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Making Policy Without Parameters: Obtaining Data on the Nonprofit Sector in a Local Community

Margaret M. Roudebush and Jeffrey L. Brudney

Abstract

This study began with an effort to obtain data on the economic contribution of the nonprofit sector in a large, metropolitan community to inform policy-makers. Despite the growing interest of policy-makers in the nonprofit sector, and the importance of accurate, reliable, and timely data to make sound public policy decisions and to evaluate their effects, we encountered considerable difficulty and gaps in assembling the necessary information. Based on our experience and the scholarly literature, we detail the problems and how scholars might address them in preparing reports on the local nonprofit sector. We conclude with recommendations to improve the collection, availability, and reliability of data on the nonprofit sector to guide public policy-making.

KEYWORDS: IRS form 990, tax-exempt organization, nonprofit sector data, National Center for Charitable Statistics, Quarterly Census of Employment and Wages, Economic Census

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“We have long been saying that the arts and culture aren’t just extra,” said CAC [Cuyahoga Arts and Culture] Executive Director Gahl-Mills. “It’s extremely gratifying to have the data now to back up that statement.” (Cuyahoga Arts and Culture, 2011)

Introduction

An axiom of the policy literature is that good public policy relies on good information (Anderson, 2010; Dye, 2007; Straf, 2001). Chelimsky (1991) explains that policy-makers need and use data for three broad, but distinct, purposes: policy formulation, implementation, and accountability. In the case of the Cuyahoga Arts and Culture organization of Ohio, data collected through the Ohio Cultural Data Project (CDP) allowed the CAC to demonstrate that CAC-funded organizations generated more than \$280 million in local economic activity and employed more than 5,000 people. According to the CDP (2011) press release, “Such a precise and compelling analysis would not have been possible without the wealth of data provided to the CDP”. Cuyahoga Arts and Culture seems to be an exception, though. In the nonprofit sector, too often we seem to lack the data that could support good public policy.

A recent ARNOVA Symposium on “Public Policy for Nonprofits” confirmed information gaps and incomplete data to assess the complex interrelationships among nonprofits, governments and the private sector (Jeavons, 2011). Noting that public policy can have differential effects for nonprofits, the ARNOVA (2010) Report found that basic information on nonprofits, such as organizational size, age and geographical location, is critical. Yet, these data are often lacking, despite persistent efforts to provide and improve them (Abramson, 1995; DiMaggio, Weiss & Clotfelter, 2002; Grønbjerg, 2002; Grønbjerg, Liu, & Pollak, 2010; Lampkin & Boris, 2002; Polak & Lampkin, 2001; Roeger, 2010; Salamon & Dewees, 2002; Toepler, 2003). A follow up ARNOVA Report (2011) states, “We need more and better information in order to frame and devise better policies related to the finances of nonprofits so that nonprofits can fill the beneficial roles they should fill in service to our society.” Were these data available, they could be used by civic, government, and nonprofit leaders to make informed policy decisions to strengthen the nonprofit sector (Pollak & Lampkin, 2001).

In this inquiry, we set out to answer what we thought were simple questions regarding the size and scope of the nonprofit sector in one community, Cleveland and Cuyahoga County (Ohio). This analysis was to be used to provide policy-makers with requested background information on the economic

contribution of the nonprofit sector to the local community and changes over the past decade. We assumed that information on the size and scope of the nonprofit sector in Cleveland – a city with a long and distinguished history of philanthropy – and the surrounding community would be readily available. We discovered something quite different. What we thought would be an easy task to inform policy-makers turned into a complicated undertaking with no straightforward answer. This article describes our search for these data in Cleveland and Cuyahoga County, and draws implications from this effort for data collection and availability on the nonprofit sector more globally to guide public policy.

Background

Located on the shores of Lake Erie in Northeastern Ohio, Cuyahoga County is the largest county by population in Ohio, estimated at 1,280,122 (2010), and includes the City of Cleveland (U.S. Census Bureau, 2010). Cuyahoga County has long been a national leader in the nonprofit industry. Dating back to the early 1900s, Cleveland millionaire industrialists such as John D. Rockefeller considered it their civic duty to enhance the community and laid the groundwork for corporate giving and family foundations. Early Jewish immigrants to the Cleveland area brought with them a deep-rooted culture of helping others less fortunate (Jewish Federation of Cleveland, 2011), and a rich tradition of public charities was created encompassing a wide range of missions. Nonprofits in Cuyahoga County have access to many resources such as the Foundation Center's regional library/learning centers, one of only five in the country (Foundation Center, 2011a), and three major universities that each offer graduate degrees in the nonprofit field. With such a rich history of philanthropic activity and nonprofit educational resources in Cuyahoga County, to us the availability of reliable information on the nonprofit sector seemed an eminently reasonable expectation.

