



INDIANA NONPROFITS PROJECT  
NONPROFIT EMPLOYMENT: REGIONAL SERIES  
REPORT #12

Nonprofit Paid Employment  
in Economic Growth Regions,  
Indiana, 2000-2019

January 2022

A joint product of

The O'Neill School of Public & Environmental Affairs at Indiana University  
and the Lilly Family School of Philanthropy

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Copies of this report are available on the Indiana Nonprofit Sector Website ([www.indiana.edu/~nonprof](http://www.indiana.edu/~nonprof)).

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## TABLE OF CONTENTS

<b>Advisory Board</b> .....	3
<b>Key findings</b> .....	4
<b>Introduction</b> .....	5
<b>Economic Growth Regions</b> .....	5
<b>Nonprofit Employment and Payroll</b> .....	5
<b>Industry Comparisons</b> .....	7
Regional Trends in Manufacturing .....	8
Regional Trends in Nonprofits .....	9
<b>Growth in Nonprofit Employment and Payroll</b> .....	10
<b>Major Nonprofit Industries</b> .....	12
Health Care .....	14
Education .....	18
Membership .....	21
Social Assistance .....	22
Arts, Entertainment, and Recreation .....	26
<b>Summary and Conclusion</b> .....	29
<b>Appendix A: Methodology</b> .....	31
<b>Appendix B: Additional Graphs</b> .....	33
<b>Appendix C: Payroll Graphs</b> .....	35

## LIST OF FIGURES

<b>Figure 1:</b> Distribution of Nonprofit Paid Employment by EGR .....	6
<b>Figure 2:</b> Distribution of Nonprofit Payroll by EGR.....	6
<b>Figure 3:</b> Nonprofit Share of Total Paid Employment by EGR.....	6
<b>Figure 4:</b> Nonprofit Share of Total Payroll by EGR.....	6
<b>Figure 5:</b> Nonprofit Paid Employment Compared to Key Private Sector Industries in Indiana .....	7
<b>Figure 6:</b> Nonprofit Payroll Compared to Key Private Sector Industries in Indiana .....	8
<b>Figure 7:</b> Manufacturing Employment Trends by Economic Growth Region .....	9
<b>Figure 8:</b> Nonprofit Employment Trends by Economic Growth Region .....	10
<b>Figure 9:</b> Percent Change in Total Paid Employment in Indiana, by Sector .....	10
<b>Figure 10:</b> Net Growth in Nonprofit Paid Employment by Region.....	11
<b>Figure 11:</b> Net Growth in Nonprofit Payroll by Region.....	12
<b>Figure 12:</b> Industry Distribution of Paid Nonprofit Employment, Indiana and EGRs.....	13
<b>Figure 13:</b> Industry Distribution of Nonprofit Payroll, Indiana and EGRs .....	13
<b>Figure 14:</b> Percent Change in Health Care Employment by Sector .....	14

<b>Figure 15:</b> Percent Change in Health Care Payroll by Sector .....	15
<b>Figure 16:</b> Nonprofit Share of Total Paid Health Care Employment by Region .....	15
<b>Figure 17:</b> Nonprofit Share of Total Health Care Payroll by Region .....	16
<b>Figure 18:</b> Average Size of Health Care Establishments by Sector.....	17
<b>Figure 19:</b> Average Annual Health Care Wages by Sector.....	17
<b>Figure 20:</b> Percent Change in Education Paid Employment by Sector .....	18
<b>Figure 21:</b> Percent Change in Education Payroll by Sector.....	19
<b>Figure 22:</b> Nonprofit Share of Total Paid Education Employment by Region .....	19
<b>Figure 23:</b> Nonprofit Share of Total Education Payroll by Region .....	20
<b>Figure 24:</b> Average Size of Education Establishments by Sector.....	20
<b>Figure 25:</b> Average Annual Education Wages by Sector.....	21
<b>Figure 26:</b> Percent Change in Membership Paid Nonprofit Employment and Payroll .....	22
<b>Figure 27:</b> Average Size and Annual Wage of Nonprofit Membership Industry.....	22
<b>Figure 28:</b> Percent Change in Social Assistance Paid Employment by Sector .....	23
<b>Figure 29:</b> Percent Change in Social Assistance Payroll by Sector .....	24
<b>Figure 30:</b> Nonprofit Share of Total Paid Social Assistance Employment by Region .....	24
<b>Figure 31:</b> Nonprofit Share of Total Social Assistance Payroll by Region .....	25
<b>Figure 32:</b> Average Size of Social Assistance Establishments by Sector .....	25
<b>Figure 33:</b> Average Annual Social Assistance Wages by Sector.....	26
<b>Figure 34:</b> Percent Change in AER Private Paid Employment by Sector.....	26
<b>Figure 35:</b> Percent Change in AER Private Payroll by Sector .....	27
<b>Figure 36:</b> Nonprofit Share of Total Paid AER Employment by Region.....	27
<b>Figure 37:</b> Nonprofit Share of Total AER Payroll by Region.....	28
<b>Figure 38:</b> Average Size of AER Establishments by Sector .....	28
<b>Figure 39:</b> Average Annual AER Wages by Sector .....	29
 <b>Appendix B: Additional Graphs</b>	
<b>Figure B1:</b> Distribution of Nonprofit Paid Employment by EGR.....	33
<b>Figure B2:</b> Distribution of Nonprofit Payroll by EGR.....	33
<b>Figure B3:</b> Nonprofit Share of Total Paid Employment by EGR .....	33
<b>Figure B4:</b> Nonprofit Share of Total Payroll by EGR .....	34
<b>Figure B5:</b> Regional Trends in Nonprofit Employment .....	34
<b>Figure B6:</b> Regional Trends in Nonprofit Payroll .....	34
 <b>Appendix C: Payroll Graphs</b>	
<b>Figure C1:</b> Manufacturing Payroll Trends by Economic Growth Region .....	35
<b>Figure C2:</b> Nonprofit Payroll Trends by Economic Growth Region.....	35

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## KEY FINDINGS

- **More than a third of the state's 300,001 nonprofit employees work in the Central Economic Growth Region** (Indianapolis), with another 37 percent split fairly evenly among the three northern tier regions. The remaining eight EGRs had notable smaller shares of Indiana's total nonprofit paid employment.
- **Nonprofit establishments play a significant economic role in each of the state's 11 Economic Growth Regions** (EGRs), ranging between a high of 12 percent in the North Central (South Bend) and East Central (Muncie and Richmond) EGRs and a low of 6 percent in the Southeast Central (Columbus and Madison) EGR.
- **Total nonprofit employment grew in each of the 11 EGRs**, but growth varied greatly, ranging between a high of 94 percent in the Southeast (Indiana portion of the Louisville metropolitan area) EGR and a notable 58 percent growth in the Central EGR, to a low of less than 1 percent in the South Central (Bloomington) EGR.
- **Total nonprofit employment is equivalent to or exceeds employment in most of the largest industries in Indiana**, trailing only manufacturing and retail trade at the state level. In Central (Indianapolis) EGR, total nonprofit employment is higher than all major industries, including manufacturing. In the remaining EGRs, total nonprofit employment ranks between the second and fourth largest industry.
- **Nonprofit employment is concentrated in five major industries – health care, education, social assistance, membership, and arts, entertainment and recreation (AER)**. Health care dominates nonprofit employment in all 11 EGRs, ranging from a high of 65 percent in the East Central (Muncie and Richmond) EGR to a low for 42 percent in Southeast Central (Columbus and Madison) EGR. Nonprofit AER employment is the smallest of the nonprofit industries, accounting for no more than 3 percent of total nonprofit employment in any EGR. The regions differ considerably in how nonprofit employment is distributed among the remaining industries.
- **Nonprofits account for 40 percent or more all health care workers** in 8 of the 11 EGR and nonprofit and payroll in health care increased in every region except the South Central (Bloomington) EGR. On average, nonprofit health care establishments were larger than their for-profit counterparts in every EGR and also paid higher average annual wages in all but two EGRs.
- **The nonprofit share of total education employment ranges greatly across the EGRs**, from a high of 43 percent in the North Central (South Bend) EGR to 5 percent or less in five southern and eastern EGRs. Almost all other education employees work for state universities or public schools. Nonprofit education employment and payroll increased in every EGR, while government employment and payroll increased only slowly or declined.
- **The membership industry is nearly all nonprofit** and grew only slowly or declined in all EGRs.
- **Nonprofits dominate employment in social assistance**, accounting for half or more workers in all but the Central (Indianapolis) EGR (35 percent). However, social assistance for-profit employment and payroll has grown faster than nonprofit in every region. Nonprofit establishments are slightly larger and pay slightly higher average annual wages than their for-profit counterparts.
- **The nonprofit share of total AER employment ranges greatly across the EGRs**, from a high of 42 percent in West Central (Terre Haute) EGR to a low of 3 percent in the Southeast (Indiana portion of the Louisville metropolitan area). EGR. Nonprofit employment in AER has declined in all EGRs, except for the West Central (Terre Haute) EGR.

## Introduction

Nonprofits employed 301,000 workers in Indiana in 2019 – about 10 percent of all paid workers in the state. These workers play a vital role by providing Hoosiers with key services in health care, social assistance, education, arts, culture and recreation, and more.

Nonprofits also have a significant impact on the state’s overall economy. The \$15 billion<sup>1</sup> earned by nonprofit employees in 2019 benefit the general economy when nonprofit workers buy goods and services from local businesses or own homes in the region. These workers also contribute to state and local government finances, when they pay state income taxes, state and local sales taxes, and local property taxes.

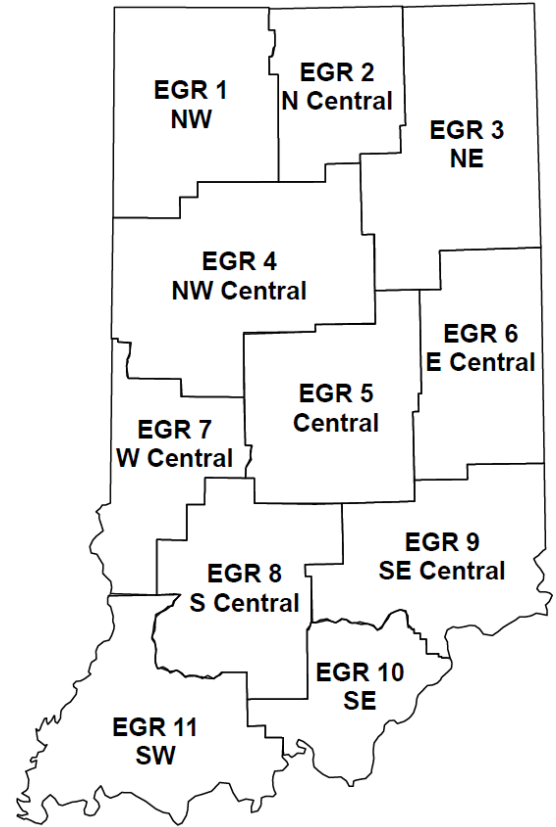
In this report we examine the economic impact of the nonprofit sector in all eleven Economic Growth Regions (EGRs) in Indiana. We also compare nonprofit employment and payroll to other industries, and to the for-profit and government sectors.

For more detailed analyses of trends in nonprofit employment over the 2000-2019 (or 2018) period for each of Indiana’s 11 EGRs, see reports for each region available here:

<https://nonprofit.indiana.edu/research-results/regional-employment.html>.

For more detailed analyses of trends in each of five major nonprofit industries over the 1995-2019 (or 2018) period, see reports for each industry available here:

<https://nonprofit.indiana.edu/research-results/employment-by-industry.html>.



## Economic Growth Regions

Indiana has 11 Economic Growth Regions (EGRs), each including between five to twelve counties and one or more of Indiana’s 13 metropolitan statistical areas (MSAs). In 2019, Indiana’s 3.1 million employees and total payroll of \$150 billion were spread somewhat unevenly across the various regions, ranging from a high of 1 million workers and a \$55 billion payroll in Central Indiana (Indianapolis) to a low of 82,000 and a \$3.4 billion payroll in West Central Indiana (Terre Haute).

## Nonprofit Employment and Payroll

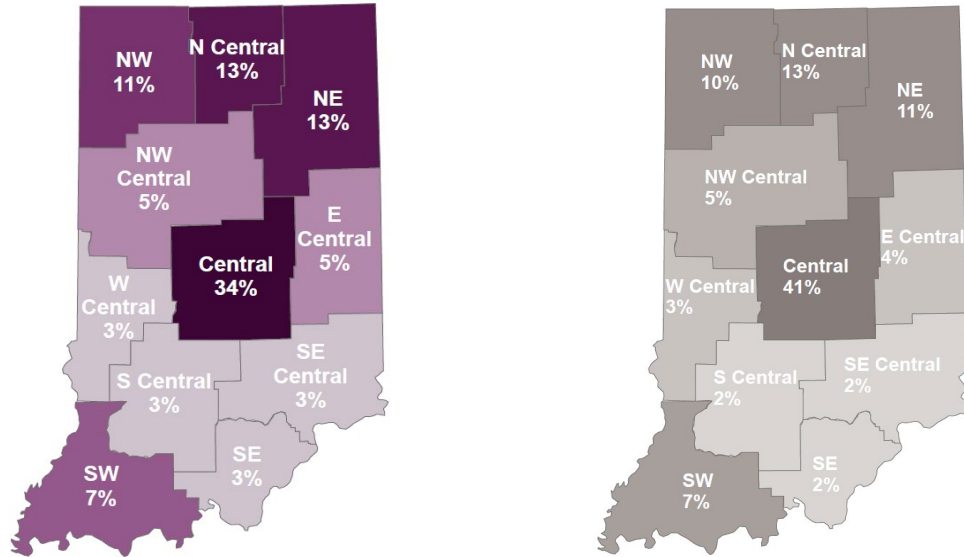
In 2019, the nonprofit sector of Indiana employed 301,000 workers with a payroll of over \$15 billion. Figure 1, the purple map on the left, shows how nonprofit paid employment is distributed among the 11 EGRs.<sup>2</sup> More than a third (34 percent) of Indiana’s nonprofit employees work for establishments located in Central Indiana (Indianapolis); another 37 percent are distributed fairly evenly among the three northern tier EGRs (11-13 percent each). The remaining 29 percent are split among the remaining 7 regions. Northwest Central, East Central, and Southwest Indiana account for between 5 and 7 percent each while the southern regions each account for 3 percent of total nonprofit employment in Indiana. Since 2000, Central Indiana has increased its share of Indiana nonprofit employment, up 4 percentage points. The remaining regions changed by 2 percentage points or less. See Figure B1 in Appendix B for a ranked view of the distribution of nonprofit employment by region across the state.

<sup>1</sup> All payroll values in this report are adjusted to 2019 inflation.

