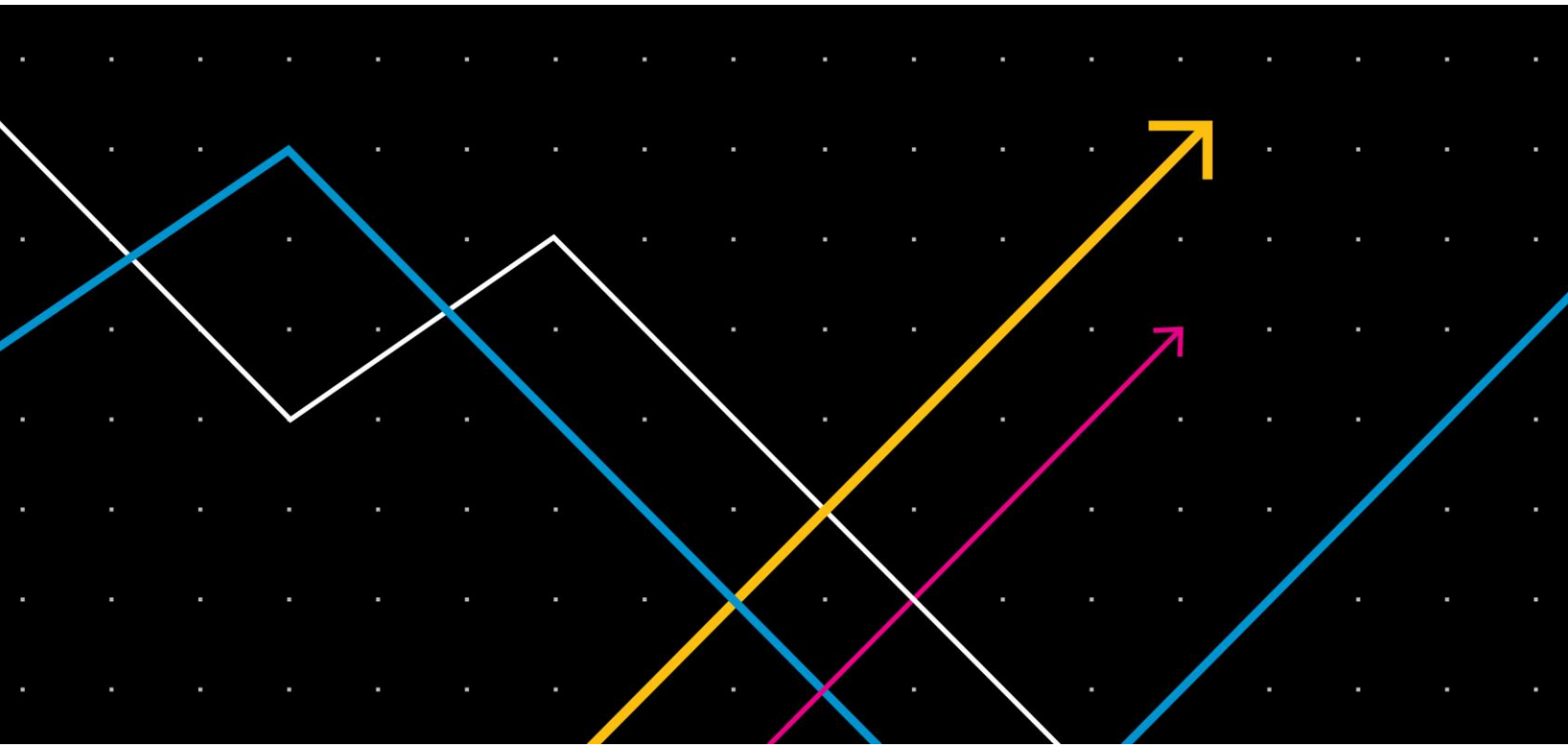

RESEARCH REPORT

# Nonprofit Trends and Impacts 2021

## National Findings on Donation Trends from 2015 through 2020, Diversity and Representation, and First-Year Impacts of the COVID-19 Pandemic

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# Appendix B. Details on Methodology

The final survey included 35 questions and was designed to be completed in approximately 30 minutes.[15] We developed the survey through consultations with stakeholders and nonprofit researchers and reviews of other surveys of the nonprofit sector.[16] We pretested drafts of the questions, seeking feedback on question wording and timing with nonprofit organizations and experts. The survey has four main sections, which include questions about the impacts (or expected impacts) of the COVID-19 pandemic. The first section covers core questions about key organizational characteristics and overall finances, including the sources of financial and nonfinancial support. This section also includes questions about programs and services (e.g., where the organization serves, which populations or groups it focuses on). The second section covers questions about the organization's revenue strategies and trends in donations that the organization experienced from 2015 through 2019. The third section covers questions about the demographics of staff and board members. The last section covers questions about the respondents who complete the survey on behalf of the sample organizations.

## Sampling Detail

The sampling frame comprises 117,714 charitable (501(c)(3) nonprofit organizations. Organizations from the arts, education, health, human services, and "other" NTEE codes were included. Religious organizations that focus on providing other charitable or advocacy programs and that meet the other inclusion criteria below are represented in the sample.

### Sample Frame Inclusion Criteria

The sampling frame included charitable 501(c)(3) nonprofit organizations that

- are classified as operating public charities (not as mutual benefit or support organizations) in the NCCS Core Files, because they directly provide public-benefit programs rather than offering mutual benefit services or focusing on funding other public charities;[17]
- were eligible to receive tax-deductible donations as of June 2019 and satisfy the IRS public support test 509(a)(1) or alternative public support test 509(a)(2) for public charity status;
- filed an IRS Form 990 or 990-EZ between 2013 and 2018 and are included in the 2015–2017 NCCS 990 Core Files;

- are present on the IRS Business Master File and were not listed by the IRS as being subject to automatic revocation of tax-exempt status for failing to file for three consecutive years as of June 2019; and
- reported $50,000 or more in annual revenue and expenses on the most recent IRS Form 990, as reported on the June 2019 IRS Business Master File.

