



INDEPENDENT  
SECTOR

# Health of the U.S. Nonprofit Sector

OCTOBER 2020



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# Snapshot: Health of the U.S. Nonprofit Sector

### VALUE OF SECTOR



Nonprofits make up 5.5% of Gross Domestic Product (GDP)

### FINANCIAL RESOURCES



In 2019, Americans gave \$450 billion to charity, but the number of donors continued a downward trend, declining by 3%

### HUMAN CAPITAL



Nonprofits make up 7% of total workforce and 10% of private workforce

### GOVERNANCE & TRUST



59% of U.S. public trust nonprofits to do what is right

### PUBLIC POLICY & ADVOCACY



Voters contacted by nonprofits turn out at rates 11 percentage points higher than comparable voters

### COVID-19 IMPACT



7% of nonprofits are estimated to close due to the pandemic and almost 1 million nonprofit jobs have been lost

# Introduction

**T**he U.S. nonprofit sector is the underpinning of our society. In 2020, we have seen this in extraordinary and extraordinarily painful ways. Nonprofits provide a significant portion of the nation's health care, higher education, human services, arts and culture, conservation, and other vital services. Nonprofits also have been the primary catalyst for major social change over the past 150 years. At a time when the sector is both more critical and more vulnerable than in recent memory, it is essential that communities and their leaders understand the current health of the nonprofit sector.

A clearer understanding of that “state of health” is important in order for policymakers, donors, and nonprofit leaders to plan for and respond to major shifts in nonprofit operations and environment. Although this report has been in development for more than two years, the COVID-19 pandemic, as well as the accompanying economic crisis and racial equity movements, shined a spotlight on why it is crucial to understand nonprofit health. Policymakers and sector leaders are eager to better understand how nonprofits are weathering these economic, racial justice, and public health crises in order to determine how to best support their ability to serve their communities. The ability to assess trends across all corners of the sector is fundamental to equipping nonprofits to correct systemic inequities and rebuild our nation.

The Independent Sector “Health of the U.S. Nonprofit Sector Annual Review” is a

new and developing resource that conveys important information on the current health of the U.S. nonprofit sector across multiple dimensions and in a single, accessible format. Most information on the health and well-being of nonprofits is found across multiple, single-issue reports, which makes it difficult to get a complete picture of overall sector health. This annual review presents a broad set of measures side-by-side, so stakeholders and key decisionmakers can see the most accurate snapshot of the state of civil society.

*“The [nonprofit] sector enhances our creativity, enlivens our communities, nurtures individual responsibility, stirs life at the grassroots, and reminds us that we were born free.”*

– JOHN GARDNER

While there are many ways to assess the health of a system as large and complex as the sector, we have chosen, initially, to focus on four categories of health indicators: Financial Resources, Human Capital, Governance and Trust, and Public Policy and Advocacy. The first three categories assess the internal health of nonprofit institutions, looking across a range of measures of organizational assets and management practices. The fourth category, public policy and advocacy, aims to assess the environment in which nonprofits do their work and the extent to which nonprofits advocate to shape that environment.

For each of these four health categories, the first section of the report aims to:

- Convey what we currently know regarding the sector's health by way of available data;
- Identify what we don't know and opportunities to collect better data measuring sector health;
- Establish an initial set of baseline health indicators that can be built upon in future reports;
- Shed light on systemic inequities at play in our sector and build accountability to the communities that nonprofits serve; and
- Highlight the potential impacts of COVID-19 on the sector.

A second section of the report discusses various responses and actions the sector might take in light of existing data and how we would hope to improve the health of the sector over time. Utilizing the organization's 40 years of collective experience engaging expert practitioners and academics, Independent Sector uses the current data to make an initial set of recommendations to improve research and analysis in the future. Data in this 2020 report suggests there is essential work for nonprofit leaders to do in the years ahead to stabilize nonprofit finances, further diversify the nonprofit workforce and leadership, strengthen public trust in the nonprofit sector, and increase advocacy and civic engagement. In future years we look forward to improving both the data inputs and the processes by which we engage sector leaders in interpreting data.

More information about the data cited and structure of the report can be found in the "Development of the Report" section.

# 2020 Sector Health Indicators

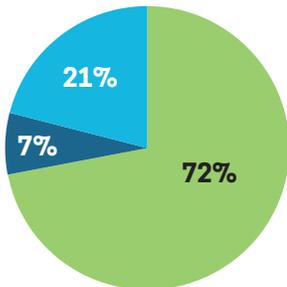
**A**cross all four categories of health indicators that we have chosen for this report – Financial Resources, Human Capital, Governance and Trust, and Public Policy and Advocacy – the overall health of the sector appears mixed and it is important to note that, to date, there are no mutually agreed upon benchmarks for what constitutes good, fair, or poor “health.” However, we can draw some initial conclusions. First, some annual research on the sector, like 2019 charitable giving data, may now conflict with information being gathered during the pandemic. Second, data confirms many nonprofits are fighting for survival in 2020. Data shows significant

declines in the health of organizations’ finances and human capital following the spread of COVID-19. A potential silver lining is that preliminary research also suggests that nonprofit action during the crisis could increase public trust in nonprofits, awareness of systemic inequity, and the short-term rate of nonprofit advocacy.

Before delving into indicators examining the collective health of nonprofits, it would be helpful to first describe the size and scope of the sector. In 2019, 1,729,101 nonprofits (across Section 501(c)) are registered with the IRS<sup>1</sup> and 75% of 501(c)(3) public charities are small with annual revenue under \$100K.<sup>2</sup>

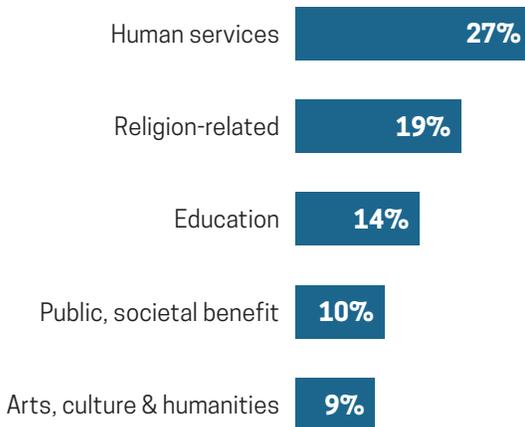
### Types of Nonprofits<sup>3</sup>

- 501(c)(3) public charities
- 501(c)(3) private foundations
- All other 501(c)s\*



\* There are more than 30 other types of 501(c) nonprofits in the U.S., including social welfare groups, business associations, veterans’ organizations, labor unions, and federal credit unions.

### Top Public Charity Subject Areas, by Number of Organizations<sup>4</sup>





# Financial Resources

The financial health of nonprofits, which often is tied to the state of the economy, is the most prominent indicator of nonprofit well-being. Sector leaders, policymakers, and donors seek information on nonprofit finances as a proxy for organization capacity and to gauge the need for policy or philanthropic intervention. In 2020, economic and financial health became an existential crisis for many nonprofits. Over the past decade, the topline figures on nonprofit finances have remained steady. However, underneath, the foundation of nonprofit finances has been shifting, particularly in the erosion of the number of households donating to charity. The COVID-19 pandemic intensified underlying financial challenges in three notable ways:

- Nonprofit revenue typically follows the economy, which saw the worst drop on record between April and June of 2020.<sup>5</sup>
- Social distancing and event cancellations upended many nonprofit revenue streams, including fundraisers and conferences.
- Increasing community need demanded nonprofits provide essential services with significantly fewer resources, while also protecting the safety of employees, volunteers, and constituents on the frontlines.

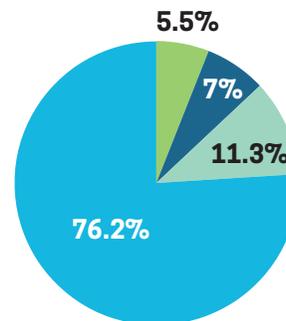
## U.S. nonprofit economic contribution in 2019<sup>6</sup>

# \$1.2 trillion

The nonprofit sector's contribution to the U.S. economy increased from 4.9% of GDP in 2000 to 5.5% of GDP in 2009 – a 12% rise – and has held relatively steady around 5.5% since 2009.<sup>9</sup>

### Nonprofits as a share of the U.S. Gross Domestic Product<sup>7</sup>

- Nonprofits
- Households
- Government
- Business



### Change from 2018-2019<sup>8</sup>

US GDP



Gross output of all nonprofits<sup>10</sup>



Health nonprofits	+2.6%
Social Service nonprofits	+0.4%
Education nonprofits	+0.9%
Religious nonprofits	-0.2%
Recreation nonprofits	+1.6%
Civic and Social nonprofits	+0.1%

All changes from 2018-2019 in this section are real (inflation-adjusted)

**DEMAND<sup>11</sup>**

**Percent of nonprofits saying they cannot meet demand for their services**

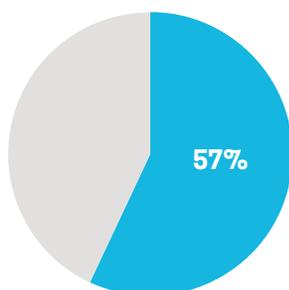
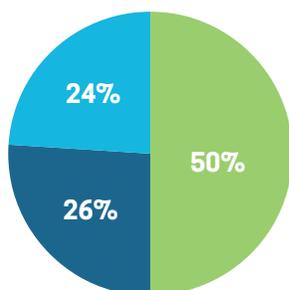


