 (see page 6).
4. Nonprofit employment in the Muncie region was concentrated in Delaware and Wayne Counties, but was found in all of the region's six counties (see page 7).
5. Three-fifths (60 percent) of nonprofit employment in the Muncie region was in health services, another 15 percent was in social assistance, and 10 percent was in membership associations; however, the suppression of employment data in the educational services industry because of confidentiality constraints affects this distribution to some degree (see page 8).
6. Almost all (90 percent) nonprofit employees in the Muncie region worked for charities, although only 51 percent of nonprofit employers were charitable establishments (see page 9).
7. On average, weekly wages for nonprofit employees in the Muncie region were 9 percent lower than those of for-profit workers and 12 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 10-12).
8. Average weekly wages for nonprofit employees in the Muncie region were about the same as the median for the state's twelve economic regions, but were lower than the statewide average (see pages 12-13).
9. The Muncie-region nonprofit sector grew notably faster than the government sector between 2001 and 2003, while the for-profit sector actually declined (see pages 14-15).
10. Overall payroll for nonprofit employees in the Muncie region also increased faster than those of employees in for-profit and government organizations (see pages 15-17).
11. Most of the growth in nonprofit employment in the Muncie region was absorbed by health service jobs. The social assistance field exhibited the highest rate of growth between 2001 and 2003 (see pages 17-18).
12. Nonprofit employment in the Muncie region grew faster than nonprofit employment in any of the other eleven economic regions between 2001 and 2002, but slowed in 2002-2003 to rates comparable to the average of all the other regions (see page 18).
13. County-level trends in nonprofit employment varied significantly over the 2000-2003 period. Delaware County, with the largest share of nonprofit employment in the region, saw an increase in nonprofit employment of 13.9 percent over this period (see pages 19-20).

INTRODUCTION

Nonprofit organizations make significant contributions to the quality of life for the residents of the Muncie economic region and the rest of Indiana by offering health-care, 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 Muncie economic region for 2003, including changes over the 2000-2003¹ 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 Co-

lumbia, Puerto Rico, and the Virgin Islands).² These 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 4 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 private 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.³

For portions of our analysis, we were 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 Muncie 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.

¹ 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.

² U.S. Department of Labor, Bureau of Labor Statistics. *BLS Handbook of Methods*. "Chapter 5: Employment and Wages Covered by Unemployment Insurance." See http://www.bls.gov/opub/hom/homch5_a.htm, accessed May 17, 2006.

³ 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.

We again caution that our estimate of the size of the Indiana nonprofit sector underestimates the sector's role 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,⁴ 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 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.

⁴ 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 six-county Muncie economic region is an important component of the Indiana economy, accounting for 4 percent of the state's paid jobs. In turn, the private nonprofit sector is a major economic force in the region.

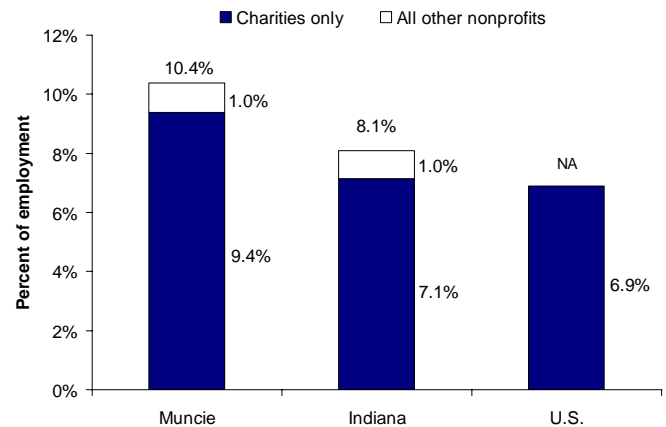
The private nonprofit sector is comprised of private hospitals, clinics, colleges, universities, elementary schools, day care centers, social service providers, museums, theatres, and soup kitchens.⁵ The sector also includes civic and fraternal organizations, trade groups, labor unions, and many more. Because of data limitations, most churches are not included in this analysis, and the analysis reported here therefore underestimates the overall size of the private nonprofit sector in Indiana.⁶

Employment: The six-county Muncie economic region (see Appendix B), which includes the Muncie metropolitan area and surrounding counties (as originally defined by the Indiana Department of Commerce, including Blackford, Delaware, Henry, Jay, Randolph, and Wayne Counties), is an important component of Indiana's economy. The region accounted for almost 116,000 of the state's paid jobs in 2003, or about 4 percent of the 2.8 million paid jobs statewide (see Appendix C).

- Private nonprofit organizations accounted for a minimum of 12,000 of all paid jobs in the Muncie economic region in 2003. This includes almost 11,000 nonprofit employees working for registered charities.
- Overall, 10.5 percent of Muncie economic region employees worked for a private nonprofit organization, or more than 1 out of every 10 workers, and 9.4 percent worked for a charity, or nearly one out of every 10 workers. These rates are above the corre-

sponding rates for the state of Indiana (8.1 percent and 7.1 percent respectively). See Figure 1.

Figure 1: Nonprofit share of total employment, Muncie region relative to state and national levels, 2003⁷



- As shown in Figure 2, the Muncie-region nonprofit sector employed:
 - More people than the region's finance, insurance, real estate and construction industries combined (8,700 employees).
 - More people than the region's transportation, warehousing and wholesale trade industries combined (6,200 employees).
 - But fewer people than the region's government units at all levels (20,500), including two large government establishments (Ball State University and Indiana University East).
 - And fewer people than the region's manufacturing (25,300) and retail trade (15,000) industries.
- Nonprofits accounted for the bulk of employment in many fields (see Figure 3 and Appendices E, F, and G). This includes:
 - All (100 percent) of the employment in membership associations. The percent employed by charities was unable to be determined due to

⁵ For purposes of this analysis, government establishments, including state-owned colleges and universities, are considered to be publicly-owned and are therefore excluded from designation in the "private nonprofit sector." See note 3 above.

⁶ 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.

⁷ Data sources: Indiana CEW system and Johns Hopkins Employment Data Project based on CEW data (2003).

confidentiality constraints.⁸ There were no government institutions reporting employment in this field during the 2001-2003 period.

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

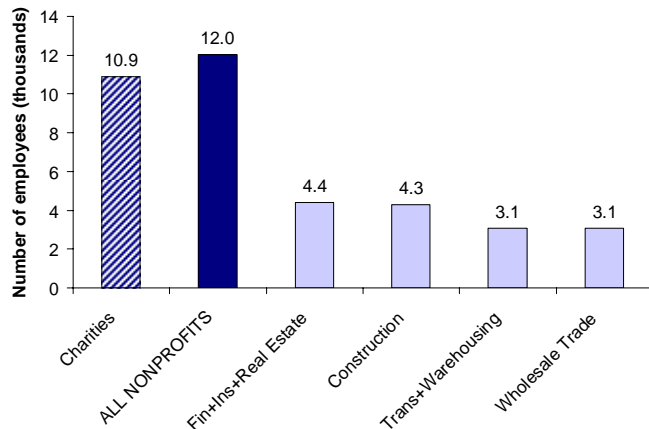
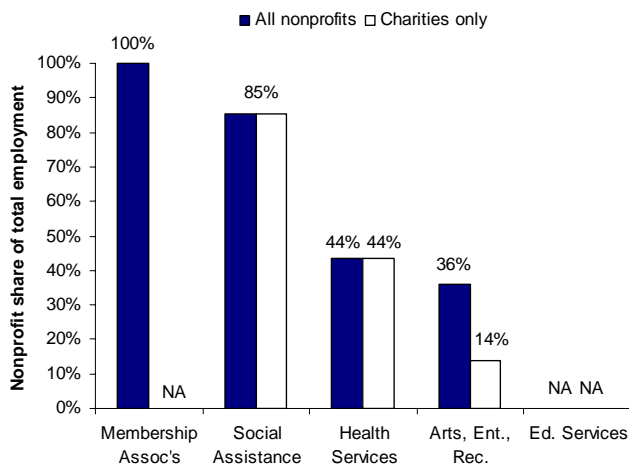


Figure 3: Employment in the Muncie region's nonprofit sector as a share of total employment in the region for selected industries, 2003

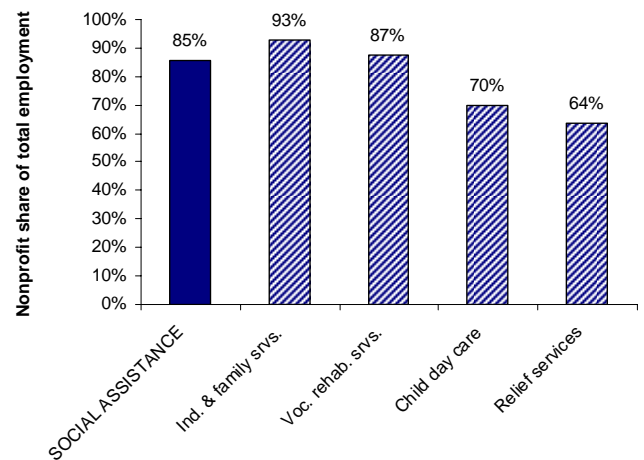


- Over four-fifths (85 percent) of all employment in social assistance organizations (see Figure 4), including:

⁸ Again, religious congregations are not required to register with the IRS and will not be defined as charities under our methodology, 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.