## Sample Frame Exclusion Criteria

The sampling frame excludes nonprofit organizations with a 501(c)(3) IRS designation that

- are special entities (i.e., churches, schools, hospitals, or government units);
- primarily provide support, grants, scholarships, and funding to other service-providing organizations, such as community foundations, "friends of" organizations, and other philanthropy-focused or support organizations (NTEE-CC three-character subcodes ending in 11, 12, and 19 and NTEE "T" codes, with the exception of T01, T02, and T40);
- mutual benefit organizations, such as membership clubs and associations, and research institutes (NTEE-CC three-character subcodes ending in 03, 05), labor unions (J40), food industry associations (NTEE-CC K6A-K98), and other associations (M60, S40-S47, U20-U98, V20-V98, Y20-Y98);
- schools (including preschools, K-12 schools, higher education under NTEE "B," and day care NTEE-CC P33) with the exception of libraries and education organizations providing advocacy, assistance, or other services to specific populations (B01, B02, B28, B60, B70, B90, and B92);
- hospitals, nursing homes, health services, health associations, medical research entities, and fire and rescue organizations (NTEE-CC E20-E31, E50, E60-E6A, E90-E92, F31, G20–G98, H20–H98, M23, M24, and M41);
- residential housing organizations and homeowners associations (NTEE-CC L21–L24, L4A–L50);
- sports clubs, associations, and leagues (NTEE subcodes N40-N50, N60–N70, N80);
- churches, houses of worship, and other organizations that focus on providing worship- or church-related services (which are not required to file with the IRS) (X20–X88);
- organizations with unknown or unclassified NTEE-CC codes (three-character codes ending in 99, NTEE "Z" codes); and

- organizations not located in the continental United States, Alaska, or Hawaii (as indicated by their address in the Business Master File as of June 2019).

TABLE B.1

**Breakdown of All Public Charities in the United States and of Our Sample Frame**

| | All public charities: number | All public charities: % of total | All public charities after exclusions for the sample frame: number | All public charities after exclusions for the sample frame: % of total |
|---|---|---|---|---|
| Arts | 32,828 | 10.01 | 22,980 | 19.52 |
| Higher education | 2,170 | 0.66 | 0 | 0.00 |
| Education | 53,930 | 16.44 | 5,607 | 4.76 |
| Hospitals | 3,790 | 1.16 | 0 | 0.00 |
| Environment | 15,539 | 4.74 | 10,974 | 9.32 |
| Health | 35,356 | 10.78 | 9,526 | 8.09 |
| Human services | 114,540 | 34.93 | 50,882 | 43.23 |
| International | 7,266 | 2.22 | 5,230 | 4.44 |
| Mutual benefit | 955 | 0.29 | 0 | 0.00 |
| Public benefit | 37,840 | 11.54 | 12,014 | 10.21 |
| Religious | 21,885 | 6.67 | 471 | 0.40 |
| Unknown | 1,860 | 0.57 | 30 | 0.03 |
| Total | 327,959 | 100.00 | 117,714 | 100.00 |

**Sources:** National Center for Charitable Statistics Core PC 2017 data files (NCCS Project Team 2020) and Spring 2021 National Survey of Nonprofit Trends and Impacts.
**Notes:** The data for all public charities were identified using the Urban Institute's "The Nonprofit Sector in Brief 2019" (available at https://nccs.urban.org/publication/nonprofit-sector-brief-2019) and include all public charities with total revenues over $50,000. The sample frame differs by also excluding organizations with total expenses below $50,000, mutual benefit and philanthropic support organizations, and organizations in specific specialized subsectors

## Stratified Random Sample

We sought to create a nationally representative sample that had the potential for representative subgroup analysis by state, by size of organization, by NTEE code, by urban or nonurban geography, and by shares of low-income neighborhoods and majority-POC neighborhoods. Thus, we stratified sampling by

- organization size categories (five strata; table B.2);
- NTEE A–Z categories; and
- state (50 states plus Washington, DC).

## Oversampling

An important aim of this study was to better understand the different experiences of organizations in different geographic contexts, including those in urban, suburban, and rural areas, communities where incomes are depressed, and communities with higher concentrations of people of color. To identify and ensure a representative sample of organizations in rural areas, we used the 2018 Federal Office of Rural Health Policy data on rural-designated areas, identifying organizations in zip codes that were more than 50 percent rural, and matching zip codes based on organizations' addresses on their most recent Form 990, reported in the June 2019 IRS Business Master File. We also used zip-code-level data to identify organizations located in low-income communities, using the methodology applied by Berkowitz and coauthors (2015). We specifically used the 2018 American Community Survey 5-year estimates (i.e., 2014 to 2018)[18] data on zip code level and state to identify median household income for zip codes and states to identify four income categories of zip codes: (1) low-income zip codes, where the median household income is below 60 percent of the state median household income; (2) medium-low-income zip codes, where median household incomes are 60 to 99.999 percent of the state median household income; (3) medium-high-income zip codes, where median household incomes are 100 to 139.999 percent of the state median household income; and (4) high-income zip codes, where median household incomes are 140 percent or more of the state median household income. As Berkowitz and coauthors (2015) show, these cut-points based on median household incomes highly correlate with a broad range of socioeconomic, health, and community-level inequalities. Using the 2018 ACS 5-year estimates, we can also directly compare and control for other zip-code-level demographic indicators, including population, racial and ethnic diversity, and average education levels.

To ensure adequate responses from organizations in rural and low-income communities, we oversampled organizations in those zip codes, taking an additional 2.5 percent sample of rural organizations and an additional 5 percent sample of organizations in low-income zip codes in the first wave of our survey. Because we suspected that smaller organizations may be most impacted by the pandemic and may not respond at the same rate as larger organizations because of capacity or availability, we also added a 2.5 percent oversample of small organizations (those with annual expenses below $100,000) in the first wave. Analysis of first-wave responses indicated that those categories of organizations were responding at similar rates to others in the sample, so we did not include additional oversamples with the remaining waves of the survey.

# Contact Information and Recruitment

The IRS Forms 990 used to create the sample do not contain the complete information for conducting a web-based survey. Thus, as organizations were identified for the sample, research team members used contact information from the IRS forms, then performed web searches to identify email addresses for appropriate staff leadership. For example, Form 990 may indicate that an organization's executive director is John A. Smith. Although the organization's website may not list their email address, we could search for the executive director's name via Google plus the organization's domain name. This approach often yielded the email address we sought.

Sometimes a specific email address was not discoverable using this protocol. In such cases, we collected whatever email address was publicly available, such as info@organization.org. We still recorded the name of a high-level executive, such as the executive director, so that even though the survey invitation went to a generic email address, the message was still addressed to a specific person.

## Recruitment

It is always a challenge to obtain responses from organizations invited to participate in surveys;[19] during the pandemic, disruptions to normal operations and the fact that many nonprofit staff have worked remotely have made obtaining responses even more difficult. We drew upon our knowledge of survey best practices to encourage participation and ensure our emails were reaching their intended destinations. In addition, we conducted general awareness activities to further encourage responses. We created a project webpage with general information about the study, held a webinar with invitees and posted it to the project webpage, and asked intermediary organizations to encourage their members to participate in the survey if contacted.

One challenge of web-based surveys is that emails containing invitations to participate are sometimes caught in spam filters. We took three steps to avoid this: we checked our subject and text language against known spam triggers, we sent emails at times that occurred during the business day across multiple time zones, and we used built-in spam-avoidance features in our survey-distribution software. We also sent a preliminary email to test the email addresses and alert organizations that a survey invitation was coming. These emails indicated that 3.7 percent of the email addresses were incorrect and needed to be replaced (either because we received automated bounce-backs or because people emailed us to give us correct contact information).

