

# THE NONPROFIT SECTOR IN BRIEF:

## *Public Charities, Giving, and Volunteering, 2012*

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*This brief summarizes and expands on The Nonprofit Almanac 2012, prepared by the National Center for Charitable Statistics and published by the Urban Institute Press. Both publications highlight the growth in the number and finances of 501(c)(3) public charities, as well as key findings on private charitable contributions and volunteering. See the back cover for details on how to order a copy of The Nonprofit Almanac 2012.*

### Highlights from the Almanac

- An estimated 2.3 million nonprofit organization operate in the United States, and approximately 1.6 million nonprofits were registered with the Internal Revenue Service (IRS) in 2010, an increase of 24 percent from 2000.
- The nonprofit sector contributed \$804.8 billion to the U.S. economy in 2010, making up 5.5 percent of the country's gross domestic product (GDP).<sup>1</sup>
- In 2010, public charities, the largest component of the nonprofit sector, reported \$1.51 trillion in revenue, \$1.45 trillion in expenses, and \$2.71 trillion in assets.
- In 2011, private charitable contributions, which include giving to public charities and religious congregations, totaled \$298.42 billion.
- In 2011, 26.8 percent of adults in the United States volunteered with an organization. Volunteers contributed 15.2 billion hours, worth an estimated \$296.2 billion.

### Size and Scope of the Nonprofit Sector

#### *All nonprofit organizations*

**Number.** In 2010, an estimated 2.3 million nonprofit organizations were operating in the United States and nearly 1.6 million were reg-

<sup>1</sup> GDP estimates are from the Bureau of Economic Analysis and include nonprofit institutions serving households. They exclude nonprofit institutions serving government or business. See *The Nonprofit Almanac 2012* for more information.

**Table 1. Size and Financial Scope of the Nonprofit Sector, 2000-2010**

	2000	2005	2010	% change, 2000–10 <sup>a</sup>	% change, 2000-2010 (inflation adjusted)
<b>All registered nonprofits</b>	1.26 million	1.41 million	1.56 million	23.6	—
Reporting nonprofits	444,161	552,569	618,062	39.2	—
Revenues (\$)	1.15 trillion	1.63 trillion	2.06 trillion	78.3	40.8
Expenses (\$)	1.01 trillion	1.48 trillion	1.94 trillion	91.8	51.5
Assets (\$)	2.57 trillion	3.50 trillion	4.49 trillion	74.8	38.1
<b>Public charities, 501(c)(3)</b>	688,600	847,954	979,901	42.3	—
Reporting public charities	249,859	313,164	366,086	46.5	—
Revenues (\$)	837 billion	1.17 trillion	1.51 trillion	80.9	42.9
Expenses (\$)	750 billion	1.08 trillion	1.45 trillion	94.0	53.2
Assets (\$)	1.50 trillion	2.07 trillion	2.71 trillion	80.6	42.6

Sources: Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2000, 2005, and 2010); and Internal Revenue Service Business Master Files, Exempt Organizations (2000–11).

Notes: Reporting public charities include organizations that filed IRS Forms 990 and had \$25,000 or more in gross receipts. Organizations that had their tax-exempt status revoked for failing to file a financial return for three consecutive years are not included in the 2010 figure. Foreign organizations, government-associated organizations, and organizations without state identifiers were also excluded. All amounts are in current dollars and are not adjusted for inflation.

— = not applicable

istered with the Internal Revenue Service (IRS). Registered organizations exclude nonprofits that are not required to register with the IRS such as organizations with less than \$5,000 in annual revenue or religious congregations and their auxiliary groups (although many congregations choose to register). This 1.6 million encompasses a variety of organizations including health, education, arts, advocacy organizations, labor unions, and business and professional associations. Over the past 10 years, the number of nonprofits registered with the IRS has grown by 24 percent.

**Finances.** Of the nearly 1.6 million nonprofits registered with the IRS, only 40 percent, or 618,062 organizations, were required to file a financial return with the IRS known as the Form 990.<sup>2</sup> In 2010, these filing nonprofits reported \$2.06 trillion in revenues and \$4.49 trillion in assets (table 1). Looking at the financial growth of nonprofits, revenues grew at a relatively healthy rate from 2000 to 2010: 41

percent after adjusting for inflation. This is more than double the growth of the GDP, which grew 16.4 percent over the same period. Growth in expenses outpaced growth in revenues and assets over the decade.