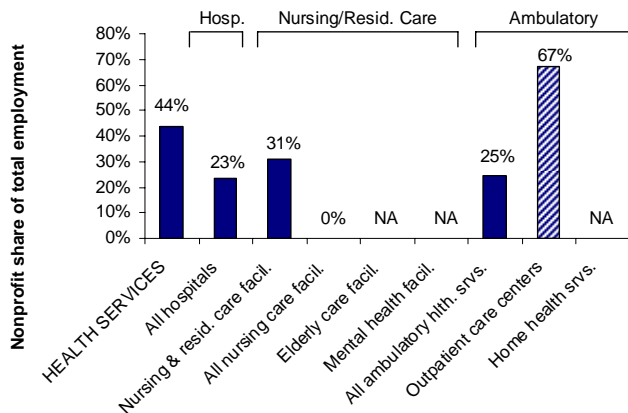
- Over nine-tenths (93 percent) of those employed in individual and family service organizations.
- Almost nine-tenths (87 percent) of workers in vocational rehabilitation services.
- Seven-tenths (70 percent) of those employed in child day care services.
- Over three-fifths (64 percent) of those employed in emergency and other relief services, as well as community food and housing.

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



- More than two-fifths (44 percent) of total employment in health services (see Figure 5), including:
 - Over one-fifth (23 percent) of those employed in hospital services, including one large nonprofit hospital (Ball Memorial Hospital).
 - Nearly one-third (31 percent) of those employed in nursing or residential care facilities.
 - One-quarter (25 percent) of those employed by ambulatory health care services, including:
 - Two-thirds (67 percent) of those employed in outpatient care centers.

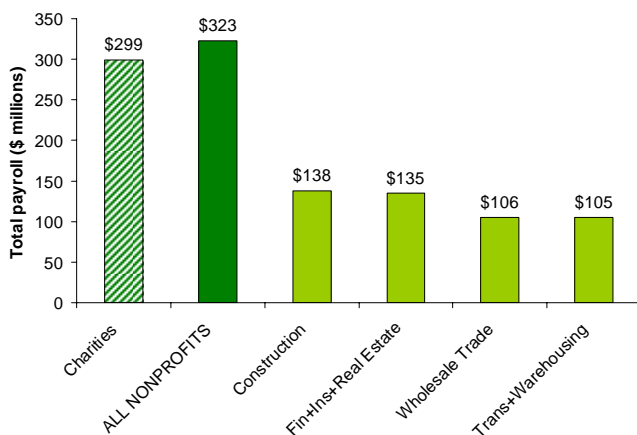
Figure 5: Employment in the Muncie region's health services nonprofit sector as a share of total employment in the Muncie region in specific health services industries, 2003



- More than one-third (36 percent) of total employment in arts, entertainment, and recreation (see Figure 3).

Payroll: The 12,000 nonprofit employees in the Muncie region earned an estimated \$323 million in wages in 2003, with \$299 million of that accounted for by those working in charities (see Figure 6).

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



- Nonprofit employees accounted for 9.4 percent of the region's total payroll (\$3.4 billion).
- The nonprofit payroll of \$323 million was:

- Double the payroll of all construction jobs (\$136 million) and all jobs in finance, insurance, and real estate (\$135 million).
- More than three times that of all jobs in the wholesale trade (\$106 million) and transportation and warehousing industries (\$105 million).
- More than the payroll for the more numerous jobs in retail trade (\$276 million).
- The \$323 million nonprofit payroll was notably less than the payrolls for jobs in manufacturing (\$1.1 billion) and total government (\$621 million, which includes Ball State University and Indiana University East payrolls).

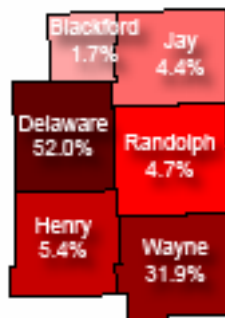
II. REGIONAL PRESENCE

Nonprofit jobs were spread across all of the region's six counties, but more than half of the region's nonprofit jobs were located in Delaware County, which also had the highest rate of nonprofit employment as a percent of total employment in the region.

Regional distribution: The 12,000 nonprofit jobs in the Muncie region were distributed across the entire region, although the economic impact of the nonprofit sector varied considerably among the region's six counties.

- Over one-half (52 percent) of the region's 12,000 nonprofit jobs were located in Delaware County, which includes the city of Muncie (see Figure 7). This was higher than Delaware County's share of the region's total paid jobs (43 percent) and total population (40 percent).⁹

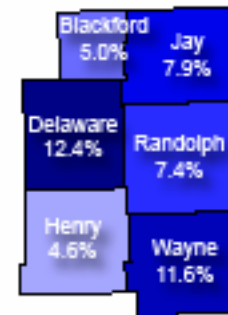
Figure 7: Distribution of nonprofit employment among the six counties of the Muncie economic region, 2003



- Another 32 percent of the region's nonprofit labor force worked in Wayne County, with the rest distributed among the remaining counties.
- Delaware County also had the highest rate of nonprofit employment (12.4 percent of total paid jobs) among the six counties in the region, followed closely by Wayne County (11.6 percent). The other

counties had smaller shares of nonprofit employment, including Jay (7.9 percent), Randolph (7.4 percent), Blackford (5.0 percent), and Henry (4.6 percent). See Figure 8.

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



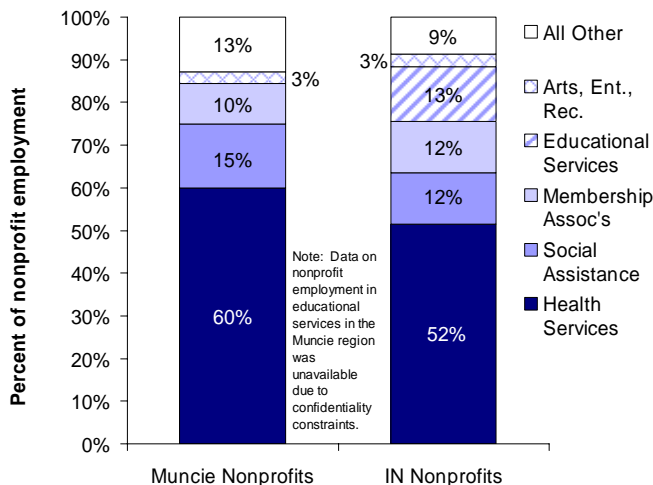
⁹ Delaware County's percent of the total population of the region was calculated using 2003 population estimates for Indiana Counties from the Indiana Business Research Center's (IBRC) STATS Indiana Project. IBRC. (2005). Population Estimates for Indiana Counties, 2004. Retrieved January 9, 2006, from http://www.stats.indiana.edu/population/popTotals/2004_cntyest.html

III. HEALTH DOMINATES

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

Nonprofit industries: The distribution of jobs across major nonprofit services was generally similar to the statewide distribution, although there were some differences (compare the columns in Figure 9). Most notably, the suppression of data on private nonprofit educational institutions in the Muncie region due to confidentiality constraints obviously affects the shares of total nonprofit employment allocated to the remaining industries are reported here to consume, although the impact of the data suppression is unclear.

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



- Three-fifths (60 percent) of all nonprofit employees in the Muncie economic region worked in the health services sector, notably more than the distribution at the state level (52 percent). This includes jobs in hospitals, nursing and personal care facilities, clinics, and home health care.
- Social assistance accounted for 15 percent of all employment in the Muncie economic region's nonprofit sector, slightly more than at the state level (12 percent). This includes employment in individual

and family services, job training and related services, and child daycare services.

- About 10 percent of all employment in the regional nonprofit sector was in membership associations, slightly less than at the state level (12 percent). 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.¹⁰
- Nonprofit jobs in arts, entertainment, and recreation, such as theatres, orchestras, and amateur sports clubs, accounted for 3 percent of regional nonprofit employment, equal to the statewide distribution (3 percent). This category also includes museums, botanical gardens, and zoos.
- Nonprofit employment in educational services includes jobs in private nonprofit colleges, universities, elementary and secondary schools.¹¹ This data was unavailable for the Muncie economic region due to confidentiality constraints, suggesting that there were very few such establishments or that a single establishment accounted for greater than 80 percent of employment in this industry in this region.¹²
- The remaining 13 percent of all nonprofit jobs in the Muncie 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 educa-

¹⁰ Some membership associations, notably religious congregations, are not required to register with the IRS as tax-exempt organizations. For 2003, we reclassified 17 private membership associations with 33 employees and total payroll of \$613,400 as nonprofit in the Muncie region, although they were not registered with the IRS as tax-exempt organizations, on the assumption that all are indeed nonprofit. There were no government institutions that reported employment in this field.

¹¹ See notes 3 and 5 above. For purposes of this analysis, publicly-owned establishments (including here institutions of higher education) are defined as government establishments and therefore are excluded from our count of under private nonprofit establishments.