Figure rises to 65% among nonprofits that serve low-income communities

**FINANCIAL HEALTH**

**In 2017, nonprofit respondents achieved:<sup>12</sup>**

- Operating surplus
- Break-even financials
- Operating deficit



- In 2017, 69% of nonprofit respondents had 3 months or more of cash on hand,<sup>13</sup> but the number falls to 23% among organizations led by Black leaders.<sup>14</sup>
- Several studies have found disparities in financial well-being across different types of organizations, particularly for organizations led by people of color.
  - White-led nonprofit budgets were 24% larger than budgets of organizations led by people of color.<sup>15</sup>
  - Unrestricted assets of organizations led by people of color were 76% smaller than those led by whites.<sup>16</sup>
  - 1.3% of all philanthropic dollars are granted to Latinx communities between 1999-2009, while those same communities now represent 18% of the U.S. population.<sup>17</sup>

**EARNED REVENUES<sup>18</sup>**

**Nonprofit receipts from sales of goods and services to households\***

**2019 \$1.1 trillion** ▲ **+3%** since 2018

Share of receipt by nonprofit type:	Change since 2018
Health Services: <b>78.0%</b>	▲ <b>+3.5%</b>
Education Services: <b>9.5%</b>	▲ <b>+0.3%</b>
Social Services: <b>5.7%</b>	▲ <b>+0.7%</b>

\*Nonprofit receipts include charges to households made by nonprofits for health, education, human, arts, and other services. Includes membership dues and fees, but excludes unrelated sales, secondary sales, and sales to businesses or government.

## PHILANTHROPIC REVENUES

Charitable giving in 2019 appears to be positive due to a notable increase over 2018, when the rate of giving dropped significantly as a result of the *Tax Cuts and Jobs Act*.

### Charitable giving, adjusted for inflation

2019 **\$449.6 B** ▲ **+2.4%** since 2018

Still \$1 billion less than 2017.<sup>19</sup>

- Adjusted for inflation, charitable giving in 2019 totaled \$449.64 billion, an increase of 2.4% but still \$1 billion less than 2017.
  - If giving had kept pace with GDP growth since 2017, the sector would have received an additional \$24 billion in giving.<sup>20</sup>
  - The S&P 500 grew significantly in 2019 but giving only grew slightly. Based on historical experience, giving should have kept pace with the S&P 500 and grown more in 2019.<sup>21</sup>
- The number of donors continued a downward trend, declining 3% in 2019.<sup>22</sup> The number of households giving to charity has declined almost 14 percentage points between 2002-2016, particularly among households donating small and mid-sized gifts.<sup>23</sup>

### Who received (adjusted for inflation, percent change compared to 2018)<sup>24</sup>

Share of receipt by nonprofit type	Change since 2018
Religion	▲ +0.5%
Education	▲ +10.1%
Human services	▲ +3.1%
Foundations	▲ +0.6%
Health	▲ +4.9%
Public-society benefit	▼ -11.1%
International affairs	▼ -2.2%
Arts, culture, humanities	▲ +10.6%
Environment and animals	▲ +9.4%

### Who gave (adjusted for inflation, percent change compared to 2018)<sup>25</sup>

Share of receipt by nonprofit type	Change since 2018
Giving by individuals: <b>\$309.7 B</b>	▲ +2.8%
Giving by foundations: <b>\$75.7 B</b>	▲ +0.7%
Giving by bequest: <b>\$43.2 B</b>	▼ -1.6%
Giving by corporations: <b>\$21.1 B</b>	▲ +11.4%

## GOVERNMENT FUNDING, 2018

### Nonprofit survey respondents projected government revenue would:<sup>26</sup>

**26%** Decline      **20%** Increase      **34%** Remain the same

- 51% of nonprofits surveyed reported in 2018 that governments paid their grants on time.<sup>27</sup> Although the survey isn't a representative sample, the finding is consistent with a 2013 representative survey of nonprofit contractors in which 55% of respondents say late payments are not a problem.<sup>28</sup>

## The Impact of COVID-19 on Financial Resources

Changes in the U.S. economy significantly impact both nonprofit revenue as well as demand for nonprofit services. As of May 30, 2020, 48% of survey respondents reported not working for pay in the past week<sup>29</sup> and 25% reported worrying that their food would run out before they would get money to buy more.<sup>30</sup> An additional 22% reported that the food that they bought didn't last and they didn't have the money to get more.<sup>31</sup>

Approximately 3-8% of respondents reported applying for or receiving assistance from different types of nonprofits during the COVID-19 crisis.<sup>32</sup>

Forty percent of nonprofits serving immigrant communities reported cash as the first or second most pressing need among immigrant families, followed by food (38%), employment (37%), and housing (31%).<sup>34</sup> Despite urgent need, over 50% of nonprofits surveyed report immigrant families afraid to access pandemic services and support.

The sector will not fully understand the financial impact of COVID-19 on nonprofits until 2021 or later. In the meantime, there is a small amount of data, convenience sample surveys, and anecdotal data that may reflect many nonprofits' current reality.

A median estimate predicts 7% of nonprofits will close due to COVID-19.<sup>35</sup> During and following the 2008 recession, closure rates were highest for international, public, societal benefit; religious; and mutual/membership benefit organizations. In 2008, the lowest closure rates were among human services and environmental public charities.<sup>36</sup>

### NONPROFIT ECONOMIC DATA

Gross output of nonprofits	COVID-19 Impact (Q2 2019 compared to Q2 2020) <sup>37</sup>
All nonprofits	▼ -6.7%
Health nonprofits	▼ -5.9%
Social Service nonprofits	▲ +1.0%
Education nonprofits	▼ -6.6%
Religious nonprofits	▲ +1.2%
Recreation nonprofits	▼ -44.3%
Civic and Social nonprofits	▼ -28.8%

### OVERALL REVENUE



Over **80%** of nonprofits surveyed estimate revenues will be lower than expected in 2020.<sup>38,39,40</sup>

Nonprofits serving immigrant communities reported limited funding to support increased client needs as the single greatest challenge.

### EARNED REVENUE

Among large and mid-sized nonprofits that reported a decline in revenue in 2020, the largest number reported declines in earned revenue (83%), followed by individual giving (53%) and philanthropic grants (33%). Earned income appears to have taken the biggest hit during COVID-19, placing greater emphasis on other revenue streams, such as charitable giving, to fill budget gaps.<sup>41</sup>

### Survey respondents reporting they have used different types of nonprofit assistance during COVID, May 2020<sup>33</sup>

Applied/received assistance from	White	Black	Hispanic	Asian	Other Race	Male	Female
Church	2%	6%	5%	4%	1%	2%	4%
Community organization	1%	6%	2%	1%	0%	2%	4%
Union/other association	1%	4%	1%	4%	0%	2%	2%
Food pantry	7%	10%	7%	9%	5%	5%	9%

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## PHILANTHROPY

After an initial decline due to COVID, new data indicates overall giving rose the second quarter in 2020.

- Fundraising Effectiveness Project shows individual giving increased by 7.5% in the second quarter of 2020 compared to the same time in 2019.<sup>42</sup>
- There is conflicting information about the number of individuals donating to charity in 2020. Fundraising Effectiveness Project finds the total number of donors increased by 7.2% in the second quarter of 2020 compared to 2019.<sup>43</sup> Meanwhile, a May 2020 Gallup poll finds the number of donors hit a historic 19-year low, surpassing the prior low from the Great Recession Era.<sup>44</sup> The Gallup also shows charitable activity is down the most among low- and middle-income donors, which is consistent with previous research findings from Indiana University.<sup>45</sup>
- More donors gave to the same organization which they have previously given.<sup>46</sup> Donors' preference for organizations they know may signal that not all corners of the sector will see increases in giving. For example, organizations historically less reliant on individual giving may find it difficult to capitalize on Americans' surge in generosity to fill funding shortfalls from other revenue streams (i.e. organizations led by people of color).

It remains unclear if the recent spike in giving will be enough to supplement the net drop in overall revenue, largely due to decreasing earned income. Some organizations are viewing it as a temporary upswing in the midst of longer-term flat or declining giving trends. Over the past two decades, giving often correlated with economic growth or decline.<sup>47</sup> Therefore, it is possible charitable giving to many charities may be dependent on the recovery of the GDP, which currently is down 31 percent.<sup>48</sup>

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## GOVERNMENT REVENUE

It is unclear how COVID-19 will exactly impact government funding to nonprofits, but state and local governments are requesting federal funding to help with declining revenues and increasing need. These requests may indicate direct and indirect funding needs related to nonprofits and the communities they serve.

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## VARYING IMPACT

Early evidence suggests that small nonprofits may be hardest hit by COVID-19 and struggle to access assistance.<sup>49</sup> This is consistent with historical data that showed large nonprofits ended up gaining ground, while small nonprofits lost ground during and after the 2008 recession.<sup>50</sup>

Organizations led by people of color have smaller organization budgets, on average, compared to organizations led by white people. From a financial standpoint, negative financial impacts from COVID-19 also may disproportionately affect organizations led by people of color.<sup>51</sup>

## DATA RECOMMENDATIONS FOR FINANCIAL RESOURCES

- 1.** The sector needs to create a representative, annual survey of nonprofits that includes a single question of whether government funding has increased, decreased, or remained the same in the past year. There is less need to collect responses specifically for local, state, and federal levels, because nonprofit respondents may not know the original source of their government funding.
- 2.** An annual analysis of Form 990 data on government grants and contracts would provide a more accurate measure of government funding to nonprofits, but the form will need to be revised in order to do this type of analysis.
- 3.** Annual, nationally representative research and analysis of sector finances disaggregated by organization size, geography, and leader demographics will help identify important variations or disparities across nonprofits.



