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Independent Sector

Doing the Work of Nonprofits

Key Takeaways

- It's not always clear what people mean when they say, "the nonprofit workforce." This research brief highlights that ambiguity and offers new findings about the people doing the work of nonprofits based on a nationally representative survey.
- Among 501(c)(3) nonprofits with paid staff, nearly all have board members; 94% have full-time employees and 83% have part-time employees; 67% have regular volunteers and 72% have episodic volunteers; and 70% have consultants.
- Most staffed nonprofits depend on their paid employees to perform most functions, but reliance on people in other roles is substantial. More than one-quarter rely on volunteers to deliver programs and services. Most rely on board members for strategic planning and fundraising. Almost half depend on consultants for financial management, and nearly one-third rely on consultants for communications.

When discussing the nonprofit workforce, it is important to clarify what we mean. Most often, people are referring to paid employees of 501(c)(3) charitable nonprofit organizations — the group that researchers and government agencies track most closely. Examples of 501(c)(3) organizations include soup kitchens, animal shelters, private foundations, museums, and youth clubs. According to the most recent count available from the Bureau of Labor Statistics (BLS), there are about 12.8 million 501(c)(3) jobs in the United States (Bureau of Labor Statistics, 2024). However, 501(c)(3) organizations only make up about three-quarters of the 1.9 million[1] tax-exempt nonprofit organizations nationwide. The BLS does not track job numbers for other tax-exempt organizations such as 501(c)(4) civic leagues, community service clubs, and advocacy groups, or 501(c)(6) trade associations like chambers of commerce.

Household surveys from the U.S. Census Bureau provide a more inclusive estimate of nonprofit employment in the United States. Estimates using the American Community Survey find about 14.4 million people working at nonprofits (Independent Sector and United for ALICE, 2025). Because these surveys rely on self-reported data, however, the estimates carry greater uncertainty.[2]

Differences in methodologies and data limitations (including the infrequent release of BLS nonprofit job data) make a direct comparison impossible. Still, the gap between 12.8 million nonprofit jobs counted at 501(c)(3) employers and the 14.4 million people who report working for nonprofits suggests that non-501(c)(3) nonprofits may employ a substantial number of workers, potentially one million or more. Even so, the available data suggest that most paid nonprofit employees work at 501(c)(3) organizations. However, paid employees are not the only people who do the work of nonprofits.

2026 Nonprofit Workforce Survey

To learn more about the nonprofit workforce, inform the work of our Center on the Nonprofit and Philanthropic Workforce, and further explore what we have learned from the field and through our previous research, Independent Sector commissioned the Workforce Module in the 2026 National Survey of Nonprofit Trends and Impacts, a nationally representative survey from the Center on Nonprofits and Philanthropy at the Urban Institute, along with American University and George Mason University. To ensure

[1] The Internal Revenue Service maintains a list of tax-exempt nonprofit organizations including 501(c)(3) charitable nonprofits as well as entities incorporated under other 501(c) sections, section 527, and section 501(d), but nonprofit organizations below a certain size (defined by gross receipts or total assets) are not asked to report on how many people they employ. As a result, IRS data are not very useful for understanding the size of the nonprofit workforce.

[2] Unlike the BLS count, which is drawn directly from employer data, survey data are subject to a statistical margin of error and respondent errors and limitations. Respondents may not know the incorporation status of their employer, especially if they work in an industry where incorporation status varies (e.g., hospitals and child care) or where employer status is otherwise unclear. However, Census Bureau surveys provide much richer data on nonprofit worker characteristics and experiences than can be found in BLS resources.

that all workforce survey questions were relevant, the survey was sent to a sample of 501(c)(3)s that excluded organizations with no paid staff.[3] Our team made the decision to create an expanded Nonprofit Trends Survey Workforce Sample that included three distinct subsamples of 501(c)(3) organizations that are usually excluded from the National Survey of Nonprofit Trends and Impacts: **1)** grantmaking organizations, including private foundations and public charity grantmakers; **2)** hospitals, universities, schools, and similar entities; and **3)** religious organizations, clubs and societies, and some other organizations.[4] We included those subsamples for the purpose of comparing their characteristics with those of the service-providing nonprofits that the Nonprofit Trends and Impacts Study examines. 81% of respondents fell into the Nonprofit Trends Survey Core Sample of service-providing nonprofits.