¹² The presence of private nonprofit institutions like Earlham College in the region indicates that the latter seems to be the case in this situation. Including employment data on Earlham College would clearly increase this industry's proportional standing in the region, and decrease the percentage of total employment in the region reported for each of the other industries.

tional trusts.¹³ This is more than the share these jobs held at the state level (9 percent).

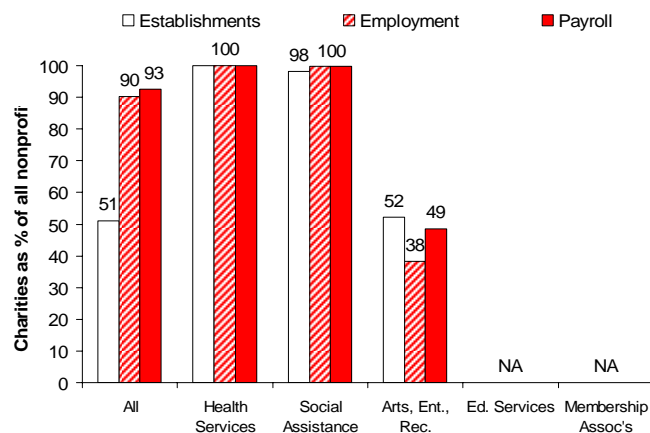
IV. MAINLY CHARITABLE EMPLOYMENT

Most of the Muncie region's nonprofit employees worked for charities rather than for nonprofits registered with the IRS as general social welfare or mutual-benefit nonprofits.

Charities dominated Muncie-region nonprofit employment. This designation includes private, not-for-profit hospitals, clinics, colleges, 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.¹⁴

- Although charities accounted for 55 percent of all Muncie-region nonprofit establishments (white bar in Figure 10), they employed about 90 percent of all nonprofit employees (hatched bar) and accounted for 93 percent of total nonprofit payroll (solid bar), suggesting that on average they were significantly larger than nonprofits registered under other sub-sections of the IRS codes and paid slightly higher wages (see also Appendix D).

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



- Virtually all nonprofits in health services and social assistance were charities rather than nonprofits with

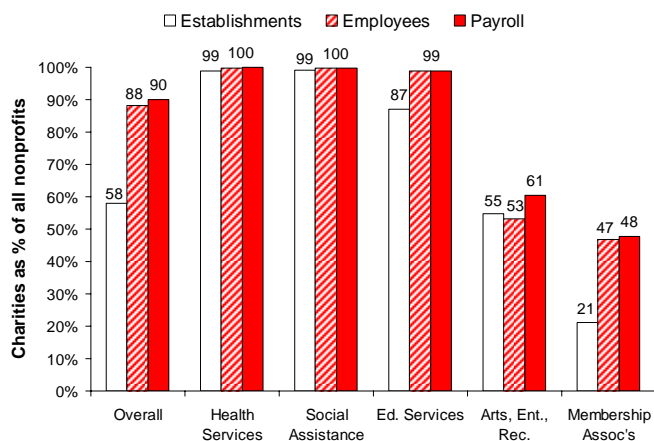
¹³ These include Finance and Insurance (NAICS 52), with 77 nonprofit employees.

¹⁴ See note 8 above regarding the absence of churches in this designation.

other types of tax-exempt status. As noted above, these fields accounted for about 75 percent of total nonprofit employment in the Muncie economic region, and about 64 percent of total nonprofit employment in the state of Indiana (see Figure 9 above).

- Charities accounted for 52 percent of all nonprofit arts, entertainment and recreation establishments, but only 38 percent of nonprofit employees in this field and 49 percent of nonprofit payroll, suggesting that they on average employed fewer workers and paid slightly lower wages than non-charities.
- We were unable to report on the charitable share of educational services in the Muncie region because the data were unavailable due to confidentiality constraints.
- These patterns were generally 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



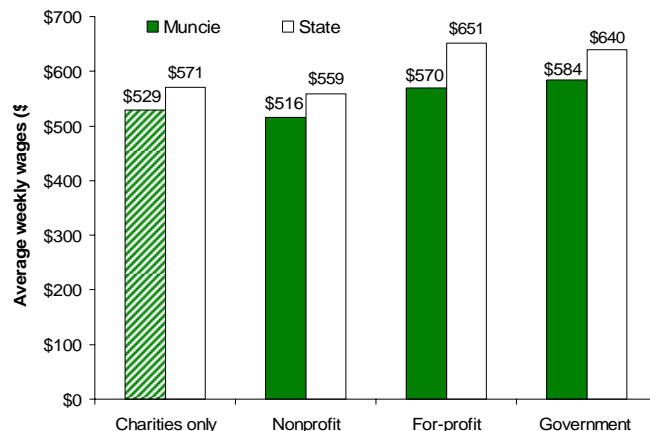
- The charitable share of the Muncie region's nonprofit employment in arts, entertainment, and recreation employment was 15 percentage points below the share at the state level.

V. NONPROFIT WAGES VARY BY INDUSTRY AND REGION

The overall average weekly wage for nonprofit employees in the Muncie region was lower than that in the for-profit and government sectors. In some service fields, however, nonprofit workers actually earned higher wages than their counterparts in for-profit firms and government agencies. Nonprofit wages varied considerably among the state's economic regions, with Muncie-region wages registering somewhat below the median of all twelve regions.

Industry: Average weekly wages were less in the Muncie region than for the state as a whole. Overall, the average weekly wage for nonprofit employees in the Muncie economic region (\$516) was 9 percent lower than that of for-profit workers (\$570) and 12 percent lower than for government workers (\$584), as shown in figure 12.¹⁵

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



- Charitable and total nonprofit average weekly wages in the Muncie region (\$529 and \$516, respectively)

¹⁵ 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.

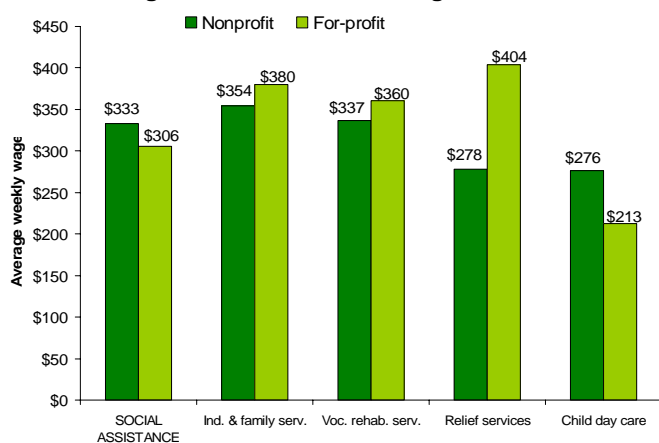
were 7-8 percent lower than the statewide average (\$571 and \$559, respectively).

- Muncie-region for-profit average weekly wages (\$570) were 12 percent below the \$651 state average.
- Government average weekly wages in the Muncie region (\$584) were 9 percent lower than the state average of \$640.

However, when focusing on industries where nonprofits were concentrated, nonprofits offered higher wages than for-profit providers in several service fields. The exception was health services, where for-profit wages were higher than both nonprofit and government wages.

- Nonprofit *social assistance* employees, on average, earned 9 percent more than workers in for-profit social assistance institutions (see Figure 13).¹⁶ There were no government social assistance establishments in the Muncie region.

Figure 13: Comparative average weekly wages in Muncie-region social assistance organizations, 2003



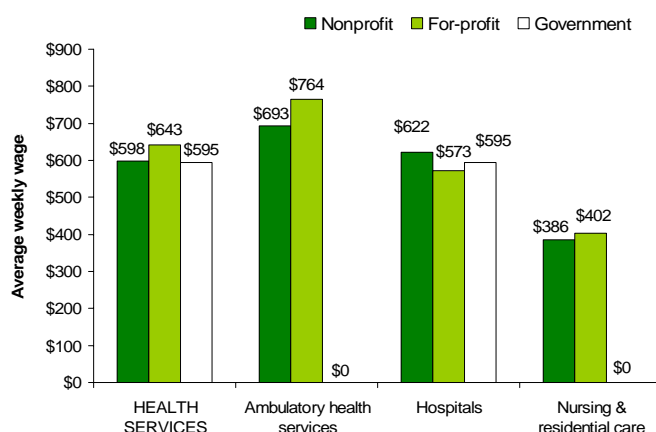
- The four sub-fields shown separately made up 100 percent of all employment in the Muncie-region social assistance field.
 - Employees in nonprofit individual and family service organizations earned 7 percent less, on

average, than the very few for-profit workers in this field.

- Workers in nonprofit vocational rehabilitation organizations earned 6 percent less, on average, than the relatively few for-profit workers in the same field.
- Nonprofit employees in relief services (community food and housing, and emergency and other relief services) earned 31 percent less than the for-profit employees in this field.
- However, nonprofit employees in child daycare services earned 30 percent more than their for-profit counterparts.