About a week later, we sent the official invitation with the survey link and then sent up to 10 reminders to nonrespondents to encourage response. Participants invited during wave 1 received reminders over a four-month period, whereas those in waves 2 and 3 received reminders over a three-month period and two-month period, respectively. We also called a random sample of approximately 1,500 invited organizations to further encourage response. These calls resulted in either speaking to someone at the organization, leaving a voicemail or other message, or not getting through to anyone at all. Because many organizations did not have staff coming to the office regularly due to the pandemic, we did not send any physical mail.

## Response and Completion Rates and Weighting

When we closed the survey in April 2021, we had 2,306 usable responses (tables B.2 through B.4). This is a completion rate of 9.7 percent including full and partial completions, and 6.5 percent including full completions only. Very few organizations (73) explicitly refused to participate in the survey; many more (1,078) asked us to remove them from our contact lists. It is not possible to know how many organizations saw the invitation and decided not to answer. We determined responses to be usable if they either (1) reached the end of the survey and completed at least 50 percent of the questions, or (2) responded through question 17 (the first question in the donations section). In six unique cases we reviewed responses where respondents made it through question 17 but, because of a high degree of missingness on other questions, we deemed them not usable. Analyses indicate that the responses remain representative; see weighting information below.

TABLE B.2

**Survey Waves Deployed, Response, Nonresponse**

| | Overall | Wave 1 | Wave 2 | Wave 3 |
|---|---|---|---|---|
| **Period deployed** | December 2020 – April 2021 | December 2020 – April 2021 | February – April 2021 | March – April 2021 |
| **Number sent** | 24,598 | 4,953 | 8,386 | 11,259 |
| **Number completed and usable** | 1,548 | 346 | 553 | 649 |
| **Number partially completed and usable** | 758 | 178 | 289 | 291 |
| **Number started but not usable** | 617 | 114 | 224 | 279 |
| **Number that never entered survey** | 19,603 | 3,919 | 6,507 | 9,177 |
| **Number refused** | 1,151 | 220 | 400 | 531 |

**Notes:**

[a] Wave 1 deployed with active recruitment between December 2020 and March 2021, with a second active recruitment occurring from March through April 2021; wave 1 sample members received 1 to 10 prompts to respond, mostly by email. Wave 2 deployed with active recruitment between February and March 2021 and a final recruitment in April 2021. Wave 3 deployed with active recruitment between March and April 2021. The survey closed for all waves on April 20, 2021.

[b] As table B.2 shows, there is a difference between the number sampled and the number sent based on ability to obtain contact information. Despite our best effort, 921 emails went to addresses that bounced or failed. The number reported here represents the number of organizations that were sent the survey regardless of whether we believe they received it.

[c] This is the number who reached the end of the survey whose responses were usable. Respondents were recoded as "partially complete and usable" (46) if they completed less than 50 percent of questions but made it all the way to the end of the survey.

[d] This is the number of respondents included who did not reach the end of the survey but completed responses through question 17.

[e] This is the number of organizations to which surveys were emailed but which never clicked to open the survey. We do not know whether the survey ever reached the sampled organizations (i.e., whether emails were blocked as spam, appeared in inboxes but were ignored, or appeared in inboxes but were deleted).

[f] This is the number of organizations that requested we stop following up with them. They may have done this through one of several methods, including contacting us directly (11), clicking the opt-out link in Qualtrics (1,046), and marking "No" after reading the consent request (94).

TABLE B.3

**Response Rates and Characteristics**

| | Sampling frame # | Sampling frame % | Sample # | Sample % | Usable survey responses # | Usable survey responses: unweighted[a] % | Usable survey responses: weighted[b] % |
|---|---|---|---|---|---|---|---|
| **Characteristics** | | | | | | | |
| *US census region* | | | | | | | |
| 1-Northeast | 25,643 | 21.78% | 5,406 | 21.98% | 460 | 19.95% | 21.68% |
| 2-Midwest | 26,019 | 22.10% | 5,569 | 22.64% | 548 | 23.76% | 22.11% |
| 3-South | 37,585 | 31.93% | 7,658 | 31.13% | 684 | 29.66% | 32.02% |
| 4-West | 28,467 | 24.18% | 5,965 | 24.25% | 614 | 26.63% | 24.20% |
| *Organization expenses* | | | | | | | |
| $50,000 - <$100,000 | 20,843 | 17.71% | 4,073 | 16.56% | 390 | 16.91% | 17.73% |
| $100,000 to $499,000 | 50,125 | 42.58% | 10,668 | 43.37% | 1,026 | 44.49% | 42.67% |
| $500,000 to $999,999 | 15,347 | 13.04% | 3,170 | 12.89% | 326 | 14.14% | 13.00% |
| $1 to $9.99 million | 25,340 | 21.53% | 5,631 | 22.89% | 508 | 22.03% | 21.47% |
| $10 million or more | 6,059 | 5.15% | 1,056 | 4.29% | 56 | 2.43% | 5.13% |
| *NTEE category* | | | | | | | |
| Arts | 22,980 | 19.52% | 5,536 | 22.51% | 600 | 26.02% | 19.54% |
| Education | 5,607 | 4.76% | 1,172 | 4.76% | 119 | 5.16% | 4.98% |
| Health | 9,526 | 8.09% | 1,794 | 7.29% | 129 | 5.59% | 8.07% |
| Human services | 50,882 | 43.23% | 10,208 | 41.50% | 939 | 40.72% | 42.87% |
| Other | 28,719 | 24.40% | 5,888 | 23.94% | 519 | 22.51% | 24.53% |
| Total | 117,714 | 100.00% | 24,598 | 100.00 % | 2,306 | 100.00% | 100.00% |

**Notes:** NTEE = National Taxonomy of Exempt Entities (see the glossary for more information).

[a] All calculations in this report use the weighted survey responses.

[b] We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.