# Human Capital

The charitable sector’s human capital “resource” contains both the paid and voluntary workforce. Human capital data simultaneously demonstrates nonprofits’ contribution to the economy as employers as well as provides indication of organizations’ capacity to fulfill their missions.

The general health of nonprofit human capital was trending in a net positive direction in 2019, until the global pandemic. For decades, the nonprofit sector served as an important source of jobs for Americans and family income of the nonprofit workforce is on the rise. The workforce also has grown more diverse in recent years, although the sector lags the overall workforce in racial and ethnic diversity. The exception lies in volunteerism, where it remains unclear whether declining numbers of volunteers over the past decade was beginning to improve. Unfortunately, early data shows COVID-19 hurt the health of both nonprofit employment and volunteerism, losing 8% of nonprofit jobs and a 12-percentage point decline in volunteerism rates.

## PAID WORKERS

### Nonprofits compared to overall workforce, June 2020<sup>52</sup>

Includes nonagricultural wage and salary workers, and excludes military, family, and self-employed workers.

Overall <sup>53</sup>	Change since June 2019	
Nonprofits <b>7%</b>	<b>None</b>	
Businesses <b>77.6%</b>	<b>▼ -0.7%</b>	
Government <b>15.4%</b>	<b>▲ +0.4%</b>	
Race/Ethnicity <sup>54</sup>	Change since June 2019	Overall workforce
White <b>68.38%</b>	<b>▼ -0.3%</b>	<b>60.5%</b>
Black <b>11.76%</b>	<b>▼ -0.4%</b>	<b>12.2%</b>
Hispanic <b>10.2%</b>	<b>▼ -0.2%</b>	<b>18.28%</b>
Asian/Pacific Islander <b>5.9%</b>	<b>▲ +1.2%</b>	<b>6.5%</b>
American Indian <b>0.5%</b>	<b>▼ -0.2%</b>	<b>0.7%</b>
Gender <sup>55</sup>	Change since June 2019	Overall workforce
Female <b>65.62%</b>	<b>▼ -0.8%</b>	<b>48.2%</b>
Male <b>34.38%</b>	<b>▲ +0.8%</b>	<b>51.8%</b>

- Since April 2015, the nonprofit workforce has become more female
- Nonprofit workers worked an average of 38 hours each week in June 2020

### Family income from nonprofit employment, June 2020

Family Income	Change since June 2019	Overall workforce
Less than \$40,000 13.5%	▼ -5.7%	18.3%
\$40,000-\$74,999 24.7%	▲ +0.5%	26.4%
\$75,000-\$149,000 36.6%	▲ +2.9%	35.1%
\$150,000 and Over 25.2%	▲ +3.3%	20.3%

### NONPROFITS COMPARED TO PRIVATE WORKFORCE

#### Percent of private workforce employed by nonprofits



Nonprofits paid over  
in wages in 2017<sup>58</sup>

**\$670 B**

- The nonprofit sector saw significant growth over 2007-2017, increasing the total workforce by 18.6% (compared to the 6.2% for-profit growth rate)<sup>59</sup>
- Income
  - While nonprofits may pay lower wages than the average for-profit in the general economy, this disparity is far smaller than is frequently assumed.<sup>60</sup>
  - In fields in which nonprofits operate, they actually pay wages that on average are higher than for-profit firms in the same fields.<sup>61</sup> This data may illustrate it is possible for nonprofits to effectively compete against businesses for talent while also providing critical services.
  - Only three of the major fields in which nonprofits operate do for-profit firms pay higher average weekly wages than nonprofits:
    - Professional & technical services
    - Arts & recreation
    - Management of companies<sup>62</sup>

### Nonprofits by size of workforce, 2017<sup>56</sup>

Number of Employees	Percent of Nonprofit Orgs.
Fewer than 5 employees	39%
5-9 employees	17%
10-19 employees	14%
20-49 employees	13%
50-99 employees	6%
100-249 employees	6%
250-499 employees	2%
500-999 employees	1%
1,000+ employees	1%

### NONPROFIT WORKFORCE EQUITY & DISPARITY

- Board composition appears to play a significant role in both the racial and gender diversity of nonprofit leaders.
- Racial disparities
  - 75% of respondents report that their organization's leadership team is more than half white.<sup>63</sup>
  - 45% of respondents reported working for organizations in which both the board and senior leadership are less than 25% people of color. These organizations also showed the greatest gap between whites and people of color in terms of their employee experience.<sup>64</sup>
- Gender disparities\*
  - The gender pay gap among nonprofit leaders has more to do with the lack of female CEOs in larger organizations than with high-ranking male nonprofit executives out-earning their female peers when they are in charge of organizations of approximately the same size.<sup>65</sup>
    - Female leaders make up only 35% of organizations with budgets greater than \$10 million, even though women make up the vast majority of their staffs.
    - Boards are more likely to hire female leaders if some of their members are women, but other variables also impact the likelihood of women being hired.

\*Study analyzed 350 human service organizations with budgets over \$10M

## VOLUNTEERS

### ADULT VOLUNTEERING RATE, 2017

- The U.S. Corporation for National and Community Service reports that the rate of adults volunteering went up significantly from 2015 to 2017, suggesting a reversal in the general decline in volunteering between early 2000s to 2015. However, some experts have questioned the comparability of the 2017 results because of changes in survey methodology, and whether this turnaround has truly occurred.

### BY THE NUMBERS, 2017

**77.4 M** Americans volunteered<sup>66</sup>

**6.9 B** hours served<sup>67</sup>

**\$167 B** in estimated economic value<sup>68</sup>

## The Impact of COVID-19 on Human Capital

### PAID WORKERS

#### Nonprofit Jobs Lost, March-August 2020:<sup>69</sup>

**976,616**

- The biggest hit to employment in the sector is part-time employment
- There does not appear to be disproportionate declines in jobs based on race or income.
- Younger nonprofit employees tended to be affected worse than others.

### VOLUNTEERS

- Nonprofits report a significant decline in their volunteer base. Individuals report volunteerism rates have declined 12 percentage points compared to the same time last year.<sup>70</sup>
- 53% of nonprofits surveyed reported heavy cancellations by volunteers in May 2020.<sup>71</sup>
- 45% of nonprofits surveyed are adapting to the COVID-19 environment by offering more virtual volunteer opportunities.<sup>72</sup>

#### Estimated nonprofit job losses, March-August 2020<sup>69</sup>

Nonprofit field	Jobs lost March-August	Share of nonprofit jobs lost
All fields	<b>976,616</b>	
Health Care	<b>310,766</b>	<b>31.8%</b>
Educational Services	<b>211,755</b>	<b>21.7%</b>
Social Assistance	<b>182,166</b>	<b>18.7%</b>
Arts, Entertainment, Recreation	<b>134,961</b>	<b>13.8%</b>
Other Services	<b>100,300</b>	<b>10.3%</b>
Other Fields*	<b>25,541</b>	<b>2.6%</b>
Professional & Technical Services	<b>11,155</b>	<b>1.1%</b>

\*Includes: Construction; Manufacturing; Wholesale; Retail Trade; Transportation and Warehousing; Information; Finance and Insurance; and Accommodation and food services.

## DATA RECOMMENDATIONS FOR HUMAN CAPITAL

- 1.** The nonprofit sector is dependent on the Bureau of Labor Statistics (BLS) to access more timely, up-to-date information on nonprofit employment. BLS has made clear they may be inclined to release data on a more regular basis if there is a clear demand, which likely would be voiced by nonprofit advocates.
- 2.** A publicly available analysis of nonprofit sector compensation and any accompanying pay gaps is needed to track progress in closing the gap and hold sector leaders accountable.
- 3.** American Indian and Alaska Native populations are frequently excluded from regularly reported national data sets, as well as the sector-specific data included in this report. More work is needed to measure and understand the unique experience of American Indians and Alaska Natives in the U.S. nonprofit sector.
- 4.** Recent changes in the methodology of the survey on volunteer behavior at the U.S. Corporation for National and Community Service have made it difficult for the sector to fully understand changing trends in volunteerism. The research needs to be prioritized within CNCS and Congress needs to provide sufficient funding to increase the quality of the research design to consistently capture a more complete picture of the state of volunteerism in America. The sector would benefit from the inclusion of researchers' questions about the demographics of nonprofit boards and executive staff as a part of a nationally representative panel survey of nonprofits.

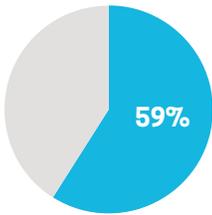


# Governance & Trust

Public trust is the currency upon which nonprofits conduct their work. The extent the public believes nonprofits lead ethically and transparently impacts whether individuals will invest in or utilize services from nonprofits. It also impacts the extent to which nonprofits can legitimately represent and are accountable to the communities they serve. Although the public generally trusts nonprofits to do what is right, the sector needs to make notable strides in order for nonprofit governance and trust to be deemed healthy. Specifically, data highlights opportunities to improve nonprofit transparency and accountability, board diversity, equity, and community participation in decision-making.