- A somewhat different pattern was identified for the *health field* in the Muncie region (see Figure 14). Nonprofit health care workers earned 7 percent less, on average, than workers in similar for-profit institutions, and slightly more (0.5 percent) than government workers in that industry.
- The sub-fields shown separately in Figure 14 accounted for 100 percent of employment in health services.

Figure 14: Comparative average weekly wages in Muncie-region health organizations, 2003



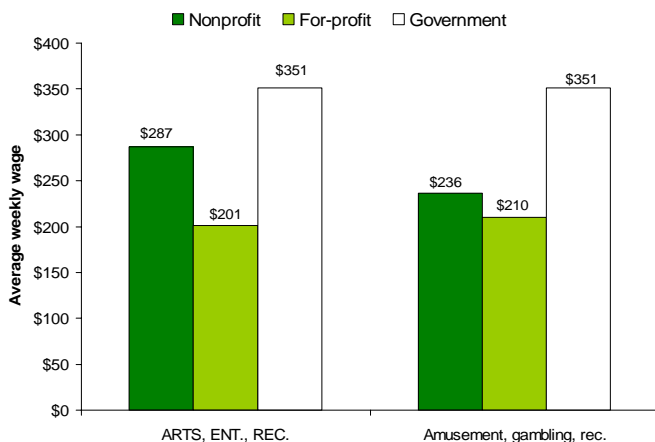
- The ambulatory service category includes health practitioners who provide outpatient services. Nonprofit employees earned 9 percent less, on average than for-profit employees in this field. There were no government employers that re-

¹⁶ 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.

ported having employees in this field during the 2001-2003 period.

- Workers in nonprofit hospitals earned 9 percent more, on average, than the significantly more abundant workers in similar for-profit institutions, and 5 percent more than government workers (see Figure 14).
- Employees in nonprofit nursing and residential care facilities earned an average of 4 percent less than workers in for-profit organizations. There were no government institutions reporting employment in this field during the 2001-2003 period (see Figure 14).
- Nonprofit employees in *arts, entertainment, and recreation* organizations earned, on average, 43 percent more in weekly wages than their for-profit counterparts, but 18 percent less than their counterparts in government institutions in this field (Figure 15).

Figure 15: Comparative average weekly wages in Muncie-region arts, entertainment, and recreation organizations, 2003

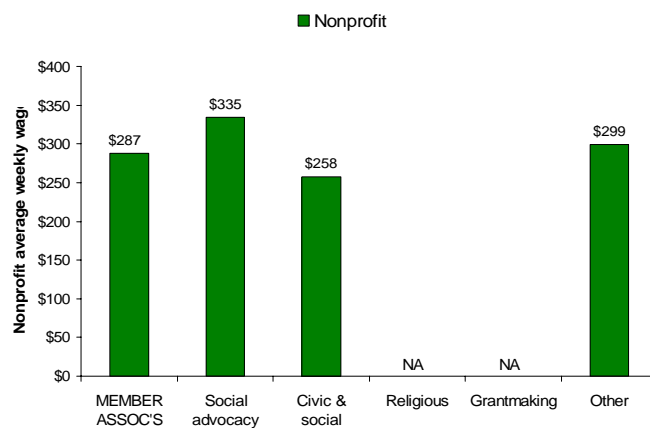


- The sub-field shown separately in Figure 15 accounted for only two-thirds (63 percent) of all employment in the arts, entertainment, and recreation field. Data for all other sub-fields was suppressed due to confidentiality constraints.
- Nonprofit employees of amusement, gambling, and recreation establishments on average earned 12 percent more than their for-profit counter-

parts and 33 percent less than their relatively few government counterparts.

- There were wide variations in wages among different *membership associations* (Figure 16). The Muncie region had no government membership associations reporting employment in this field. Therefore, the rest of these organizations were considered nonprofit.

Figure 16: Comparative average weekly wages in Muncie-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.¹⁷

Region: Nonprofit average weekly wages varied considerably among Indiana's economic regions (see Figure 17).

- The \$516 average nonprofit weekly wage in the Muncie economic region was slightly above the median weekly wage (\$514) of the 12 Indiana economic regions (see Table 1).¹⁸ Both were below the overall statewide average of \$559.

¹⁷ See note 15 above.

¹⁸ Note that the \$516 average nonprofit weekly wage is an *average* of wages over the 52 weeks of the year for the Muncie 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.

- Average weekly wages for Muncie-region employees of for-profit establishments were 6 percent below the median for the twelve regions, and average weekly wages for government establishments 2 percent below the median.

Figure 17: Comparative average weekly wages for non-profit employees by economic regions in Indiana, 2003

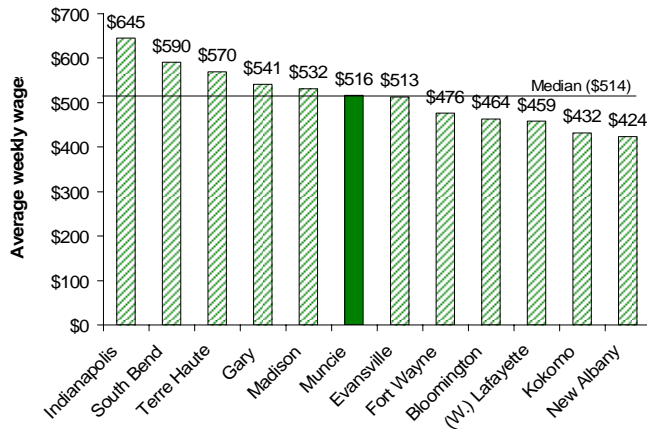


Table 1: Average weekly wages in nonprofit, for-profit, and government establishments for Indiana economic regions, 2003

Economic Hub	Nonprofit	For-profit	Government
Indianapolis	\$645	\$725	\$708
South Bend	\$590	\$623	\$596
Terre Haute	\$570	\$543	\$578
Gary	\$541	\$660	\$599
Madison	\$532	\$585	\$557
Muncie	\$516	\$570	\$584
Evansville	\$513	\$617	\$676
Fort Wayne	\$476	\$634	\$616
Bloomington	\$464	\$592	\$614
(W.) Lafayette	\$459	\$593	\$697
Kokomo	\$432	\$706	\$595
New Albany	\$424	\$537	\$585
Statewide Average Median Across Regions	\$559	\$651	\$640
Muncie as % of Median	100%	94%	98%

- Muncie-region nonprofit weekly wages were generally at or below the median for the state's twelve

economic regions for most key nonprofit industries, with the exception of wages in the ambulatory health care field (see Table 2).

Table 2: Average weekly wages for nonprofit employment in selected 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
Evansville	\$347	\$660	\$400	\$479
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
Statewide Average Median Across Regions	\$373	NA	\$403	NA
Muncie as % of Median	94%	96%	100%	105%

*Note: NA means the information is suppressed for reasons of confidentiality or that there were no nonprofit employees in this industry in the region.

- Average weekly wages for social assistance workers in the Muncie region (\$333) were 6 percent below the median (\$354).
- Among eight regions that include nonprofit hospitals, the Muncie region ranked second to lowest in average weekly wages for these types of employees (\$622), about 4 percent below the median (\$648) for the eight regions.
- Average weekly wages for nonprofit employees in nursing and residential care in the Muncie region (\$386) were about the same as the median for the twelve regions (\$387).
- Among the eleven regions for which average weekly wages were available for employees in ambulatory health care, the Muncie region

(\$693) ranked second highest, or 5 percent above the median value for the eleven regions (\$661).

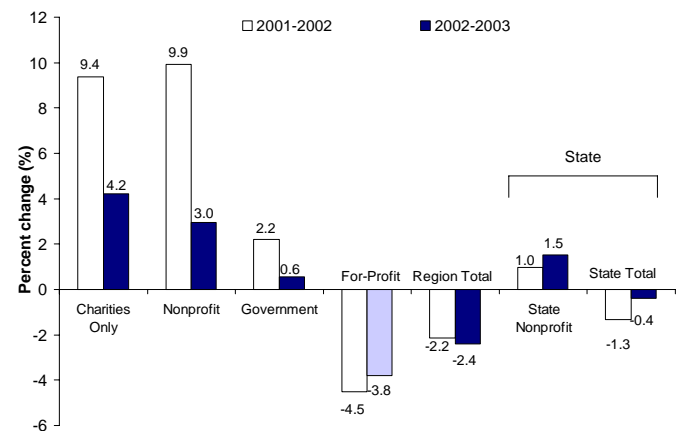
VI. A GROWING SECTOR

The Muncie-region nonprofit sector grew notably faster than the for-profit sectors between 2001 and 2003. Growth in nonprofit employment was concentrated in health services and social assistance organizations. The Muncie region grew faster than or at a rate similar to other nonprofit sectors among the state's twelve economic regions during 2001-2003.

Employment: Total employment in the Muncie region declined steadily each year from 2001 to 2003, while nonprofit employment grew quite rapidly.

- Between 2001 and 2002, overall nonprofit employment grew by 9.9 percent (see white bar in the second group of bars in Figure 18), while government employment grew at a slower rate (2.2 percent, see third group of bars). In contrast, the for-profit sector actually declined (-4.5 percent, see fourth group of bars).