Table 1. Survey respondent subsamples

Survey Subsample	Respondents
Nonprofit Trends Core Sample	1,662
Grantmakers	165
Schools, universities, hospitals, and similar	78
Others excluded from NP Trends	152
Overall Sample	**2,057**

Source: Nonprofit Trends Workforce Sample (Urban Institute, 2026)

[3] Data are representative of 501(c)(3) public charities that reported one or more employees on their most recently available IRS Form 990, and 501(c)(3) private foundations that reported more than $50,000 in compensation or wages and positive grants paid on their most recent IRS Form 990-PF, excluding private operating foundations that fund a single related organization and pass-through or conduit foundations.

[4] Religious congregations are automatically treated as 501(c)(3) organizations for tax and charitable giving purposes without needing to incorporate or register as such, but some do incorporate under 501(c)(3). Clubs and societies often incorporate under subsection 501(c)(7) or 501(c)(8), but some incorporate as 501(c)(3) organizations. For a detailed list of exclusions see Martin et al. (2025).

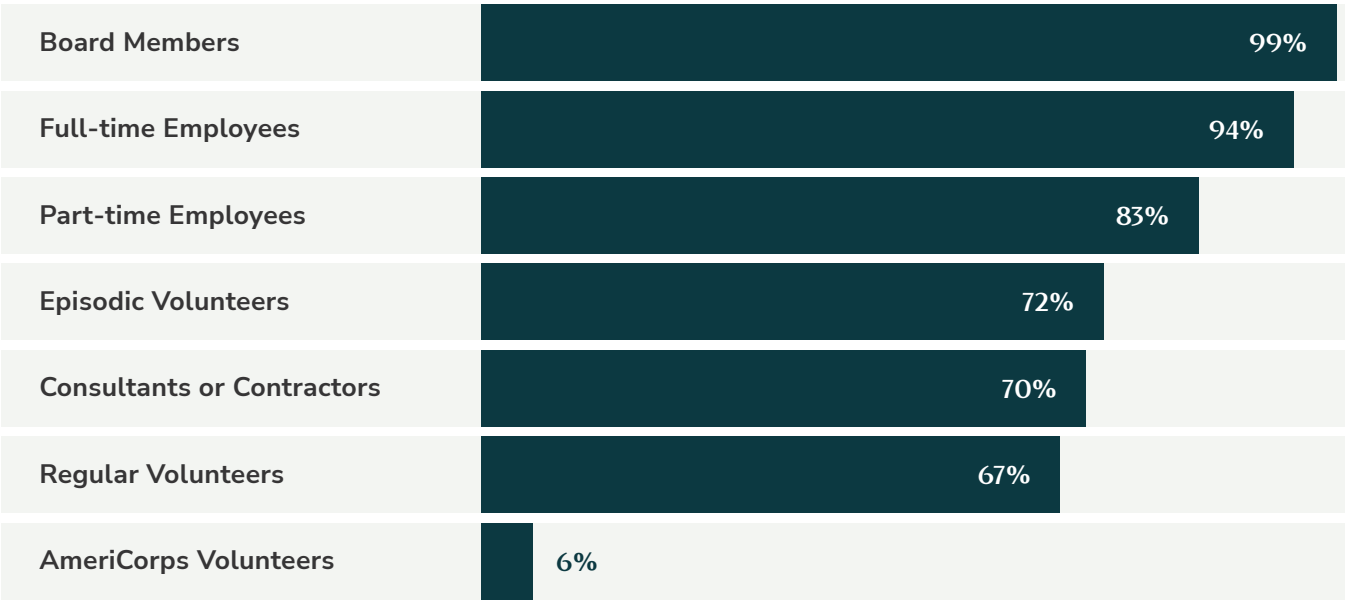
Who does the work of nonprofits?

Nonprofit organizations play many roles in American society, and the ways they operate vary greatly depending on size, mission, and other factors. To better understand work in the nonprofit sector, it helps to consider not just paid employees, but also board members, volunteers, and consultants.

Many organizations have more volunteers than paid staff; almost half (45%) of staffed nonprofits have fewer than 10 employees (Table 2, in Appendix). This aligns with findings from the 2025 National Survey of Nonprofit Trends and Impacts: nearly one in four (23%) organizations surveyed relied entirely on volunteers and another 29% relied on them for a wide range of tasks (Urban Institute, 2025). However, this 2026 survey gathered more detailed information.