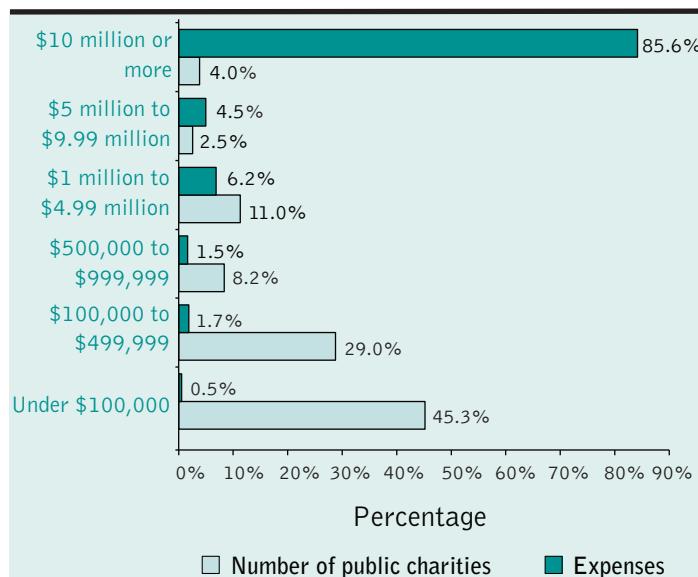
## Public Charities

**Number.** Of the more than 30 types of nonprofit organizations defined by the Internal Revenue Code, 501(c)(3) public charities are the most numerous. Public charities include arts, education, health care, human services, and other types of organizations to which donors can make tax-deductible donations. Nearly 1 million 501(c)(3) public charities were registered with the IRS in 2010, representing nearly two-thirds of all registered nonprofits. The number of registered public charities increased more quickly than other types of nonprofits, growing 42 percent over the decade. Public charities also make up a larger share of the nonprofit sector in 2010.

**Finances.** Public charities that collected more than \$50,000 in gross receipts in 2010 were required to file a Form 990 or Form 990-EZ. Nearly 60 percent of organizations filing a Form 990 were public chari-

<sup>a</sup> All private foundations, regardless of size, are required to file a Form 990-PF. Before tax year 2010, nonprofits with gross receipts of \$25,000 or more were required to file a Form 990 or Form 990-EZ. Beginning in 2010, only organizations with \$50,000 or more in gross receipts were required to file a Form 990 or Form 990-EZ. Organizations with less than \$50,000 are required to file an information return known as the Form 990-N (e-Postcard). Filing requirements by year are available at <http://www.irs.gov/charities/article/0,,id=184445,00.html>.

**Figure 1. Number and Expenses of Reporting Public Charities, 2010**



Source: Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2010).

ties. In 2010, public charities reported \$1.51 trillion in revenues and \$2.71 trillion in assets, accounting for nearly three-quarters of total nonprofit sector revenue and over 60 percent of all nonprofit sector assets (table 1).

**Size.** While public charities account for much of the nonprofit sectors' finances, the vast majority of public charities are small. As displayed in figure 1, three-quarters of public charities report less than \$100,000 in gross receipts and represent less than 3 percent of total public charity expenditures. Public charity expenditures are dominated by a small number of large organizations, primarily hospitals and higher education institutions. Just 4 percent of nonprofits have \$10 million or more in expenses, but they account for more than 85 percent of public charity expenditures.