Figure 18: Percent change in Muncie-region and Indiana employment, 2001-2002 and 2002-2003

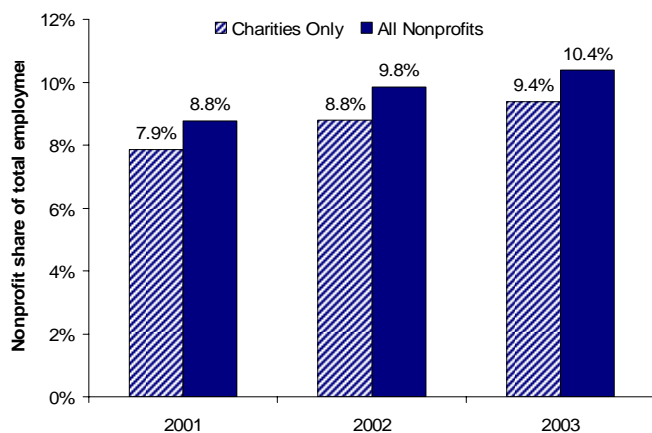


- Between 2002 and 2003, growth in nonprofit employment slowed in comparison to the previous year to a rate of 3.0 percent (see solid bar in the second group of bars), and growth in government employment slowed to 0.6 percent. Declines in for-profit employment also slowed in comparison to the previous year to a rate of -3.8 percent.
- Overall, between 2001 and 2003 the Muncie-region nonprofit sector grew by 13.2 percent (from 10,600 employees in 2001 to 12,000 in 2003), significantly

more than the overall government employment growth of 2.8 percent over the same period (from 19,900 in 2001 to 20,400 in 2003). The Muncie-region nonprofit sector also outperformed the for-profit sector by far in the 2001-2003 period. This sector actually declined at a net rate of -8.1 percent over the entire period (from 90,900 employees in 2001 to 83,500 in 2003).

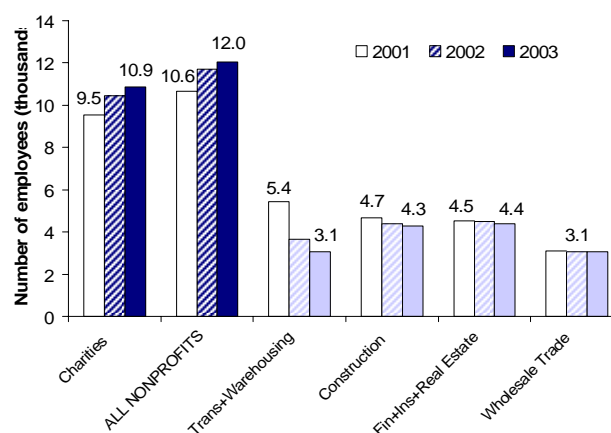
- Throughout the period, employment in charitable establishments (first group of bars) in the Muncie region grew even faster than overall nonprofit employment.
- The overall growth in nonprofit employment in the Muncie region also outperformed nonprofit growth at the state level for the 2001-2003 period. Muncie-region nonprofit employment grew at a much faster rate than at the state level (13.2 vs. 2.5 percent). However, total employment in the Muncie region fared worse than overall state levels of employment over the 2001-2003 period, declining by -4.5 percent (from 121,400 employees in 2001 to 116,000 in 2003) as compared to the overall state decline of -1.7 percent (from 2.87 million employees in 2001 to 2.82 million in 2003).
- As a result of comparatively high rates of growth in Muncie-region nonprofit employment, the nonprofit share of total employment in the region grew from 8.8 percent in 2001 to 10.4 percent in 2003. See Figure 19.

Figure 19: Nonprofit share of Muncie economic region employment, 2001-2003



- While charitable employment grew faster than nonprofit employment overall, the charitable share of total employment in the region grew at a rate comparable to the rate of nonprofit employment growth in the region, from 7.9 percent of all employees in 2001 to 9.4 percent in 2003.
- Over the 2001-2003 period total nonprofit jobs in the Muncie region increased from 10,644 in 2001 to 12,046 in 2003 (see Figure 20).

Figure 20: Employment in the nonprofit sector and in selected industries, Muncie economic region, 2001-2003



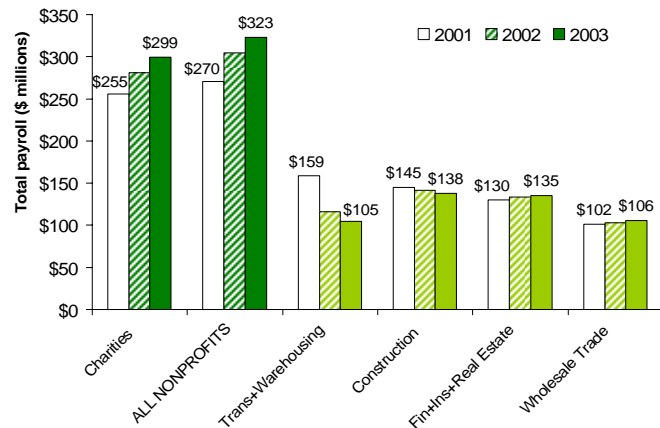
- The growth in overall nonprofit employment (1,402) was almost half the rate of the combined loss of jobs in key for-profit industries (including transportation and warehousing, construction, finance, insurance, real estate, and wholesale trade) during the same period (-2,920).
- Almost all of the loss of for-profit jobs in the region were in the transportation and warehousing industry (-2,361). The growth in overall nonprofit employment (1,402) was almost three-fifths the amount of loss in for-profit jobs in transportation and warehousing (59.4 percent).
- The growth in nonprofit employment (1,402) was almost three times the total increase in government employment (551) between 2001 and 2003.

Payroll: Overall payroll for nonprofit employees in the Muncie region increased faster than those of employees

in for-profit organizations and government organizations.

- Total payroll for nonprofit employees increased from \$270 million in 2001 to \$323 million in 2003, or by 20 percent (not adjusted for inflation). See Figure 21.

Figure 21: Total payroll for Muncie-region nonprofit employees and for selected industries, 2001-2003



- To place these changes in perspective, for the 2001-2003 period the net gain of \$53 million in nonprofit payroll far outpaced changes in payroll in key for-profit industries, some of which actually declined, including:

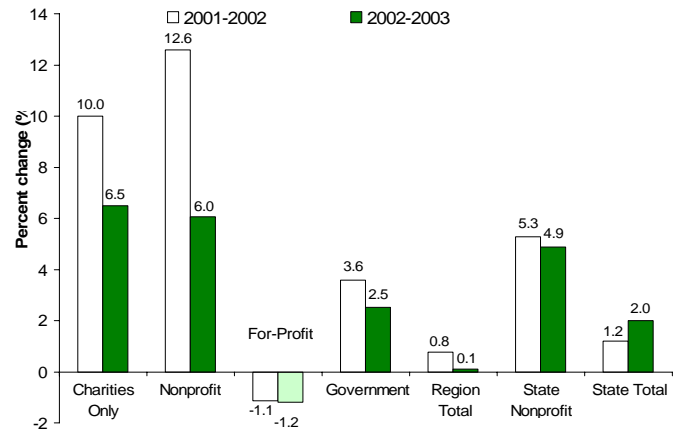
- Payrolls for the transportation and warehousing industry, which declined by -\$54 million from 2001-2003.
- Payrolls for the construction industry, which declined by -\$7 million during the same period.
- Payrolls for the wholesale trade industry, which grew by only \$4 million.
- Payrolls for the finance, insurance, and real estate industry, which grew by only \$5 million.

Increases in nonprofit payroll also outpaced increases in government payroll over the same period (\$53 million and \$36 million respectively).¹⁹

¹⁹ At the state level increases in government employment and payroll are mainly at the level of local government. We do not have suffi-

- As a result, nonprofit payrolls increased at a faster rate than total payrolls of for-profit organizations, and at a faster rate than government payrolls.²⁰ See Figure 22.

Figure 22: Percent change in total payroll by sector, Muncie economic region and Indiana state, 2001-2002 and 2002-2003



- Between 2001 and 2002, nonprofit payrolls increased at an annual rate of 12.6 percent. This was more than the annual increase for government workers (3.6 percent), and rates of pay of for-profit workers actually declined (-1.1 percent) in the Muncie region. Note that these figures are not adjusted for inflation.
- Total nonprofit payrolls in the Muncie region continued to increase between 2002 and 2003, but at half the rate of the previous year (6.0 percent). However, the 2002-2003 rate still outpaced the statewide nonprofit rate of 4.9 percent. This growth also continued to outpace growth in Muncie-region government payrolls (2.5 percent), while for-profit payrolls in the region continued to decline (-1.2 percent).
- Overall, during the 2001-2003 period nonprofit payrolls grew at a rate of 19.4 percent (from \$270.5 million in 2001 to \$323.0 million in 2003), almost twice the 10.4 percent growth of nonprofit payrolls at the state level (from \$6.1 billion in 2001 to \$6.7 billion in 2003). This

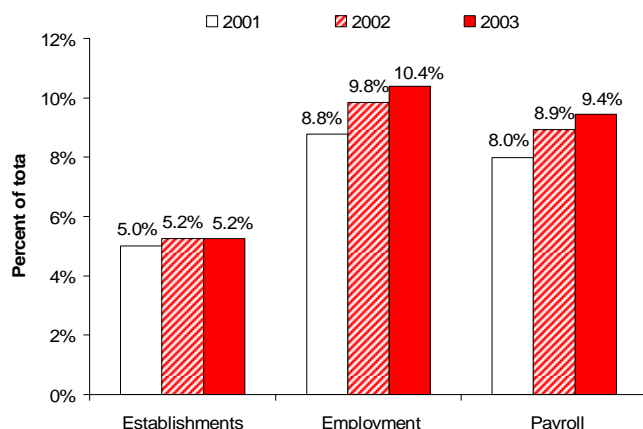
cient data to determine whether that is also the case for the Muncie region. However, given the prominence of Ball State University and Indiana University East in the region, we suspect that most of the increase in government payroll is accounted for by state employees.