Most staffed organizations report having regular volunteers (67%) and/or episodic volunteers (72%), and just 6% reported having AmeriCorps volunteers (Figure 1). Additionally, most organizations (70%) report having at least one consultant or contractor, though the typical number of consultants or contractors is much lower than the number of volunteers. Essentially all (99%) nonprofit organizations report having board members.

Figure 1. Percent of staffed nonprofits that have people working in each capacity



Source: Nonprofit Trends Survey Workforce Sample (Urban Institute, 2026)

When considering people at organizations by subsample (the service-providing nonprofits that make up the Nonprofit Trends Survey Core Sample; grantmakers; education and medical institutions; and other organizations excluded from the Nonprofit Trends Survey Core Sample), other patterns emerge (Table 3, in Appendix). Grantmaking organizations are the least likely to have part-time staff and volunteers. Service-providing nonprofits are more likely to have volunteers than are the other subsamples. The presence of consultants was fairly uniform across the subsamples. Education and medical institutions were most likely to have 50+ paid employees or consultants, suggesting that larger organizations are more common in that subsample.

Unsurprisingly, organizations with greater expenses report having more people across roles and in full-time paid positions rather than part-time paid roles. Smaller organizations (by expenses) are more likely to report having regular volunteers than larger organizations, though larger organizations have a larger number of volunteers. Larger organizations are also more likely to have paid consultants or contractors: 56% of the organizations with less than $500,000 in expenditures hire consultants or contractors and 89% of organizations with more than $10 million do.

Among organizations by mission area or subsector (Table 2, in Appendix), arts, culture, and humanities organizations were the least likely to have full-time paid staff and most likely to have part-time paid staff. Public/societal benefit organizations were the least likely to have part-time staff or volunteers. Health and public/societal benefit organizations (76% in each) are the subsectors where organizations are most likely to have paid consultants or contractors, and international/foreign affairs organizations are the least likely (52%).

Who does what for nonprofits?

Nonprofit organizations rely on paid workers, board members, volunteers, and consultants to complete different functions. Table 3 (in Appendix) presents the portion of nonprofits that rely on each group for specific functions (among nonprofits that have that group), with results further broken down by organizational expenditures.

Nonprofit organizations rely on paid workers, board members, volunteers, and consultants to complete different functions.

99% of organizations in the sample reported having paid staff, as expected given the decision to exclude from the survey organizations that reported zero employees on IRS Form 990. These employees are depended upon across functions, though a clear pattern emerges: Smaller organizations (by expenses) are less likely than larger organizations to rely on paid staff and more likely to rely on board members for any given function. This is true not just for strategic planning — the most common board

function, reported at 78% of organizations — but for the whole range of functions. For instance, 41% of the organizations with less than $500,000 in expenses say that board members handle administrative tasks like notetaking, while almost none (2%) of the largest organizations do. The next most common functions performed by board members are individual fundraising (61%) and policy advocacy (40%). (Other Independent Sector research has affirmed the importance of boards to organizational advocacy; see MacIndoe et al., 2024.)

The most common functions performed by non-board volunteers are programs/services (27%) and individual fundraising (23%). Reliance on volunteers to perform certain functions is not always most common at the smallest organizations or least common at the largest organizations. Large organizations are sometimes more likely to depend on volunteers for a function; for instance, 31% of organizations with expenditures of $10 million or more say they depend on volunteers to do policy advocacy.

The most common functions performed by consultants and contractors are financial management (48%), communications (31%), and strategic planning (27%). Dependence on consultants to perform certain functions varies greatly by size, and sometimes in inconsistent directions. For instance, 57% of small organizations rely on consultants for financial management, but large organizations are much less likely (19%) to do so and are more likely to depend on paid staff in that role. The opposite pattern is true for policy advocacy; only 10% of small organizations rely on policy advocacy consultants, but 50% of organizations with annual expenses of $10+ million do. Those large organizations also frequently report depending on communications consultants or contractors (51%).

Grantmaking organizations rely on a variety of people to do grantmaking functions: 96% report depending on paid staff, 44% on board members, 53% on volunteers, and 8% on consultants. These numbers are calculated among organizations that report having each of those groups. Most grantmakers do not have volunteers (Table 2, in Appendix), but among those that do, volunteers are often involved in grantmaking.