TABLE B.4

**Population Distribution, Nonprofit Distribution, and Responses**

| | US Population Estimates (2018)[a] | | Nonprofits in Sample Frame | | Nonprofits in Usable Survey Responses | | |
|---|---|---|---|---|---|---|---|
| | # | % | # | % | # | Unweighted[b] % | Weighted[c] % |
| **Characteristics** | | | | | | | |
| *Urban-rural categories (ZIP)*[d] | | | | | | | |
| 1- Urban core | 97,760,520 | 33.88% | 40,350 | 34.28% | 842 | 36.67% | 35.52% |
| 2-Suburban | 148,663,728 | 51.52% | 54,595 | 46.38% | 1,051 | 45.78% | 45.02% |
| 3-Rural | 42,142,168 | 14.60% | 22,765 | 19.34% | 403 | 17.55% | 19.46% |
| *Relative community income*[e] | | | | | | | |
| Low income (<0.6 of State Median HH Income) | 20,650,056 | 7.16% | 10,777 | 10.33% | 233 | 11.49% | 10.52% |
| Medium-low income (0.6–0.999 of state median HH income) | 125,379,008 | 43.49% | 44,583 | 42.74% | 885 | 43.66% | 45.56% |
| Medium-high income (1.0–1.399 of state median HH income) | 89,524,368 | 31.05% | 29,277 | 28.06% | 562 | 27.73% | 27.05% |
| High income ( ≥1.4 of state median HH income) | 52,738,568 | 18.29% | 19,686 | 18.87% | 347 | 17.12% | 16.87% |

**Notes:** HH = household.

[a] Population estimates are based on the 2018 American Community Survey 5-year estimates on the zip-code level from Survey Explorer.

[b] All calculations in this report use the weighted survey responses.

[c] We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.

[d] We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community Survey 2018 5-year estimates. We used zip codes from organizations' self-reported headquarters address on our survey. Ten organizations could not be classified using this method as their zip codes did not appear in the sources used; those organizations were dropped from these types of analyses.

[e] Relative income levels are calculated using the median household income for the zip code compared with the median household income of the state using the 2018 American Community Survey 5-year estimates on the zip-code level from Social Explorer (available at https://www.socialexplorer.com/). A total of 279 organizations could not be classified into income levels using this method because some of the American Community Survey blocks some zip codes for this purpose when the population levels are too low. This means that more rural organizations are excluded from analyses examined by the income levels of communities.

## Survey Weights

There are two respondent survey weights: a survey weight when working only with respondents who completed the full survey ("weight_complete_only"), and a survey weight when including respondents who completed part of survey ("weight_complete_partials"). The survey weights adjust the estimates to account for nonresponse. The weights also adjust for the oversampling of small nonprofit organizations (those with annual expenses below $100,000) and the oversampling of nonprofit organizations in rural and low-income areas based on zip code. These survey weights reduce potential nonresponse bias by adjusting the sample so that the respondents and nonrespondents end up with the same distribution of characteristics that we have information on for the full population. These weights include the following adjustments:

- a small adjustment to increase the representation of larger organizations
- an adjustment to correct for the lower participation rates of nonprofits in rural zip codes
- an adjustment to correct for differential response rates among different types of nonprofit organizations based on the NTEE classification system
- an adjustment to correct for lower response rates in the South and Northeast United States
- a small adjustment to get the correct share of nonprofits located in low-income zip codes

Survey weights affect variance estimates and, as a result, tests of significance and confidence intervals. Variance estimates derived from standard statistical software packages that assume simple random sampling are generally too low, which can lead to overstated significance levels and overly narrow confidence intervals. The impact of the survey weight on variance estimates is measured by the design effect and is explained in the next section.

## Design Effects

Statistical adjustments made after data collection are required because of disproportionate participation rates among sampled organizations. The post–data collection adjustments require analysis procedures that adjust the standard errors you would obtain had you done a simple random sample that involved no adjustments. Therefore, when using survey weights, variance estimation requires estimating the survey design effect associated with using the weighted estimate. The term "design effect" is used to describe the variance of the weighted sample estimate relative to the variance of an estimate that assumes a simple random sample.

In a wide range of situations, the adjusted standard error of a statistic should be calculated by multiplying the usual formula by the design effect (the "deft" value). Thus, the formula for computing the 95 percent confidence interval around a percentage is the following, where $\hat{p}$ is the sample estimate and *n* is the unweighted number of sample cases in the group being considered:

$$\hat{p} \pm \left( deft \times 1.96 \sqrt{\frac{\hat{p}(1-\hat{p})}{n}} \right)$$

To get a more accurate estimate of the standard errors associated with a weighted estimate, one would multiply the unweighted standard error by the appropriate deft value. The deft value for "weight_complete_only" is **1.041,** and the deft value for the survey weight when including respondents who completed part of survey ("weight_complete_partials") was **1.034**. For example, suppose one was using the weight_complete_partials weight on a measure from the survey that had an unweighted standard error of 0.0212. The weighted estimate would not change, but the standard error of the estimate would be 0.0219 (0.0212 x 1.034).

# Other Data Sources

We connect four other data sources with the survey data to perform some of the analyses presented in this report. We describe each of these briefly.

## IRS Forms 990 and 990 EZ

We used data from the IRS Forms 990 and 990 EZ to create the sampling frame for the survey. All US nonprofit organizations with gross receipts equal to or above $50,000 are required to file these public information Forms with the IRS annually. In this report we use these data to describe organizational characteristics for years before we administered the survey. We are also able to link survey data to IRS Form 990 data to explore more dimensions of organizations' experiences. These data are publicly available for analysis, but it often takes months before the data are released. In this report, we always connect back to the same 990 data included in the sampling frame, which come from the most recent Form 990 filed by each organization as recorded in the IRS Business Master File for June 2019. Those were the most recent data available when we began constructing our sampling frame.

## 2018 American Community Survey 5-Year Estimates

We classify zip codes as low income using the 2018 American Community Survey 2018 5-year estimates. When we say "low-income communities" in this report, we are referring to US zip codes where the median household income is below 60 percent of the state median household income in the 2018 American Community Survey 5-year estimates following Berkowitz and coauthors (2015) who show that this zip code measure based on median household incomes highly correlates with a broad range of socioeconomic status indicators, health, and community-level inequalities. Low income means less than 60 percent of median household income, medium-low income means 60 to 99.999 percent of median household income, medium-high income means 100 to 140 percent of median household income, and high income means greater than 140 percent of median household income.

We also use the American Community Survey data to create estimates on the zip code level from Social Explorer for "majority-minority" (what we call majority-POC communities) and "non-majority-minority" (what we call majority-white communities). We use majority-POC to refer to communities where more than 50 percent of residents are people of color and majority-white to refer to communities where less than 50 percent of residents are people of color.

## Center for Health Statistics Data

We use Center for Health Statistics data to assign zip codes as urban core. See https://www.cdc.gov/nchs/data_access/urban_rural.htm.

## Federal Office of Rural Health Policy Designations

We classify zip codes as rural if their main address is located in a zip code that is more than 50 percent rural as classified by the Federal Office of Rural Health Policy (2018). See that office's definitions and data files at https://www.hrsa.gov/rural-health/about-us/definition/index.html and at https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html.