## PUBLIC TRUST

Percent of the public in the United States that trusts nonprofits to do what is right.<sup>73,74</sup>



- Trust is concentrated among urbanites with high incomes and levels of education.<sup>75</sup>
- Rural Americans and those with lower incomes and educational attainment are more likely to express skepticism about nonprofits.<sup>75</sup>

Respondents who are confident in the ability of nonprofits to strengthen American society.<sup>75</sup>



Respondents who believe the sector is headed in the right direction in their effort to do that work.<sup>76</sup>



Respondents who trust philanthropic institutions, but personal familiarity with philanthropy may be a key driver.<sup>77</sup>



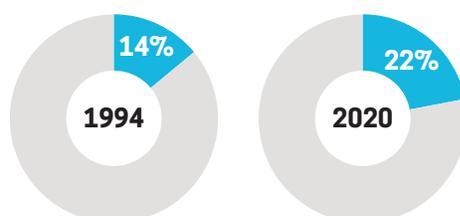
- A high level of trust leads to more giving and volunteering, but positive engagement with nonprofits also reinforces trust.<sup>78</sup> Specifically, 70% of respondents cite trust as essential before making charitable gifts.<sup>79</sup>
- The current snapshot indicates that the sector may need to fortify the public’s perception to continue supporting nonprofits’ important roles in their communities. Research shows nonprofits can strengthen trust by conveying integrity and clarity of purpose.<sup>80</sup>

## BOARD OF DIRECTORS/LEADERSHIP

Research shows the demographic composition of board members influences the health and well-being of staff and equitable pursuit of nonprofit missions. Including communities served in nonprofit decision-making also may be an indicator of fair, equitable governance. According to BoardSource “blind spots created by a lack of racial and ethnic diversity are particularly concerning, as they may result in strategies and plans that ineffectively address societal challenges, inequities, or even reinforce them.”<sup>81</sup>

- In a 2020 BoardSource survey of foundation and public charity CEOs and board chairs, diversity in the sector has only improved slightly since their first survey on this issue in 1994.<sup>82</sup>
- 57% of respondents in the *Race to Lead Revisited* report less than 25% of their board are people of color.<sup>83</sup>

### Board members of color<sup>84</sup>



Diversity on nonprofit boards still falls short of reflecting the overall diversity of the United States.

### Board composition, 2019<sup>85</sup>

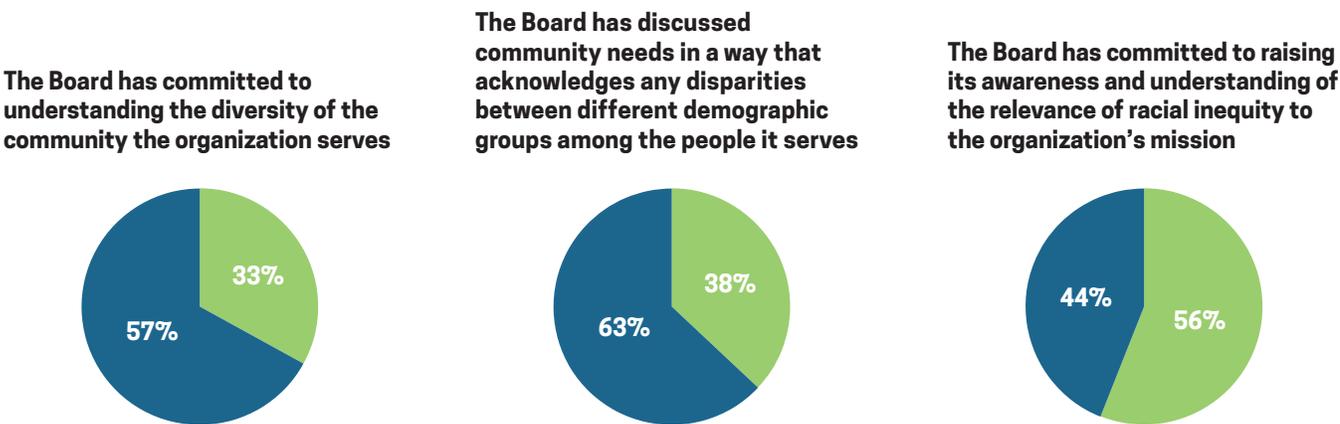
Race & Ethnicity	CEO	Board Member	Chair <sup>86</sup>
White/Caucasian/European	87%	78%	83%
Black/African American/African	5%	10%	6%
Hispanic/Latinx	3%	5%	5%
Asian/Pacific Islander	2%	4%	2%
Multi-Racial/Multi-Ethnic	3%	1%	2%
Native American/Indigenous	0.3%	1%	0.4%
Other race/ethnicity	1%	2%	1%
Gender	CEO	Board Member	Chair
Female	74%	53%	53%
Male	26%	47%	47%
Non-Binary	0.3%	0.1%	0.1%
Not Transgender (Cisgender)	99.3%	99%	99.6%
Transgender	0.3%	0.1%	0.1%
Disability Status	CEO	Board Member	Chair
Without disability	95%	95%	97%
With disability	5%	5%	3%
Sexual Orientation	CEO	Board Member	Chair
Heterosexual or Straight	90%	94%	94%
Gay, Lesbian, Bisexual	9%	6%	6%
Other	1%	0.1%	0.1%
Does your board represent the demographics of the population served by your organization?	CEO	Board Member	Chair
Yes	38%	N/A	29%
No	62%	N/A	71%

**RACIAL EQUITY**

One best practice to support equity and inclusion across board leadership, staff, and the communities nonprofits serve is to formally incorporate equity into organizations’ operations. Nonrepresentative surveys of nonprofits indicate that 63-74% of organizations engage in diversity, equity, and inclusion activities.<sup>87,88</sup>

**Board activities supporting diversity, equity, and inclusion: CEO responses<sup>89</sup>**

● Not at all or only a small extent ● To some or a great extent



**Different experiences for people of color**

When comparing survey responses in 2016 and 2019, the *Race to Lead Revisited* report shows awareness of racial inequities is higher, but discrepancies between the experience of people of color and white nonprofit employees has grown or remained the same.<sup>90</sup>

● Employees of Color ● White Employees

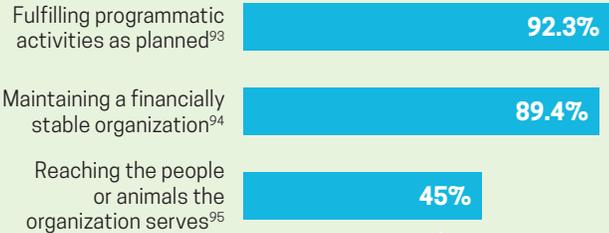
Commitment to DEI Policies: Average Responses on a Scale of 1-10 <sup>91</sup>	Leadership consistently demonstrates a commitment to DEI	My organization takes a public stand on the root causes of inequity
White Run Organizations: Board & Leaders >75% White	White Employees: 6.4 Employees of Color: 4.7	White Employees: 6.2 Employees of Color: 5.3
POC-Led Organizations: Board & Leaders >50% POC	White Employees: 8.1 Employees of Color: 8.0	White Employees: 8.2 Employees of Color: 8.2
All Other Compositions of Board & Leaders	White Employees: 7.6 Employees of Color: 6.8	White Employees: 7.5 Employees of Color: 6.9

# The Impact of COVID-19 on Governance & Trust

## Surveys of corporate leaders on governance found the most pressing concerns include:<sup>92</sup>

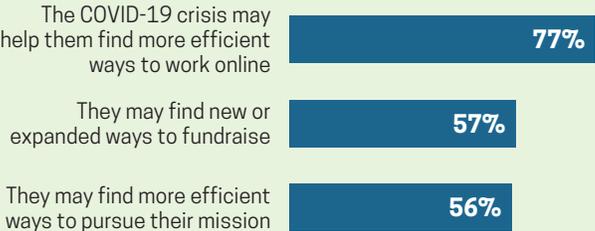


## Nonprofit leaders expressed particular concern about:



19% of nonprofits surveyed that serve immigrant communities report technology as a particular barrier to reaching constituents.<sup>96</sup>

## Nonprofit leaders appear to be aligned with their corporate counterparts around governance opportunities, which include:<sup>97</sup>



## COVID-19 COMPARISON TO BROADER TRUST BAROMETER

- Because of the timing of data collection, the nonprofit and philanthropy surveys are snapshots of the state of trust in the sector before the full impact of the pandemic was felt by most Americans.
- Edelman Intelligence fielded a Spring global survey comparing global levels of trust in mid-April, which showed record high levels of trust across all institutions, including nonprofits.
- It remains unclear whether these trust gains are a sustainable rise or a “trust bubble.” The pandemic has put a spotlight on social inequities and there is overwhelming sentiment that something must be done to distribute our country’s wealth and prosperity more fairly. History tells us that large trust increases are quickly lost unless institutions show the public they deserve the faith that’s been placed in them.

## DATA RECOMMENDATIONS FOR GOVERNANCE & TRUST

- 1.** Because public trust is a community-level indicator of the health of nonprofit governance, the sector needs a sustained, annual assessment of the U.S. public's views on the trustworthiness of nonprofits.
- 2.** Staff satisfaction, equity initiatives, and other measures of nonprofit health are determined by organization leadership and board governance. Therefore, the sector would benefit from a nationally representative survey of nonprofit organizations and their board members.
- 3.** More detailed information about the integration of community voice and participatory decision-making also is necessary to better understand the current health of not only nonprofit governance, but also human capital and advocacy.
- 4.** American Indian and Alaska Native populations are frequently excluded from regularly reported national data sets, as well as the sector-specific data included in this report. More work is needed to measure and understand the unique experience of American Indians and Alaska Natives in the U.S. nonprofit sector.