Conclusions and next steps

Our survey, though more inclusive of some types of nonprofit employers than other surveys, remains limited to 501(c)(3) nonprofit employers. Though we and others might — and sometimes do, methodologically — assume that other tax-exempt nonprofit organizations have workforces or work environments that mirror those of 501(c)(3) organizations, we cannot know that for sure. The employees of organizations that are incorporated for a wide variety of purposes might differ from those of 501(c)(3) organizations on education level or unionization rate. They may also be much less likely to depend on volunteers. People may be less motivated to volunteer for many types of tax-exempt organizations that are not public charities. Additionally, tax deductions for

unreimbursed volunteer costs, such as vehicle mileage, are mostly limited to volunteering for 501(c)(3) organizations, as is true for deductions for monetary giving (Internal Revenue Service, 2025).

The people responsible for nonprofit workforce studies and data collections, including researchers as well as policymakers and government employees, necessarily make decisions about which nonprofit organizations or workers to include or exclude in various contexts. Those decisions are sometimes implicit, unspoken, or unclear. One goal of this brief was to make those parameters and decisions clearer.

The data presented here provide a broad-angle snapshot of the people doing the work of the nonprofit sector. Though paid employees are central to that work, these findings and those from other studies show clearly that volunteers (both board members and other volunteers) and consultants are critical in many organizations. Better understanding the number of people in those roles and the specific functions they support will inform how Independent Sector and others intervene to strengthen the nonprofit workforce.

This briefing paper is the first in a series sharing insights from our comprehensive review of nonprofit workforce issues and findings from the Workforce Module commissioned by Independent Sector in the 2026 National Survey of Nonprofit Trends and Impacts, using data from the Nonprofit Trends Survey Workforce Sample commissioned by Independent Sector. We also plan to share findings in other formats and to host virtual events on select topics.

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Appendix—Tables 2-4

Table 2. Share of staffed nonprofits that had the following numbers of people working in each role, by survey subsample, 2025

Role	Subsample	0	1-3	4-9	10-19	20-49	50+
Full-time paid staff (35 or more hours/week)	Overall Sample	6%	29%	26%	15%	14%	11%
	Nonprofit Trends Core Sample	6%	28%	26%	15%	14%	10%
	Grantmakers	4%	40%	25%	14%	11%	5%
	Schools, universities & hospitals	5%	18%	26%	11%	19%	20%
	Others excluded from NP Trends	7%	33%	23%	17%	14%	6%
Part-time paid staff (less than 35 hours/week)	Overall Sample	17%	39%	24%	9%	6%	4%
	Nonprofit Trends Core Sample	15%	40%	24%	11%	6%	5%
	Grantmakers	45%	44%	10%	1%	0%	0%
	Schools, universities & hospitals	10%	31%	34%	7%	15%	3%
	Others excluded from NP Trends	20%	40%	22%	12%	5%	1%
Any paid staff (full-time and part-time combined)	Overall Sample	1%	14%	30%	22%	20%	14%
	Nonprofit Trends Core Sample	1%	13%	31%	23%	19%	14%
	Grantmakers	1%	31%	35%	15%	13%	5%
	Schools, universities & hospitals	0%	4%	25%	20%	27%	24%
	Others excluded from NP Trends	0%	22%	28%	20%	21%	9%

Role	Subsample	0	1-3	4-9	10-19	20-49	50+
Board members	Overall Sample	1%	2%	41%	47%	8%	1%
	Nonprofit Trends Core Sample	1%	2%	41%	49%	7%	1%
	Grantmakers	2%	4%	32%	50%	12%	0%
	Schools, universities & hospitals	0%	4%	46%	39%	11%	0%
	Others excluded from NP Trends	0%	2%	48%	44%	6%	0%
Regular volunteers (including voluntary staff who perform duties for the organization each week — excluding board members)	Overall Sample	33%	14%	11%	11%	14%	18%
	Nonprofit Trends Core Sample	28%	15%	13%	11%	15%	18%
	Grantmakers	72%	3%	1%	5%	6%	13%
	Schools, universities & hospitals	38%	17%	6%	13%	9%	17%
	Others excluded from NP Trends	32%	11%	10%	10%	18%	18%
Episodic volunteers (persons involved for a particular purpose or event — excluding board members)	Overall Sample	28%	7%	9%	13%	15%	27%
	Nonprofit Trends Core Sample	24%	8%	10%	14%	17%	27%
	Grantmakers	53%	5%	6%	4%	10%	23%
	Schools, universities & hospitals	33%	6%	5%	19%	10%	27%
	Others excluded from NP Trends	32%	12%	6%	6%	14%	30%
Paid consultants or contractors (paid by the organization or a funder)	Overall Sample	30%	44%	16%	5%	3%	2%
	Nonprofit Trends Core Sample	31%	43%	16%	5%	3%	1%
	Grantmakers	22%	55%	15%	5%	2%	0%
	Schools, universities & hospitals	23%	45%	16%	3%	8%	5%
	Others excluded from NP Trends	34%	45%	13%	5%	3%	0%