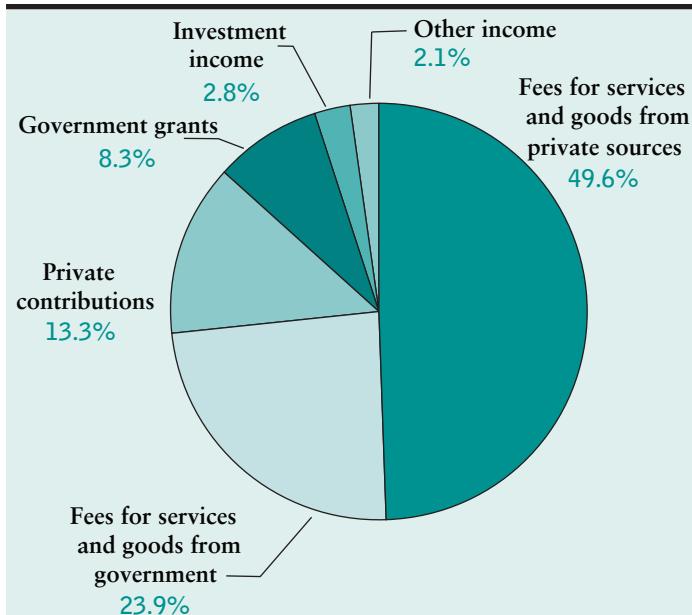
**Revenue sources.** Fees for services and goods from private sources—including tuition payments, hospital patient revenues (excluding Medicare and Medicaid), and ticket sales—accounted for 50 percent of revenues in 2010 (figure 2). The second-largest revenue stream is fees from government sources, such as Medicare and Medicaid payments and government contracts (24 percent). Another 13 percent comes from private contributions, and 8

percent comes from government grants. The government provides 32 percent of funds from contracts and grants combined.

These figures are driven largely by hospitals and higher education organizations, which derive their funding predominately through fees for goods and services. If these organizations are excluded, the percentage of revenue received from fees for services and goods from private sources decreases to just 39 percent, while the proportion from private contributions increases to 24 percent, and the share from government grants increases to 15 percent.

Table 2 displays the distribution of public charities by type of organization. One-third of all public charities are human services groups, such as food banks, homeless shelters, youth sports, and family or legal services. Education organizations are the second highest in number at 18 percent; these comprise mainly booster clubs, PTAs, PTOs, and financial aid groups. Health care organizations, while accounting for only 12 percent of reporting public charities, represent 60 percent of public charity revenues and expenses. Education organizations account for about 16 percent of revenues and

**Figure 2. Revenue Sources for Reporting Public Charities, 2010 (percent)**



Sources: NCCS calculations of IRS Statistics of Income Division Exempt Organizations Sample (2007); Urban Institute, National Center for Charitable Statistics, Core Files (2010); American Hospital Association (AHA) 2010 survey; and the National Health Accounts, produced by CMS.

**Table 2. Number and Finances of Reporting Public Charities by Subsector, 2010**

	Number	%	\$, Billions			Percent (%)		
			Revenues	Expenses	Assets	Revenues	Expenses	Assets
All public charities	<b>366,086</b>	<b>100</b>	<b>1,514.2</b>	<b>1,454.8</b>	<b>2,708.9</b>	<b>100</b>	<b>100</b>	<b>100</b>
Arts, culture, and humanities	39,536	10.8	29.3	27.8	98.9	1.9	1.9	3.7
Education	<b>66,769</b>	<b>18.2</b>	<b>248.0</b>	<b>241.6</b>	<b>806.4</b>	<b>16.4</b>	<b>16.6</b>	<b>29.8</b>
Higher education	<i>2,129</i>	<i>0.6</i>	<i>159.3</i>	<i>155.7</i>	<i>505.6</i>	<i>10.5</i>	<i>10.7</i>	<i>18.7</i>
Other education	<i>64,640</i>	<i>17.7</i>	<i>88.7</i>	<i>85.9</i>	<i>300.8</i>	<i>5.9</i>	<i>5.9</i>	<i>11.1</i>
Environment and animals	16,383	4.5	13.7	12.9	35.2	0.9	0.9	1.3
Health	<b>44,128</b>	<b>12.1</b>	<b>907.7</b>	<b>869.9</b>	<b>1,141.8</b>	<b>60.0</b>	<b>59.8</b>	<b>42.2</b>
Hospitals and primary care facilities	<i>7,657</i>	<i>2.1</i>	<i>773.4</i>	<i>740.9</i>	<i>926.9</i>	<i>51.1</i>	<i>50.9</i>	<i>34.2</i>
Other health care	<i>36,471</i>	<i>10.0</i>	<i>134.3</i>	<i>129.0</i>	<i>214.9</i>	<i>8.9</i>	<i>8.9</i>	<i>7.9</i>
Human services	<b>124,360</b>	<b>34.0</b>	<b>196.4</b>	<b>189.9</b>	<b>297.3</b>	<b>13.0</b>	<b>13.1</b>	<b>11.0</b>
International and foreign affairs	<b>7,533</b>	<b>2.1</b>	<b>31.4</b>	<b>29.7</b>	<b>31.9</b>	<b>2.1</b>	<b>2.0</b>	<b>1.2</b>
Public and social benefit	<b>43,875</b>	<b>12.0</b>	<b>74.4</b>	<b>70.8</b>	<b>268.1</b>	<b>4.9</b>	<b>4.9</b>	<b>9.9</b>
Religion-related	<b>23,502</b>	<b>6.4</b>	<b>13.0</b>	<b>12.2</b>	<b>29.2</b>	<b>0.9</b>	<b>0.8</b>	<b>1.1</b>