²⁰ See note 15 above.

growth was also greater than the growth of Muncie-region government payrolls (6.2 percent, from \$585.0 million in 2001 to \$621.3 million in 2003),²¹ while the region's for-profit payrolls experienced an overall decline of -2.3 percent during the same period (from \$2.53 billion in 2001 to \$2.47 billion in 2003).

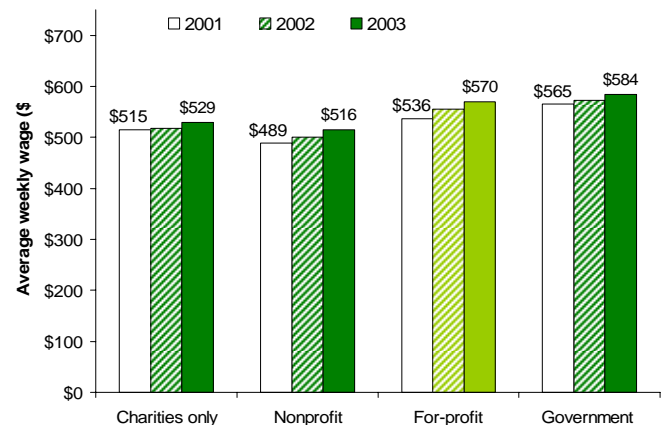
- As a result of these differential growth rates, the nonprofit share of total payroll in the Muncie region increased from 8.0 percent in 2001 to 9.4 percent in 2003 (see third group of bars in Figure 23), about the same as the region's share in nonprofit employees (see second group of bars), but significantly more than the increase in total nonprofit establishments (first group of bars). This suggests that nonprofit establishments in the Muncie region on average employed more workers and paid higher wages in 2003 compared to 2001.

Figure 23: Nonprofit shares of Muncie economic region establishments, employment, and total payroll, 2001-2003



- Average weekly wages for Muncie-region nonprofit employees increased by \$27 between 2001 and 2003 (not adjusted for inflation), slower than the growth of average weekly wages for employees of for-profit (up \$34) but faster than for government employees (up \$19) during the same period. See Figure 24.
 - It is possible that, similar to the statewide analysis, the \$27 increase in average government wages hides major differences among the various levels of government. We do not have sufficient data to verify this.

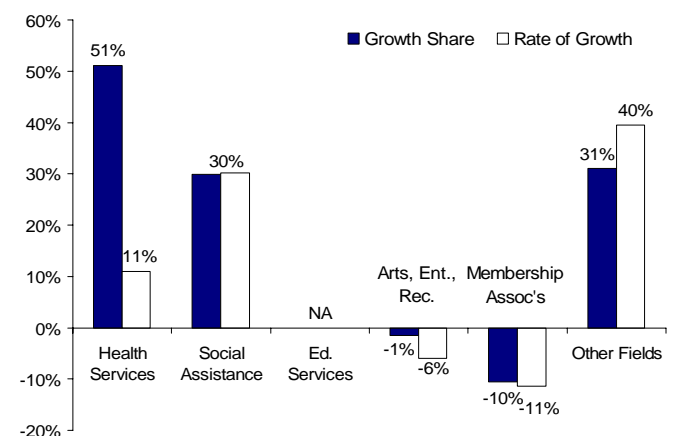
Figure 24: Average weekly wages by sector, Muncie economic region, 2001-2003



Industry: Most of the overall growth in Muncie-region nonprofit employment was accounted for by the health field, with one other field (social assistance) accounting for most of the remaining increase. Nonprofit employment declined in arts, entertainment, and recreation and membership associations. See Figure 25.

- Health services accounted for over one-half (51 percent) of the overall growth in the Muncie-region nonprofit sector between 2001 and 2003, while accounting for 60 percent of nonprofit employment (see Figure 9 earlier).

Figure 25: Muncie-region nonprofit employment growth shares and rate of growth by industry, 2001-2003



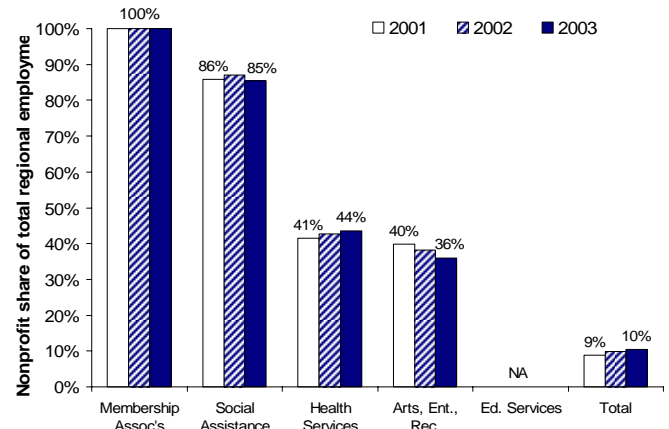
- Social assistance absorbed another 30 percent of the overall growth in nonprofit employment.

²¹ See note 15 above.

- Data on growth in educational services was suppressed due to confidentiality constraints. Therefore, any growth in this sector is absorbed by the “Other Fields” category.
- 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 Muncie region (see white/clear bars in Figure 25).
 - The number of employees working for nonprofit health services organizations increased by 11 percent between 2001 and 2003.
 - The number of employees in social assistance grew by 30 percent during the 2001-2003 period.
 - Again, data on the rate of growth of nonprofit employment in educational services was suppressed due to confidentiality constraints, and is absorbed here by the “Other Fields” category.
 - Employment in arts, entertainment, and recreation and membership associations declined during this period, by -6 percent and -11 percent, respectively.
 - Industries that were too small to report on separately or for which details were suppressed due to confidentiality constraints (including educational services) grew at a rate of 40 percent.
- As a result of these differential growth rates, nonprofit employment shares of total employment stayed about the same or increased between 2001 and 2003. See Figure 26.
 - Because there were no government membership associations in the Muncie economic region, the nonprofit share of total employment held steady at 100 percent.
 - The nonprofit share of social assistance employment declined very slightly from 86 percent in 2001 to 85 percent in 2003.

- However, the nonprofit share of health services employment grew during the same period, from 41 percent in 2001 to 44 percent in 2003.
- The nonprofit share of arts, entertainment, and recreation employment declined between 2001 and 2003, from 40 percent to 36 percent.

Figure 26: Nonprofit share of total Muncie-region employment by industry, 2001-2003

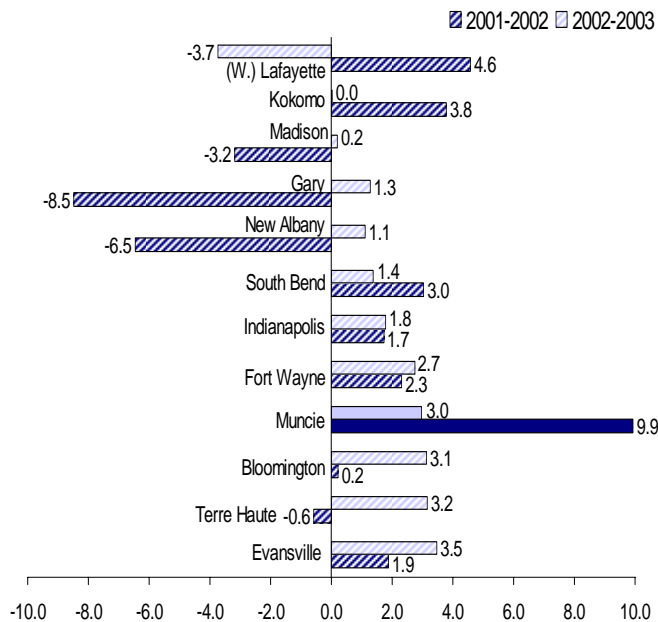


- Data on nonprofit employment in educational services in the region was unavailable in 2001-2003 due to confidentiality constraints.

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 27).

- Nonprofit employment in the Muncie region grew more rapidly (9.9 percent) between 2001 and 2002 than nonprofit employment in any of the other eleven regions (see dark colored bars in Figure 27).
- However, nonprofit employment in the Muncie region slowed between 2002 and 2003 to rates that were comparable to most of the other eleven economic regions (see light colored bars in Figure 27).