<sup>2</sup> Figures 1 and 2 do not add up to 100 percent because some employees in Indiana are reported but not tied to a specific region.

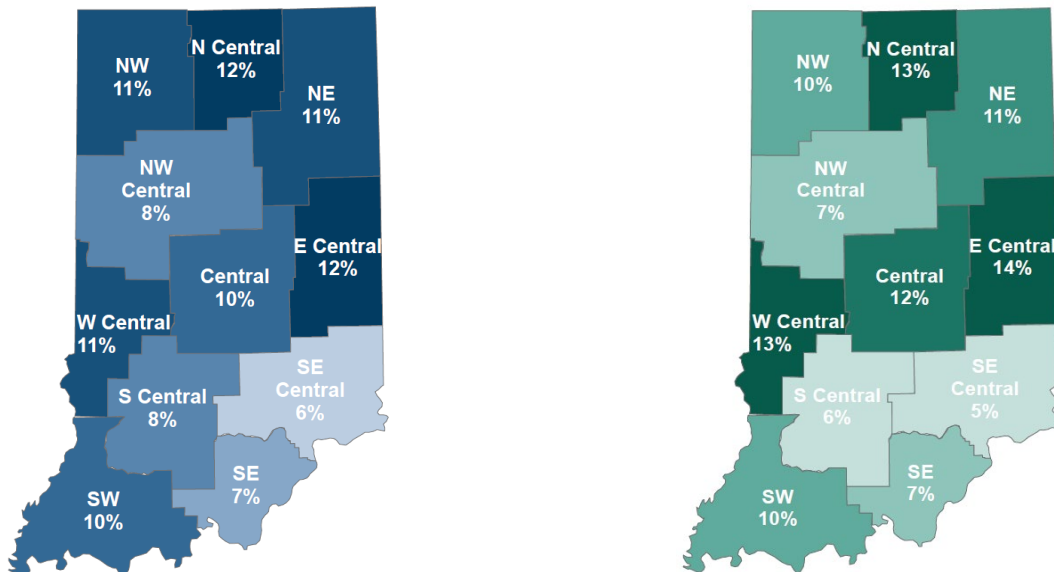
Figure 2, the gray map on the right, shows that the distribution of payroll is slightly more skewed with 41 percent of nonprofit payroll generated in Central Indiana (Indianapolis). The northern Indiana regions again have roughly 10 to 13 percent of the total payroll. The remaining 25 percent is spread among the other regions with the three south-eastern regions accounting for only 2-3 percent of the total nonprofit payroll. Similar to employment, Central Indiana has increased its share of total nonprofit payroll since 2000 but by an even greater amount: up 7 percentage points. Northwest and North Central Indiana decreased their shares by 3 percentage points each. The remaining ranges stayed the same or changed by about 1 percentage point. See Figure B2 in Appendix B for a ranked view of the distribution of nonprofit payroll by region across the state.

**Figures 1 and 2:** Distribution of Nonprofit Paid Employment and Payroll, in constant dollars (2019) by EGR



We also look at the nonprofit share of total paid employment across the regions to show how important nonprofits are to the regional economies. For Indiana as a whole, nonprofits account for 10 percent of total paid employment and total payroll. Figure 3, the blue map on the left, shows that North Central Indiana has the highest share of nonprofit paid employment (12 percent), while Southeast Central Indiana has the lowest (6 percent). Since 2000, the nonprofit share of total employment has increased in every region, by up to 4 percentage points. See Figure B3 in Appendix B for a ranked comparison of nonprofit shares of total employment.

**Figures 3 and 4:** Nonprofit Share of Total Paid Employment and Payroll, in constant dollars (2019) by EGR





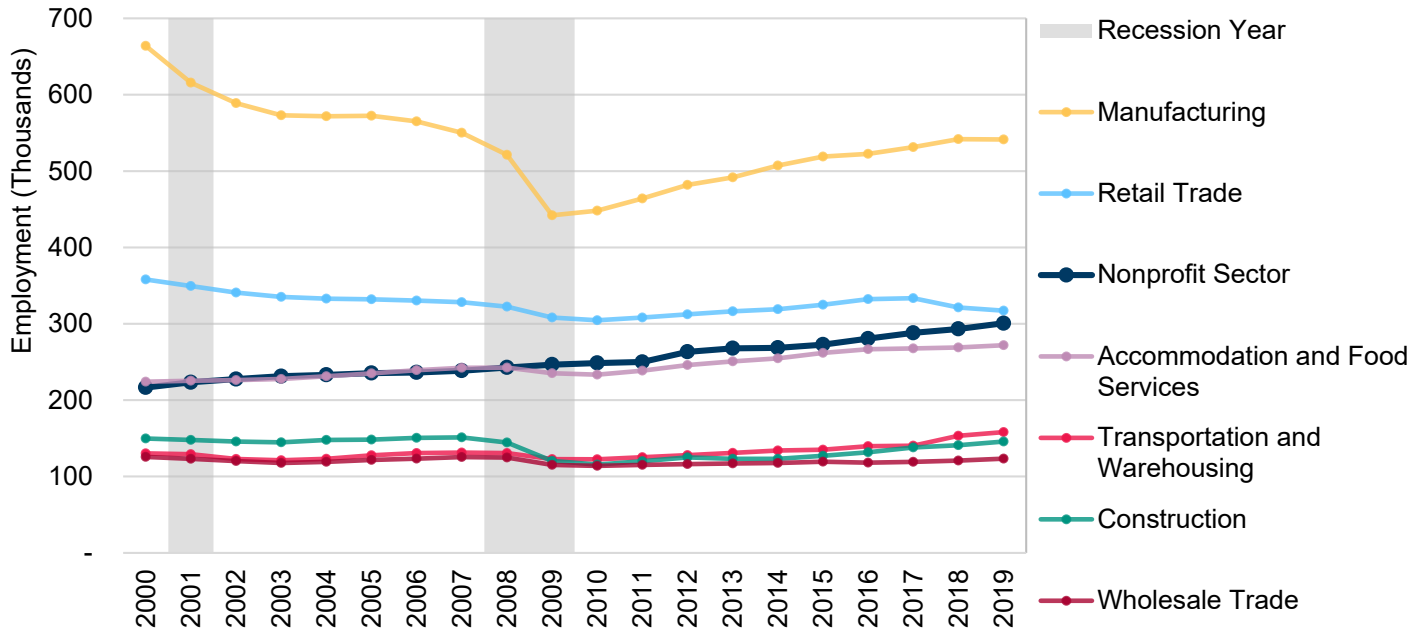
The distribution of nonprofit payroll is largely similar although with a wider range of nonprofit shares. Figure 4, the green map on the right, shows that East Central Indiana (with 14 percent) actually has a larger nonprofit share than North Central (13 percent). Once again, Northwest Central and most of the Southern Regions are notably smaller than the rest, with only 5 to 7 percent share of total payroll. See Figure B4 in Appendix B for a ranked comparison of the nonprofit share of total payroll.

### Industry Comparisons

Compared to major for-profit industries in Indiana, the nonprofit sector in Indiana ranked third in total employed with 301,000 employees in 2019 (see Figure 5). This was just over 16,000 employees smaller than the second largest industry, retail trade, down from a gap of 141,400 in 2000, and put total nonprofit employment on track to exceed employment in retail trade if these trends continue.

As Figure 5 shows, manufacturing has the most employees in Indiana with 541,000 employees. In fact, manufacturing is the largest employer in all regions except for central Indiana where it ranks fourth and nonprofits rank first. Even so, the role of manufacturing has changed significantly over time as the industry was hit particularly hard during 2000 to 2009 in part due to two recessions. Recovery has been relatively slow, and no region fully recovered manufacturing jobs to reach the level it had in 2000.

**Figure 5: Nonprofit Paid Employment Compared to Key Private Sector Industries (2019)**



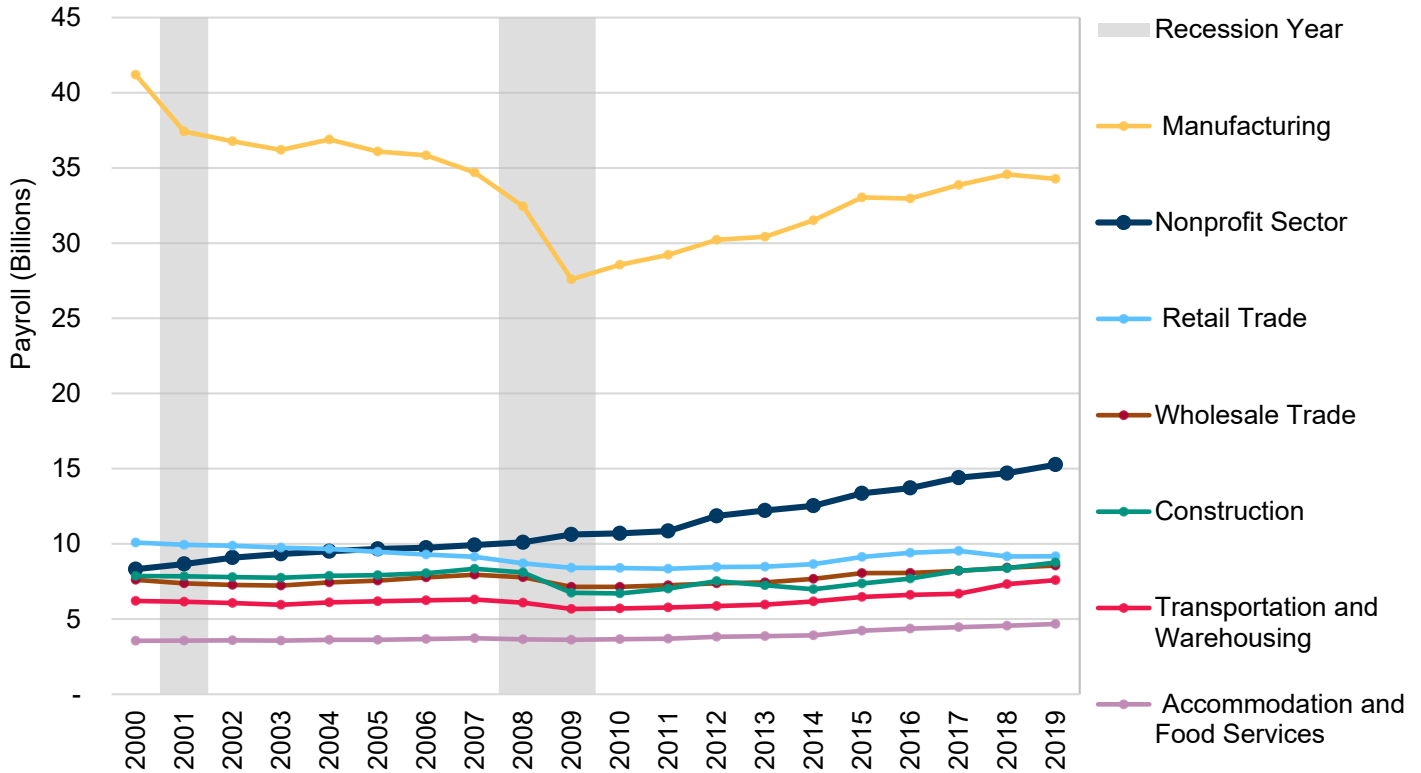
We also look at other major for-profit industries—retail trade, accommodation and food services, transportation and warehousing, construction, and wholesale trade; each hold differing levels of significance within each region. Retail trade ranks second for all but three regions. Nonprofits rank second in both North Central and Northeast Indiana while accommodations and food services rank second in South Central Indiana. Those three—retail trade, nonprofits, and accommodation and food services—consistently rank between second and fourth largest, as measured by total employment.

Three remaining industries, transportation, construction, and wholesale trade, rank from fifth to seventh for all regions. Wholesale trade actually ranks last for every region except North Central Indiana where it ranks fifth. Transportation and construction split roughly evenly between fifth and sixth place for the 11 regions.

We also see that trends in payroll differ in several notable ways from employment. Figure 6 shows how nonprofit payroll, in constant 2019 dollars, compares to key private sector industry payrolls in Indiana. Manufacturing ranks first over the entire period but, as was the case with jobs in the industry, suffered a major loss

during the first half of the period. Nonprofit payroll ranks second after 2005, having increased steadily over the entire period from \$8.3 billion in 2000 to \$15.3 billion in 2019 (adjusted for inflation). In 2000, nonprofit payroll trailed manufacturing by \$32.9 billion. By 2019 the gap was only \$19 billion. The remaining for-profit industries had payrolls that changed only minimally over the period. Retail trade was the second largest payroll in 2000 when it exceeded nonprofit payroll by \$1.8 billion, but by 2019, its payroll was \$6 billion smaller than nonprofit payroll.

**Figure 6:** Nonprofit Payroll Compared to Key Private Sector Industries in Indiana, in constant dollars (2019)



As with employment, each region has slightly different trends when it comes to ranking. In all regions, manufacturing has the largest payroll. The nonprofit sector has the second largest payroll in every region except for Southeast Central Indiana and Southeast Indiana where nonprofit payrolls rank fourth, surpassed by retail trade and transportation. Otherwise, the rankings are much more diverse across the regions. Retail trade and construction most typically rank third and fourth with the remaining ranks very scattered between wholesale trade, transportation, and accommodation and food services. However, the latter typically ranks seventh, reflecting the generally low wages in that industry.