Source: The Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2010).

Notes: All amounts are in current dollars and are not adjusted for inflation. Subtotals may not sum to total because of rounding.

expenses, followed by human services organizations at 13 percent. As discussed throughout this brief, hospitals and higher education organizations dominate the finances of public charities. Hospitals and higher education combined account for just 3 percent of total public charities but nearly 62 percent of public charity revenues and expenses.

**Growth.** In the past 10 years, increases in the number and finances of nonprofits have varied by subsector (table 3). The two smallest subsectors, international and foreign affairs and environment and animals, saw the largest growth in number of public charities, increasing 73 and 83 percent, respectively. International and foreign affairs organizations also grew robustly financially, with revenues growing 91 percent and assets 75 percent. Growth in number of health organizations was the slowest, but this subsector had the second-largest financial growth, with revenues increasing 56 percent and assets growing 49 percent from 2000 to 2010. Much of the expansion in the nonprofit sector is attributed to the health care industry.

While the finances of many organizations increased from 2000 to 2010, much of the growth occurred

during the first half of the decade, before the recession hit the nonprofit sector (table 4). From 2000 to 2005, the percentage change in revenue was 24 percent. The growth slowed to 16 percent between 2005 and 2010. International and foreign affairs organizations experienced the greatest slowdown, with revenues dropping from an average annual change of 71 percent for 2000 to 2005 to 11 percent for 2005 to 2010. Expenses and assets also increased more slowly in the second half of the decade.

## Giving

**Giving amounts.** According to *Giving USA*, private charitable contributions, which include giving to public charities and religious congregations, totaled \$298.42 billion in 2011 (figure 3). Since 2005, private charitable contributions have fallen by nearly 10 percentage points after adjusting for inflation. When the recession hit the U.S. economy, giving declined. The largest declines in charitable giving occurred in 2008 and 2009. After adjusting for inflation, private charitable contributions declined 9.5 percent from 2007 to 2008 and 3.9 percent from 2008 to 2009. Growth in giving in 2010 and 2011 was modest, approximately 1 percent in each year after adjusting for inflation, but still not above prerecession levels.