# Public Policy & Advocacy

Public policy defines what it means to be and operate as a nonprofit and is a key determinant of an organization’s ability to deliver its mission. Public policy and advocacy also are critical to addressing the systemic inequities and structural racism that impact the ecosystems in which all nonprofits operate. Therefore, the state of the public policy and advocacy “environment” in which we operate gives us critical insight into our overall health.

Data from 2019 indicates that nonprofit public policy environment and advocacy are not as healthy or active as the sector needs to be in order to strengthen nonprofit capacity and impact. For the majority of nonprofits, public policy and advocacy play a small or non-existent role in their organization’s overall strategy. Nonprofit leaders may not connect how policy changes impact their organization’s mission. Policymakers also are falling short in terms of oversight of nonprofits, jeopardizing the public’s trust in the sector.

As the challenges posed by COVID-19 threatened to overwhelm many nonprofit leaders, a large cross-section of the sector successfully advocated for policies to help their organizations and their constituents weather the crisis. Communities also are observing in 2020 a surge in civic activism by individuals, which may provide new advocacy opportunities. Given the magnitude of challenges facing nonprofits, the sector may need to significantly increase our collective participation in policy and advocacy in order to rebuild resilient, equitable communities.

## NONPROFIT PARTICIPATION IN PUBLIC POLICY OR ADVOCACY



In 2019, **41%** of nonprofit chief executives report that public policy/advocacy is a part of their organization’s strategy to some or a great extent.<sup>98</sup>

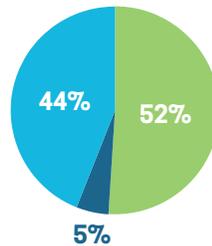
- 59% of CEOs report that public policy/advocacy is a part of their organization’s strategy to a small extent or not at all.<sup>99</sup>

## UNDERSTANDING OF POLICY IMPACT ON MISSION AND COMMUNITIES

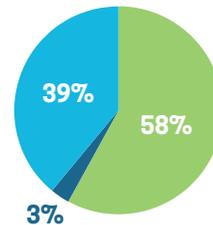
In 2017, Federal government policies and positions made:<sup>100</sup>

● Harder ● Easier ● Same

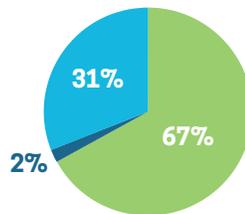
Funding environment



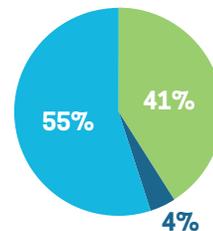
Policy environment



Challenges facing clients



Ability to deliver on mission



This data indicates a disconnect between the impact of public policy on the environment in which nonprofits operate and a recognition of an impact on nonprofits’ ability to deliver on mission.

- Because mission is one of the most frequently cited reasons why nonprofits choose to engage in advocacy, this gap may indicate that many nonprofits still do not see a direct benefit from engaging in advocacy.
- Research shows “nonprofits might choose to avoid advocacy because they do not view it as a key part of their mission.”<sup>101</sup>
- Sector leaders may need to engage in more policy education or place an intensive focus on community participation as a means to closing this gap.

## ADVOCACY

Advocacy is the act of ensuring community voices are included in decisions that impact them. This type of civic participation strengthens the quality of corporate and government decisions, so it behooves the sector to maximize the number of volunteers, donors, and staff engaged in advocacy.

### ADVOCACY OVERVIEW

#### Return on investment in nonprofit advocacy<sup>102</sup>

<b>\$115 to \$1</b>	<b>\$26.6 B</b>
return on investment	total benefits for communities and taxpayers

- On average, 5% of people subscribed to communications alerts take three or more actions a year.<sup>103</sup>
- An average of 0.31% of nonprofit followers on Facebook will engage in advocacy per post.<sup>104</sup>

### ADVOCACY DRIVERS

- The extent to which nonprofits engage in advocacy is directly dependent on other determinants of health outlined in this report: financial resources, human capital, and governance.
- A wide range of research demonstrates nonprofit participation in advocacy is dependent upon available resources, which is one reason why the level of a nonprofit's advocacy is dependent upon organization budget size.<sup>105</sup>
- "A more direct role for members and citizens in the governance and operations of nonprofits [i.e. community participation] would produce more involvement by these organizations and their volunteers in advocacy."<sup>106</sup>

### BOARD POLICY & ADVOCACY ENGAGEMENT

- Organizations with higher revenues tend to have boards that are more engaged with policymakers and advocacy.<sup>107</sup>

Board understands to some or a great extent how public policy impacts the organization's mission. <sup>108</sup>	<b>44%</b>
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Board monitors to some or a great extent the impact of public policy on the organization's mission or resources. <sup>109</sup>	<b>31%</b>
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Board works to some or a great extent with organization staff on advocacy to educate policymakers. <sup>110</sup>	<b>28%</b>
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Board works to some or a great extent with organization staff to educate policymakers on behalf of the sector. <sup>111</sup>	<b>17%</b>
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### VOTING PARTICIPATION

- Voting is the most direct form of advocacy
  - Voters contacted by nonprofits turn out at rates 11 percentage points higher than comparable voters.<sup>112</sup>
  - Among nonprofits participating in voter engagement, 79% cite advancing the mission of their organization as a motivating factor and 73% report empowering their clients as a motivating factor.<sup>113</sup>

#### New voters engaged by nonprofits are:<sup>114</sup>

**2.3 times**  
more likely to be non-white (+13-16 percentage point increase in voter turnout)

**2.6 times**  
more likely to be under 25 years old (+15-20 percentage point increase in voter turnout)

**1.9 times**  
more likely to have less than \$30K in household income (+14 percentage point increase in voter turnout).

**NONPROFIT OVERSIGHT**

Because public trust is the currency of the nonprofit sector, it is critically important that there is sufficient oversight of the sector to guard against waste, fraud, or other wrong-doing that could undermine the public’s trust. Unfortunately, government entities responsible for nonprofit oversight have seen their resources steadily decline for many years, undermining their ability to oversee a rapidly growing sector.

- IRS appropriations have fallen by 20% in inflation-adjusted dollars since 2010, resulting in the elimination of 22% of its staff.<sup>115</sup>
- Increasing IRS funding could result in \$61–\$103 billion in revenues.<sup>115</sup>

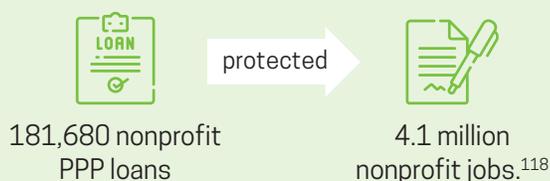


The amount of funding and staff allocated to oversight has declined by about 30% since 2010.<sup>115</sup>

## The Impact of COVID-19 on Public Policy & Advocacy

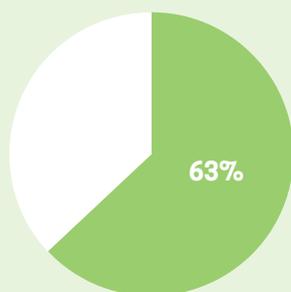
As a direct result of sector advocacy, nonprofits were included for the first time in emergency SBA programs, with a particular focus on Paycheck Protection Program (PPP).

- Nonprofits received 3.7% of all loans made under the PPP program.<sup>116</sup>
- Nonprofits received a larger share of high-dollar loans than all other entity types.<sup>117</sup> Nonprofits fared better than other types of institutions when securing loans over \$350,000.



- Approximately 40% of eligible nonprofits received a PPP loan, but the success rate varied across states.<sup>119</sup>
- 63% of eligible nonprofit jobs were protected by PPP loans.<sup>120</sup>
- Disparities exist across population and organization size:<sup>121</sup>
  - While larger nonprofits were successful in PPP, smaller nonprofits may not have applied for loans or have not been successful with applications, so far.
  - 34% of nonprofits serving immigrant communities report immigrant families avoiding the PPP program due to fear of the public charge rule and immigration enforcement.

**Eligible nonprofit jobs projected by PPP loans**



Sector advocacy also resulted in Congress passing a temporary universal charitable deduction for non-itemizers to encourage more giving during the COVID crisis.

- The incentive was capped at gifts of \$300 or less, weakening the effectiveness of the policy to drive more resources to nonprofits. Research indicates that the effects of the policy will be de minimus, as designed. Other action will be needed to stimulate more giving. Even before the passage of the 2017 tax law raising the standard deduction, non-itemizing households donated an average donation greater than \$1,000. The marginal tax subsidy for these households remains zero under this new tax policy.<sup>122</sup>
- 2019 research shows incentivizing more giving through tax policy requires Congress to significantly increase or eliminate the cap on the incentive.<sup>123</sup>

Without more government resources and changes to state voting processes, COVID-19 is estimated to have a negative impact on voter participation, particularly among marginalized and at-risk populations.<sup>124</sup>

- 16 states and D.C. have made a change in their election processes due to the pandemic.<sup>125</sup>
- Nonprofits may be needed to help voters navigate last-minute changes to voting procedures in their states and communities.