**Regional Trends in Manufacturing**

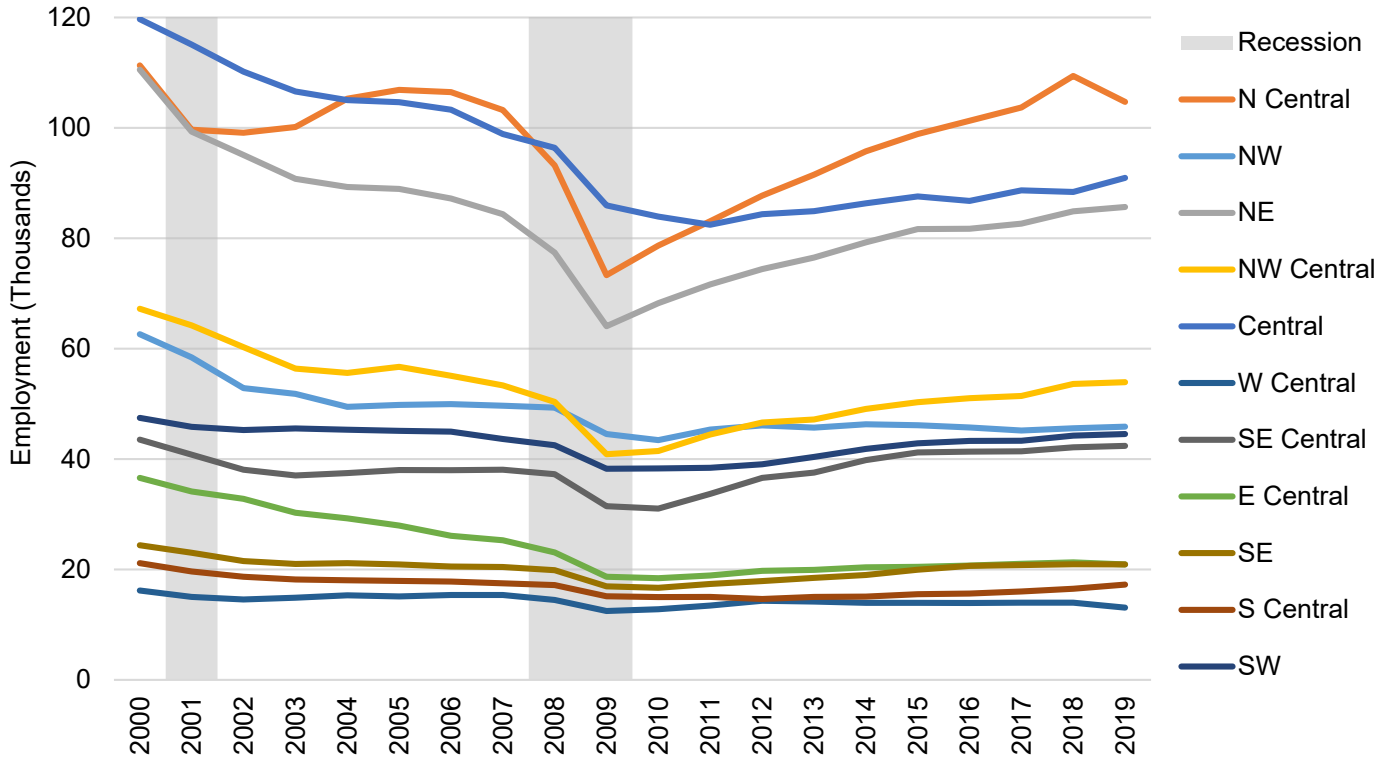
Trends in manufacturing employment and payroll differ significantly across the regions. Below, we highlight some of the diverse growth patterns. As we see in Figure 7, trends in manufacturing among the eleven regions group into three overarching patterns.

The first group is the three regions with the highest manufacturing employment— North Central, Central, and Northeast. In each of these regions manufacturing faced a sharp drop in employment around 2008-09 during the Great Recession, before recovering some during the second half of the period. Still, employment did not reach the same level of employment as it had in 2000.

The next group has fewer manufacturing employees and saw somewhat less extreme dips over the first period and lower growth over the second period. This includes Northwest Central, Northwest, Southwest, and Southeast Central Indiana.

The final group also faced decline over the period and very slow growth during the second half. Southeast, South Central, and West Central Indiana remained stable or changed slightly. East Central Indiana had a fairly steep decline during the first half of the period, with minimal gains over the rest. Trends in manufacturing payroll look largely similar to employment. See Figure C1 in Appendix C for more details.

**Figure 7: Manufacturing Employment Trends by Economic Growth Region (2000-2019)**



**Regional Trends in Nonprofit Employment and Payroll**

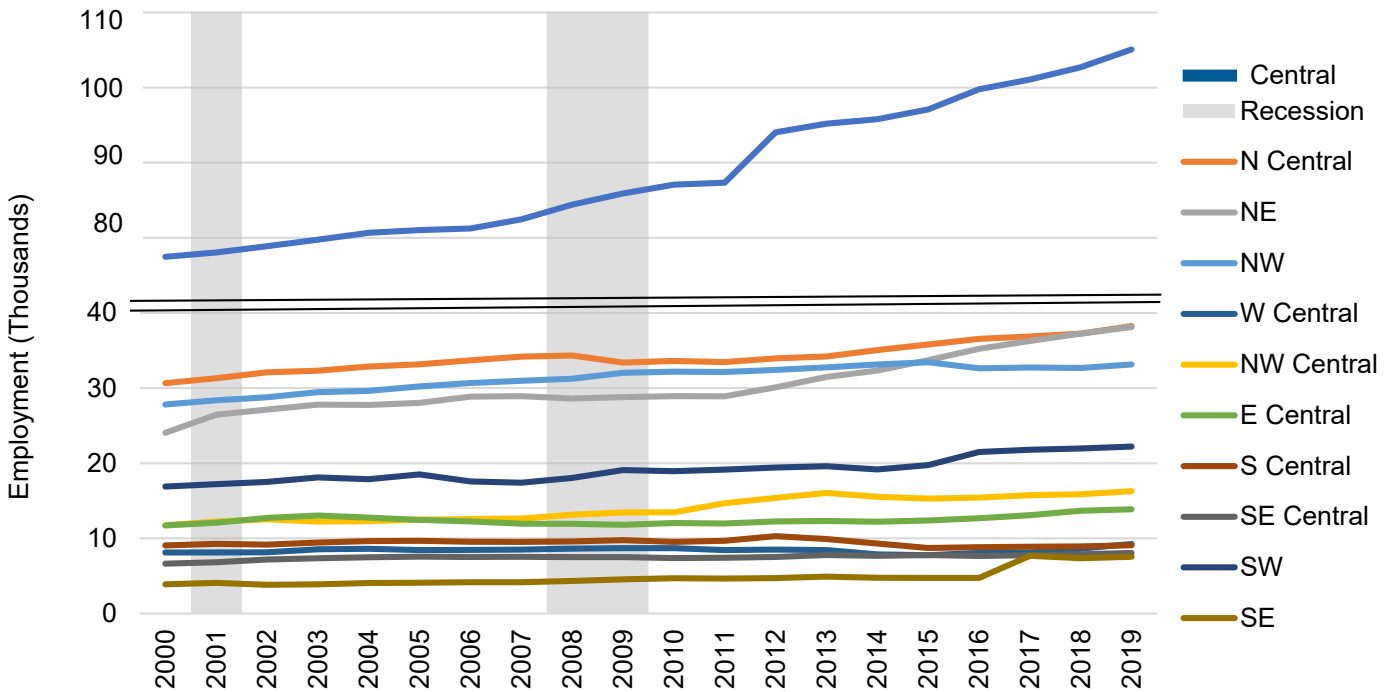
Next, we look at overall trends in nonprofit employment. Similar to manufacturing, Figure 8 shows that nonprofit employment grew notably in some regions, but remained fairly stable in other regions. Central Indiana is the largest and one of the fastest growing regions for nonprofit employment. This is to be expected given the economic context of the region – it is home to the state’s capital and to several major nonprofit institutions and headquarters for statewide nonprofit associations. With the largest population and employee count of the 11 regions, nonprofit employment is correspondingly large.

Northwest, North Central, and Northeast Indiana have the next highest number of nonprofit employees, each characterized with moderate growth in nonprofit employment. West Central Indiana is slightly smaller, but nonprofit employment has grown considerably. The remaining regions employ many fewer employees and grew more minimally over the period. It should be noted that growth in Southeast Central Indiana from 2016-2017 reflects a conversion of a facility to a nonprofit status rather than actual growth in jobs.

Similar patterns hold for nonprofit payroll, adjusted for inflation. Central Indiana has a payroll several times the size of nonprofit payroll in other regions. We also typically see more growth in nonprofit payroll than nonprofit employment. For more details, see Figure C2 in Appendix C.

In addition to viewing general trends in nonprofit employment and payroll, it is important to look at overall percentage growths in the industries over time. In the next section, we explore how nonprofit employment and payroll grew over the 2000-2019 period among the 11 economic growth regions.

**Figure 8: Nonprofit Employment Trends by Economic Growth Region (2000-2019)**

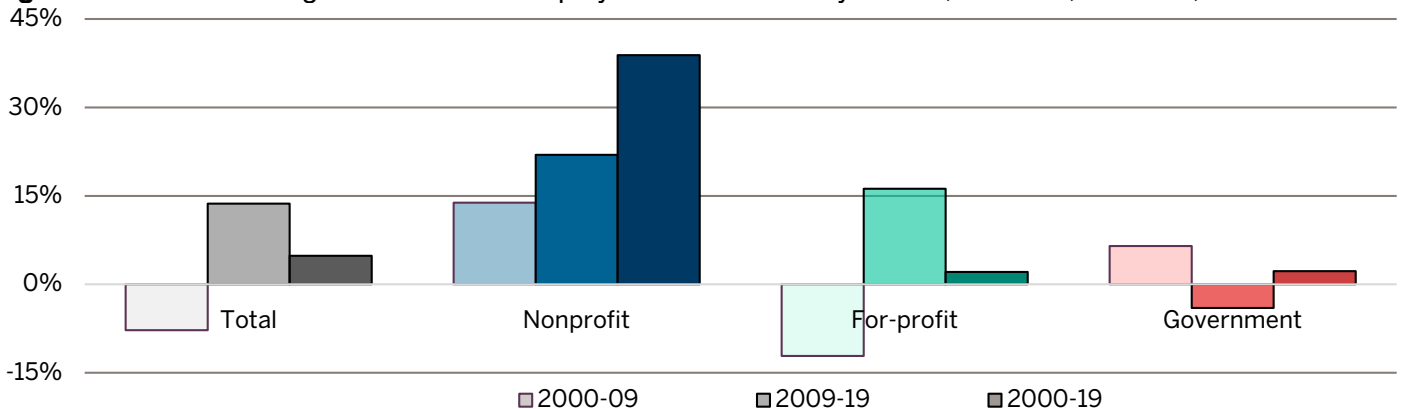


### Growth in Nonprofit Employment and Payroll

Indiana’s total paid employment grew 5 percent from 2000 to 2019 and its payroll by 11 percent, in constant dollars. This growth can be attributed to growth in all three sectors, but particularly the nonprofit sector. While for-profits and government paid employment each grew two percent over the period, nonprofit paid employment grew 39 percent. Similarly, for-profit and government payroll grew 7 and 5 percent respectively; however, those increases are much lower than the 84 percent growth in nonprofit payroll (in constant 2019 dollars).

While these patterns reflect the net growth in Indiana over the entire period, it is important to note that the growth rates changed considerably between the first and second half of the period. Figure 9 shows the percent change in employment by sector separately for 2000-2009 (lightest bar) and 2009 to 2019 (middle bar), as well as the change for the entire period (darkest bar). From 2000-2009 total paid employment dropped 8 percent and for-profit employment decreased 12 percent, largely due to the loss of manufacturing explored above. During this period, government grew 7 percent and nonprofits by 14 percent. From 2009 to 2019, total paid employment grew 14 percent, driven particularly by growth in nonprofit employment (up 22 percent), but also for-profit employment (up 16 percent), while government employment dropped 4 percent.

**Figure 9: Percent Change in Total Paid Employment in Indiana by Sector, 2000-09, 2009-19, 2000-19**

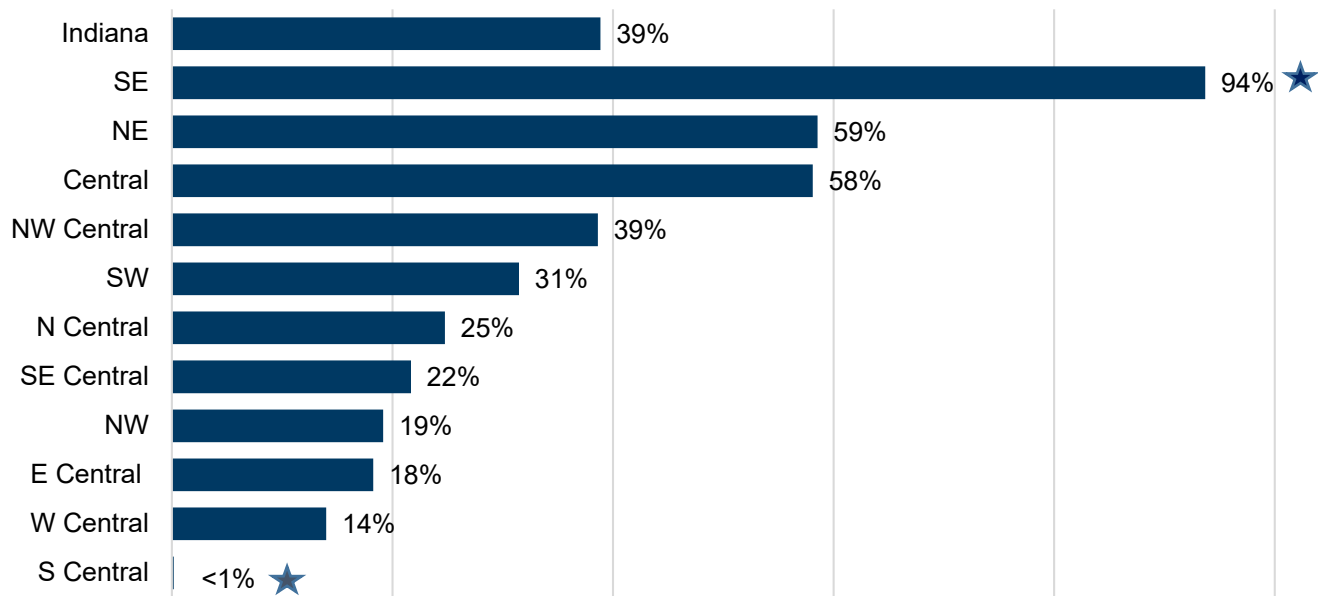


Although nearly all economic growth regions show fairly similar patterns of nonprofit gains in employment, there are notable differences in net growth rates. Figure 10 below shows a wide range of growth in nonprofit employments, ranging from barely any growth (less than 1 percent) in South Central Indiana to an increase of 94 percent in Southeast Indiana<sup>3</sup> and 58-59 percent in Northeast and Central Indiana. The remaining regions also saw significant growth in nonprofit employment. For more details on the growth in nonprofit paid employment see Figure B5 in Appendix B.

These growth rates must be treated with caution. Our data cannot always necessarily determine whether all of the gains or losses in employment and payroll are a result of actual growth, reporting errors, or conversions. Thus, some growth rates might not reflect a “real” change in total jobs, but rather just a reclassification in the data from one sector or one industry to another. Some of these data quirks may appear in a single year, others may affect trend data.

One such example is the unusually high growth of nonprofit employment in Southeast Indiana which is largely due to the conversion to nonprofit status of a health facility in 2017 rather than actual growth in employment. No other region had as significant shifts, but several regions had conversions and reporting changes. In various years, Northeast, Central, and East Central Indiana all had possible conversions in different years over the 2000-2019 period. Additionally, Southwest Central and Southeast Indiana had technical changes in reporting format which resulted in significant changes in employment and payroll values during particular years.