This article elaborates our efforts to locate and assemble the information sought by local policy-makers. We first describe existing data sources and the techniques used by other researchers to assess the nonprofit sector. We discovered that these data typically have gaps, require labor intensive methods, or may not be publicly available. These data issues threaten our ability to ask and answer significant questions to support public policy concerning nonprofits in almost any jurisdiction. For example, what is the size, scope, and amount of financial activity of the nonprofit sector? What is the level of employment and the amount of wages paid in the nonprofit sector? To what degree has the nonprofit sector been able to mobilize volunteer activity?

We attempt to answer these questions in a local community. Piecing together the relevant data, if imperfectly, from a variety of sources proved to be both painstaking and time-consuming. If it is difficult to amass such data for

Cleveland and Cuyahoga County, it must be far worse in other areas where the tradition and resources of the local nonprofit sector are less well-developed. We conclude with recommended policy changes for collecting nonprofit data and making them more widely available in any community.

Collecting Data on the Nonprofit Sector

Studies of the contribution of the nonprofit sector normally begin with its size and scope. The National Center for Charitable Statistics (NCCS) at the Urban Institute partners with the Internal Revenue Service (IRS), state agencies, foundations and other organizations to provide quality databases on the nonprofit sector (Urban Institute, 2006).¹ Throughout this article, for all data sources we rely solely on publicly-available information that could be generated for policy makers.

Size, Scope and Financial Activity of the Nonprofit Sector

Perhaps the most widely used nonprofit data emanate from the IRS Form 990, the required “Return of Organization Exempt From Income Tax” (IRS, 2010b). As valuable as the IRS data may be, several scholars have noted that they under-represent religious organizations and small nonprofits, and overlook a large number of nonprofits significant to the social capital of communities (Froelich, Knoepfle & Pollak, 2000; Grønbjerg, 2002; Grønbjerg & Clerkin, 2005; Lampkin & Boris, 2002; Salamon & Dewess, 2002; Smith, 1997; Toepler, 2003). According to some authorities, IRS data may capture just 10% (Smith, 1997) to 75% (Salamon & Dewess, 2002) of nonprofits. Churches and religious organizations and their associations or auxiliaries, and small organizations that have less than \$5,000 in yearly gross receipts, receive automatic exemption and are not required to seek tax exempt status with the IRS or file an annual report. Even so, many churches and small organizations do register and file annually. The NCCS estimates that approximately half of U.S. religious institutions register and file with the IRS, amounting to 175,000 congregations (Blackwood, Wing, & Pollak, 2008). Most nonprofits with gross receipts that exceed \$5,000 are required

¹ The National Center for Charitable Statistics (NCCS) obtains data primarily from the IRS, cleans and enhances them and makes them accessible to researchers and policy-makers in a research-friendly format. The NCCS updates information from the IRS Business Master Files (BMF) by including basic financial figures on all organizations that filed Form 990 within 24 months of the BMF file release date. The NCCS Core Files contain cleaned files that are a combination of descriptive information from the BMF and financial variables from the IRS Return Transaction Files.

to apply for tax exempt status, and once received, organizations with gross receipts over \$25,000 are obligated to file an annual Form 990 or 990-EZ form.²

Scholars and researchers rely on IRS data to estimate the size, scope and financial activity of the nonprofit sector, yet nonprofits are continually forming, while others are failing, making it difficult to determine the precise number. The IRS data contain a number of defunct organizations (Grønbjerg, 2002; Lampkin & Boris, 2002). Some organizations that are required to file Form 990 do not comply, and newer organizations may not be listed because of the time lag involved between filing for and receiving tax exempt status (Grønbjerg et al., 2010). Various nonprofit organizations have different fiscal years and file their 990 at different times; therefore, IRS master files include a range over a three-year period. The number of organizations, revenue and assets reported are influenced by when an organization files (Andersson & Renz, 2010), a factor that may be significant when examining nonprofits at the local level. At this writing, the IRS does not require use of a standard chart of accounts for the Form 990, thus making it difficult to compare financial information across nonprofit organizations. Nevertheless, because economic resources in the nonprofit sector are concentrated among the largest nonprofit organizations, which routinely file the IRS 990 form, most scholars agree that these data capture the great bulk of nonprofit financial activity (Grønbjerg, Liu, Pollak & Elliott-Teague, 2009; Lampkin & Boris, 2002; Salamon & Dewees, 2002; Toepler, 2003).