**Table 3. Number, Revenue, and Assets of Reporting Public Charities by Subsector, 2000–2010**

	Number			Revenue (\$, Billions)			Assets (\$, Billions)		
	2000	2005	2010	2000	2005	2010	2000	2005	2010
All public charities	<b>249,859</b>	<b>313,164</b>	<b>366,086</b>	<b>836.9</b>	<b>1,173.5</b>	<b>1,514.2</b>	<b>1,500.2</b>	<b>2,065.8</b>	<b>2,708.9</b>
Arts, culture, and humanities	27,302	34,514	39,536	23.3	26.2	29.3	59.0	81.3	98.9
Education	42,591	56,121	66,769	163.9	208.4	248.0	464.3	663.9	806.4
Higher education	1,773	1,871	2,129	110.3	137.0	159.3	318.9	434.6	505.6
Other education	40,818	54,250	64,640	53.6	71.4	88.7	145.4	229.3	300.8
Environment and animals	8,976	12,754	16,383	8.2	10.7	13.7	18.8	26.4	35.2
Health	36,057	40,638	44,128	459.5	673.8	907.7	606.9	825.5	1,141.8
Hospitals and primary care facilities	6,929	7,260	7,657	383.2	569.2	773.4	468.2	652.7	926.9
Other health care	29,128	33,378	36,471	76.2	104.7	134.3	138.7	172.8	214.9
Human services	86,068	106,248	124,360	110.9	152.3	196.4	164.5	225.7	297.3
International and foreign affairs	4,345	5,726	7,533	13.0	25.3	31.4	14.4	23.7	31.9
Public and societal benefit	30,521	38,379	43,875	50.7	66.6	74.4	156.0	197.1	268.1
Religion-related	13,999	18,784	23,502	7.4	10.1	13.0	16.2	22.3	29.2

Source: The Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2000-10).

Note: All amounts are in current dollars and are not adjusted for inflation.

**Recipients.** Congregations and other religious organizations received nearly one-third of all private charitable contributions in 2011 (table 5). Education organizations received the next-highest proportion of private contributions (13 percent) followed by human service organizations (12 percent).

**Foundations.** Foundation giving, a component of private charitable contributions, was \$45.7 billion in 2010, down about 2 percent from 2009 (figure 4). Foundation assets totaled \$621.7 billion in 2010, a 1 percent increase from \$615.5 billion in 2000, after adjusting for inflation.

There were 76,610 grantmaking foundations in the United States in 2010, a 35 percent increase from 2000. Both the number (6 percent) and dollar amount (12 percent, after adjusting for inflation) of grants made by foundations, however, decreased between 2008 and 2009 at the height of the recession (The Foundation Center 2010).

## Volunteering

In addition to donations, volunteers are an integral part of the nonprofit sector. Using data from the

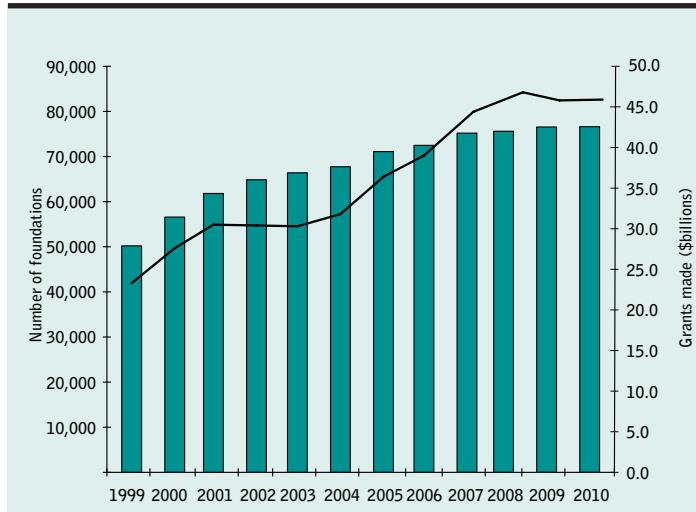
**Figure 3. Private Charitable Contributions, 2000–11**



Source: Giving USA Foundation, *Giving USA* (2012).

Note: The 2011 numbers on private charitable giving are shown here but were not available at the time *The Nonprofit Almanac 2012* was compiled.

**Figure 4. Number of Foundations and Amount of Grants Made by Year, 1999-2010**



Source: Foundation Center: Growth and Giving Estimates (2011).

Note: Data on the number of foundations in 2010 was not available at the time this report was compiled.

Current Population Survey and the American Time Use Survey, we estimate the number of volunteers, the amount of hours volunteered, and the economic value of volunteering.

**Number of volunteers.** Close to 27 percent of the U.S. population, or 64.3 million people, volunteered at least once during 2011. The volunteering rate has remained virtually unchanged over the past six years. During the year, volunteers spent a median of 51

hours volunteering, which has also remained fairly constant over the past six years.