Figure 27: Indiana nonprofit employment: average annual rates of growth for Indiana economic regions, 2001-2002, 2002-2003.



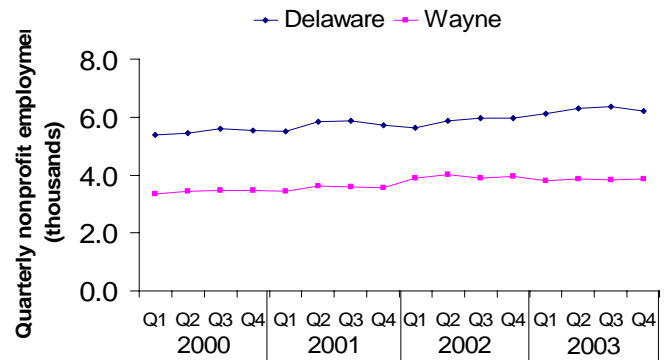
VII. COUNTY TRENDS

Changes in nonprofit employment varied significantly across the six counties in the region. Overall, the region saw an increase in nonprofit employment from 2000-2003.²²

Significant increases in a few counties augmented a much smaller increase in Delaware and Wayne Counties, by far the dominant counties in the region in terms of nonprofit employment.

- Total nonprofit employment in Delaware County increased by 4.4 percent between 2000-2001. In 2001-2002, growth in nonprofit employment slowed to 2.3 percent, but regained momentum in 2002-2003 with an increase of 6.7 percent. Overall, nonprofit employment in Delaware County increased at a rate of 13.9 percent during the 2000-2003 period (from an average of 5,482 nonprofit employees in 2000 to 6,245 in 2003). See Figure 28.
 - Growth trends in the county were quite stable on an annual basis, but a quarterly analysis reveals a general trend of growth in the first quarter of each year, and then leveling off during the rest of the year.

Figure 28: Quarterly nonprofit employment trends in Delaware and Wayne Counties, 2000-2003



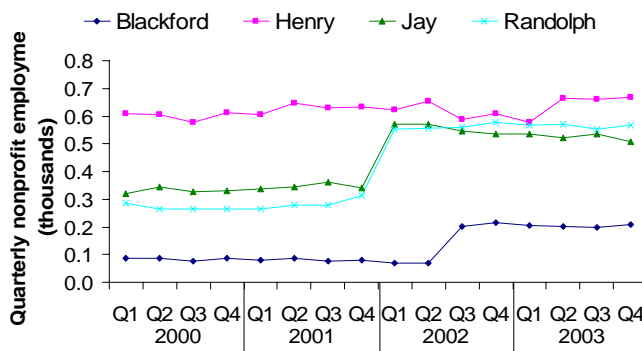
- Wayne County experienced slightly more fluctuation in nonprofit employment on an annual basis than Delaware County. Total nonprofit employment in Wayne County increased by 3.6 percent in 2000-2001, and then leaped by 10.9 percent in 2001-2002.

²² See note 1 above on the inclusion of 2000 data in this trend analysis.

However, nonprofit employment in Wayne County declined between 2002-2003 (-2.9 percent), for an overall growth in the county of 11.5 percent over the 2000-2003 period (from an average of 3,433 nonprofit employees in 2000 to 3,830 in 2003). See Figure 28.

- Quarterly fluctuations were similar to Delaware County, with significant growth occurring mostly in the first quarter of the year.
- Jay and Randolph Counties each experienced significant growth from 2000-2003, boosted by one exaggerated growth spurt between the fourth quarter of 2001 and the first quarter of 2002. See Figure 29.

Figure 29: Quarterly nonprofit employment trends in Blackford, Henry, Jay, and Randolph Counties, 2000-2003



- Total nonprofit employment in Jay and Randolph Counties increased by 4.7 percent and 5.2 percent respectively between 2000-2001. However, between 2001-2002, both counties saw a leap in nonprofit employment, by 60.6 and 98.0 percent respectively. Like Wayne County above, both counties fell back a bit in 2002-2003. Nonprofit employment in Jay County actually declined by -5.3 percent and stayed about the same in Randolph County (with a minute increase of 0.6 percent). However, because of the significant growth between 2001-2002, the overall growth in nonprofit employment in Jay and Randolph Counties was impressive -- 59.2 and 109.6 percent respectively (from an average of 330 nonprofit employees in Jay County in 2000 to 526 in 2003, and from an average of

270 nonprofit employees in Randolph County in 2000 to 575 in 2003).

- While the rate of overall growth in these counties far outpaced growth in Delaware and Wayne Counties and the region as a whole, they contained much smaller absolute numbers of nonprofit employment in the region than these other, larger counties.
- Growth in nonprofit employment in Blackford County followed a pattern similar to that of Jay and Randolph Counties, but on a significantly smaller scale due to the absolute fewer number of nonprofits in the county. See Figure 29.
 - Between 2000-2001, nonprofit employment in Blackford County experienced a decline of -5.6 percent. However, similar to Jay and Randolph Counties above, the 2001-2002 period saw a drastic increase in nonprofit employment of 73.4 percent. This rate of growth slowed between 2002-2003 to 47.4 percent, for an overall impressive growth during the 2000-2003 period of 141.3 percent (from an average of 85 nonprofit employees in 2000 to 205 in 2003).
- Nonprofit employment in Henry County experienced an altogether different pattern of growth, with an overall growth rate well below that of all the other counties in the region. See Figure 29.
 - Between 2000-2001, nonprofit employment in Henry County increased by 4.4 percent, but this growth was partially offset by a decline during 2001-2002 of -1.6 percent. During 2002-2003, nonprofit employment in the county rebounded somewhat with an increase of 3.9 percent, for an overall increase in nonprofit employment of 6.7 percent during the 2000-2003 period (from an average of 602 nonprofit employees in 2000 to 643 in 2003).

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

SOURCE OF DATA

The major source of data for this report was 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,²³ charitable establishments employing less than 4 workers in 20 weeks during the year, and religious organizations. The latter two exclusions mean that our analysis necessarily underestimated Indiana nonprofit employment.

Of the two, the exclusion of religious organizations is the most significant; however, religious organizations may elect to be covered by the UI program and those 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.²⁴ We also estimate that 67 percent of the state's 13,600 charitable establishments that are not congregations²⁵ employed less than 4 workers (perhaps some 5,600 workers in total), and therefore were not covered by the CEW program.²⁶

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

The employment data for nonprofit organizations were identified by matching the Federal Employer 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 cumulative; information on new organizations is added

²⁴ For information about how we developed these estimates, please see Appendix A in our statewide report, *Indiana Nonprofit Employment: 2005 Report*, by Kirsten A. Grønberg and Erich T. Eschmann (Bloomington, IN: Indiana University School of Public and Environmental Affairs, May, 2005) available at www.indiana.edu/~nonprof.

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

²⁶ See note 24 above.

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

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.²⁷ 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 nonprofit establishments. This is in addition to employees in

Indiana congregations and in small charities that are also missing from the analysis because they are not required to participate in the CEW reporting system.²⁸

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>.

²⁷ See note 24 above.

²⁸ We believe these estimates of undercounts in nonprofit employment are reasonable, perhaps even conservative. See note 24 above.

APPENDIX B: NONPROFIT EMPLOYMENT IN MUNCIE ECONOMIC REGION BY COUNTY, 2003²⁹

County	Total nonprofit employment in county ³⁰	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
Delaware	6,245	50,388	51.8%	12.4%	\$176,074,078
Wayne	3,830	33,157	31.8%	11.5%	\$101,711,706
Henry	643	14,012	5.3%	4.6%	\$9,552,542
Randolph	565	7,647	4.7%	7.4%	\$14,088,405
Jay	526	6,695	4.4%	7.8%	\$15,976,042
Blackford	205	4,095	1.7%	5.0%	\$4,954,013
Add'l Membership Assoc's	34	--	0.3%	--	\$613,427
Grand Total for Region	12,046	115,994	100.0%	10.4%	\$322,970,213

²⁹ Please note that methods of rounding data created some minor inconsistencies in the way the data are reported in this report. For example, this table reports 34 employees of additional membership associations in the region, whereas note 10 above reports 33 additional employees. (These are the 34 employees of membership associations that we re-classified as nonprofit on the assumption that there were no for-profit membership associations. However, we were unable to determine the specific county in which these 34 employees were located; therefore, they are treated separately here.) Additionally, the table reports 12,046 total nonprofit employees in "grand total for region," which is 2 employees less than the sum of employees shown in this table. Again, these inconsistencies are caused by rounding decimal points and are not errors in the source data.

³⁰ The source data for the "total nonprofit employment in county" column is based on special analyses 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.