## DATA RECOMMENDATIONS FOR PUBLIC POLICY & ADVOCACY

- 1.** To better understand the health of nonprofit advocacy and influence on the policy process, the sector needs a nationally representative survey of nonprofits to collect an annual measure of advocacy participation, nonpartisan civic engagement, and perhaps determine whether barriers identified 20 years ago persist.
- 2.** Infrastructure practitioners can partner with researchers to identify evidence-based practices to increase advocacy participation rates or clarify data gaps that need to be addressed on this issue.
- 3.** IRS funding is not a sufficient proxy for the health of nonprofit oversight. The sector would benefit from practitioners and researchers working together to identify a data development agenda to assess sector oversight on a regular basis.
- 4.** In future analysis of the PPP program, a better measure would be to compare how many nonprofits applied for the program versus received a loan. This analysis would require the SBA to privately release additional data to researchers.
- 5.** It would be incredibly helpful to determine through COVID impact research the extent to which changes in revenue correlate with advocacy and policy engagement. It also would be helpful to understand the role coalitions may play during this time as a means of sharing advocacy costs across nonprofits.

# Action & Research Next Steps

**T**his first annual report reflects our best understanding of the health and well-being of the U.S. nonprofit sector at this time. Although limitations in available data and no mutually agreed upon “health” benchmarks highlight the need for improved health metrics in the future, they cannot be the cause for inaction. In fact, a significant amount of data is available to begin informing decision-making across the sector. Therefore, the second half of the report is divided into two sections:

- **Translating Metrics into Action:** The first section includes initial recommendations for how the sector may begin translating findings in this report into immediate action.
- **Long-term Progress on Nonprofit Research:** The second section outlines next steps to improve the collection and dissemination of data on nonprofit health in the future.

## Translating Metrics to Action

These recommendations are based upon what Independent Sector sees in the available data and believes they are telling us about how we can improve our health “trendlines” through research, practice, and policy.

We look forward to these recommendations forming the basis of sector-wide conversations in the months to come.

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## FINANCIAL RESOURCES

- **Increase Flexible Funding:** Across COVID-19 research, it is clear that nonprofits of all sizes are struggling financially, reporting overall revenue declines with varying levels of losses across earned revenue, charitable giving, and other forms of nonprofit financing. To the greatest extent possible, it is critical for all funders (donors, foundations, and government) to significantly increase flexible funding to nonprofits to help them not only regain their financial footing, but also adapt operations to protect the health of their employees, volunteers, and constituents.
- **Advocate for Policies to Increase Giving & Grants:** Prior to COVID, data showed over a 10-year decline in the number of households donating to nonprofits, particularly among households that donate small and mid-sized gifts. This decline may impact nonprofit mission, advocacy, and even the type of organizations created in the future. The pandemic made giving more volatile, with many nonprofits experiencing a rollercoaster of giving drops and climbs over the first half of 2020. Although giving increases are encouraging, it remains unclear whether this positive trend

will continue for the duration of the COVID and economic crises. Historically, giving correlates with GDP, which indicates that charitable giving may face strong headwinds throughout into 2021. Many nonprofits still face dire overall financial challenges, particularly in earned income, which means the sector requires more assistance in order to restore financial health across all types of organizations.

Specifically, nonprofits need policymakers to enact meaningful tax incentives that make it affordable for many more households to give, regardless of income. This private support needs to be complemented by robust government funding of programs and initiatives that allow nonprofits to continue to effectively serve their communities.

- **Clarify Form 990 Collection of Financial Data:**

It always has been difficult to fully understand some measures of nonprofit finances, such as government funding, due to how the revenue is reported on Form 990s. Government grants, contracts, and reimbursements often are combined with other forms of revenue on Form 990s, making it difficult for researchers to easily identify the full role government revenue plays for nonprofits. Clarifying existing reporting practices for Form 990s may improve the sector's understanding of some measures of financial health. Nonprofits and researchers can advocate for the IRS to modify Form 990 to collect clearer, more accurate data on earned income and government grants and contracts.

- **Create Common Core Financial Metrics for Research:**

This first report pieces together financial data across a wide range of research. Collaboration between researchers and practitioners to identify the best annual measures to track the overall financial well-being of nonprofit institutions could create efficiencies and even new learnings if collected alongside other organization characteristics and activities.

- **Establish Methodology to Capture Impact of Financial Changes:**

In order to improve nonprofit financial health, the sector needs to understand how financial changes impact human resources, governance, service provision, and advocacy. Often, research on nonprofit finances is limited to descriptive financial measures that are not connected to data on operations. Without more regular research exploring correlations between finance and mission, it is difficult to accurately communicate the “so what” element of nonprofit finance research findings. It would be incredibly helpful for future research of nonprofit finances to capture how different types of revenue flow through the sector and the extent revenue shifts the impact of other aspects of nonprofit operations and activities.

- **Develop a Shared Understanding of Equitable Financing:**

Aggregated financial resource data provide a general description of the state of nonprofit revenue. However, it remains difficult to apply an equity analysis to these metrics without a shared understanding across nonprofits and researchers of what equitable financial resourcing of the sector looks like and how it may be measured. A collaborative process to develop shared benchmarks and measures for equitable financing of nonprofits will significantly help nonprofits and other stakeholders better understand how to improve equity in this area.

- **Inclusion of Diverse Communities by Mainstream Providers:**

Although data indicates that nonprofits provided services to diverse communities during the pandemic, research indicates that mainstream providers like food banks, clinics, and schools still could improve their outreach and provision of culturally competent services. Specifically, translation of COVID-19 information into multiple languages, avoiding collection of Social Security numbers and partnering with organizations that already have trust in specific communities may improve the reluctance of some populations to take advantage of nonprofit services.

## HUMAN CAPITAL

- **Advocate for Government Investment in Nonprofit Jobs:** Data shows the sector has experienced significant job loss during the pandemic. For many organizations in the sector – especially among direct service providers – demand for service is increasing against the backdrop of depleted staffing. Although policymakers may consider more stimulus programs and investments in infrastructure to spur job retention and growth, nonprofit employers often are not considered during the development of these policies. Nonprofits have an opportunity to advocate for a broad spectrum of government investments to help restore the lost jobs, beginning with structuring any legislation designed to assist employers to support nonprofit organizations.
- **Share Innovations Across Sectors that Support Staff During Pandemic:** Data on nonprofit layoffs, furloughs, and teleworking combined with broader trends like closed schools and daycares indicate nonprofit staff may be stretched thin and under a great deal of stress during the pandemic. Many of these problems span sectors, so there is an opportunity for nonprofits to engage in structured peer-learning with for-profit and government employers to more quickly identify innovative approaches to support their staff, such as a pilot program considered by businesses to re-allocate unused professional development or travel funding into grants for employees to secure in-home child or dependent care support.
- **Create Consensus on Sector Benchmarks for Workforce Diversity:** Although there is data on the diversity of the sector, it is difficult to gauge exactly how to improve the demographics of nonprofit staff without mutually agreed upon benchmarks. Currently, there is not a shared understanding of whether the nonprofit workforce should equal diversity of other sectors, correlate with the demographics of the U.S. population, reflect the communities nonprofits serve, and/or vary by subsector or geography. Collectively, the sector could benefit from engaging in a collaborative process to establish goals or benchmarks for nonprofit employee diversity.
- **Promote Evidence-Based Practices to Close Diversity & Pay Gaps:** Data indicates that although the nonprofit workforce is becoming more diverse, nonprofit diversity lags behind businesses and pay gaps within the sector exist. Some research indicates that increasing board and executive diversity may close some pay gaps and lead to higher job satisfaction rates across the workforce. Nonprofit leaders would benefit from working with researchers to understand existing data to promote concrete, sector-wide practices that improve equity-based metrics in their own organizations as well as the broader nonprofit workforce.
- **Advocate for Timely Release of Workforce Data:** The pandemic highlights the critical importance of timely data on the current status of the nonprofit workforce. The Bureau of Labor Statistics (BLS) has committed to release nonprofit employment and wage data on a 5-year cycle (with the next release scheduled for 2024). BLS has made clear it would consider more regular releases of these data if there were enough demand. Nonprofit advocacy calling on BLS to release more timely nonprofit workforce data may be the most efficient, low-cost way to improve our collective understanding of nonprofit employment.
- **Advocate for Government Funding to Improve Volunteer Capacity:** Data on the impact of COVID-19 shows that the pandemic drastically reduced both the staff and volunteer capacity of nonprofits at a time when many organizations struggled to continue providing essential services to their communities. Findings also indicate that

nonprofits are trying to determine how to pivot more traditional face-to-face volunteer opportunities to a virtual format. Public policies to improve training and technical assistance to nonprofits for volunteer management and the establishment of a national digital volunteerism platform could better support volunteerism in times of crisis, with particular emphasis on building capacity for more virtual volunteer opportunities.

- **Advocate to Improve National Research on Volunteerism:** The U.S. Corporation for National and Community Service (CNCS) currently is responsible for collecting national

data on volunteerism rates in the U.S. The scope and methodology of this research recently have changed, making it more difficult to gain a clear picture of the health of volunteerism over time. Nonprofits have an opportunity to advocate for improvements to CNCS volunteerism research to ensure it provides policymakers and the sector with actionable data. An example of an improvement is the regular release of disaggregated data to identify potential inequities in volunteer engagement across organization size, volunteer demographics, geography, and communities served.