# Appendix C. Additional Data

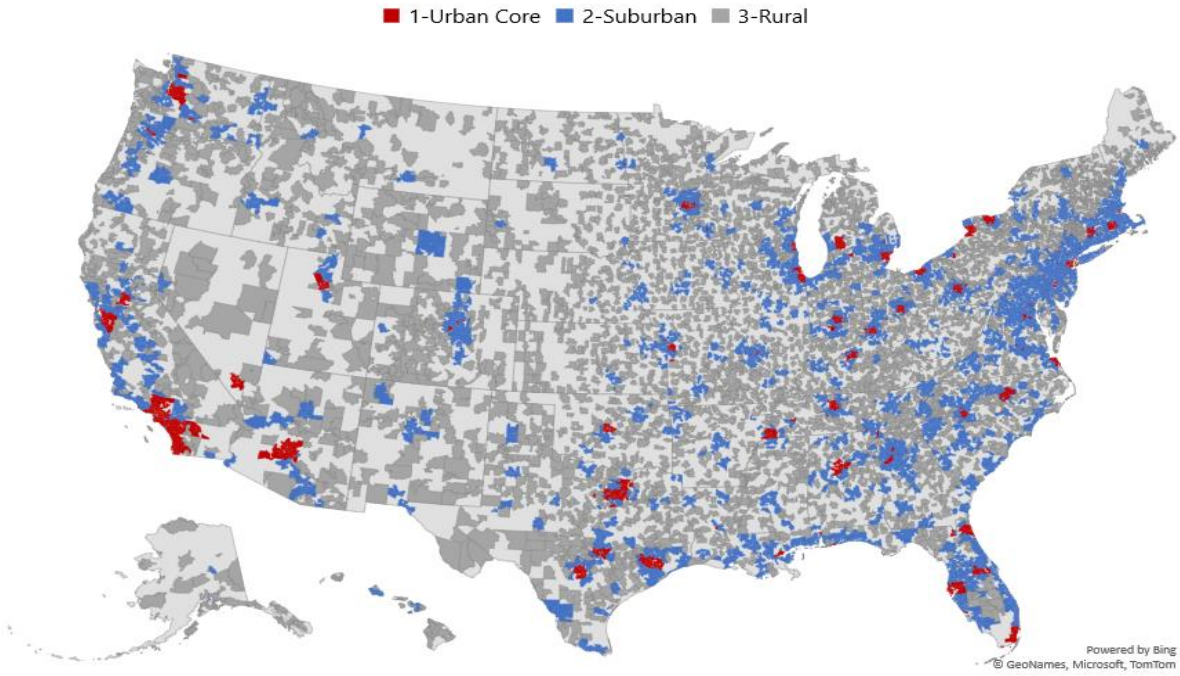
## Distribution of People by US Community Characteristics

In the "Findings on Nonprofit Program Locations and Demographics" chapter of this report, we discuss how the distribution of nonprofits relates to the distribution of people across the country. We provide two charts below that help to show the distribution of people across the country. Figure C.1 shows the distribution of people in urban core areas (red), suburban areas (blue), and rural areas (dark gray). Figure C.2 shows the distribution of people by income with lighter shades of orange indicating higher-income areas and darker shades indicating lower-income areas. It is important to note that there are people of all income levels spread across urban, suburban, and rural areas.

FIGURE C.1

**Distribution of People in the United States by Zip Code Type (Urban Core, Suburban, and Rural)**

*About half of people live in suburban areas, but most land area in the United States is rural*

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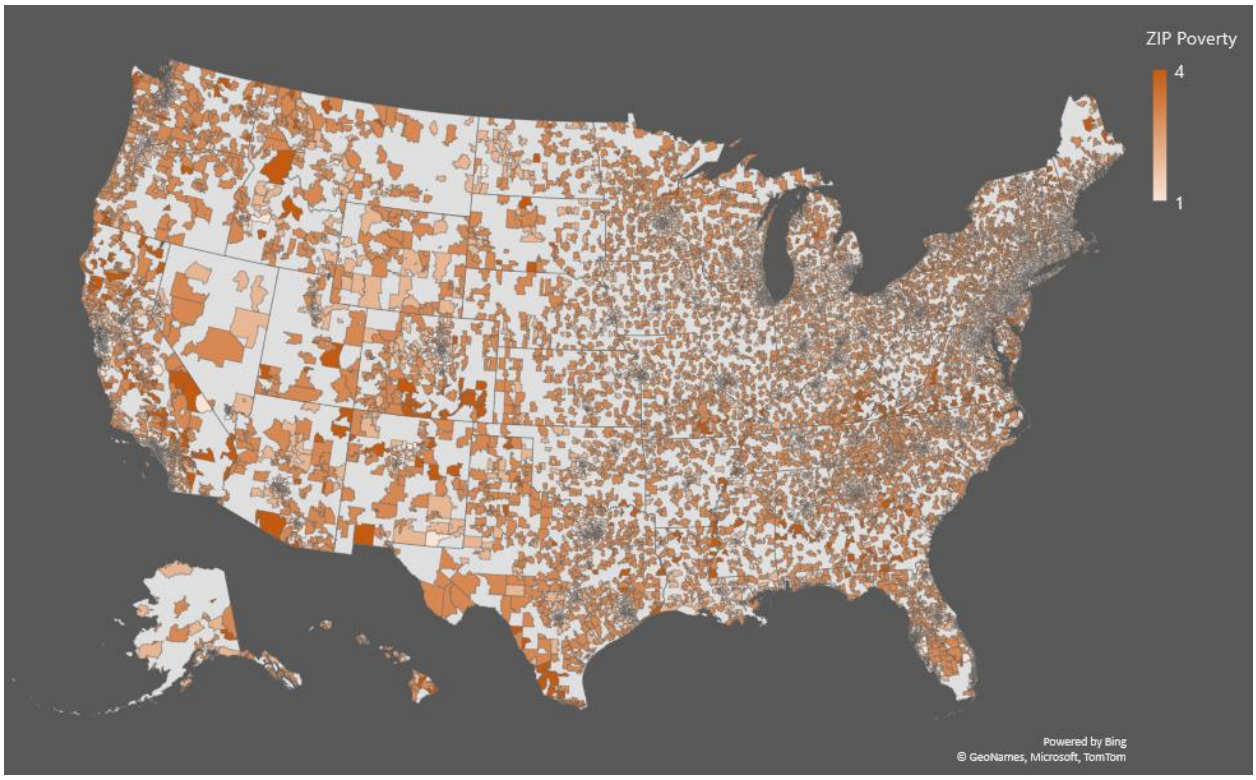
**Source:** Authors' calculations, using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (available at www.socialexplorer.com).

**Notes:** We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community

FIGURE C.2

**Relative Poverty Levels in US Zip Codes, Based on Median Household Income Relative to the State Median Household Income**

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**Source:** Authors' calculations, using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (available at www.socialexplorer.com).
**Notes:** Relative income levels are calculated using the median household income for the zip code compared with the median household income of the state. Some areas are unclassified to protect the confidentiality of people living in low-population areas. The darker the orange, the lower the income of the area.