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

Economic Region/Hub	Total nonprofit employ- ment in region	Total employ- ment 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	Manu- facturing 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
Grand Total for State	230,335	2,821,614	100.0%	8.2%	5.1%	20.3%	\$6,689,522,864

APPENDIX D: DISTRIBUTION OF NONPROFIT AND CHARITABLE EMPLOYMENT BY INDUSTRY IN MUNCIE 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	Educational Services	Private elementary and secondary schools, colleges and universities	NA	NA	NA	NA
62*	Health Services <i>(exclusive of Social Assistance)</i>	Hospitals, nursing and personal care facilities, home health care organizations	7,221	60%	7,221	66%
624	Social Assistance	Child day care services, job training and related services, individual and family services	1,805	15%	1,800	17%
71	Amusement and Recreation Services	Performing arts, spectator sports, museums, historical sites, zoos and botanical gardens	334	3%	128	1%
813	Membership Organizations	Business associations, professional associations, neighborhood asso- ciations, social clubs, hiking clubs, environmental organizations	1,149	10%	NA	NA
All other	Other	Utilities, information, publishing, finance and insurance, credit intermediation and related activi- ties, funds, trusts, and other finan- cial vehicles, real estate, rental and leasing, management of companies and enterprises, accommodation, and others	1,538	13%	1,733	16%
Total			12,046	100%	10,882	100%

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

NAICS Code	Industry group	Total nonprofit employ- ment	Share of nonprofit employ- ment	Aver- age weekly wage	Estimated average annual wage
61	EDUCATION SERVICES	NA***	NA	NA	NA
611	Educational Services	NA	NA	NA	NA
6111	Elementary and Secondary Schools	NA	NA	NA	NA
6112	Junior Colleges	--	--	--	--
6113	Colleges, Universities, and Professional Schools	NA	NA	NA	NA
62*	HEALTH SERVICES	7,221	60.1%	\$598	\$31,091
621	Ambulatory Health Care Services	1,649	13.7%	\$693	\$36,026
6214	<i>Outpatient Care Centers</i>	NA	NA	NA	NA
6216	<i>Home Health Care Services</i>	NA	NA	NA	NA
622	Hospitals	4,344	36.2%	\$622	\$32,327
6221	<i>General Medical and Surgical Hospitals</i>	3,328	27.7%	\$615	\$31,987
6222	<i>Psychiatric and Substance Abuse Hospitals</i>	--	--	--	--
6223	<i>Specialty (except Psychiatric and Substance Abuse) Hospitals</i>	--	--	--	--
623	Nursing and Residential Care Facilities	1,228	10.2%	\$386	\$20,091
6231	<i>Nursing Care Facilities</i>	NA	NA	NA	NA
6232	<i>Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities</i>	NA	NA	NA	NA
6233	<i>Community Care Facilities for the Elderly</i>	NA	NA	NA	NA
624	SOCIAL ASSISTANCE	1,805	15.0%	\$333	\$17,319
6241	Individual and Family Services	647	5.4%	\$354	\$18,405
6242	Community Food & Housing, Emergency & Other Relief Services	27	0.2%	\$278	\$14,477
6243	Vocational Rehabilitation Services	852	7.1%	\$337	\$17,524
6244	Child Day Care Services	280	2.3%	\$276	\$14,361
71	ARTS, ENTERTAINMENT, RECREATION	334	2.8%	\$287	\$14,942
711	Performing Arts, Spectator Sports, and Related Industries	NA	NA	NA	NA
712	Museums, Historical Sites, and Similar Institutions	NA	NA	NA	NA
713	Amusement, Gambling, and Recreation Industries	210	1.7%	\$236	\$12,290
813**	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	1,149	9.6%	\$287	\$14,946
8131	Religious Organizations	NA	NA	NA	NA
8132	Grantmaking and Giving Services	NA	NA	NA	NA
8133	Social Advocacy Organizations	103	0.9%	\$335	\$17,405
8134	Civic and Social Organizations	715	6.0%	\$258	\$13,405
8139	Business, Professional, Labor, Political, and Similar Organizations	293	2.4%	\$299	\$15,551
Suppressed and other fields		12,046	100.3%	\$516	\$26,812
Total		11,730	100.0%	\$465	\$24,166

* 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 MUNCIE ECONOMIC REGION, 2003³¹

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
61	EDUCATION SERVICES	12,265	10.6%	\$590	\$30,678
611	Educational Services	12,265	10.6%	\$590	\$30,678
6111	Elementary and Secondary Schools	4,378	3.8%	\$585	\$30,437
6112	Junior Colleges	NA	NA	NA	NA
6113	Colleges, Universities, and Professional Schools	NA	NA	NA	NA
62*	HEALTH SERVICES	17,882	15.4%	\$600	\$31,177
621	Ambulatory Health Care Services	6,500	5.6%	\$740	\$38,492
6214	Outpatient Care Centers	368	0.3%	\$793	\$41,227
6216	Home Health Care Services	1,230	1.1%	\$368	\$19,136
622	Hospitals	2,009	1.7%	\$683	\$35,522
6221	General Medical and Surgical Hospitals	NA	NA	NA	NA
6222	Psychiatric and Substance Abuse Hospitals	NA	NA	NA	NA
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	--	--	--	--
623	Nursing and Residential Care Facilities	3,955	3.4%	\$397	\$20,664
6231	Nursing Care Facilities	1,698	1.5%	\$400	\$20,817
6232	Res. Mental Retardation, Mental Hlth. & Sub. Abuse Facilities	NA	NA	NA	NA
6233	Community Care Facilities for the Elderly	NA	NA	NA	NA
624	SOCIAL ASSISTANCE	808	0.7%	\$286	\$14,850
6241	Individual and Family Services	335	0.3%	\$298	\$15,497
6242	Community Food & Housing, Emergency & Other Relief Services	NA	NA	NA	NA
6243	Vocational Rehabilitation Services	NA	NA	NA	NA
6244	Child Day Care Services	73	0.1%	\$217	\$11,291
71	ARTS, ENTERTAINMENT, RECREATION	925	0.8%	\$233	\$12,104
711	Performing Arts, Spectator Sports, and Related Industries	47	0.0%	\$256	\$13,293
712	Museums, Historical Sites, and Similar Institutions	101	0.1%	\$379	\$19,717
713	Amusement, Gambling, and Recreation Industries	582	0.5%	\$211	\$10,971
Suppressed and other fields		84,113	72.5%	\$563	\$29,271
Total		115,994	100.0%	\$567	\$29,476

³¹ 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 MUNCIE ECONOMIC REGION, 2003

NAICS Code	Industry group	Total government employment	Share of government employment	Average weekly wage	Average annual wage
61	EDUCATION SERVICES	12,287	60.1%	\$599	\$31,134
611	Educational Services	12,287	60.1%	\$599	\$31,134
6111	Elementary and Secondary Schools	7,455	36.5%	\$568	\$29,542
6112	Junior Colleges	647	3.2%	\$405	\$21,063
6113	Colleges, Universities, and Professional Schools	4,186	20.5%	\$683	\$35,524
62*	HEALTH SERVICES	1,561	7.6%	\$595	\$30,936
621	Ambulatory Health Care Services	--	--	--	--
6214	Outpatient Care Centers	--	--	--	--
6216	Home Health Care Services	--	--	--	--
622	Hospitals	1,561	7.6%	\$595	\$30,936
6221	General Medical and Surgical Hospitals	965	4.7%	\$583	\$30,295
6222	Psychiatric and Substance Abuse Hospitals	596	2.9%	\$615	\$31,974
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	--	--	--	--
624	SOCIAL ASSISTANCE	--	--	--	--
6241	Individual and Family Services	--	--	--	--
6242	Community Food & Housing, Emergency & Other Relief Services	--	--	--	--
6243	Vocational Rehabilitation Services	--	--	--	--
6244	Child Day Care Services	--	--	--	--
71	ARTS, ENTERTAINMENT, RECREATION	2	0.0%	\$351	\$18,273
711	Performing Arts, Spectator Sports, and Related Industries	--	--	--	--
712	Museums, Historical Sites, and Similar Institutions	--	--	--	--
713	Amusement, Gambling, and Recreation Industries	2	0.0%	\$351	\$18,273
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	--	--	--	--
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	--	--	--	--
Suppressed and other fields		6,600	32.3%	\$555	\$28,853
Total		20,450	100.0%	\$584	\$30,382

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. To obtain a complete version of an unpublished paper please contact Kirsten Grønbjerg (kgronbj@indiana.edu, (812) 855-5971).

Indiana Nonprofit Survey Analysis

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

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

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/inscomevansville.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).
- 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).

- 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).

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).
- 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).

Online Regional Reports

- Evansville Economic Region Nonprofit Employment: 2005 Report. Nonprofit Employment Series No. 2D by Kirsten Grønberg, Erich T. Eschmann and Kerry S. Brock. May 2006 (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).
- 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).

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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).
 - Bloomington Nonprofit Employment, 2001. Nonprofit Employment Report No. 1, Supplement A, by Kirsten Grønberg and Sharon Kioko. August 2003 (www.indiana.edu/~nonprof/results/inemploy/Bloomingtonempl03.pdf).

Personal Affiliation Survey Analysis

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

Journal Articles and Conference Presentations

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

Indiana Nonprofit Database Analysis

We developed a comprehensive database of 59,400 Indiana nonprofits of all types 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.

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.



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