State incorporation data are another tool used to study the size of the nonprofit sector. The data appear to be easily accessible and to capture religious institutions and newer organizations more effectively than IRS registration data (Grønbjerg & Clerkin, 2005). Yet, a study by Grønbjerg et al. (2009) showed that just 66% of Indiana nonprofits were listed with the Secretary of State data base. Although it is usually in the nonprofit's best interest to become incorporated, it is not a requirement of the IRS, so many organizations do not have both IRS nonprofit status and state recognition. Only 33% of Indiana nonprofits appeared

² The IRS has taken steps to improve accounting of small nonprofits. As of 2008, registered nonprofits with gross receipts of \$25,000 or less must file the electronic 990-N (Roeger, 2010). The 990-N requires no financial information, but it does help to identify active vs. inactive organizations. All private foundations must file a Form 990-PF regardless of size. It is interesting to note that for filing year 2011 and beyond, organizations with gross receipts of less than or equal to \$50,000 have the option of filing the 990-N (IRS, 2011). Thus, valuable data on organizations with gross receipts between \$25,000 and \$50,000 that had previously filed a more detailed 990 will be lost. Organizations that fall in this range constitute a significant segment of the nonprofit sector, as 61% of all registered nonprofits in the United States have revenue of \$100,000 or less (Urban Institute, 2011). Organizations that fail to file for three consecutive years lose their tax exempt status (IRS, 2010a).

on both the state incorporated listing and the IRS registered list (Grønbjerg et al., 2009). Unfortunately, no common numerical identifiers link the lists of state incorporated nonprofits and IRS-registered nonprofits, and organization names and addresses can vary between the two lists, thus making comparison and verification difficult and time-consuming. Relying exclusively on either IRS-registered nonprofits or Secretary of State data will not generate a complete listing of nonprofit organizations.

To compensate, reports at the state level typically incorporate multiple sources of data. A comprehensive database of Indiana nonprofits relies on Indiana Secretary of State data, IRS registration data, local listings of nonprofit organizations, and religious congregations listed in the Yellow Pages (Grønbjerg et al., 2009). In Michigan, a study by Public Sector Consultants (2009) used IRS Business Master files, NCCS Core files, Michigan Office of Labor Market Information data, US Census Bureau information, and individual annual reports from the fifteen largest Michigan private foundations. The study noted that IRS financial data are only available for organizations with \$25,000 or more in gross receipts, capturing only 35% of Michigan nonprofit organizations.

A few metropolitan areas have tried to analyze the size and scope of the nonprofit sector. In its annual Report on Kansas City, for example, the Midwest Center for Nonprofit Leadership describes the associated challenges and strategies to address them (Andersson & Renz, 2009). The Report focuses on 501(c)3 organizations, but the lack of IRS data on small organizations and religious institutions overlooks a significant number of local nonprofits. The Report attempts to alleviate this gap by obtaining data for religious organizations from a Kansas City nonprofit, Spirit of Service. However, the most recent data are from 2004, and the Spirit of Service is no longer in operation. As in state-level analyses, the Midwest Center for Nonprofit Leadership used multiple specialized data sources to estimate the economic contribution of the nonprofit sector, including revenue data on Kansas City private sector organizations from the Mid-America Regional Council (MARC), data on the Gross Metropolitan Products (GMP) from the U.S. Conference of Mayors, and IRS Business Master File Data. Lastly, Foundation Center data, which exist only for select metropolitan areas (Foundation Center, 2011b), were used to highlight foundation giving in Kansas City.

A study of the Cleveland suburb of East Cleveland revealed that several non-commensurate data sources must be used to compile a listing of nonprofit organizations at the local level (Milne & Neuhauser, 2003). The study called on five data sources to estimate the number of nonprofits: the IRS Business Master File Exempt Organizations, the NCCS Core files for 501(c)3 organizations, Guidestar from Philanthropic Research Inc., Online Yellow Pages, and a local Community Resource Guide. Of the 205 organizations identified, only five are

listed in each of the databases. Eighty-four percent are listed in two sources, leaving 16% of the nonprofits unaccounted. The Ohio Secretary of State provided a list of 26 nonprofits incorporated in East Cleveland, but only six appeared among the organizations previously identified. Others scholars document similar problems, especially when accounting for smaller, newer nonprofit organizations. For example, Gleeson and Bloemraad (in press) found that IRS 990 information compiled in “NCCS data provide coverage of about 62% of all publicly present immigrant organizations in our seven cities of interest” in Silicon Valley, California – a percentage of nonprofits identified similar to that found in some other empirical studies of nonprofits (Grønbjerg et al., 2010). Gleeson and Bloemraad (in press) point out policy implications emanating from undercounting nonprofits, including limitations on qualifying for funding, mobilizing for advocacy, and meeting the needs of residents.

Regardless of the level of the analysis, collecting information on the size of the nonprofit sector is time-consuming and prone to error. Moreover, the amount of effort required and issues of comparability of data sources seem to escalate as one moves from the national level to the state level to the local level – a troubling finding given our interest in providing a portrait of the nonprofit sector in Cleveland and Cuyahoga County, Ohio.

Nonprofit Employment and Wages

Lester Salamon and colleagues have developed a method for extracting nonprofit employment and wage data using the Quarterly Census of Employment and Wages (QCEW) (Salamon & Dewees, 2002; Salamon & Sokolowski, 2005). The QCEW collects comprehensive employment and wage information at the individual establishment level, but does not distinguish between for-profit and nonprofit. By matching IRS tax exempt employer identification numbers (EINs) with mandatory quarterly wage and employment reports for state and federal unemployment coverage programs, the QCEW may capture over 95% of all nonprofit employment.