# Survey Data on Types of People Served

The tables in this section summarize some of what we learned from survey responses about the people served by nonprofit organizations in this nationally representative sample of 501(c)(3) public charities.

TABLE C.1

**Primary Populations Served by Responding Nonprofits by Community Type**

*Percentages of nonprofits marking each population as one of their primary populations served*

| | Urban core area[b] | Suburban area[b] | Rural area[b] | Low-income area[c] | Total |
|---|---|---|---|---|---|
| **Primary populations[a]** | | | | | |
| *Age group* | | | | | |
| Children and youth up to age 18 | 47.8% | 50.4% | 42.8% | 47.1% | 48.0% |
| Young adults, 19–24 | 38.3% | 36.8% | 35.6% | 42.9% | 37.1% |
| Adults, 25–64 | 53.4% | 51.1% | 51.0% | 57.7% | 51.9% |
| Adults, 65+ | 36.6% | 40.8% | 48.9% | 38.0% | 40.9% |
| Families | 33.8% | 37.8% | 44.7% | 36.6% | 37.7% |
| *Race/ethnicity* | | | | | |
| Black or African American | 37.5% | 27.9% | 15.1% | 44.0% | 28.8% |
| Latinx, Hispanic or of Spanish Origin | 34.1% | 25.5% | 16.1% | 35.5% | 26.8% |
| Indigenous, Native American, or Alaskan Native | 17.1% | 17.2% | 15.7% | 17.6% | 16.8% |
| Asian | 19.6% | 17.9% | 11.2% | 17.4% | 17.2% |
| Native Hawaiian or Pacific Islander | 14.0% | 13.6% | 10.1% | 15.3% | 13.1% |
| *Gender identity* | | | | | |
| Men/boys | 34.2% | 33.0% | 27.0% | 35.8% | 32.3% |
| Women/girls | 40.9% | 37.0% | 30.2% | 39.9% | 37.1% |
| Nonbinary gender | 18.6% | 19.1% | 15.7% | 18.9% | 18.3% |
| Identifying as LGBTQ+ | 19.8% | 19.7% | 15.1% | 19.4% | 18.8% |
| *Income level* | | | | | |
| Below 200% poverty line | 38.9% | 38.2% | 35.6% | 48.3% | 38.0% |
| Below 100% poverty line | 47.8% | 43.4% | 43.0% | 58.4% | 44.9% |
| Any income | 33.8% | 37.8% | 44.7% | 36.6% | 37.7% |
| *Special populations* | | | | | |
| Veterans | 10.5% | 12.7% | 17.8% | 14.4% | 12.9% |
| Foreign born individuals or families | 22.0% | 17.5% | 12.5% | 22.8% | 18.1% |
| Individuals with physical or cognitive disabilities | 20.8% | 20.9% | 18.1% | 20.6% | 20.3% |
| *General public* | 47.6% | 58.2% | 60.3% | 51.8% | 54.8% |
| *Other* | 10.5% | 12.2% | 10.8% | 10.0% | 11.3% |

**Source:** Spring 2021 National Survey of Nonprofit Trends and Impacts.

**Notes:** We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.

[a] Survey respondents were given this list of possible populations to indicate them as primary, secondary, or not applicable; they could mark as many populations as they wanted.

[b] We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community Survey 2018 5-year estimates. We used zip codes from organizations' self-reported headquarters address on our survey. All responding

organizations are assigned to one of these three areas except for 10 organizations where zip code information was not available in the sources used.

[c] We calculated relative income levels by comparing the median household income for each zip code against the median household income of the state using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (https://www.socialexplorer.com/). We followed Berkowitz, et al. (2015) to define zip code income categories. Low income = less than 60 percent of median household income, medium-low income = 60–99.999 percent of median household income, medium-high income = 100–139.999 percent of median household income, and high income = greater than or equal to 140 percent of median household income. Percentages in this figure are calculated using areas with known income levels; to protect the confidentiality of people living in low-population areas, some areas are not classified by the US Census. The zip code is from organizations' self-reported headquarters address from the survey. We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative. A total of 279 organizations could not be classified into income levels using this method because the American Community Survey blocks identities of some zip codes when the population levels are too low.

# Survey Data on Staff and Board Characteristics

The tables (C.2 through C.5) in this section summarize some of what we learned from survey responses about the people who work in or serve on the boards of directors of the nonprofit organizations in this nationally representative sample of 501(c)(3) public charities.

TABLE C.2

**Executive Director or Chief Executive Officer Demographics by Community Type**

*Percentages of nonprofits reporting their CEO as having these characteristics*

| | Urban core area[b] | Suburban area[b] | Rural area[b] | Low-income area[c] | Total |
|---|---|---|---|---|---|
| **Survey demographic categories[a]** | | | | | |
| *Race/ethnicity* | | | | | |
| White | 67.0% | 82.3% | 92.4% | 66.1% | 78.7% |
| Non-White | 33.0% | 17.7% | 7.6% | 33.9% | 21.3% |
| Black or African American | 13.0% | 7.4% | 1.1% | 21.0% | 8.2% |
| Latinx, Hispanic or of Spanish Origin | 7.6% | 4.1% | 0.8% | 9.2% | 4.7% |
| Indigenous, Native American, or Alaskan Native | 0.8% | 0.6% | 1.4% | 0.5% | 0.8% |
| Asian or Pacific Islander | 4.1% | 1.5% | 0.3% | 0.5% | 2.2% |
| Multiracial | 2.6% | 1.6% | 1.2% | 1.0% | 1.9% |
| Other | 5.0% | 2.5% | 2.8% | 1.8% | 3.5% |
| *Sex and gender identity* | | | | | |
| Male | 36.3% | 36.0% | 30.8% | 47.0% | 35.1% |
| Female | 60.4% | 61.4% | 65.7% | 51.8% | 61.9% |
| Transgender | 0.0% | 0.0% | 0.3% | 0.0% | 0.1% |
| Nonbinary / Nonconforming | 0.8% | 0.2% | 0.0% | 0.5% | 0.4% |
| Other | 0.8% | 0.2% | 0.0% | 0.5% | 0.4% |
| Identifies as LGBTQ+ | 14.2% | 7.9% | 7.2% | 7.8% | 10.0% |
| Person with a disability | 6.7% | 8.6% | 11.3% | 9.4% | 8.5% |
| Most common age (mode) | 55-64 (31.9%) | 55-64 (33.6%) | 55-64 (29.8%) | 45-54 (25.7%) | 55-64 (32.4%) |