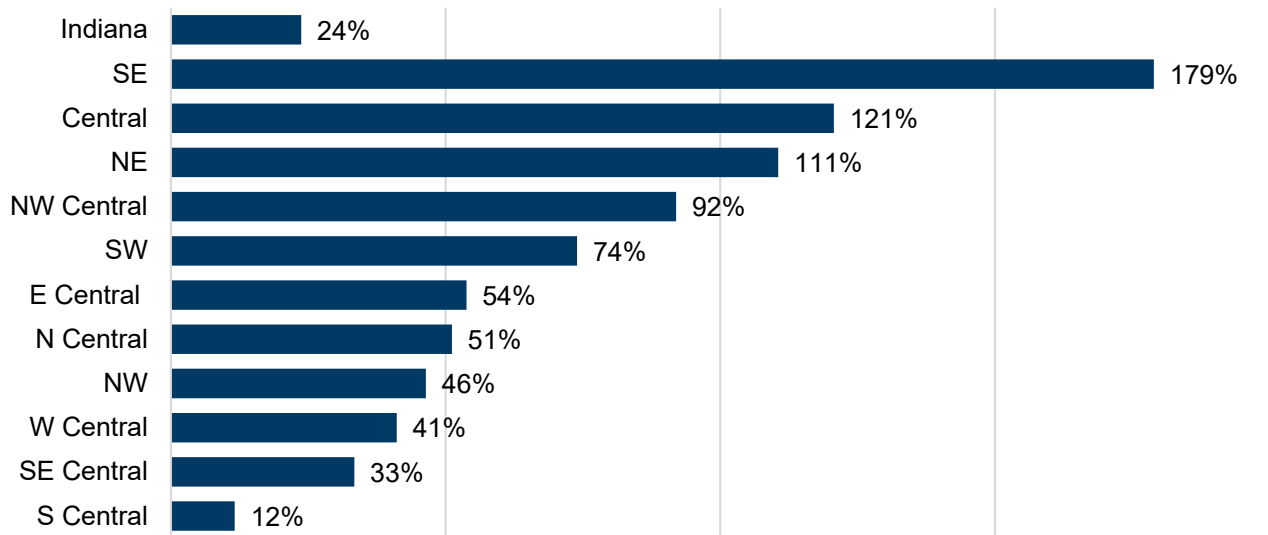
**Figure 10: Net Growth in Nonprofit Paid Employment by Region (2000-2019)**



Growth in nonprofit payroll by region looks somewhat different. As we see in Figure 11, net growth in nonprofit payroll was 24 percent for Indiana, adjusted for inflation. The growth range varied significantly. In South Central we see very low net growth (12 percent), followed by Southeast Central, West Central, Northwest, North Central, and East Central with moderate growth ranging from 33 to 54 percent growth over the period. Southwest and Northwest Central have high growth and 74 and 92 percent, respectively. The final three regions more than doubled total nonprofit payroll, adjusted for inflation. Other than Southeast Indiana, every region had a higher percentage growth than Indiana. For a more detailed look at net changes in nonprofit payroll, see Figure B6 in Appendix B.

<sup>3</sup> The growth in Southeast Indiana reflects the conversion of a health institution from public to nonprofit jobs, while the lack of growth in South central reflects reporting changes in how major health institutions allocate jobs between several regions.

**Figure 11: Net Growth in Nonprofit Payroll by Region (2000-2019), in constant dollars (2019)**



### Major Nonprofit Industries

We turn next to a more detailed look at five major nonprofit industries, health care, education, social assistance, membership, and arts, entertainment and recreation (AER), which jointly account for 92 percent of nonprofit employment in Indiana. In Indiana, health care dominates nonprofit employment with more than half (56 percent) or all nonprofit workers. Education, the second largest nonprofit employer only employs 13 percent of state’s nonprofit workers. Membership associations<sup>4</sup> and social assistance play still smaller roles at 10 percent each. Arts, entertainment, and recreation (AER) is the smallest component of nonprofit employment, accounting for only 2 percent. The rest, 8 percent, are spread across almost all other industries in the state except for public administration and mining, quarrying and oil and gas extraction.

Figure 12 shows the distribution of nonprofit employment for Indiana compared to the 11 EGRs, ordered by percentage health care in descending order. Across the 11 economic growth regions, there are only two consistent trends. The first is that health care is the largest nonprofit employer for all regions (ranging from a high of 65 percent in East Central to a low of 42 percent in Southeast Central). The second is that AER is the smallest share of total nonprofit employment, accounting for between 1 and 3 percent for every region. The distribution of the remaining nonprofit industries differ significantly among the 11 EGRs. Thus social assistance is the second largest industry for five regions, education for four regions, and membership for the remaining two regions.

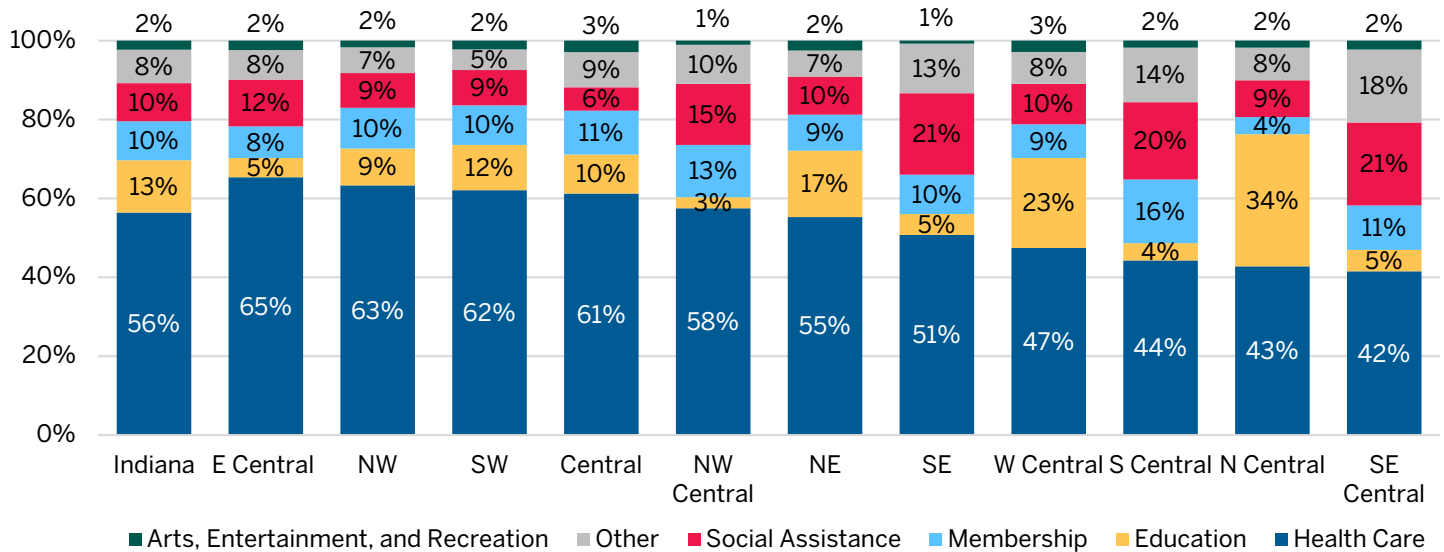
These distributions of nonprofit employment across industries reflect particular regional contexts, such as the presence or absence of large nonprofit employers, particularly nonprofit hospitals and nonprofit colleges and universities. Similarly, regions where education has a high share of total nonprofit employment, North Central, West Central, and Northeast Indiana, have several and/or large nonprofit colleges and universities. Conversely, Northwest Central and South Central have very few nonprofit education jobs, reflecting the absence of major nonprofit colleges and universities, but large public universities, such as campuses associated with Purdue and Indiana Universities, all classified as government institutions.

The industry shares of nonprofit payroll are distributed fairly similarly to employment as shown in Figure 13, which follows the same order as Figure 12. Generally, the percentage share of payroll is larger than the percentage share of paid employment for health care and some of the larger nonprofit industries, reflecting relatively high wages in those industries. For Indiana, nonprofit health care payroll is 67 percent of total

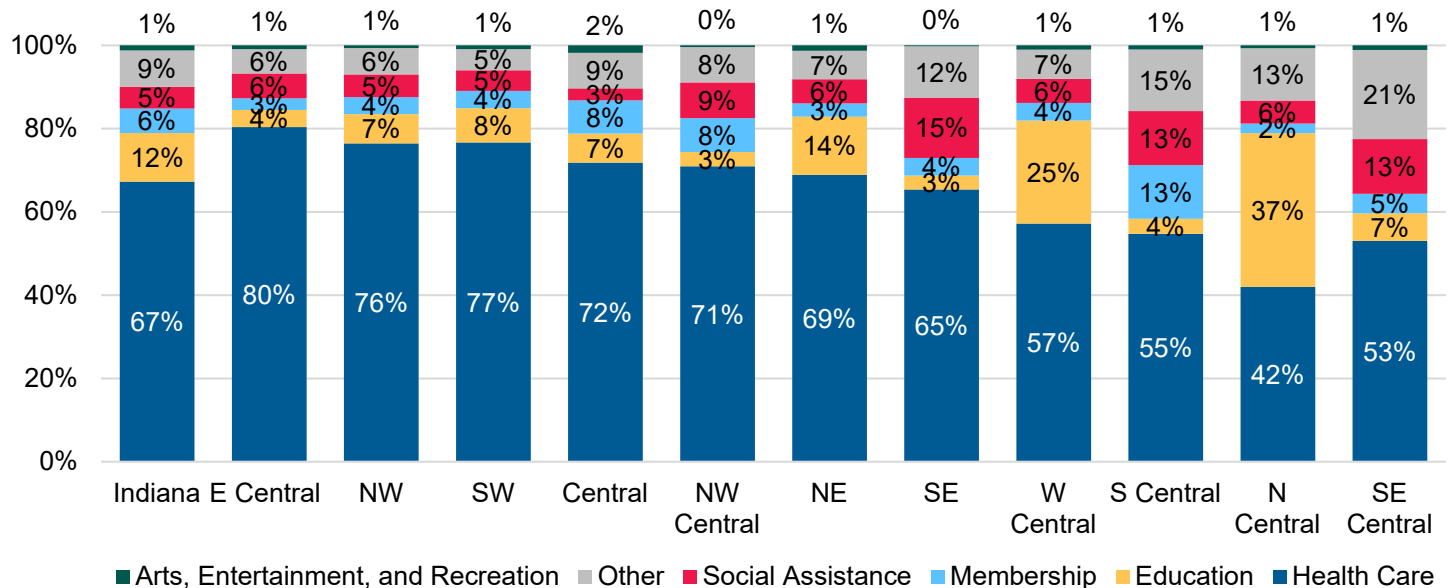
<sup>4</sup> We use “membership associations” to capture the official name of this industry: religious, grantmaking, civic, professional, and similar organizations.

nonprofit payroll, 11 percentage points higher than the share of total paid employment (56 percent), indicating that nonprofit health care jobs pay higher wages than other nonprofit industries. Education accounts for 12 percent of total nonprofit payroll. However, both membership associations and social assistance have much smaller shares of payroll than employment. Arts, entertainment, and recreation has the smallest share of nonprofit payroll, as it did of nonprofit employment. Across the regions health care always has the largest share of total nonprofit payroll in the region. However, in North Central Indiana nonprofit payroll in education (37 percent) has almost as high of a share total nonprofit payroll as health care (42 percent).

**Figure 12: Industry Distribution of Paid Nonprofit Employment (2019), Indiana and EGRs**



**Figure 13: Industry Distribution of Nonprofit Payroll (2019), Indiana and EGRs**



**Health Care**

Indiana employs a total of 386,000 paid health care workers with a payroll of \$21 billion. Nonprofit establishments employ almost 170,000 of these (44 percent) with a payroll of \$10 billion. The health care industry covers a broad range of services including hospitals, ambulatory services, and nursing and residential services, each of which includes several subindustries. Since 2000, total paid employment in health care has grown 41 percent and payroll by 63 percent for Indiana as a whole, but there are notable differences across



the eleven EGRs. Below, we examine health care employment and payroll by sector (nonprofit, government, and for-profit) as well as average size of establishments and average annual wages by sector for the industry.

**Health Care Paid Employment**

Total health care employment in Indiana grew 41 percent over the 2000 to 2019 period. Total nonprofit and for-profit health care employment increased by similar percentages, up respectively 47 percent and 48 percent. However, government employment dropped 11 percent over the period.

Figure 14 shows the total growth in health care employment over the period by sector, ordered by descending size of total regional employment.<sup>5</sup> Only Northeast Indiana, Central Indiana, and Southeast Indiana had higher growth in total employment than Indiana as a whole at 47, 63, and 50 percent.<sup>6</sup> Southwest Indiana is the next largest with 36 percent growth in total employment. The remaining regions saw growth in total health care employment between 20 and 30 percent, except for East Central that only grew 9 percent.

The regions also differ in how nonprofit employment grew relatively to for-profit and government health care employment. Nonprofit employment grew the fastest in six regions and for-profits for four regions. Only in North Central did government employment grow faster than the two private sectors. Moreover, only in three regions did government employment grow, while for-profit health care grew in all regions and nonprofit health care grew in all regions, except South Central where nonprofit employed declined 20 percent.<sup>7</sup>

**Figure 14:** Percent Change in Health Care Employment by Sector (2000-19)

	Percent Change in Health Care Employment (2000-19)			
	Total	Nonprofit	Government	For-Profit
Indiana	41%	47%	-11%	48%
Central	63%	71%	55%	58%
N Central	28%	15%	83%	43%
NE	47%	100%	-28%	32%
NW	27%	19%	-79%	54%
SW	36%	46%	-2%	35%
NW Central	23%	57%	-67%	41%
E Central	9%	29%	-28%	2%
W Central	28%	22%	26%	32%
S Central	20%	-20%	-12%	72%
SE Central	21%	11%	-8%	62%
SE	50%	147%	-82%	128%

**Health Care Payroll**

Total health care payroll grew at a faster rate than employment, up 63 percent over 2000-2019. This is in large part due to the 105 percent growth in nonprofit payroll, although for-profit (up 41 percent) and government (up 20 percent) also grew. However, growth by sector differed across the regions.

Figure 15 shows the total growth in health care payroll in constant dollars, ordered by descending total regional health care employment. As with employment, Northeast, Central, and Southeast Indiana had higher growth in total payroll than Indiana (up 63-98 percent), followed by Southwest and West Central Indiana (up 56-58 percent), with the remaining regions growing between 20 and 40 percent.

<sup>5</sup> All tables in the report are ordered by highest to lowest total regional employment.

<sup>6</sup> The percentage change in Southeast Indiana is largely due to a conversion to nonprofit status of a health facility in 2017 which accounted for most of the increase rather than actual growth in total employment.