## GOVERNANCE & TRUST

- **Protect Public Trust of Nonprofits:** Prior to COVID-19, data showed that the public's trust in nonprofits was strong, but there was skepticism about whether the sector was heading in the right direction. Seeing nonprofits at work during the pandemic appears to temporarily have increased the public's trust in the sector. Historic data shows that large increases in trust are quickly lost unless institutions show the public that they deserve the newfound faith placed in them. The sector will need to collectively identify the actions necessary to sustain record high levels of public trust, rather than allowing the "trust bubble" to burst.
- **Leverage Collective Urgency to Advance Equity:** Although the majority of nonprofits surveyed report their organization has a diversity, equity, and inclusion initiative, the sector may need to improve efforts to advance more equitable systems and be transparent about them in order to preserve public trust. The pandemic placed a spotlight on social inequities and structural racism, generating overwhelming buy-in across the sector that now is the time to take action. The sector has

an opportunity to seize upon this collective sense of urgency by promoting easy-to-deploy toolkits and practices to help nonprofits jump start their equity work. It also is important to complement these efforts with building awareness, resources, and capacity to address long-term structural change.

- **Improve Quality & Depth of Equity Metrics:** Although surveys ask nonprofits if they have equity initiatives, they are not surveying a representative sample of nonprofits. Therefore, it is difficult to confidently extrapolate the findings to the entire sector. In addition, responses to this question could include a wide range of activities, so it is difficult to get a sense of exactly what areas nonprofits are working to change in order to monitor whether we are making progress. Therefore, it would be helpful for future research to include questions about specific activities to better understand how equity is included in nonprofit work. Specifically, it would be helpful to understand the extent to which nonprofits integrate community voice into their governance and decision-making processes.

- **Identify Targets for Board Diversity:** Given the data showing board composition impact on nonprofit governance and staffing, it would be helpful for the sector to engage in a dialogue about recommended targets or benchmarks for board demographics and under what circumstances they should be applied.
- **Evaluate More Complete Measure of “Healthy” Governance:** Researchers can help nonprofits consider what additional data points are needed to understand about nonprofit governance/decision-making to ensure it is supporting the health of the whole.
- **Improve Digital Access:** Nonprofits reported concerns about their ability to continue providing services and transitioning to virtual service provision proved difficult if the communities they served lacked access to internet or technology. Expanding broadband access will reduce inequity and enable more households to access nonprofit and government services as the pandemic continues.

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## PUBLIC POLICY & ADVOCACY

- **Improve Research on Nonprofit Advocacy:** National, comprehensive research on nonprofit advocacy participation has not been conducted in over 20 years, so it is difficult to gauge whether many of the efforts of the last two decades to overcome barriers to advocacy have succeeded or if new barriers may have emerged. In order to understand the extent to which nonprofits are engaging in advocacy, as well as drivers behind their engagement, the sector needs much more regular research on nonprofit advocacy. In particular, the sector would benefit from an annual measure of nonprofit advocacy engagement from a representative sample of organizations.
- **Identify Organization Structures to Increase Advocacy:** “In order for non-profits to be a positive force for democracy, they need to align their mission, governance, resources, and relationship to the community in ways that support more advocacy and community engagement.”<sup>126</sup> In other words, the sector would benefit from working with researchers to identify evidence-based practices, such as representative governance and community participation. These practices may help nonprofit leaders and staff connect policy to nonprofit mission in order to increase the relevance and prioritization of advocacy by nonprofits.
- **Promote Policy Literacy & Relevance:** Although data shows nonprofits understand public policy can impact their constituents, funding, and policy environment, they do not believe these environmental changes impact their ability to deliver on mission. A disconnect between changing policy environment and mission may prevent more nonprofits from engaging in advocacy. Nonprofits may need more education to understand exactly how public policy impacts their work. Specifically, the pandemic may provide an extreme case study to draw a clear connection for many nonprofits between public policy and their operations.
- **Understand Intersection between Equity & Nonprofit Advocacy:** Most data on nonprofit equity initiatives focus on operations. It is unclear the extent to which nonprofits integrate equity into the development of their policy agendas and advocacy. Nationally representative research on this topic would improve sector-wide understanding of the scope of nonprofit activity to promote equity and potentially identify best practices to share with organizations seeking guidance.

- **Establish Advocacy as Norm:** Over half of CEOs report public policy and advocacy playing little or no role in organization strategy. Public policy literally defines all nonprofit organizations and it is a characteristic of highly effective organizations. Therefore, it is appropriate for significantly more organizations to prioritize policy and advocacy as a part of their work. It could be helpful for educators and nonprofit leaders to determine how to establish advocacy as a core competency of nonprofit management and governance, rather than an activity pursued only if there are excess resources.
- **Increase Funding for Nonprofit Regulators:** The Internal Revenue Service (IRS) is one of two key entities responsible for enforcing laws to protect the public's trust in nonprofits. Unfortunately, data shows funding in the IRS has been declining for years, hindering the agency's capacity to provide adequate oversight of the sector. Although the sector can accomplish a great deal through shared standards and self-regulation, nonprofits also need state and federal regulators to have enough resources to enforce laws that guard against fraud and abuse, because scandal often negatively impacts public trust in the entire sector.
- **Improve Research on the State of Nonprofit Oversight:** Currently, it is difficult to easily assess the state of nonprofit oversight across self-regulatory, state, and federal entities. Nonprofits struggle to get a complete picture of how well the full nonprofit regulatory framework balances guarding against abuse without impeding nonprofit missions. More comprehensive research measures on the status of the nonprofit regulatory framework would dramatically improve the sector's ability to diagnose and improve the health of the system. A comprehensive overview of knowledge on nonprofit regulation is needed to document existing research and data gaps. Next, the sector would benefit from developing streamlined, annual measures or indices to track the regulatory environment that shapes nonprofit work.
- **Increase Voter Participation:** Voting is the most direct form of advocacy and the primary way to ensure elected officials prioritize a particular cause or population. Nonprofits can increase their capacity to influence policymakers and advance their mission by encouraging their stakeholders to vote. Data shows that nonprofits are among the most successful institutions at encouraging voter participation, particularly among non-white, young, and low-income voters. If more nonprofits engaged in nonpartisan voter engagement of employees, volunteers, and constituents, candidates would better understand the need to collaborate with nonprofits once elected. Voter engagement by nonprofits is particularly important this year, as many would-be voters try to navigate changes to election procedures due to COVID-19, such as early voting, absentee voting, or changing polling places.
- **Advocate for Nonprofits in Future Pandemic Bills:** Despite nonprofits providing essential community services and employing 10% of the private workforce, policymakers tend to overlook the needs of nonprofits when designing COVID-19 relief legislation. Concerted advocacy by thousands of nonprofits forced policymakers to modify policy proposals to support nonprofit organizations, but they need constant reminders from nonprofits to keep our needs top-of-mind as they develop new legislation. Nonprofits may want to continue their successful, collective advocacy to ensure the sector's needs continue to be addressed in future public health and economic relief or long-term recovery legislation.

## Long-term Progress on Nonprofit Research

This first annual report reflects our best understanding of the health and well-being of the U.S. nonprofit sector today.

Independent Sector looks forward to improving and evolving this report over time by partnering with funders, practitioners, researchers, and government officials to:

- Improve the quality and timeliness of data that informs our understanding of the sector's health.
- Engage members of Independent Sector and other stakeholders to make sense of what the data is telling us and jointly identify the highest priority opportunities for the sector to take action through policy and practice.

### IMPROVING DATA QUALITY & TIMELINESS

Independent Sector aims to work with all institutions seeking to produce regular research on the state of nonprofits to develop the collective funding and infrastructure needed to improve the frequency and quality of sector health data in the future. Specifically, this report highlights nonprofit survey data that would be even more valuable if it were from a random sample of respondents that looked like the broader nonprofit sector.

It is important for researchers, particularly practitioner organizations, to request funders cover the real costs associated with an annual survey of a nationally representative sample of nonprofits. At the same time, Independent Sector will work with the research community and prospective funders to build new research infrastructure that may lower the aggregate cost of fielding these types of surveys. One particularly exciting example of such research infrastructure is currently underway in the build out of an annual panel survey from a nationally representative sample of nonprofits.

Independent Sector also believes it is essential that academic and practitioner researchers establish shared principles when collecting national, sector-wide nonprofit data. Among those principles should be a shared commitment, whenever possible, that nonprofit research include the collection and analysis of disaggregated data to identify potential inequities across types of institutions, donors, volunteers, or communities served.

*“If we want to have a deep understanding of our sector’s health that can lead to policy and other actions that improve our health, we must have a shared understanding of the value of data, a uniform and ongoing commitment to gathering those data, and a robust and sustained response from philanthropy to support the sector’s efforts to put data-driven insights into action.”*

– DAN CARDINALI, PRESIDENT AND CEO, INDEPENDENT SECTOR

Although our understanding of the state of the nonprofit sector will be dramatically improved with regular, representative data, 2020 demonstrates the critical value of nonprofit surveys using convenience samples. The ever-changing crisis of a global pandemic made it difficult to know at any point in time how the nonprofit sector was coping. Policymakers, advocates, funders, and donors were seeking quick, real-time data to make critical decisions on how to best support the sector. Thankfully, many practitioner organizations were able to field a series of convenience sample surveys to shed light on nonprofit needs. It is possible to look across these surveys to get a general sense of the direction of key indicators, like organization revenue, employment, volunteerism, service provision, and demand for services. This type of flexible, timely, and relatively inexpensive research will continue to serve a critical role in our ongoing understanding of nonprofits, particularly in a rapidly changing environment.