Note: Data in each row may not sum to 100% due to rounding.

Source: Nonprofit Trends Survey Workforce Sample (Urban Institute, 2026)

Table 3. Share of staffed nonprofits that had the following numbers of people working in each role, by nonprofit subsector, 2025

Role	Subsample	0	1-3	4-9	10-19	20-49	50+
Full-time paid staff	Arts, culture, and humanities	14%	42%	27%	11%	4%	2%
	Education	8%	29%	24%	10%	18%	11%
	Environment and animals	6%	31%	31%	15%	16%	2%
	Health	3%	23%	29%	12%	9%	24%
	Human services	5%	21%	26%	17%	18%	12%
	International, foreign affairs	0%	50%	7%	21%	16%	5%
	Public, societal benefit	4%	36%	25%	16%	13%	6%
Part-time paid staff	Arts, culture, and humanities	10%	42%	28%	11%	6%	3%
	Education	16%	35%	26%	8%	12%	3%
	Environment and animals	13%	46%	27%	10%	3%	1%
	Health	11%	42%	30%	11%	3%	4%
	Human services	16%	36%	24%	11%	8%	6%
	International, foreign affairs	21%	49%	12%	12%	8%	0%
	Public, societal benefit	35%	43%	12%	5%	3%	2%
Any paid staff (full-time and part-time combined)	Arts, culture, and humanities	1%	21%	39%	21%	12%	6%
	Education	1%	10%	33%	17%	24%	16%
	Environment and animals	1%	13%	34%	25%	23%	4%
	Health	0%	11%	29%	25%	14%	20%
	Human services	1%	9%	26%	22%	24%	18%
	International, foreign affairs	0%	26%	20%	31%	23%	0%
	Public, societal benefit	0%	24%	32%	22%	14%	8%

Role	Subsample	0	1-3	4-9	10-19	20-49	50+
Paid consultants or contractors (paid by the organization or a funder)	Arts, culture, and humanities	29%	35%	17%	7%	7%	6%
	Education	27%	44%	14%	5%	7%	3%
	Environment and animals	38%	40%	16%	3%	3%	1%
	Health	24%	48%	21%	6%	1%	0%
	Human services	34%	44%	16%	3%	2%	1%
	International, foreign affairs	48%	42%	10%	0%	0%	0%
	Public, societal benefit	24%	51%	14%	7%	2%	1%
Board members	Arts, culture, and humanities	1%	3%	32%	52%	12%	0%
	Education	0%	3%	55%	34%	8%	0%
	Environment and animals	1%	3%	45%	48%	3%	0%
	Health	0%	2%	42%	42%	11%	3%
	Human services	0%	2%	37%	53%	8%	0%
	International, foreign affairs	0%	5%	42%	44%	9%	0%
	Public, societal benefit	2%	2%	38%	50%	8%	0%
Regular volunteers	Arts, culture, and humanities	30%	15%	15%	16%	14%	10%
	Education	40%	21%	10%	11%	8%	10%
	Environment and animals	23%	15%	7%	11%	20%	23%
	Health	33%	11%	13%	12%	15%	16%
	Human services	25%	13%	11%	11%	16%	24%
	International, foreign affairs	39%	21%	13%	5%	13%	9%
	Public, societal benefit	51%	7%	8%	7%	10%	17%
Episodic volunteers	Arts, culture, and humanities	14%	9%	11%	20%	21%	25%
	Education	37%	9%	10%	17%	6%	21%
	Environment and animals	23%	4%	4%	14%	15%	39%
	Health	26%	10%	10%	14%	16%	23%
	Human services	25%	6%	10%	11%	17%	31%
	International, foreign affairs	27%	14%	12%	7%	22%	18%
	Public, societal benefit	41%	7%	6%	10%	15%	21%

Note: Data in each row may not sum to 100% due to rounding. Regular volunteers includes voluntary staff who perform duties for the organization each week—excluding board members. Episodic volunteers are persons involved for a particular person or event—excluding board members.