While helpful, this method of analyzing nonprofit sector employment by filtering QCEW data with EINs would appear to present the same limitations as described earlier for IRS data, i.e. small organizations and religious institutions are under-represented, and not all nonprofits, regardless of size, are listed with the IRS. In addition, QCEW data have their own limitations. For example, QCEW data are not publicly available; confidentiality agreements must be made with the State Office of Labor Market Information and/or the Federal Bureau of Labor Statistics. Data are only released in aggregate form, and information is not disclosed that may identify individual businesses, so that data at the local level may not be accessible. Religious organizations are not required to participate, but

many do so nonetheless. States are not obligated to cover unemployment claims for nonprofit organizations with four or fewer employees, although some states do (Salamon & Dewees, 2002; Salamon & Sokolowski, 2005). Using this method, Michigan researchers were able to match only 40% of nonprofits in the state and federal data bases and captured just 69% of nonprofit assets and 59% of revenues (Public Sector Consultants, 2009).

Another source of employment data for NPOs is the US Census Bureau Economic Census (Andersson & Renz, 2010; Salamon & Dewees, 2002). Conducted every five years, the Economic Census measures all U.S. economic activity at the national and local levels, including number of employees and annual payroll. The Economic Census reports tax exempt and taxable businesses separately in five areas identified by the North America Industry Classification System (NAICS): (54) Professional, Scientific, and Technical Services, (61) Educational Services, (62) Health Care and Social Assistance, (71) Arts, Entertainment and Recreation, and (81) Other Services (including grantmaking and advocacy). Employment and wage data encompassing number of employees and annual payroll are collected at the establishment level or individual place of business, providing valuable employment detail across all sectors. Comparisons can be made between nonprofit and for-profit employment in similar industries.

Yet, Economic Census data do not include religious institutions, elementary and secondary schools, colleges and universities, and other industries dominated by the government and nonprofit sectors. Since tax exempt hospitals include both nonprofit and public, public hospital employment must be subtracted from the tax exempt total to obtain an accurate estimate of the number of nonprofit employees (Salamon & Dewees, 2002). Also, because the Economic Census does not differentiate between part-time and full-time employees, average wage levels cannot be determined. To avoid disclosing information about individual businesses, data are often not available at the local level, and they can take up to three years for release. To complicate matters, the U.S. Census Bureau employs a different organizational classification than the NTEE nonprofit taxonomy used by the IRS, making comparisons within the nonprofit sector difficult. Moreover, the Economic Census combines health and social assistance, which may account for up to 90% of nonprofit employment in some areas (Andersson & Renz, 2010).

Volunteering

Volunteers are a vital part of the nonprofit workforce. The U.S. Census Bureau and the Bureau of Labor Statistics produce an annual report on volunteer activities at the national and state levels and some metropolitan areas in the U.S., including the Cleveland metropolitan area, entitled “Volunteering in America”

(<http://www.volunteeringinamerica.gov/>). Data are collected through the September Volunteer Supplement to the Current Population Survey (CPS) consisting of over 50,000 households. Salamon and Sokolowski (2006) combine volunteer data from the CPS with nonprofit employment data to estimate the total nonprofit workforce (paid and unpaid) in the United States, which amounts to over 14 million people, or 10.5% of the U.S. workforce.

The CPS volunteering survey is “a high-quality dataset” (Nesbit, 2010, p. 757), even though it uses proxy responses (the respondent is asked to recall volunteer activities for all adults in the household for the previous year). CPS estimates of volunteer time and number of volunteers appear lower than other estimates. A telephone survey of Arizona residents found that 39% reported volunteering in the past year (ASU Lodestar Center, 2008), compared to the CPS rate for the state of 25%. In a 2009 survey of 1,000 Michigan residents, over 50% reported volunteering (Michigan Nonprofit Association, 2010), compared to 28.2% in the CPS. Cleveland and Cuyahoga County – like the vast majority of other locales – do not have local surveys of volunteers to complement the nationally-based estimates.

Summary

Table 1 presents the primary sources of data for addressing the research questions we posed at the outset concerning the size, scope, and financial activity of the nonprofit sector; the level of employment and wages in the sector; and the amount of volunteering. The table summarizes the evident strengths as well as the disconcerting limitations of these data. Although some scholars turn to lesser known sources, such as the Yellow Pages and community listings, to identify local nonprofit organizations, our analysis focuses on the primary sources of data that would be available to address policy questions in local communities.