<sup>7</sup> The loss in nonprofit employment for South Central Indiana is a result of a reporting change rather than actual change in nonprofit employment.



When we look at the different sectors we see nonprofits grow the fastest for seven regions, for-profits for two regions, and government for two regions. Payroll grew for the most part across all sectors, although government payroll had a net decline in five regions. Nonprofit payroll declined only in South Central Indiana (reflecting a reporting change) and for-profit payroll declined only in East Central Indiana.

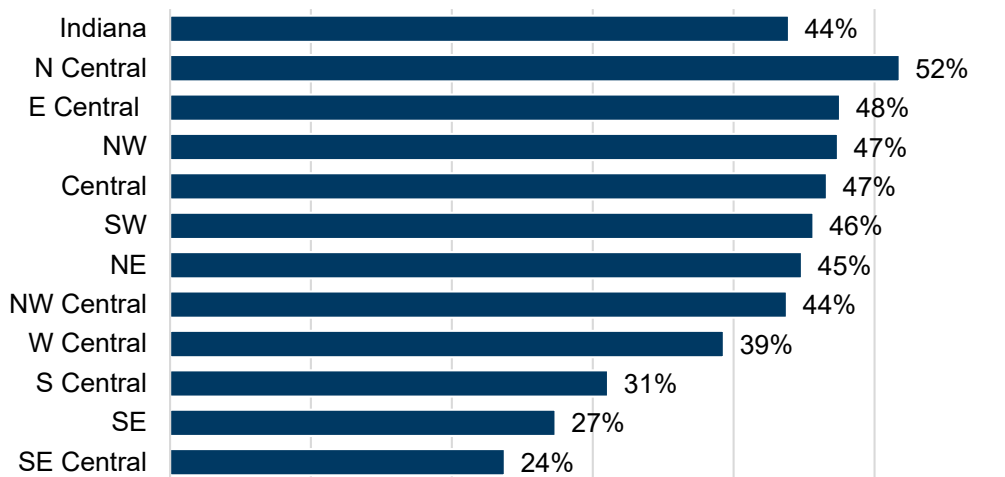
**Figure 15:** Percent Change in Health Care Payroll by Sector (2000-19), in constant dollars (2019)

Percent Change in Health Care Payroll (2000-19), in constant dollars				
	Total	Nonprofit	Government	For-Profit
Indiana	63%	105%	20%	41%
Central	98%	162%	102%	43%
N Central	29%	25%	132%	32%
NE	63%	174%	-6%	26%
NW	42%	49%	-68%	48%
SW	56%	102%	19%	29%
NW Central	38%	118%	-58%	26%
E Central	24%	74%	-1%	-10%
W Central	58%	67%	72%	48%
S Central	42%	-5%	1%	98%
SE Central	39%	27%	22%	64%
SE	69%	339%	-77%	114%

**Nonprofit as a Share of Total Health Care Employment**

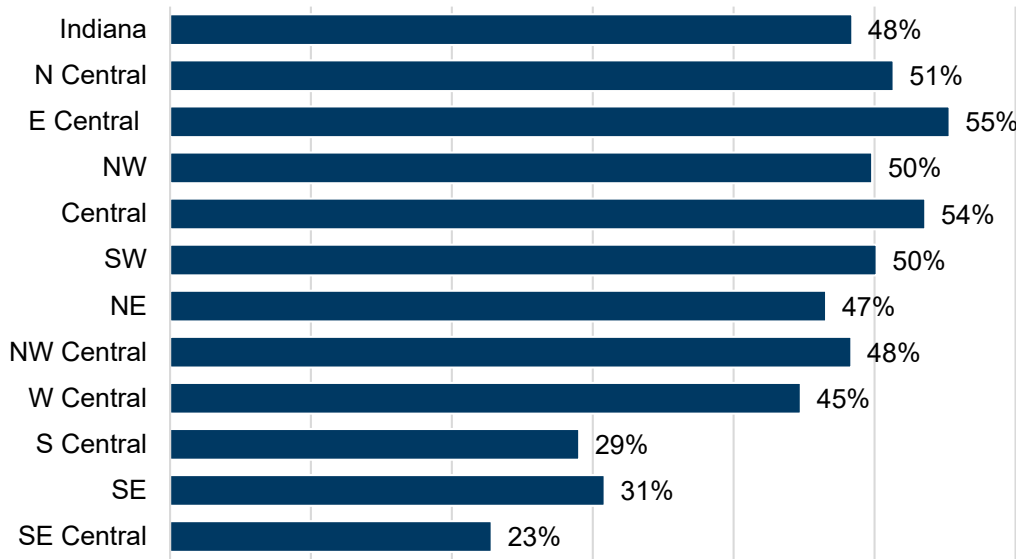
In addition to the overall growth in employment, we also look at the nonprofit share of total health care employment. As Figure 16 shows the nonprofit share of total paid employment is 44 percent for the state overall, but there are major differences across the eleven regions. The highest is in North Central Indiana, where nonprofits account for 52 percent of total paid employment in health care, the lowest is in Southeast Central Indiana where nonprofits are only 24 percent of all health care workers.

**Figure 16:** Nonprofit Share of Total Paid Health Care Employment by Region (2019)



The nonprofit share of total health care payroll (Figure 17) is overall quite similar to nonprofit shares in employment, although there are some deviations. Both Figure 16 and 17 have the same ordering of the regions, but we can see differences in rankings of nonprofit share between employment and payroll. Nonprofits account for almost half (48 percent) of Indiana’s total health care payroll, but 50 percent or higher for North Central, East Central, Northwest, Central, and Southwest Indiana. Northeast, Northwest Central, and West Central Indiana trail right below at 45 to 48 percent. South Central and Southeast Indiana have even smaller shares of payroll at just around 30 percent. Southeast Central has the lowest nonprofit share of any region at 23 percent.

**Figure 17:** Nonprofit Share of Total Health Care Payroll by Region, in constant dollars (2019)



**Average Size of Health Care Establishments**

Next, we turn to average size of establishments to examine how the three sectors are structured. These averages should be interpreted with caution, however, since they may hide very large or very small establishments. They also do not distinguish between full-time and part-time workers. Both of these features likely vary considerably among industries and sub-industries (e.g., hospitals vs. nursing homes in health care). Nor do these figures adequately capture the size of nonprofit (or for-profit) organizations, since some larger organizations may operate multiple establishments both in the region and elsewhere.

Figure 18 shows the average size of health care establishments by sector, ordered by descending total regional health care employment. In Indiana, we see that the average size of health care establishments is 36 employees. However, government health care establishments are very large, averaging 320 employees on average, followed by nonprofits at 141 and for-profits with only 20. These differences reflect the presence of very large government and nonprofit hospitals, compared to fewer and smaller for-profit specialty hospitals and clinics. The economic growth regions differ in the average size of all health care establishments, from a low of 26 employees on average in Southeast Central Indiana to 44 employees in Northeast Indiana.

**Figure 18:** Average Size of Health Care Establishments by Sector for Indiana and Economic Growth Regions (2019)

	Average Size of Health Care Establishments			
	Total	Nonprofit	Government	For-Profit
Indiana	36	141	320	20
NW	31	132	117	18
N Central	39	164	110	21
NE	44	130	433	26
NW Central	34	130	173	20
Central	41	240	560	19
E Central	39	104	311	21
W Central	30	109	242	18
S Central	29	107	339	19
SE Central	26	48	159	15
SE	28	49	222	23
SW	35	112	471	19

The average size of health care establishments varies even more by sector. Government has the largest

establishments in all but two regions (Northwest and North Central, where nonprofit have larger establishments on average), ranging from a high of 417 in Southwest to a low of 110 in North Central Indiana. The average size of nonprofit establishments ranges from a high of 240 in Central Indiana to only 48-49 in Southeast and Southeast Central Indiana. By contrast, profit establishments are consistently the smallest on average and differ only modestly from a low of 15 in Southeast Central to a high of 26 in Northeast Indiana.

**Average Annual Health Care Wages**

We also look at average annual wages in major nonprofit industries. Average wage is calculated as total payroll, adjusted for inflation, divided by the number of employees. As with average size of establishments, these values should be interpreted with caution, since averages may hide very large or very low annual wages in some establishments or subindustries (e.g., hospitals vs. nursing homes). In addition, the number of employees includes both part-time and full-time workers, so industries with many part-time workers may appear to have very low average annual wages. Total payroll includes monetary compensation (e.g., salary, wages, bonuses, commissions, incentive payments, and tips), but not deductions (such as taxes) or fringe benefits.

In Figure 19, we see that Indiana’s average annual health care wage is \$54,900, in order by descending total regional health care employment. Among the sectors, we see that nonprofits (\$60,600) have the highest average annual wage followed closely by government (\$60,000, while for-profit health care workers earn only \$49,000 on average. The economic growth regions differ somewhat. For Northwest Central, Central, West Central, Southeast, and Southwest Indiana, nonprofits have higher average annual wages compared to government and for-profit establishments. In Northwest, North Central, Northeast, East Central, and Southeast Central Indiana, government workers have higher average annual wages than the other two sectors. Only in South Central Indiana did for-profit health care workers have the highest average wage.

**Figure 19:** Average Annual Health Care Wages by Sector for Indiana and Economic Growth Regions, in constant dollars (2019)

	<b>Average Annual Health Care Wages</b>			
	<b>Total</b>	<b>Nonprofit</b>	<b>Government</b>	<b>For-Profit</b>
Indiana	\$54.9	\$60.6	\$60.0	\$49.0
NW	\$52.5	\$55.2	\$64.6	\$49.8
N Central	\$49.7	\$49.3	\$64.0	\$49.7
NE	\$52.6	\$54.6	\$64.8	\$49.4
NW Central	\$48.6	\$53.7	\$50.9	\$43.9
Central	\$62.4	\$71.8	\$63.7	\$51.8
E Central	\$48.5	\$56.4	\$57.7	\$38.3
W Central	\$48.2	\$54.9	\$51.0	\$43.0
S Central	\$47.8	\$44.6	\$47.7	\$49.4
SE Central	\$50.8	\$48.9	\$57.7	\$47.4
SE	\$48.4	\$54.5	\$52.6	\$45.6
SW	\$53.1	\$58.3	\$49.9	\$48.5

Next, we turn to education, the next largest nonprofit industry.

**Education**

The education industry in Indiana employs 251,000 paid workers with a payroll of almost \$11 billion. Nonprofit education in Indiana employs 16 percent of all education workers in 2019, with just below 40,000 employees and a payroll of just under \$2 billion. The education industry covers a broad range of education related services including elementary and secondary schools, junior colleges, colleges and universities, business schools, technical and trade schools, other schools and institutions, and educational support services. Total paid employment in education employment has grown by 31,400 employees, from just over 219,000 in 2000 to almost 251,000 employees in 2019. Payroll has grown by \$806 million, up from below \$10 billion in 2000 to

almost \$11 billion in 2019, in constant dollars. As was the case for health care, trends in employment and payroll vary by region and sector. Below, we examine employment, payroll, nonprofit share, average size, and average annual wages for the education industry.

**Education Paid Employment**

Total paid employment in education in Indiana grew 14 percent over the 2000 to 2019 period. This growth was largely due to nonprofits (up 50 percent) and for-profits (up 35 percent), while government employment in education grew only 8 percent over the period. Growth in education employment varies by both region and sector.

Figure 20 shows the total growth in paid education employment from 2000 to 2019 by sector, in order by descending size of total regional education employment. We see a large range of growth rates, from a 4 percent loss in East Central Indiana to a 30 percent growth in education employment in Central Indiana. Northwest, East Central, and West Central Indiana are the only regions with a net loss of total paid education employment. The remaining regions saw total growth of between 10 and 21 percent.

However, the three sectors show different growth trends. In every region, there was a net increase in nonprofit employment growth over the period,<sup>8</sup> while the very large government sector and the very small for-profit sector lost education employment in some regions. Nonprofit employment grew the most in 6 regions, for-profit in 4, and government in only one.

**Figure 20:** Percent Change in Education Paid Employment by Sector (2000-19)

	<b>Percent Change in Education Employment (2000-19)</b>			
	<b>Total</b>	<b>Nonprofit</b>	<b>Government</b>	<b>For-Profit</b>
Indiana	14%	50%	8%	35%
Central	30%	126%	20%	39%
N Central	21%	37%	11%	26%
NE	11%	40%	4%	22%
NW	-3%	35%	-9%	20%
SW	10%	8%	14%	-42%
NW Central	10%	61%	9%	99%
E Central	-4%	28%	-6%	-19%
W Central	-2%	9%	-5%	28%
S Central	13%	58%	11%	122%
SE Central	20%	23%	18%	124%
SE	15%	1124%	8%	71%

**Education Payroll**

Next, we turn to education payroll. Total education payroll grew at a slower rate than employment, up 8 percent over 2000-2019, suggesting that wages, especially government wages, did not keep up with employment or inflation. At the state level, this growth can be explained by the high growth in nonprofits (up 73 percent) and for-profits (up 47 percent) with a slight drop in government payroll (down 1 percent), even though government employment increased by 8 percent. However, within each region we see different trends in growth by sector.

Figure 21 shows the education payroll growth by sector for Indiana and each of the economic growth regions, ordered by descending size of total regional education employment. Seven regions actually faced a net loss of education payroll over the 2000-2019 period, adjusted for inflation. The losses ranged from down 16 percent in Northwest Indiana, up a 2 percent loss in South Central and Southeast Central.<sup>9</sup> Still, total education payroll in

<sup>8</sup> The growth in nonprofit education paid employment for Southeast Indiana (1124%) reflects a change in reporting for some education facilities, not actual growth in the region.

<sup>9</sup> As with employment, the growth in nonprofit education payroll for Southeast Indiana (1153%) reflects a change in reporting for an education facility, not actual growth in the region.

the four remaining regions grew notably, up between 17 and 26 percent.

Looking across the sectors we see that the patterns we observed at the state level also match what we observe at the regional level. Nonprofits grew in all regions and for-profits grew in most regions, sometimes slower and sometimes faster than nonprofits. Finally, the very large government payroll decreased in all regions except for Northwest Central, Central, and South Central Indiana. It is likely that government payroll grew in these latter three regions primarily because of the presence of large public universities.