Source: Nonprofit Trends Survey Workforce Sample (Urban Institute, 2026)

Table 4. Percent of staffed nonprofits that depend on the people in the role to carry out the function among nonprofits with people in that role, 2025

Function	Size (annual expenses)	Role			
		Paid staff (full-time and part-time)	Board members	Volunteers (excluding board members)	Paid consultants or contractors
Performance management (measuring program performance and making adjustments)	Overall Sample	94%	29%	4%	12%
	Less than $500K	88%	41%	5%	13%
	$500K to $999K	94%	23%	2%	7%
	$1M to $9.9M	97%	20%	3%	10%
	$10M or more	100%	27%	12%	17%
Strategic planning (vision and goal setting)	Overall Sample	82%	78%	8%	27%
	Less than $500K	80%	83%	9%	17%
	$500K to $999K	81%	80%	5%	18%
	$1M to $9.9M	82%	75%	9%	35%
	$10M or more	90%	74%	12%	34%
Programs and services (including planning, implementation, and providing services)	Overall Sample	96%	23%	27%	22%
	Less than $500K	93%	36%	31%	21%
	$500K to $999K	97%	20%	24%	17%
	$1M to $9.9M	98%	15%	23%	22%
	$10M or more	94%	14%	34%	32%
Financial management (e.g., accounting, bookkeeping, reporting)	Overall Sample	85%	35%	4%	48%
	Less than $500K	76%	52%	7%	57%
	$500K to $999K	86%	40%	1%	58%
	$1M to $9.9M	90%	25%	3%	49%
	$10M or more	94%	12%	0%	19%

Function	Size (annual expenses)	Role			
		Paid staff (full-time and part-time)	Board members	Volunteers (excluding board members)	Paid consultants or contractors
Individual fundraising (e.g., donor cultivation, appeals, campaigns, and relationship management)	Overall Sample	91%	61%	23%	18%
	Less than $500K	85%	68%	27%	17%
	$500K to $999K	91%	64%	23%	15%
	$1M to $9.9M	96%	57%	18%	21%
	$10M or more	94%	45%	23%	21%
Grant writing and reporting (e.g., prospect research, proposal writing, and grant reporting)	Overall Sample	90%	15%	6%	26%
	Less than $500K	84%	29%	9%	29%
	$500K to $999K	88%	14%	5%	20%
	$1M to $9.9M	94%	4%	4%	28%
	$10M or more	93%	6%	3%	20%
Policy advocacy (including outreach, public awareness, research, general advocacy, or lobbying)	Overall Sample	87%	40%	18%	22%
	Less than $500K	86%	55%	22%	10%
	$500K to $999K	82%	44%	15%	13%
	$1M to $9.9M	89%	27%	13%	22%
	$10M or more	87%	31%	31%	50%
Volunteer management (planning and directing volunteer activities)	Overall Sample	93%	15%	15%	3%
	Less than $500K	90%	26%	19%	4%
	$500K to $999K	95%	10%	15%	4%
	$1M to $9.9M	97%	9%	12%	1%
	$10M or more	91%	4%	13%	3%
Communications (e.g., marketing, social media)	Overall Sample	95%	13%	11%	31%
	Less than $500K	93%	25%	17%	28%
	$500K to $999K	95%	11%	9%	22%
	$1M to $9.9M	96%	8%	6%	26%
	$10M or more	100%	2%	11%	51%

Function	Size (annual expenses)	Role			
		Paid staff (full-time and part-time)	Board members	Volunteers (excluding board members)	Paid consultants or contractors
Administrative functions (e.g., writing meeting notes, lists, or staff manuals)	Overall Sample	96%	24%	4%	8%
	Less than $500K	92%	41%	6%	11%
	$500K to $999K	98%	23%	1%	8%
	$1M to $9.9M	99%	14%	4%	9%
	$10M or more	100%	2%	0%	2%

Source: Nonprofit Trends Survey Workforce Sample (Urban Institute, 2026)