Table 1. Strengths and Limitations of Nonprofit Data Sources

Nonprofit Data Sources	Strengths	Limitations
Size and Scope and Financial Activity		
IRS Exempt Organizations Business Master Files as reported via the NCCS Table Wizard	Publicly available at the National Center for Charitable Statistics; User friendly format; Aggregated data at the National, state and county level; Number of registered nonprofits reported based on type of organization (npo), geographical location, date and NTEE category; Financial activity, total revenue and assets reported; Comprehensive – information available for public charities, private foundations and other nonprofits; Timely – information is updated annually.	Under-represents religious organizations and small nonprofits that do not file a Form 990; Accuracy and reliability relies on input of individual IRS Form 990s; Number of individual nonprofits that are listed under the umbrella of a larger nonprofit are not known; Address does not always indicate where service or activity occurs; Not able to directly compare to government or for profit sector; Not able to identify individual nonprofits.

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Employment and Wages		
ES-202 System – QCEW	Collects data on employment and wages for most workplace establishments in the U.S.; Data available at the National, state and county level; Comprehensive – covers nonprofits, government and private workplaces; Timely – data is collected quarterly; Reliable – part of the government’s unemployment insurance system.	Not publicly available; Must identify npos by filtering data using tax exempt employer identification numbers (EINs) from IRS data; IRS data under-represent small npos and religious organizations; Many states do not cover workplaces with less than 4 employees; Does not generally cover religious organizations.
U.S. Census Bureau Economic Census	Publicly available at American Fact Finder; Measures all U.S. business activity including employment of most businesses with more than 10 employees and a sample of smaller ones; Aggregate data available at national, state, metropolitan and some local areas; Accurate and reliable; Able to compare tax exempt vs. taxable businesses.	Does not include religious organizations, elementary and secondary schools, colleges and universities; Data available for select metropolitan areas; To avoid disclosing information about an individual business, data may not be released at the local level; Public hospital employment must be subtracted from the tax exempt total; Does not differentiate between full and part-time; Not timely – conducted every 5 years and may take up to 3 years to release data.
Volunteering		
U.S. Census Bureau Current Population Survey (CPS)	Publicly available at the Corporation for National and Community Service; Reports on the total number of volunteers, and average volunteer time, demographic data on volunteers, volunteer activity, and other characteristics of volunteering; Produced annually; Reliable – uses a large sample size of 60,000 households; Data available at the national, state and some metropolitan areas.	Data available only at select metropolitan areas and are not available at the county level; Uses proxy response – respondent asked to recall volunteer activities for others in households; CPS estimates of volunteer time and number of volunteers are lower than other estimates.

Analyzing the Nonprofit Sector in Cuyahoga County, Ohio

We now turn to the goal of providing a snapshot of the nonprofit sector in Cleveland and the surrounding communities that make up Cuyahoga County to inform policy makers. Although an economic impact study is beyond the scope of this article, we report on economic contribution over the last decade by describing the number and different types of nonprofit organizations (NPOs) in the county, their revenues and assets, employment and wages, and volunteering. As in other locally based studies, we bring together information from various sources, including the National Center for Charitable Statistics, the U.S. Economic Census, and the Current Population Survey.

Size and Scope of the Nonprofit Sector

We used the National Center for Charitable Statistics (NCCS) “Table Wizard” to estimate the size and scope of the nonprofit sector, total assets, and revenues in

Cuyahoga County.³ Cuyahoga County has the most IRS-registered nonprofit organizations of all of Ohio’s 88 counties, 9,715 organizations (Urban Institute, 2010a,b,c). We examine local NPOs by the three major types of nonprofits: public charities, private foundations, and other nonprofits (Blackwood et al., 2008). The results in Table 2 show that in 2010, of registered NPOs, 5,163 comprised Public Charities, 1,593 Private Foundations, and 2,959 Other Nonprofits.

Table 2. Cuyahoga County Nonprofit Organizations, Size and Financial Activity, 2000-2010

	2000	2010	% Change 2000-2010
All Nonprofits			
IRS Registered	7,820	9,715	24%
Filing	3,661	6,001	64%
Revenues (\$)	7.94 billion	17.63 billion	122%
Assets (\$)	23.75 billion	42.05 billion	77%
Public Charities, 501(c)3			
IRS Registered	3,912	5,163	32%
Filing	1,770	2,809	59%
Revenues (\$)	5.74 billion	15.53 billion	171%
Assets (\$)	17.44 billion	32.22 billion	85%
Private Foundations			
IRS Registered	1,102	1,593	45%
Filing	992	1,408	42%
Revenues (\$)	0.67 billion	0.15 billion	-78%
Assets (\$)	3.32 billion	5.06 billion	52%
Other Nonprofits, not 501(c)3			
IRS Registered	2,806	2,959	5%
Filing	899	1,907	112%
Revenues (\$)	1.53 billion	1.95 billion	27%
Assets (\$)	2.99 billion	4.77 billion	60%

Organizations that filed a Form 990, 990-EZ, 990-PF and, since 2008, 990-N ePostcard within 24 months of the BMF release date, as reported in NCCS Core Files and IRS Business Master Files. Revenues and Assets are nominal dollars. SOURCE: Internal Revenue Service, Exempt Organizations Business Master File (501(c)3) Public Charities, 501(c)3) Private Foundations, and non-501(c)3) Nonprofit Organizations) 2000, and 2010, Apr.