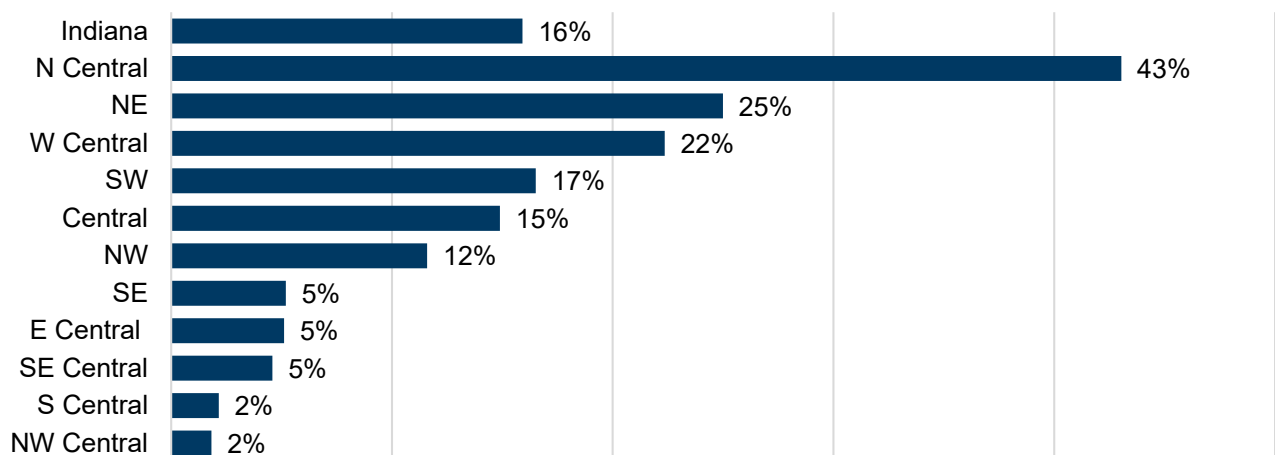
**Figure 21:** Percent Change in Education Payroll by Sector (2000-19), in constant dollars (2019)

Percent Change in Education Payroll (2000-19), in constant dollars				
	Total	Nonprofit	Government	For-Profit
Indiana	8%	73%	-1%	47%
Central	20%	152%	8%	59%
N Central	23%	73%	-8%	3%
NE	-3%	58%	-13%	-12%
NW	-16%	52%	-23%	24%
SW	-9%	6%	-10%	-61%
NW Central	17%	30%	16%	138%
E Central	-14%	41%	-15%	11%
W Central	-7%	20%	-15%	68%
S Central	26%	156%	25%	80%
SE Central	-2%	27%	-4%	80%
SE	-2%	1153%	-5%	28%

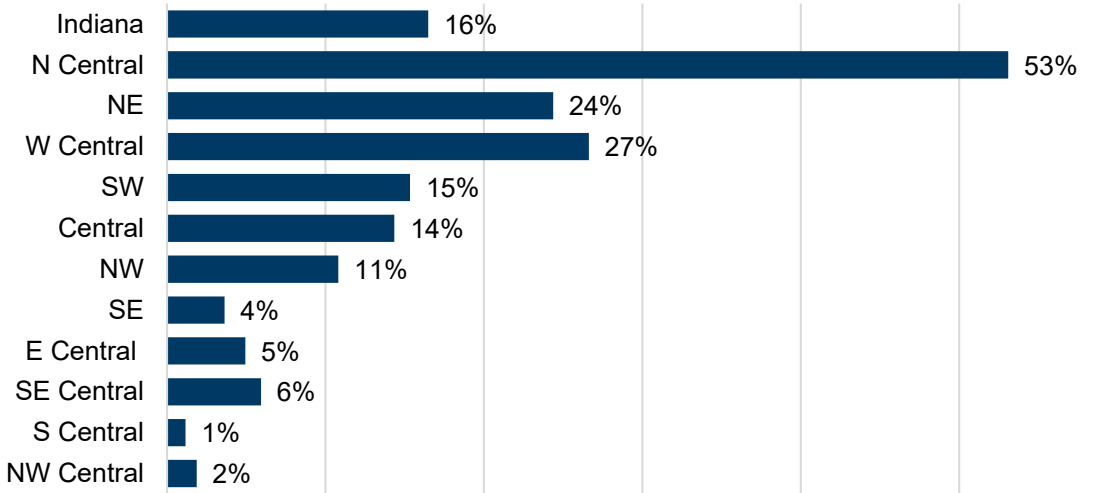
**Nonprofit as a Share of Total Education Employment**

Next, we look into nonprofit share of total paid employment in education. Figure 22 shows that in Indiana the nonprofit share of employment is 16 percent. Still, the range among the regions, shown in descending order by total regional education employment, is large, from a high of 43 percent in North Central Indiana to a low 2 percent in South Central Indiana. The nonprofit share of total education payroll, as shown in Figure 23, is very similar to nonprofit shares in employment. Both figures have the same ordering of the regions, but we can see differences in rankings of nonprofit share between employment and payroll. For Indiana as a whole the nonprofit share of payroll in education is also 16 percent, as it is for employment. However, the nonprofit payroll share differs more among the economic growth regions than the nonprofit share of employment, ranging between only 1 percent to total education payroll in South Central to 53 percent in North Central Indiana.

**Figure 22:** Nonprofit Share of Total Paid Education Employment by Region (2019)



**Figure 23:** Nonprofit Share of Total Education Payroll by Region, in constant dollars (2019)



**Average Size of Education Establishments**

Next, we turn to average size of establishments. Figure 24 shows the average size of education establish by sector, in descending order by size of total regional education employment. In Indiana, we see that the average size of education establishments is 82 employees. However, government education establishments are the largest at 150 employees on average, followed by nonprofits at 81 and for-profits at only 10. These difference reflect the presence of large public schools and universities, smaller nonprofit colleges, and small private (both nonprofit and for-profit) elementary and secondary schools and other educational establishments. Among the economic growth regions, we see a large range in average size from 180 employees on average in North Central to 70 employees in Northwest Indiana. The average size of nonprofit education establishments also varies significantly, ranging from only 20 in South Central Indiana to 281 in West Central Indiana. In general, we see that government establishments are typically the largest followed by nonprofits, with for-profit average size being much smaller.

**Figure 24:** Average Size of Education Establishments by Sector for Indiana and Economic Growth Regions (2019)

	Average Size of Education Establishments			
	Total	Nonprofit	Government	For-Profit
Indiana	82	81	150	10
Central	73	60	174	11
N Central	180	268	277	10
NE	72	130	87	8
NW	70	61	117	16
SW	93	61	181	7
NW Central	138	27	214	8
E Central	105	47	141	7
W Central	100	281	127	7
S Central	127	20	223	8
SE Central	73	63	98	7
SE	72	46	117	6

**Average Annual Education Wages**

We also look at average annual wages in the education industry, in order by descending size of total regional employment. Figure 25 shows that the average annual education wage is \$43,200 overall in Indiana, with nonprofit workers having the highest average annual wage (\$44,700) followed closely by government workers (\$43,600), and for-profit workers notably behind at \$30,300. However, these patterns vary across the economic

growth regions. In four regions nonprofits have the highest average annual wage and government has higher average wages in the remaining seven regions. These differences reflect largely the presence or absence of large nonprofit or government colleges and universities in a particular region.

**Figure 25: Average Annual Education Wages by Sector for Indiana and Economic Growth Regions, in constant dollars (2019)**

	Average Annual Education Wages			
	Total	Nonprofit	Government	For-Profit
Indiana	\$43.2	\$44.7	\$43.6	\$30.3
Central	\$44.6	\$43.0	\$46.0	\$34.2
N Central	\$44.8	\$55.3	\$37.5	\$22.6
NE	\$37.2	\$36.3	\$38.2	\$22.2
NW	\$36.8	\$34.3	\$38.5	\$24.8
SW	\$36.3	\$33.7	\$37.4	\$17.2
NW Central	\$52.4	\$53.8	\$52.8	\$23.1
E Central	\$39.8	\$38.5	\$40.1	\$24.0
W Central	\$41.5	\$49.5	\$39.4	\$33.5
S Central	\$54.9	\$29.8	\$55.9	\$29.8
SE Central	\$35.8	\$46.3	\$35.8	\$18.0
SE	\$38.2	\$26.7	\$39.4	\$22.9

Next, we turn to membership, the next largest industry for nonprofits.

### Membership Associations

Almost all those employed in the membership association industry (officially defined as the religious, grant-making, civic, professional, and similar organizations industry by the North American Industrial Classification System) work for nonprofits. The very few government establishments (only 10 in 2019) employ the rest (about 50 employees). Nonprofit membership establishments employed almost 30,000 paid workers in Indiana in 2019 with a payroll of \$894 million. However, our data are notably incomplete for this industry. Religious establishments, one of the subindustries in the membership industry, are not required to participate in the Quarterly Census of Employment and Wages (QCEW) that serves as the basis for our analysis (see Appendix A). A few do participate, but this omission makes the industry appear much smaller than it probably is. The actual size may be twice as large as what we are able to document.

### Membership Paid Employment and Payroll

Nonprofit paid employment in membership for Indiana grew 9 percent and its payroll by 27 percent over the 2000-2019 period. However, growth varies considerably by region (Figure 26, regions listed in descending order by size of total regional employment), ranging between a net loss in membership employment of 26 percent in East Central Indiana to a growth of 28 percent in Central Indiana. Nonprofit employment in membership grew in six regions and declined in the remaining five. The range of percentage change in payroll varied even more, ranging between a net loss of 31 percent in East Central Indiana and a growth of 56 percent in Northwest Central Indiana, in constant 2019 dollars.

### Average Size of Establishments and Average Annual Wage in Membership

Next, we turn to average size of establishments and average annual wages. Figure 27 shows the average establishment size and annual wage for nonprofit membership associations in Indiana and the economic growth regions, in descending order by size of total regional employment in the industry. We see that in Indiana the average size of nonprofits was 12 employees per establishment and the average annual wage for nonprofit workers was \$30,000, but economic growth regions range in size from only 7 employees on average for West Central Indiana, up to 16 employees in Southeast Indiana. For average annual wages, the range is between just over \$15,000 in Northeast Indiana to almost \$29,000 in South Central Indiana.



**Figure 26:** Percent Change in Nonprofit Membership Paid Employment and Payroll (2000-19), in constant dollars (2019)

<b>Percent Change in Nonprofit Membership (2000-19)</b>		
	<b>Employment</b>	<b>Payroll</b>
Indiana	9%	27%
Central	28%	46%
N Central	-23%	-1%
NE	20%	5%
NW	-5%	-3%
SW	2%	1%
NW Central	5%	56%
E Central	-26%	-31%
W Central	-6%	8%
S Central	5%	22%
SE Central	13%	7%
SE	-1%	-21%

**Figure 27:** Average Size and Annual Wage of Nonprofit Membership Industry for Indiana and Economic Growth Regions, in constant dollars (2019)

<b>Membership Nonprofits</b>		
	<b>Average Size</b>	<b>Average Annual Wage</b>
Indiana	12	\$30.0
Central	15	\$44.2
N Central	9	\$26.8
NE	13	\$15.1
NW	11	\$18.0
SW	11	\$19.6
NW Central	14	\$26.6
E Central	8	\$16.2
W Central	7	\$22.5
S Central	13	\$28.8
SE Central	9	\$16.0
SE	16	\$17.8

Next, we turn to social assistance, the next largest industry for nonprofits, but with more employees overall than what we are able to document for membership associations.

### Social Assistance

In Indiana, almost 61,000 employees work in the social assistance industry with a payroll of \$1.5 billion. Nonprofits in social assistance account for 48 percent of total employment in the industry and 53 percent of payroll, with just over 29,000 employees and a payroll of \$793 million. The social assistance industry includes individual and family services, community food and housing, and emergency and other relief services, vocational rehabilitation services, and child day care services. From employing just under 34,000 employees in 2000, the social assistance industry has grown by almost 27,000 employees. Total social assistance payroll has increased almost \$652 million, up from \$84 million in 2000 to \$1.5 billion in 2019. Below, we examine employment, payroll, nonprofit share, average size, and average annual wages for the education industry.

### Social Assistance Paid Employment

Total paid employment in social assistance in Indiana grew 79 percent over the 2000 to 2019 period, driven largely by massive growth in for-profit employment (up 210 percent), with nonprofit employment growing only



23 percent.<sup>10</sup> The overall pattern is consistent across the economic growth regions, although there are differences in magnitudes.

Figure 28 shows that growth over the 2000-2019 period in total social assistance employment was relatively high for nearly all regions (shown in order of descending size of total regional social assistance employment), ranging from an almost doubling to total employment (up 95 percent) in Central Indiana to a more modest growth of 37 percent in East Central Indiana. Growth in most regions ranged between 50 and 60 percent. However, in every region, for-profit employment more than doubled (up 130 percent or more) and in some cases almost quadrupled (up 282 percent). By contrast, nonprofit employment grew by more than 50 percent in only one region (Southeast Indiana, 55 percent) and was virtually stagnant in three other regions – Northeast (2 percent), Southwest (9 percent) and East Central (11 percent).

**Figure 28:** Percent Change in Social Assistance Paid Employment by Sector (2000-19)

<b>Percent Change in Social Assistance Employment (2000-19)</b>			
	<b>Total</b>	<b>Nonprofit</b>	<b>For-Profit</b>
Indiana	79%	23%	210%
Central	83%	26%	142%
N Central	95%	37%	282%
NE	56%	2%	242%
NW	48%	13%	130%
SW	49%	9%	202%
NW Central	50%	17%	199%
E Central	37%	11%	218%
W Central	58%	15%	233%
S Central	68%	38%	174%
SE Central	60%	39%	133%
SE	83%	55%	150%

**Social Assistance Payroll**

Next, we turn to social assistance payroll, in constant dollars. Total payroll grew by 78 percent over the 2000 to 2019 period, very similar to employment. However, for-profit social assistance payroll grew 218 percent while nonprofit payroll grew only 27 percent (see Figure 29, order by descending size of total regional employment).