**Hours volunteers.** On an average day in 2011, approximately 6 percent of the U.S. population, or 14.6 million Americans, volunteered for an average of 2.84 hours. These averages are down slightly from previous years, when the per day volunteer rate was closer to 7 percent. Combined, Americans volunteered an estimated 15.2 billion hours.

**Value of volunteering.** Assuming a full-time employee works 1,700 hours a year, volunteer hours were the equivalent of 8.9 million full-time employees in 2011. At average private wages, volunteer time was worth \$296.2 billion, about the same as donations.

**Volunteer activities.** Figure 5 shows how volunteers spent their time when serving nonprofits. Measured as the average amount of time across all volunteers, the largest single use of volunteer time is administration and support (24 percent). This includes fundraising, office work, computer use, making phone calls, writing, editing, and reading. The second-largest use is for social service and care at 20 percent. This includes preparing food and cleaning up, collecting and delivering clothing or other goods, providing direct care or services, teaching, leading, counseling, and mentoring.

**Table 4. Percent Change in Revenue, Expenses, and Assets of Reporting Public Charities by Subsector, 2000–2010 (inflation adjusted)**

Subsector	% Change in Revenue			% Change in Expenses			% Change in Assets		
	2000–10	2000–05	2005–10	2000–10	2000–05	2005–10	2000–10	2000–05	2005–10
Arts, culture, and humanities	-0.7	-1.1	0.5	22.1	11.8	9.3	32.5	21.5	9.0
Education	19.5	12.1	6.6	57.2	26.6	24.2	37.2	26.1	8.8
Higher education	14.1	9.5	4.2	51.4	25.4	20.7	25.2	20.2	4.2
Other education	30.7	17.5	11.2	69.0	29.0	30.9	63.4	39.1	17.5
Environment and animals	32.1	14.9	15.0	56.7	24.2	26.1	47.9	23.8	19.5
Health	56.0	29.3	20.7	54.5	26.8	21.8	48.6	19.9	23.9
Hospitals and primary care facilities	57.2	31.6	19.5	53.5	28.4	19.5	57.3	24.6	26.3
Other health care	52.9	23.3	23.9	57.3	22.7	28.2	26.2	8.0	16.8
Human services	39.9	21.1	15.5	44.7	23.7	17.0	42.7	21.0	18.0
International and foreign affairs	90.5	71.4	11.1	100.1	70.1	17.6	75.1	45.0	20.8
Public and societal benefit	16.0	15.9	0.1	48.5	29.2	14.9	35.7	11.4	21.8
Religion-related	39.3	20.9	15.2	49.9	20.0	25.0	42.0	20.9	17.4
All public charities	42.9	23.6	15.6	53.2	26.7	20.9	42.6	21.4	17.4

Sources: The Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2000-10).

Note: Percent changes have been adjusted for inflation.

**Table 5. Charitable Contributions by Type of Recipient Organizations, 2011**

Type of charity	% of charitable contributions
Religion	32.1
Education	13.0
Human services	11.9
Gifts to foundations	8.7
Health	8.3
International affairs	7.6
Public-society benefit	7.2
Arts, culture, and humanities	4.4
Environment or animals	2.6
Unallocated	3.0
Gifts to Individuals	1.3

Source: Giving USA Foundation, GivingUSA (2012).