³ The National Center for Charitable Statistics (NCCS) custom Table Wizard provides public access to national, state and county reports on U.S. nonprofits based on enhanced IRS Business Master Files (BMF) and NCCS Core files. Using dropdown menus and customized filters, the size and scope of the nonprofit sector, total assets, and revenue for Cuyahoga County as reported in this study are obtained using the NCCS Table Wizard (http://nccsdataweb.urban.org/tablewiz/tw_bmf.php).

Nonprofit sector growth is another indicator of nonprofit activity and economic contribution. Cuyahoga County has seen an increase in the number of nonprofit organizations in the last ten years, reflecting the increase in the nonprofit sector nationwide (Wing, Roeger, & Pollack, 2010). Table 2 shows that in 2000, 7,820 nonprofit organizations in Cuyahoga County registered with the IRS, and by 2010 the sector had grown to 9,715 (registered) organizations, an increase of 24% over the decade.

Important to recognize in these data is the distinction between registering with the IRS and filing with the IRS. As noted above, all organizations that register with the IRS do not file Form 990, 990-EZ, 990-PF or 990-N (IRS, 2010a). Nationally, only 65% of all IRS registered NPOs file annually with the IRS, similar to Cuyahoga County where the filing rate was 62% for 2010. According to the data presented in Table 2, over the past decade the number of nonprofits filing in Cuyahoga County increased by 64%; the number of filing Public Charities rose by 59%, Private Foundations by 42%, and Other Nonprofits by 112%. Further analysis of these data (not shown) indicated that the largest increase in filers occurred between 2007 and 2008, likely due to the 990-N filing requirement enacted at that time for organizations with gross receipts of less than \$25,000.

Financial Activity

As displayed in Table 2, in 2010 nonprofit organizations in Cuyahoga County represented \$17.63 billion in revenues and \$42.05 billion in total assets. Despite a slight reduction in 2001-02, over the past decade revenues and assets grew at a steady pace: revenue increased from \$7.9 billion in 2000 to \$17.6 billion in 2010, or by 122%. Assets grew from \$24 billion to \$42 billion over the same ten year period, or by 77% (Urban Institute, 2010a,b,c). Revenues for Public Charities increased by 171%, Other Nonprofits revenue grew by 27%, but Private Foundations saw a decline in revenue of over \$500 million or 78%. Assets grew for all three categories at similar rates (amounts are in nominal dollars).

These data provide useful insight into the size and scope of the nonprofit sector in Cuyahoga County, but they do have limitations. Because the NCCS data rely primarily on IRS 990 data for financial information, they are limited by the organizations that file 990 annual reports and by the accuracy of the reporting. Not clear is the number of congregational organizations captured in these data, or other religious institutions that are not required to file but do so in any case. Caution is also needed when making conclusions based on large, aggregate data files drilled down to the local level. For example, an address of a foundation does not necessarily indicate service area, so that one large foundation relocating outside Cuyahoga County only appeared to result in a large drop in assets for the

sector since the service area remained the same. By contrast, many foundations and nonprofit associations may be registered in a county, but their service area lies outside of it. Although we were able to obtain data on the number of IRS registered nonprofits in Cuyahoga County and their revenues and assets, like other scholars, we recognize that the data overlook a large portion of nonprofit activity due to the restrictions of the NCCS IRS 990 data.

Employment and Wages

The Economic Census includes employment data for Public Charities, Private Foundations, and Other Nonprofits. Relative to the total estimated workforce in Cuyahoga County, the nonprofit sector accounts for 13% of the total paid labor force (U.S. Census Bureau, 2008). Table 3 displays nonprofit employment based on the most recent Economic Census data for 2002 and 2007. The table illustrates that in Cuyahoga County a total of 91,294 employees in tax exempt organizations came under the five NAICS industry codes enumerated above in 2007 (U.S. Census Bureau, 2007).

Table 3. Nonprofit Employment in Cuyahoga County, 2002 and 2007

NAICS Code		Number of Employees in Tax Exempt Establishments			Annual Tax Exempt Payroll (\$1,000)*		
		2002	2007	% Increase	2002	2007	% Increase
54	Professional, Scientific and Technical Services	291	231	-21%	\$11,738	\$16,376	40%
61	Educational Services	402	699	74%	\$8,846	\$14,232	61%
62	Health Care and Social Assistance**	72,174	82,978	15%	\$2,580,950	\$3,894,582	51%
71	Arts, Entertainment and Rec.	4,353	3,697	-15%	\$103,652	\$104,394	0.01%
81	Other services	4,506	3,689	-18%	\$115,777	\$138,475	20%
	Total	81,726	91,294	12%	\$2,820,963	\$4,168,059	48%

Source: U.S. Census Bureau, 2002 and 2007 Economic Census

*Not adjusted for inflation.