**Figure 29:** Percent Change in Social Assistance Payroll by Sector (2000-19), in constant dollars (2019)

<b>Percent Change in Social Assistance Payroll (2000-19), in constant dollars</b>			
	<b>Total</b>	<b>Nonprofit</b>	<b>For-Profit</b>
Indiana	78%	27%	218%
Central	82%	29%	149%
N Central	93%	48%	303%
NE	66%	7%	328%
NW	52%	25%	131%
SW	50%	15%	183%
NW Central	46%	20%	209%
E Central	31%	9%	214%
W Central	37%	8%	228%
S Central	73%	37%	254%
SE Central	57%	31%	207%
SE	77%	52%	146%

Similar to social assistance employment, total payroll in the industry grew a very different rates among the 11

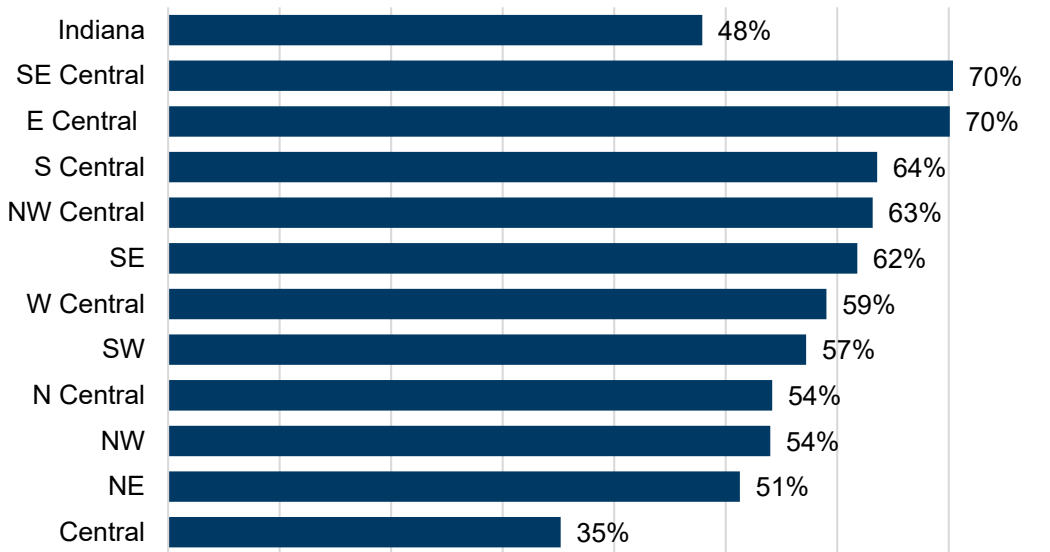
<sup>10</sup> Government employment is excluded above due to its small size.

regions, ranging from a low of 31 percent for East Central Indiana to 93 percent in North Central Indiana, adjusted for inflation. As was the case for employment, nonprofit payroll grew at slower rates, ranging from 8 percent in West Central Indiana to 48 percent growth in North Central Indiana; for-profit employment grew at a much faster pace, ranging between an increase of 131 percent in Northwest Indiana to 328 percent in Northeast Indiana, all adjusted for inflation.

**Nonprofit as a Share of Total Social Assistance Employment**

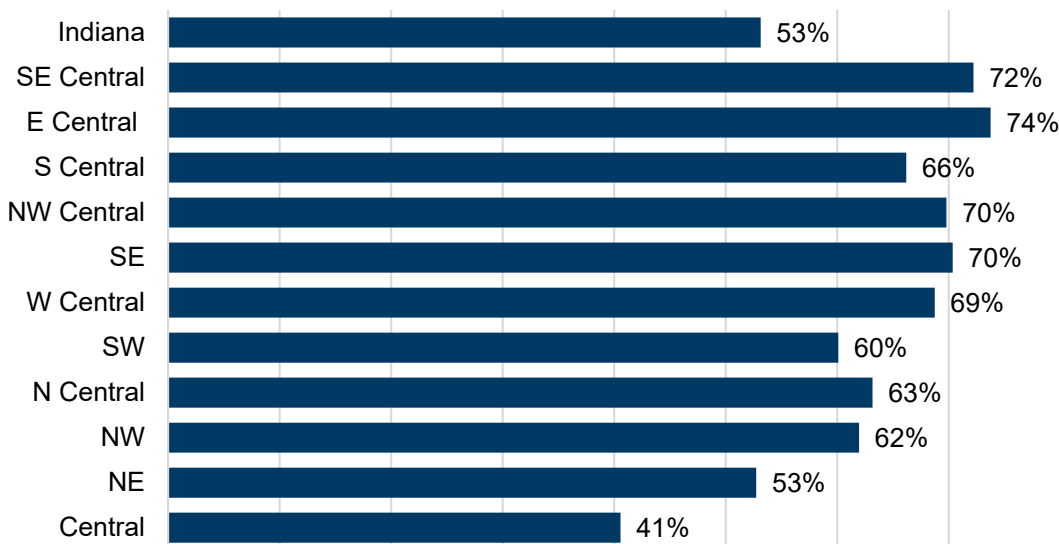
Nonprofits account for almost half of all employment in social assistance for Indiana overall (see Figure 30), but the nonprofit share ranges considerably, from a high of 70 percent in Southeast Central and East Central Indiana to only 35 percent in Central Indiana.

**Figure 30:** Nonprofit Share of Total Paid Social Assistance Employment by Region (2019)



The nonprofit share of total social assistance payroll is distributed somewhat similarly to employment. For Indiana as a whole, the nonprofit share of total payroll is 53 percent (Figure 31), but 9 out of 11 regions have higher nonprofits shares than that, ranging between 64 and 74 percent. The nonprofit share of social assistance payroll is 53 percent in Northeast Indiana and 41 percent in Central Indiana

**Figure 31:** Nonprofit Share of Total Social Assistance Payroll by Region, in constant dollars (2019)



**Average Size of Social Assistance Establishments**

The average size of all social assistance establishments is 21 employees for Indiana overall, higher for nonprofit establishments (24 employees) than for-profits (19 employees). The average size of establishments ranges modestly across the 11 growth regions, but is consistently higher for nonprofit establishments than for-profit ones.

**Figure 32:** Average Size of Social Assistance Establishments by Sector for Indiana and Economic Growth Regions (2019)

<b>Average Size of Social Assistance Establishments</b>			
	<b>Total</b>	<b>Nonprofit</b>	<b>For-Profit</b>
Indiana	21	24	19
Central	20	21	19
N Central	25	27	21
NE	25	27	24
NW	16	24	12
SW	20	25	15
NW Central	21	23	19
E Central	20	27	13
W Central	16	24	10
S Central	19	25	14
SE Central	16	21	10
SE	20	28	13

**Average Annual Social Assistance Wages**

The average annual wage for social assistance is only \$24,600 in Indiana, although nonprofit wages are higher (\$27,300) than for-profit wages (\$21,900). As Figure 33 shows, this pattern of notably higher nonprofit average wages than for-profit average wages holds for all 11 regions.

**Figure 33:** Average Annual Social Assistance Wages by Sector for Indiana and Economic Growth Regions, in constant dollars (2019)

<b>Average Annual Social Assistance Wages</b>			
	<b>Total</b>	<b>Nonprofit</b>	<b>For-Profit</b>
Indiana	\$24.6	\$27.3	\$21.9
Central	\$25.9	\$29.9	\$23.6
N Central	\$25.6	\$29.8	\$20.0
NE	\$25.6	\$26.4	\$24.3
NW	\$24.7	\$28.3	\$20.2
SW	\$24.8	\$26.0	\$23.1
NW Central	\$21.9	\$24.1	\$17.9
E Central	\$21.8	\$23.0	\$19.2
W Central	\$22.0	\$25.6	\$16.8
S Central	\$22.9	\$23.9	\$21.3
SE Central	\$23.3	\$23.9	\$21.4
SE	\$26.1	\$29.7	\$18.0

Finally, we turn to arts, entertainment, and recreation the smallest of the major nonprofit industries.

**Arts, Entertainment, and Recreation**

The arts, entertainment, and recreation industry (AER) in Indiana employs just under 45,000 workers with a payroll of \$1.6 billion in 2019. Nonprofits employ just below 6,900 workers with a payroll of \$188 million, or 15 percent of AER employees but only 12 percent of the payroll. This industry covers a variety of arts and culture related establishments, primarily focused on performing arts, spectator sports, and related industries;

museums, historical sites, and similar institutions; and amusement, gambling, and recreation. Similar to social assistance, this industry is heavily focused on the private sector (both nonprofit and for-profit), with a sizable public sector only in museums and similar institutions. The overall industry has grown minimally since 2000, up only 618 employees between 2000 and 2019 with a payroll growth of under \$58 million (adjusted for inflation). Below, we examine employment, payroll, nonprofit share, average size, and average annual wages for the education industry.

**Arts, Entertainment, and Recreation Paid Employment**

Figure 34 shows (listed in order of descending size of total regional AER employment), the percent change in employment for the private sector of the AER industry. Overall employment in the AER industry grew only 1 percent over the 2000-2019 period in Indiana and declined in 4 of the 11 regions, including 3 with declines of 23 percent or more (Northwest, Southeast Central, and Southeast).<sup>11</sup> Total nonprofit employment actually declined over this period, down 3 percent, as did nonprofit AER employment in 7 of the 11 regions, including four that lost at least 20 percent of nonprofit AER jobs, Northwest, Northwest Central, Southeast Central, and Southeast. Of the 4 regions with any growth in nonprofit AER jobs, 3 increased by 6 percent or less, while West Central Indiana saw an increase of 117 percent (the latter was from a relatively small base in 2000).

**Figure 34:** Percent Change in AER Private Paid Employment by Sector (2000-19)

Percent Change in AER Employment (2000-19)			
	Total	Nonprofit	For-Profit
Indiana	1%	-3%	1%
Central	28%	-1%	38%
N Central	38%	3%	54%
NE	25%	-2%	37%
NW	-27%	-23%	-29%
SW	15%	20%	15%
NW Central	7%	-43%	21%
E Central	-1%	-3%	0%
W Central	17%	117%	-15%
S Central	31%	6%	36%
SE Central	-34%	-31%	-35%
SE	-23%	-34%	-23%

There was also a mixed pattern of losses or gains in for-profit AER jobs across the regions. Four regions - Northwest, West Central, Southeast Central, and Southeast Indiana lost for-profit AER jobs of 23 percent or more jobs, one region was unchanged (East Central), and the remaining regions gained between 15 (Southwest) and 54 percent (North Central). Notably, three regions (Northwest, Southeast Central and Southeast) lost jobs in both the nonprofit and for-profit sectors, while Northwest Central lost nonprofit jobs (-43 percent) but gained for-profit jobs (21 percent).

**Arts, Entertainment, and Recreation Payroll**

We see similar patterns to employment in payroll. In Indiana, the total payroll for AER grew 4 percent from 2000 to 2019, adjusted for inflation. The net growth for nonprofits was 0 percent, and 4 percent for for-profit payroll, but the growth patterns varied considerably across the 11 regions.

Figure 35 (regions listed in order by descending size of total regional AER employment) shows that total AER payroll grew in 5 regions, ranging from a high of 61 percent in North Central Indiana and a gain of 23 percent in South Central). However, six regions lost total payroll, ranging from only minimal losses in East Central (-1 percent) and Southwest (-6 percent) to a loss of 50 percent in Southeast Central. Nonprofit AER payroll declined in eight regions, growing only minimally in North Central (3 percent) and Central (11 percent) Indiana, but a massive 192 percent in West Central Indiana. In comparison, for-profit employment grew in six of the 11 regions, although only minimally (up 4 percent) in Northwest Central and East Central Indiana, but almost

<sup>11</sup> The government sector in the arts, entertainment, and recreation industry is excluded for confidentiality reasons.

doubled (up 92 percent) in North Central Indiana. For-profit AER payroll declined in four regions.

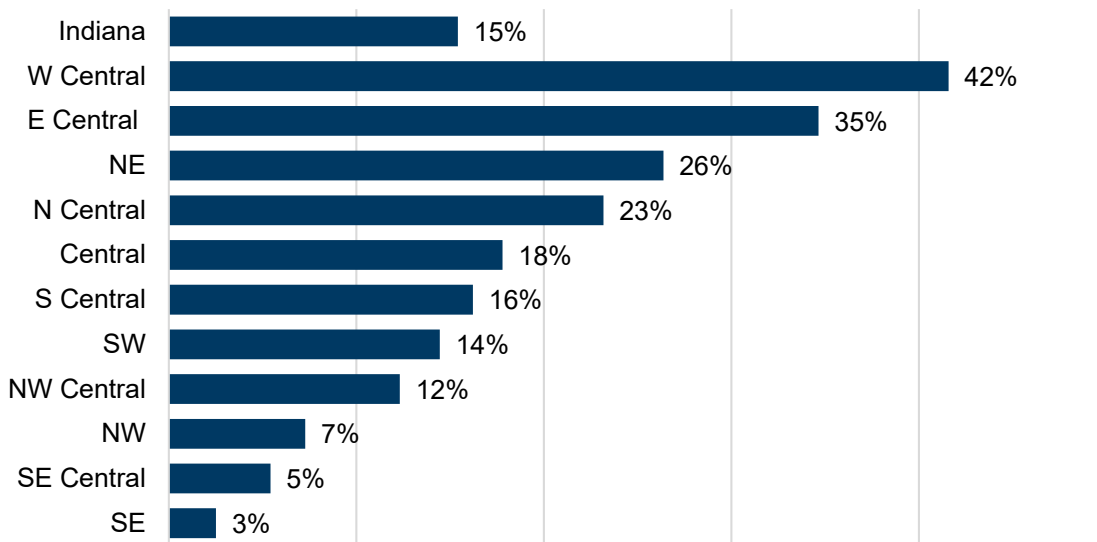
**Figure 35:** Percent Change in AER Private Payroll by Sector (2000-19), in constant dollars (2019)

Percent Change in AER Payroll (2000-19), in constant dollars			
	Total	Nonprofit	For-Profit
Indiana	4%	0%	4%
Central	40%	11%	47%
N Central	61%	3%	92%
NE	26%	-6%	49%
NW	-34%	-28%	-35%
SW	-6%	-1%	-7%
NW Central	-12%	-55%	4%
E Central	-1%	-13%	4%
W Central	35%	192%	-11%
S Central	23%	-24%	38%
SE Central	-50%	-40%	-51%
SE	-22%	-48%	-22%

**Nonprofit as a Share of Total Employment**

We also examine the nonprofit share of total paid employment in arts, entertainment, and recreation (AER). Figure 36 shows that in Indiana the nonprofit share of employment is 15 percent. However, in West Central Indiana, nonprofits account for more than two-fifths (42 percent) to total employment in the Industry and more than one third in East Central (35 percent). Nonprofits also disproportionately prevalent (18 to 26 percent) in three additional regions (Northeast, North Central, and Central Indiana). However, nonprofit jobs account for less than 10 percent of all AER jobs in Northwest (7 percent), Southeast Central (5 percent) and Southeast Indiana (3 percent).