**Source:** Spring 2021 National Survey of Nonprofit Trends and Impacts.
**Notes:** CEO = chief executive officer. We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.
[a] Represents some survey categories.
[b] We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community Survey 2018 5-year estimates. We used zip codes from organizations' self-reported headquarters address on our survey. All responding organizations are assigned to one of these three areas except for 10 organizations where zip code information was not available in the sources used.
[c] We calculated relative income levels by comparing the median household income for each zip code against the median household income of the state using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (https://www.socialexplorer.com/). We followed Berkowitz and coauthors (2015) to define zip code income categories. Low income = less than 60 percent of median household income, medium-low income = 60–99.999 percent of median household income, medium-high income = 100–139.999 percent of median household income, and high income = greater than or equal to 140 percent of median household income. Percentages in this figure are calculated using areas with known income levels; to protect the confidentiality of people living in low-population areas, some areas are not classified by the US Census. The zip code is from organizations' self-reported headquarters address from the survey. We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative. A total of 279 organizations could not be classified into income levels using this method because the American Community Survey blocks identities of some zip codes when the population levels are too low.

TABLE C.3

**Board of Directors Chairperson Demographics by Community Type**

*Percentages of nonprofits reporting their board chair as having these characteristics*

| | Urban core area[b] | Suburban area[b] | Rural area[b] | Low-income area[c] | Total |
|---|---|---|---|---|---|
| **Survey demographic categories[a]** | | | | | |
| *Race/ethnicity* | | | | | |
| White | 67.1% | 81.8% | 92.1% | 60.3% | 78.6% |
| Non-White | 32.9% | 18.2% | 7.9% | 39.7% | 21.4% |
| Black or African American | 16.9% | 8.9% | 2.3% | 24.3% | 10.5% |
| Latinx, Hispanic or of Spanish Origin | 6.6% | 3.0% | 1.3% | 8.1% | 4.0% |
| Indigenous, Native American, or Alaskan Native | 1.0% | 0.3% | 1.1% | 1.4% | 0.7% |
| Asian or Pacific Islander | 3.6% | 1.7% | 1.0% | 2.9% | 2.2% |
| Multiracial | 2.3% | 2.5% | 1.1% | 1.8% | 2.2% |
| Other | 2.5% | 1.8% | 1.1% | 1.2% | 1.9% |
| *Sex and gender identity* | | | | | |
| Male | 49.0% | 51.6% | 55.3% | 52.7% | 51.3% |
| Female | 47.3% | 46.7% | 43.4% | 43.9% | 46.4% |
| Transgender | 0.2% | 0.0% | 0.0% | 0.0% | 0.1% |
| Nonbinary / Nonconforming | 0.9% | 0.5% | 0.4% | 0.7% | 0.6% |
| Other | 0.9% | 0.5% | 0.4% | 0.7% | 0.6% |
| Identifies as LGBTQ+ | 8.1% | 5.2% | 4.6% | 6.0% | 6.1% |
| *Other demographics* | | | | | |
| Person with a disability | 4.7% | 6.1% | 8.0% | 4.5% | 6.0% |
| Most common age (mode) | 55-64 (29.7%) | 55-64 (30.3%) | 65-74 (27.7%) | 55-64 (28.7%) | 55-64 (29.2%) |

**Source:** Spring 2021 National Survey of Nonprofit Trends and Impacts.

**Notes:** We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.

[a] Represents some survey categories.

[b] We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community Survey 2018 5-year estimates. We used zip codes from organizations' self-reported headquarters address on our survey. All responding organizations are assigned to one of these three areas except for 10 organizations where zip code information was not available in the sources used.

[c] We calculated relative income levels by comparing the median household income for each zip code against the median household income of the state using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (https://www.socialexplorer.com/). We followed Berkowitz and coauthors (2015) to define zip code income categories. Low income = less than 60 percent of median household income, medium-low income = 60–99.999 percent of median household income, medium-high income = 100–139.999 percent of median household income, and high income = greater than or equal to 140 percent of median household income. Percentages in this figure are calculated using areas with known income levels; to protect the confidentiality of people living in low-population areas, some areas are not classified by the US Census. The zip code is from organizations' self-reported headquarters address from the survey. We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative. A total of 279 organizations

could not be classified into income levels using this method because the American Community Survey blocks identities of some zip codes when the population levels are too low.

TABLE C.4

**Staff Demographics by Community Type**

*Percentages of nonprofits reporting at least one staff member with the characteristic*

| | Urban core area[b] | Suburban area[b] | Rural area[b] | Low-income area[c] | Total |
|---|---|---|---|---|---|
| **Survey demographic categories[a]** | | | | | |
| *At least 1 person on the staff who…* | | | | | |
| Is a person of color | 77.1% | 60.6% | 42.0% | 78.2% | 63.0% |
| Is a woman | 93.3% | 92.4% | 91.8% | 92.2% | 92.6% |
| Identifies as LGBTQ+ | 55.0% | 41.9% | 37.8% | 46.0% | 45.7% |
| Has a disclosed disability | 39.2% | 35.3% | 39.9% | 41.3% | 37.5% |
| Is younger than 35 Years Old | 77.5% | 72.8% | 69.4% | 80.0% | 73.7% |
| Receives or has received services from the organization | 56.0% | 50.3% | 49.9% | 59.4% | 52.2% |

**Source:** Spring 2021 National Survey of Nonprofit Trends and Impacts.

**Notes:** We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.

[a] Represents some survey categories.

[b] We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community Survey 2018 5-year estimates. We used zip codes from organizations' self-reported headquarters address on our survey. All responding organizations are assigned to one of these three areas except for 10 organizations where zip code information was not available in the sources used.

[c] We calculated relative income levels by comparing the median household income for each zip code against the median household income of the state using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (https://www.socialexplorer.com/). We followed Berkowitz and coauthors (2015) to define zip code income categories. Low income = less than 60 percent of median household income, medium-low income = 60–99.999 percent of median household income, medium-high income = 100–139.999 percent of median household income, and high income = greater than or equal to 140 percent of median household income. Percentages in this figure are calculated using areas with known income levels; to protect the confidentiality of people living in low-population areas, some areas are not classified by the US Census. The zip code is from organizations' self-reported headquarters address from the survey. We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative. A total of 279 organizations could not be classified into income levels using this method because the American Community Survey blocks identities of some zip codes when the population levels are too low.