The federal government is an essential data source for nonprofits and our sector should regularly and energetically advocate for improved collection reporting of nonprofit data. Some of the most compelling data included in this report is from government sources. In fact, in the future, Independent Sector anticipates releasing quarterly reports of select nonprofit data from existing government sources in addition to a comprehensive annual

report. Calling on the federal government to more frequently release nonprofit data allows researchers to produce more timely, useful reports. Requesting small changes to how government collects nonprofit data also may notably improve the value of the data for research purposes, such as revising Form 990s and tagging data from nonprofit organizations within larger government databases.

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## ENGAGING IS MEMBERS & OTHER STAKEHOLDERS IN LEARNING

Data can raise as many questions as it answers, which is why it is important to engage peers. The academic community integrates peer feedback and review into multiple stages of research development to improve the ability of research to advance learning across a community. In the same spirit, Independent Sector seeks to create regular engagement opportunities with our members and other nonprofits to process what we can learn from current data on nonprofit health, how we can improve future reports, and how we might best take action on what we are learning. In the near term, Independent Sector will conduct a series of member and partner convenings to discuss this initial report's findings, how we might set realistic benchmarks against which future health data might be

measured, and other improvements. In the longer term, and as we anticipate the release of our 2021 and subsequent health reports, we will establish more structured mechanisms by which we can gain the sector's insights on accumulated data and reflect those insights and recommendations into future reports.

In sum, Independent Sector is committing not only to producing a data-infused report of increasing quality, but to using that report as an agile and responsive mechanism to engage the sector as we work together to improve our shared health so we can accelerate the advancement of organizational missions.

We look forward to doing this work with you.

# Development of the Report

Independent Sector tested the need and developed the content framework of this document through interviews and feedback sessions with more than 150 sector leaders and stakeholders, as well as an extensive review of government and other data sources that might provide relevant information about the sector's health. The report includes new analyses as well as the most up-to-date data available from existing research, presented side-by-side to provide as comprehensive a picture as possible of the state of the nonprofit sector.

## About the Data Cited

This report includes new analyses of 2020 government data from the U.S. Bureau of Economic Analysis on nonprofit institutions that serve households. All other data is pulled from a wide range of existing research on nonprofit institutions.

Although numerous variables impact nonprofits' capacity to advance their missions, this report focuses on annual, national measures of the inputs, assets, and activities of nonprofit institutions. Data intended to serve as a baseline for nonprofit health in this initial report is pulled from a wide range of research, spanning academic studies to annual reports produced by sector infrastructure organizations. Where possible, each section includes disaggregated data across organization size and budget; demographic data of staff, leadership, and board members; and the communities served by nonprofits. Disaggregated data aids our understanding of which groups, communities, or institutions face the greatest challenges associated with a given health metric.

These groups should be targeted when advancing solutions to increase the sector's health. Unfortunately, disaggregated data is not available for every indicator due to research limitations, as well as a lack of consensus on the most accurate equity measures for nonprofit institutions.

Not all of the data used for this report is available annually at this time. We made the decision to use older data to illustrate the type of data the sector will need to invest in collecting to better understand health in the future. Similarly, some of the data cited both in the baseline health measures and most of the COVID-19 measures are from convenience sample surveys (non-probability data) that collect data from a population close at hand. This type of research methodology may result in findings that are skewed, because it is not clear whether the findings represent the full sector. However, looking at findings from a series of convenience sample surveys can still provide value if alignment across studies indicates the direction in which data may be trending. When possible, the report cites multiple sources of non-probability data to illustrate such potential trends.

It is important to note that sector impact measures are not included here. This is not an oversight. Clear, data-driven metrics on the collective impact of our sector have been a goal of researchers and practitioners alike for decades. That work – and even debates about the best way to approach impact assessment – continues to evolve. Therefore, this report focuses on the “inputs” that create a healthy sector capable of achieving long-term impact. It remains a challenge for the sector to come to some shared view of impact measures, but it is not included in this report at this time.

In sum, there are large holes in our knowledge of the sector's health because there are disparities in the type, frequency, and quality of data we have to measure our health. A critical goal of this report is to call out those data gaps and begin a conversation within the sector about how best to close them. Closing these knowledge gaps is a long-standing strategic aim of Independent Sector and this report will help us further focus these efforts.

## Acknowledgments

We have received tremendous intellectual and moral support for this project from two leading academics in our sector, both having served as Visiting Scholars at Independent Sector. First, we thank Alan Abramson, a professor of Government and Politics and Director of the Center for Nonprofit Management, Philanthropy and Policy at George Mason University, for his contribution to the research and thought partnership that led to the publication of this report. Second, we thank Lewis Faulk, associate professor of Public Administration and Policy in the School of Public Affairs at American University for his analysis of new data and guidance in the development of the first draft. We also acknowledge the team at Project Evident who provided crucial expertise and support

during the development, testing, and subsequent iterations of this report, as well as more than 160 nonprofit leaders, researchers, government staff, and others who provided input.

Most importantly, we are incredibly grateful to all of the institutions that produce research cited in this report. We hope this publication highlights the critical importance of their work in telling the story of the sector's health and well-being. Independent Sector looks forward to using this report as a vehicle for strengthening the bonds and collaboration among the research, practitioner, and funder communities – all in service to the sector and the populations we serve.

Independent Sector also acknowledges the following staff members for their contributions:

- Dan Cardinali, President and CEO
- Jeffrey Moore, Chief Strategy Officer
- Kristina Gawrgy Campbell, Vice President of Communications and Marketing
- Allison Grayson, Director, Policy Development and Analysis (Lead Author)
- Marie LeBlanc, Director of Design
- Nancy Barry, Executive Assistant

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# Sources

## Financial Resources

### TOTAL RESOURCES AND EARNED REVENUES

Data for these sections are drawn from the U.S. Bureau of Economic Analysis (BEA). Figures were calculated from tables released August 27, 2020, which can be accessed at: <https://apps.bea.gov/iTable/iTable.cfm?reqid=19&step=2#reqid=19&step=2&isuri=1&1921=survey>

- Gross value added by nonprofits; change from 2018-2019
  - Table 1.3.6, “Real Gross Value Added by Sector, Chained Dollars”
- Gross value added by sector, as a share of GDP
  - Table 1.3.5, “Gross Value Added by Sector”
- Gross output of nonprofits; earned revenues
  - Table 2.4.6U, “Real Personal Consumption Expenditures by Type of Product, Chained Dollars”

For data on the nonprofit sector, BEA generally reports on “Nonprofit Institutions Serving Households” (NPISH), which it describes as including tax-exempt health, recreation, arts, education, social services, religious, grant-making, social advocacy, civic and social, legal services, and professional labor and political and similar organizations. NPISH does not include organizations, like chambers of commerce and other business associations, which mainly serve businesses. NPISH also does not include tax-exempt entities, like cooperatives, credit unions, and mutual financial institutions, which sell goods and services in the same way as for-profit businesses. BEA includes these business-serving and business-like organizations in the business sector, even if they are tax-exempt entities. According to BEA: “Because NPISHs produce services that are not generally sold at market prices, the value of these services is measured as the costs incurred in producing them.” See the following:

- U.S. Bureau of Economic Analysis, NIPA Handbook: Concepts and Methods of the National Income and Product Accounts, available at: <https://www.bea.gov/resources/methodologies/nipa-handbook>
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## Human Capital

### PAID WORKERS

Figures in this section are calculated from Current Population Survey (CPS) data publicly available through IPUMS-CPS, which is accessible at: <https://cps.ipums.org/cps/>.

CPS is hosted by the U.S. Census Bureau and the U.S. Bureau of Labor Statistics, and collects information monthly from a probability selected sample of about 60,000 U.S. households. Households are in the survey for four consecutive months out for eight months, and then return for another four months before leaving the sample permanently. One person generally responds for all eligible members of the household (see <https://www.census.gov/programs-surveys/cps/technical-documentation/methodology.html>).

In recent years, an alternative source of information on nonprofit employment has been available through a collaboration of the U.S. Bureau of Labor Statistics and the Center for Civil Society Studies at Johns Hopkins University and their analysis of data from the Quarterly Census of Employment and Wages (QCEW). The most recent report from this collaboration indicates that in 2017 nonprofit establishments in the U.S. employed 12.5 million paid workers, which accounts for 10% of the total private workforce. (see <http://ccss.jhu.edu/2020-nonprofit-employment-report/>).

In contrast to the CPS, which surveys a sample of 60,000 households, the QCEW draws on quarterly reports submitted by almost 10 million U.S. establishments. With the differences in the ways that the CPS and QCEW collect data, it is perhaps not surprising that they report somewhat different estimates of nonprofit employment. In particular, it appears that the CPS figures for nonprofit employment are lower, perhaps by a couple of percentage points, than the QCEW figures. For example, in 2017 the April CPS had nonprofit employment as 8.2% of private workers, while the BLS/QCEW put nonprofit employment at 10.2% of private employment in 2017. Note that the 7% figure on page X shows nonprofit employment as a percentage of nonprofit, business, and government workers, and not just as a percentage of private — that is, nonprofit and business — workers.

- For a detailed comparison of the CPS and QCEW, see <https://www.bls.gov/cew/publications/employment-and-wages-annual-averages/2019/home.htm>
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Independent Sector is the only national membership organization that brings together a diverse community of changemakers at nonprofits, foundations, and corporate giving programs working to strengthen civil society and ensure all people in the United States thrive. As the vital meeting ground, we advance our mission by fostering a sense of belonging, catalyzing action, and providing policy leadership across the full breadth of the charitable sector.

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