**Health Care includes number and wages of approximately 5,600 government county hospital employees.

As might be expected, the 2007 Economic Census indicates that the largest number of nonprofit employees in Cuyahoga County, 82,978, works in the area of Health Care and Social Assistance, amounting to 91% of the total

nonprofit workforce, with an annual payroll of \$3.9 billion. The next largest category is the Arts, Entertainment and Recreation labor force, which comprises just 4% of the nonprofit workforce. Educational service lists only 699 tax exempt employees, but the Economic Census does not include elementary and secondary schools, colleges and universities; Cuyahoga County is home to many private and parochial schools, colleges and universities that qualify as a nonprofit. For example, Case Western Reserve University, located in Cuyahoga County, employs 5,974 full- and part-time faculty and staff (Case Western Reserve University, 2010). For this reason, the Economic Census is not the ideal source to measure nonprofit employment in education.

Table 3 compares Cuyahoga County nonprofit employment based on the 2002 and the 2007 Economic Censuses. As seen in the table, the nonprofit arena showed an overall increase in payroll of \$1.3 billion or 48%. The Health and Social Assistance sector is responsible for 98% of this growth. Overall, the number of nonprofit paid employees increased by 12%, but employment in the areas of Professional Services; Arts, Entertainment and Recreation; and Other Services witnessed declines in employment.

We can also compare employment data from the Economic Census to the Quarterly Census of Employment and Wages (QCEW). A report based on QCEW data concludes that public charities in Cuyahoga County employed 67,590 employees in 2002, or 12.31% of total private employment (Salamon & Geller, 2004). This number is significantly less than the number of tax exempt employees in Cuyahoga County as determined from the 2002 Economic Census, 81,726 (Salamon & Geller, 2004; U.S. Census Bureau, 2002). We would have expected the Economic Census data to produce a lower figure because it underrepresents teaching institutions. One reason for the discrepancy may be that the Economic Census is not limited to public charities but includes private foundations and other nonprofits. Reconciling data on nonprofit employment, thus, remains a challenge.

Volunteering

Volunteer data from the Current Population Survey are available for the Cleveland metropolitan area (Cleveland metro), which includes Cuyahoga County and four other counties, but not exclusively for our unit of analysis, Cuyahoga County. Based on the average for 2008-2010, the Cleveland metro area ranks 29th among 51 large metro areas in the rate of volunteering, contributing the equivalent of \$933.5 million of service annually (Corporation for National and Community Service, 2011a). The Corporation for National and Community Service estimates that between 2005 and 2010, both the rate of volunteering (29.4% versus 25%) and the number of volunteers (470,700 versus 422,900) fell

among Cleveland metro residents, although the “volunteer hours per resident” (26.3 versus 30.9) is reported to have increased (Corporation for National and Community Service, 2011b). Volunteering data are not generally available at the county level, and not for the great bulk of non-metro areas in the U.S.

Conclusion

The nonprofit sector touches every person in Cuyahoga County, Ohio, be it through health care, education, human services, the arts, or other areas. Providing accurate information on the sector to guide public policy was the goal and impetus of our research. Through grant funding or the ongoing work of academic centers, a very small number of cities and some states have been able to assemble the necessary data, check and reconcile them, and/or undertake independent data collection to supplement them. The vast majority of other locales, including Cuyahoga County, is not so fortunate but must rely on the determined efforts of independent researchers to generate this information.

This article attempted to provide policy-makers with a view of the economic contribution of the Cuyahoga County nonprofit sector over time, including size and scope, financial activity, employment and volunteering. Despite the tradition and prominence of the nonprofit sector in Cuyahoga County, we found this task challenging. Initially, we contacted the Ohio Secretary of State Office for a listing of nonprofit organizations registered in Cuyahoga County, but as some other researchers have discovered (Grønbjerg & Clerkin, 2005; Milne & Neuhauser, 2003) state data are far from complete.⁴ Data on the number and type of nonprofit organizations are publicly available and easily accessible through the NCCS and the IRS Business Master File for tax-exempt organizations. Yet, these data are not comprehensive and under-report small nonprofits and religious organizations. With regard to nonprofit employment, data for Cuyahoga County are publicly available through the US Economic Census but do not include employment in educational and religious institutions and do not distinguish public and nonprofit hospitals. The Economic Census does not allow estimation of Full-Time Equivalents (FTE). The Quarterly Census of Employment and Wages does not indicate nonprofit employment directly (The data must be filtered against IRS

⁴ The Ohio Secretary of State Office (July, 2010) provided a listing of 7,963 nonprofits identified in Cuyahoga County. Compared to the IRS Business Master File data (2010c), a quick review of the listing revealed that approximately 50% of the registered nonprofits from the Secretary of State Office were not in the IRS Business Master file. The IRS Master File data, which cites over 10,000 nonprofits for Cuyahoga County, also contained many nonprofits with Cuyahoga County addresses that were not named in the Ohio Secretary of State data. A more comprehensive review is needed to identify the sources of these discrepancies.

tax identification numbers) and are not publicly available in any case. The Current Population Survey is our only source of volunteering information for Cuyahoga County, however, these data are not available at the county level but are reported for the larger Cleveland Metropolitan area.