TABLE C.5

## Board Member Demographics by Community Type

*Percentages of nonprofits reporting at least one board member with the characteristic*

| | Urban core area[b] | Suburban area[b] | Rural area[b] | Low-income area[c] | Total |
|---|---|---|---|---|---|
| **Survey demographic categories[a]** | | | | | |
| *At least 1 person on the board who…* | | | | | |
| Is a person of color | 84.7% | 69.2% | 41.8% | 85.0% | 69.9% |
| Is a woman | 98.9% | 99.0% | 99.3% | 99.4% | 99.0% |
| Identifies as LGBTQ+ | 57.7% | 40.5% | 28.1% | 44.0% | 44.0% |
| Has a disclosed disability | 35.6% | 32.3% | 36.1% | 34.4% | 34.2% |
| Is younger than 35 years old | 58.1% | 54.4% | 53.5% | 63.4% | 55.6% |
| Receives or has received services from the organization | 55.5% | 49.2% | 50.5% | 54.7% | 51.7% |

**Source:** Spring 2021 National Survey of Nonprofit Trends and Impacts.

**Notes:** We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.

[a] Represents some survey categories.

[b] We designate zip codes as urban core using National Center for Health Statistics data (see https://www.cdc.gov/nchs/data_access/urban_rural.htm). We designate zip codes as rural using the Federal Office of Rural Health Policy's designation of rural (see https://www.hrsa.gov/rural-health/about-us/definition/datafiles.html). Remaining zip codes are in a category we designated suburban. For our US population estimates, we used American Community Survey 2018 5-year estimates. We used zip codes from organizations' self-reported headquarters address on our survey. All responding organizations are assigned to one of these three areas except for 10 organizations where zip code information was not available in the sources used.

[c] We calculated relative income levels by comparing the median household income for each zip code against the median household income of the state using the 2018 American Community Survey 5-year estimates on the zip code level from Social Explorer (https://www.socialexplorer.com/). We followed Berkowitz and coauthors (2015) to define zip code income categories. Low income = less than 60 percent of median household income, medium-low income = 60–99.999 percent of median household income, medium-high income = 100–139.999 percent of median household income, and high income = greater than or equal to 140 percent of median household income. Percentages in this figure are calculated using areas with known income levels; to protect the confidentiality of people living in low-population areas, some areas are not classified by the US Census. The zip code is from organizations' self-reported headquarters address from the survey. We are reporting weighted responses that take into account the sample design and nonresponse so that the estimates are nationally representative.. A total of 279 organizations could not be classified into income levels using this method because the American Community Survey blocks identities of some zip codes when the population levels are too low.

# Notes

[1] These data are based on the National Center for Charitable Statistics Core PC 2017, using restrictions following the methodology in the Urban Institute's "The Nonprofit Sector in Brief 2019," available at https://nccs.urban.org/publication/nonprofit-sector-brief-2019.

[2] Patrick M. Rooney, "The Growth in Total Household Giving Is Camouflaging a Decline in Giving by Small and Medium Donors: What Can We Do About It?" *Nonprofit Quarterly*, August 27, 2019, https://nonprofitquarterly.org/total-household-growth-decline-small-medium-donors/.

[3] "Nonprofits account for 12.3 million jobs, 10.2 percent of private sector employment, in 2016," US Bureau of Labor Statistics, August 31, 2018, https://www.bls.gov/opub/ted/2018/nonprofits-account-for-12-3-million-jobs-10-2-percent-of-private-sector-employment-in-2016.htm?view_full.

[4] "Giving USA 2020: Charitable giving showed solid growth, climbing to $449.64 billion in 2019, one of the highest years for giving on record," Giving USA, June 16, 2020, https://givingusa.org/giving-usa-2020-charitable-giving-showed-solid-growth-climbing-to-449-64-billion-in-2019-one-of-the-highest-years-for-giving-on-record/.

[5] Rooney, "The Growth in Total Household Giving Is Camouflaging a Decline in Giving by Small and Medium Donors: What Can We Do About It?"; Una Osili and Sasha Zarins, "Fewer Americans are giving money to charity but total donations are at record levels anyway," The Conversation, July 3, 2018, https://theconversation.com/fewer-americans-are-giving-money-to-charity-but-total-donations-are-at-record-levels-anyway-98291.

[6] Rooney, "The Growth in Total Household Giving Is Camouflaging a Decline in Giving by Small and Medium Donors: What Can We Do About It?"

[7] When we say "lower" and "higher," we are combining the low/medium-low and high/medium-high levels, respectively. We followed Berkowitz and coauthors (2015) to define zip code income categories. Low income = less than 60 percent of median household income, medium-low income = 60–99.999 percent of median household income, medium-high income = 100–139.999 percent of median household income, and high income = greater than or equal to 140 percent of median household income.

[8] This is a different measure than the federal poverty level, which sets a standard for the country and tends to show regions of the country as being lower income than other parts of the country because of certain factors (for instance, the cost of living is higher in the northeastern United States than in the southeastern United States). Using a comparison to state income levels helps to calibrate for differences across the country in relative income levels.

[9] This particular question omitted "+" from "LGBTQ," and that abbreviation therefore appears differently here than elsewhere in this report.

[10] See the glossary for definitions of terms, and see figure notes throughout this section for more details.

[11] The source we use, the 2018 American Community Survey 5-year estimates, refers to these communities as majority-minority (for majority POC) and non-majority-minority (for majority white).

[12] Jon Durnford, DataLake Nonprofit Research, analysis of digitized (paper) Form 990 returns from Candid and electronic Form 990 and 990-EZ returns from the IRS at the request of the authors July 2021.

[13] Jon Durnford, DataLake Nonprofit Research, analysis of digitized (paper) Form 990 returns from Candid and electronic Form 990 and 990-EZ returns from the IRS at the request of the authors July 2021.

[14] Jon Durnford, DataLake Nonprofit Research, analysis of digitized (paper) Form 990 returns from Candid and electronic Form 990 and 990-EZ returns from the IRS at the request of the authors July 2021.

[15] In the first wave of the survey, we randomly assigned participants to a long form and a short form. After assessing survey completions in February 2021, we dropped the long form. We found that although participants were completing the long and short forms at approximately equal rates, the short form better matched our target of a 30-minute completion time. Knowing how busy the nonprofits are, we did not want to overburden them with a longer survey. Thus, results reported here include only the questions from the short form.

[16] Our partners at Independent Sector helped us engage stakeholders through a combination of brief surveys, individual interviews, and three virtual meetings. The goal of engaging stakeholders was to learn their priorities for topics the research project should address. Moreover, the types of questions and the structure of the survey were built from collaborations with many other researchers who contributed ideas to the nonprofit panel dataset discussions that began in 2015. See appendix A for more information.

[17] See pages 20-21 of the National Center for Charitable Statistics' *Guide to Using NCCS Data* at https://nccs-data.urban.org/NCCS-data-guide.pdf.

[18] Downloaded from https://www.socialexplorer.com/tables/ACS2018_5yr.

[19] See https://www.aapor.org/Education-Resources/For-Researchers/Poll-Survey-FAQ/Response-Rates-An-Overview.aspx for a discussion of declining survey response rates.