## Conclusion

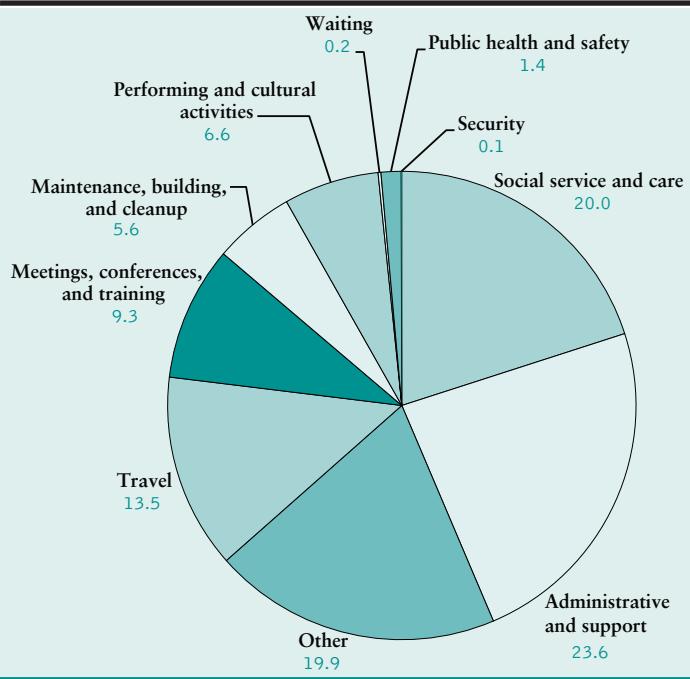
In 2010, public charities accounted for almost 60 percent of all registered nonprofit organizations and represented nearly three-quarters of the revenue and expenses of the nonprofit sector in the United States. Growth slowed in the second half of the decade for many organizations when the recession hit the nonprofit sector. Overall, however, revenue for reporting public charities grew 43 percent, expenses grew 53 percent, and assets grew 43 percent (after adjusting for inflation) between 2000 and 2010. While this brief highlights the size and scope of public charities and presents data on giving and volunteering, *The Nonprofit Almanac 2012* features trends in wages, employment, and finances as well as the nonprofit sectors place in the national economy. Order your copy here: <http://www.urban.org/books/nonprofit-almanac-2012/>.

**Table 6. Number, Hours, and Dollar Value of Volunteers, 2005–11**

	2005	2006	2007	2008	2009	2010	2011
<b>Per year</b>							
Percentage of population volunteering	28.8	26.7	26.2	26.4	26.8	26.3	26.8
Number of volunteers	65.4 million	61.2 million	60.8 million	61.8 million	63.4 million	62.8 million	64.3 million
Total hours volunteered	13.5 billion	12.9 billion	15.5 billion	14.4 billion	14.9 billion	14.9 billion	15.2 billion
Average hours per volunteer	204	207	251	229	232	234	233
Median hours per volunteer	50	52	52	52	50	52	51
<b>Per average day</b>							
Percentage of population volunteering	7.1	6.5	7.0	6.8	7.1	6.8	6.0
Number of volunteers	16.5 million	15.2 million	16.6 million	16.2 million	17.1 million	16.6 million	14.6 million
Hours per day per volunteer	2.25	2.31	2.56	2.43	2.39	2.46	2.84
<b>Value of volunteers</b>							
Population age 15 and over	230.4 million	233.1 million	236.1 million	238.7 million	239.9 million	241.9 million	243.7 million
Full-time equivalent employment	7.9 million	7.6 million	9.1 million	8.4 million	8.8 million	8.8 million	8.9 million
Assigned hourly wages for volunteers	\$16.13	\$16.76	\$17.43	\$18.08	\$18.63	\$19.07	\$19.54
Assigned value of volunteer time	\$217.9 billion	\$215.6 billion	\$270.2 billion	\$270.2 billion	\$277.7 billion	\$283.8 billion	\$296.2 billion

Sources: Authors' calculations based on per year figures from U.S. Department of Labor, Bureau of Labor Statistics, Current Population Survey, Volunteer Supplement (2005–2011); per average day figures from U.S. Department of Labor, Bureau of Labor Statistics, American Time Use Survey (2005–2011); hourly wages from U.S. Department of Labor, Bureau of Labor Statistics, Current Employment Statistics (2011).  
— = data not available

**Figure 5. Distribution of Average Volunteer Time by Activity, 2011**



*Source:* Authors' calculations based on U.S. Department of Labor, Bureau of Labor Statistics, American Time Use Survey (2011).

*Note:* The 2011 figures were not available when The Nonprofit Almanac 2012 was compiled.

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The Nonprofit Almanac 2012, by Katie L. Roeger, Amy S. Blackwood, and Sarah L. Pettijohn, will be published by the Urban Institute Press in September 2012 (paperback: \$49.50, ISBN 978-0-87766-773-5, eBook [ePub/PDF/Kindle]: \$26.99, ISBN 978-0-87766-774-2). More information, including how to purchase individual chapters, is available at <http://www.urban.org/books/nonprofit-almanac-2012/>.

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