Accurate, reliable, and timely data are needed and useful to make sound decisions concerning policy formulation, implementation, and accountability, and to evaluate how changes in policy may affect the nonprofit sector (Jeavons, 2011; Chelimsky, 1991). Our analysis draws on a variety of data sources, pieced together to gain a clearer understanding of the economic contribution of the nonprofit sector in Cuyahoga County. This method is not uncommon in public policy analysis but does run the risk of error (Straf, 2001). We use the best data available and acknowledge the questions that arise from them. Based on our research, we recommend policy changes such as the following to improve nonprofit data accessibility, comprehensiveness, and commensurability:

- All data should be available at the county level.
- Secretary of State Offices or other appropriate state agencies should collect and update more precisely information on nonprofit organizations, including organization name, contact person and address, and consider, with Federal agencies, a common identifier.
- The Internal Revenue Service should continue its work to implement a consistent standard of reporting for all nonprofits, including religious organizations.
- The Quarterly Census of Employment and Wages should require organizational status (nonprofit vs. for-profit), and aggregate data should be available to the public.
- The Economic Census should track exempt (government vs. nonprofit) and non-exempt organizations for all industry sectors, including educational and religious institutions, and report hours for full- and part-time employment.
- Estimates of volunteers, hours, and contributed service need to be available at the county level.

Simply calling for these changes will be insufficient, however, to support better public policy. Based on analysis of policy concerning homelessness, Chelimsky (1991, p. 695) argues that “even the most impeccable data will not ensure strong policy making without the political will to deal seriously with the problem.” To enhance the visibility of the nonprofit sector and attention to it, nonprofit organizations must accept the need for better data collection and reporting, mobilize and advocate for the necessary data changes, and comply with them. It is in the interest of nonprofit organizations, both large and small, to do so. All of

the voluminous research that we have considered in this article suggests that size, scope, financial activity, employment and volunteering in the nonprofit sector are underreported. Based on estimates from current data, the nonprofit sector accounts for over 1.9 million organizations, and contributes greatly to the U.S. economy, employing an estimated 13.5 million individuals – 10% of the U.S. workforce – and producing \$751 billion in output – 5.5% of the nation’s Gross Domestic Product (Independent Sector, 2012). Better data would almost certainly reveal an even more vibrant and important sector, thus, generating greater public awareness and the attention of policy makers. Raising sector visibility and prominence will require the concerted efforts of nonprofit leaders, practitioners and researchers.

This movement has already begun, but needs to be accelerated. Others have recognized the need for changes to promote accurate data recording and availability. For example, the proposed “Nonprofit Sector and Community Solutions Act would assign the Department of Commerce the task of compiling data on nonprofits and develop metrics for performance, establish reporting requirements, and expand information so Congress can make well-informed policy decisions on nonprofit legislation” (Congresswoman McCollum, 2010; see National Council of Nonprofits, 2012). A working group that includes the Urban Institute, Guidestar, the Foundation Center, the Indiana University Center on Philanthropy, the Aspen Institute, the Johns Hopkins Center for Civil Society Studies, and ARNOVA has recommended changes in IRS Form 990 to measure government financial support to the nonprofit sector more accurately. Salamon points out, “IRS Form 990, our most important source of financial data on nonprofit organizations, grossly obscures the extent of government support to the nonprofit sector...Not even the General Accounting Office has been able to come up with a reliable figure on the scale of government funding of nonprofits” (Salamon, 2011).⁵ Recent proposals from the University of Connecticut’s Nonprofit Leadership Program to develop the Connecticut Data Collaborative (Brown, 2011), and the Catalogue for Philanthropy to re-launch the Massachusetts Philanthropic Directory (<http://www.philanthropicdirectory.org>) (email to ARNOVA listserve, June 24, 2011) also call for improvements in data collection.

Such changes begin with data at the local level. In the end, having better, more readily available data would allow policy-makers to understand the current state of the nonprofit sector and formulate policies that may help nonprofits to respond, and even thrive, as we continue to call on the sector to meet public needs.

⁵ Salamon, Lester. 2011. Communication to the ARNOVA list serve, July 12, 2011, with the attached document “Opportunity to Improve Reporting on Nonprofit Revenue from Government,” July 12, 2011, pp. 1-2.

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