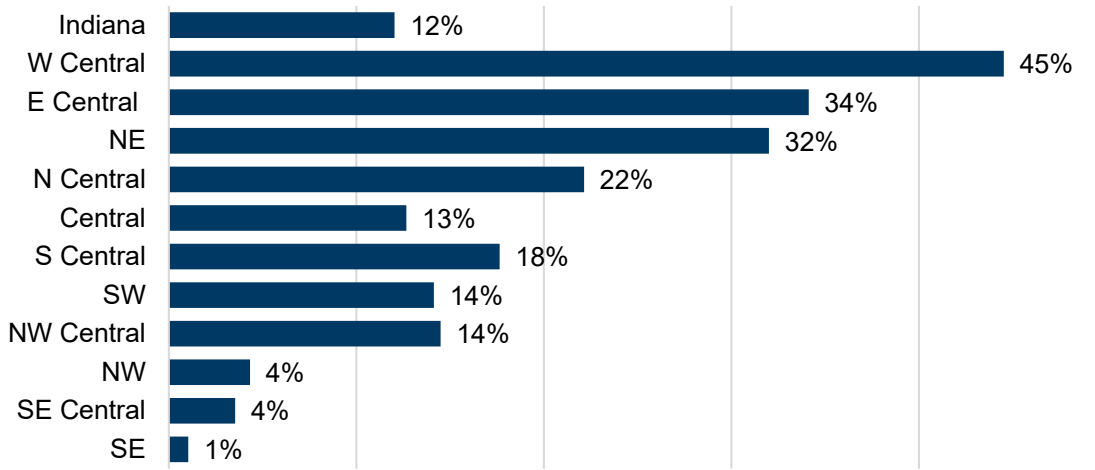
**Figure 36:** Nonprofit Share of Total Paid AER Employment by Region (2019)



The nonprofit share of total AER payroll is somewhat lower (12 percent, see Figure 37) than the nonprofit share of total AER employment (15 percent), reflecting relatively low wages of nonprofit employees in this industry. Both figures have the same ordering of the regions, and there are some differences in rankings of nonprofit share between employment and payroll. Thus in Central Indiana, nonprofits account for 18 percent of all AER jobs in Central Indiana – the fifth highest share among the 11 regions, but only 13 percent of total AER payroll – the eighth highest share of the 11 regions, suggesting that there may be a fairly large number of part-

time nonprofit employees in this region. Overall, the nonprofit shares of total AER payroll range widely across the regions, from a low of 1 percent in Southeast Indiana to a high of 45 percent in West Central Indiana.

**Figure 37:** Nonprofit Share of Total AER Payroll by Region, in constant dollars (2019)



**Average Size of AER Establishments**

Next, we turn to average size of establishments to examine how the AER industry is structured. As Figure 38 shows the average Indiana AER establishment employs 21 workers, but the size ranges by a factor of almost four across the 11 regions, from a high of 39 in Southeast Central Indiana to a low of only 10 in East Central Indiana. Overall, nonprofit establishments have more employees on average (24) than for-profits (21). Figure 38 (which lists the regions in descending order by total regional AER employment) shows that the pattern of larger nonprofit than for-profit establishments holds for 7 of the 11 regions, especially Central Indiana (41 vs. 20 employees on average) and Northeast Indiana (25 vs. 14 employees). However, the differences are not very large (only 1-3 employees on average) in three regions.

In the remaining five regions (Northwest, Southwest, Southeast Central, and Southeast Indiana) for-profit establishments employ notably more employees on average than nonprofits (by a margin of 10-15 employees). These differences may reflect the particular types of AER subindustries located in the various regions. Our more detailed analysis of trends in the AER industry shows that two subindustries tend to have many more employees on average than other AER subindustries: gambling establishments (all of which are for-profit) average 412 employees and Zoos (almost all of which are nonprofit) average 72 employees.<sup>12</sup>

**Figure 38:** Average Size of AER Establishments by Sector for Indiana and Economic Growth Regions (2019)

	Average Size of AER Establishments		
	Total	Nonprofit	For-Profit
Indiana	21	24	21
Central	23	41	20
N Central	18	19	17
NE	16	25	14
NW	34	23	35
SW	28	17	33
NW Central	12	13	12
E Central	10	16	9
W Central	11	19	8
S Central	11	12	11

<sup>12</sup> See Kirsten A. Grønberg and Anjali Bhatt, Nonprofit Paid Employment in Arts, Entertainment, and Recreation for Indiana, 1995-2019. Nonprofit Employment Series, Industry Series, Report 14. Bloomington IN: Indiana University O’Neill School of Public and Environmental Affairs, July 2021. <https://nonprofit.indiana.edu/doc/publications/employment/aerupdatereport.pdf>

SE Central	39	14	46
SE	30	14	32

**Average Annual AER Wages**

We also look at average annual wages in the AER industry. Figure 39 shows that the average annual wage is \$35,100 in Indiana for the arts, entertainment, and recreation industry. The for-profit average wage is higher than nonprofits at \$36,700 versus \$27,400, respectively. Overall average annual wages in AER appear to be notably lower than average wages in other major nonprofit industries. These lower wages are likely reflective of higher number of part-time workers in this industry and/or seasonal operations (e.g., performing arts employs more people during the winter and recreation hires more during the summer).

The highest average annual wages are in Central Indiana at \$52,700 for all AER workers, \$37,500 for nonprofit AER workers \$57,600 for for-profit AER workers. No other region comes close. We note that Indianapolis is home to several professional sports establishment and that spectator sports, one of the subindustries included in AER, has the highest average annual wage of any AER subindustry (\$141,000 per year).

For nonprofits, the average annual wage for most other regions is typically between \$17,000 and \$20,000 (with a few regions slightly above that range), although it is only \$12,900 in Southeast Indiana. The average annual wages of for-profit workers in the remaining 10 regions (excluding Central Indiana) varies more, ranging from a low of \$14,500 in West Central up to almost \$32,000 in Southeast Indiana. For 4 of the 11 regions (Northeast, Northwest Central, West Central, and South Central Indiana), average nonprofit average wages are higher than for-profit average annual wages, but the differences are fairly modest.

**Figure 39:** Average Annual AER Wages by Sector for Indiana and Economic Growth Regions, in constant dollars (2019)

	Average Annual AER Wages		
	Total	Nonprofit	For-Profit
Indiana	\$35.1	\$27.4	\$36.7
Central	\$52.7	\$37.5	\$57.6
N Central	\$20.8	\$19.8	\$21.0
NE	\$18.8	\$22.8	\$17.5
NW	\$29.7	\$17.7	\$30.3
SW	\$20.2	\$19.7	\$19.9
NW Central	\$14.7	\$17.3	\$14.4
E Central	\$17.8	\$17.5	\$17.9
W Central	\$15.6	\$16.7	\$14.5
S Central	\$18.2	\$19.8	\$17.5
SE Central	\$28.3	\$18.5	\$29.0
SE	\$31.4	\$12.9	\$31.9

**Summary and Conclusion**

The nonprofit sector is a large economic force in Indiana, accounting for 10 percent of all employment and payroll in the region. More than a third of the state’s 300,001 nonprofit employees work in the Central Economic Growth Region, with another 37 percent split fairly evenly among the three northern tier regions. The remaining eight EGRs had notable smaller shares of Indiana’s total nonprofit paid employment and payroll.

Nonprofits also play a significant economic role in each of the state’s 11 Economic Growth Regions (EGRs), with nonprofits accounting for as much as 12 percent of all paid employees in North Central and East Central Indiana, although only 6 percent in Southeast Central Indiana. The nonprofit share of payroll ranges between 5 and 14 percent of total payroll. Regions in Southern Indiana tend to have lower shares of nonprofit employment and payroll compared to Central and Northern Indiana.

Nonprofit employment is also large when compared to major for-profit industries. Total nonprofit employment is

equivalent to or exceeds employment in most of Indiana's major industries, trailing only manufacturing and retail trade at the state level. In Central Indiana nonprofit employment is higher than all major industries, including manufacturing. In the remaining regions, total nonprofit employment ranks between the second and fourth largest industry. While manufacturing has the largest payroll in Indiana overall and in each of the 11 regions, nonprofits rank second overall.

Nonprofits became a more prominent part of Indiana's economy over the 2000-2019 period. Total paid nonprofit employment grew 39 percent over the period, more than 8 times faster than total employment (up about 5 percent) and especially for-profit and government employment (each up about 2 percent). Nonprofit employment grew fairly steadily throughout the period, but jobs in the for-profit sector declined by 12 percent between 2000 and 2008, before rebounding and growing by 16 percent between 2009 and 2019. Nonprofit payroll grew even faster, up by 84 percent over the 2000-2019 period (adjusted for inflation) compared to a 7 percent growth in for-profit payroll and 5 percent in government payroll over the same period.

Nonprofit employment also grew in each of the 11 regions, but the rate of growth varied considerably among the regions. Southeast, Northeast, and Central Indiana grew significantly (ranging from 58 to 94 percent). Other regions grew slower, as little as 14 percent in West Central and less than 1 percent in South Central Indiana. Nonprofit payroll increased even more in all the regions, from a low of 66 percent (adjusted for inflation) in South Central Indiana, to a high of 228 percent in Central and 314 percent in Southeast Indiana. However, these regional net growth rates must be treated with caution due to sporadic reporting changes and reclassifications, as well as the small size of nonprofit employment in some economic growth regions.

Nonprofit employment is concentrated in five major industries – health care, education, social assistance, membership, and arts, entertainment and recreation (AER). Health care dominates nonprofit employment in all 11 EGRs, ranging from a high of 65 percent in the East Central EGR to a low for 42 percent in Southeast Central EGR. Nonprofit AER employment is the smallest of the nonprofit industries, accounting for no more than 3 percent of total nonprofit employment in any EGR. The regions differ considerably in how nonprofit employment is distributed among the remaining industries. The same general patterns hold for how nonprofit payroll is distributed across the five major nonprofit industries, although health care typically accounts for the largest percentage of total paid nonprofit payroll.

We also examined each of the five major nonprofit industries in more detail. In health care, the largest of these industries, nonprofits account for 44 percent of all health care workers in Indiana (most of the rest are employed by for-profits). However, the nonprofit share varies considerably, from a high of 52 percent in North Central Indiana to a low of 24 percent in Southeast Central Indiana. Nonprofit employment and payroll in health care increased in every region except South Central Indiana. On average, nonprofit health care establishments were larger than their for-profit counterparts in every EGR and also paid higher average annual wages in all but two EGRs.

In education, the second largest of the five industries, nonprofits account for 16 percent of total employment, with the vast majority of the rest employed by government, primarily state universities or public schools. The nonprofit share of total education employment ranges greatly across the 11 regions, from a high of 43 percent in North Central Indiana to 5 percent or less in five southern and eastern regions, reflecting the presence or absence of major nonprofit universities and colleges. Nonprofit employment and payroll increased in every EGR, while government employment and payroll increased only slowly or declined.

Nonprofit education establishments are generally smaller than public institutions, but the average size varies considerably across the regions. For-profit education establishments are considerably smaller by comparison. Average annual wages are fairly similar for nonprofit and government workers, but both are consistently higher than for-profit wages.

The membership industry – religious, grantmaking, civic, professional and similar organizations – is the third largest of the five nonprofit industries. Almost all paid employees in this industry work for nonprofits. Total



employment increased only 9 percent and payroll 27 percent (in constant dollars) over the 2000-2019 period for Indiana as a whole. However, there were notably different patterns across the regions, with some regions seeing notable losses and others gains. The average size of these establishments are rather small, and membership has notably lower wages than health care and education.

Nonprofits dominate employment in social assistance, the fourth largest of the major nonprofit industries, accounting for half or more workers in all but Central Indiana (35 percent). Almost all other workers are employed by for-profit establishments. However, nonprofit employment and payroll grew much slower than for the for-profit sector. Nonprofit establishments have slightly more paid employees on average and pay somewhat higher average annual wages than their for-profit counterparts.

Finally, we looked at arts, entertainment, and recreation, the smallest of the major nonprofit industry. Here we typically see a net decline in nonprofit employment and payroll in most regions. However, nonprofits in AER play a major role in West Central and East Central Indiana, accounting for 42 and 35 percent of total AER employment. Nonprofits in other regions have smaller shares of total employment and payroll. The average size of AER establishments is relatively small, and the average wages are typically much lower for nonprofits than for-profits.

Indiana nonprofits play a notable role in the economic growth of a region. Still, each of the 11 economic growth regions observe different trends in the prominence and rank of the nonprofit sector and its industries. Our team has developed specific reports for each of the five major nonprofit industries and each of Indiana's economic growth regions, highlighting annual trends in employment and payroll. For more details, see our website at <https://nonprofit.indiana.edu/>.

## Appendix A: Methodology

### Source of Data

The two sources of data for this report are the Quarterly Census of Employment and Wages (QCEW) and the IRS Exempt Organization's Master File/Business Master File (EOMF/BMF). We use both sources in order to construct the best possible estimate of nonprofit employment in Indiana.

### Scope of Data

The QCEW is a cooperation between the U.S. Bureau of Labor Statistics, the U.S. Department of Labor, and State Employment Security Agencies. In Indiana, the Department of Workforce Development works with the Indiana Business Research Center (IBRC) to produce quarterly counts of employers, employees, and wages for the state, Metropolitan Statistical Areas (MSA), Economic Growth Regions (EGR), and counties by industry as defined by the North American Industry Classification System (NAICS). The QCEW covers over 95 percent of U.S. jobs.<sup>13</sup>

The BMF lists all tax-exempt entities registered under section 501(c) of the Internal Revenue Code. Among other fields, it includes the exempt entity's Federal Employer Identification Number (EIN), and the Internal Revenue Code Subsection under which it is recognized and registered by the Internal Revenue Service. We include all twenty-six subsections of 501(c) entities in the BMF, of which most (74 percent in Indiana) are registered under subsection 501(c)(3), commonly referred to as charities. Nationally, the BMF includes 1.8 million exempt organizations.<sup>14</sup>

### Data Processing and Cleaning

The Indiana Business Research Center (IBRC) at Indiana University reconciles the data in the two sources using EINs to identify private nonprofit establishments in the QCEW files. IBRC then aggregates the data by industry, region, and sector (nonprofit, for-profit, and government), and applies legally mandated confidentiality screens. Thus, data are suppressed if the aggregate includes less than three establishments, if one establishment comprises more than 80 percent of the employment of a data grouping, or if suppressed data can be estimated from other available data. We standardize the names of data fields, compute annual counts of establishments, number of employees, total payroll, and average annual wages by industry and subindustry for all sectors, and by region.

### Limitations

Although the QCEW covers an estimated 95 percent of all paid employees,<sup>15</sup> certain employees are not required to participate, including religious organizations and charities with less than four employees.<sup>16</sup> These omissions from the QCEW data are important for our analysis since it means we underestimate nonprofit employment in Indiana. To quantify the extent of the underestimation, we rely on data obtained from our large 2017 Indiana Nonprofits Survey, based on a randomly selected sample of all types of Indiana nonprofits. This survey effort involved combining and de-duplicating nonprofits registered with the IRS under all sub-sections of 501(c), incorporated nonprofits from the Indiana Secretary of State (SOS), and Yellow Page Listing of Churches (Infogroup).<sup>17</sup>

The exclusion of religious organizations is likely to be the most important source of underestimation. Congregations

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<sup>13</sup> The U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages. United States Department of Labor, 2020. Available at <https://www.bls.gov/cew/>, retrieved January 13, 2020.

<sup>14</sup> Internal Revenue Services, Exempt Organizations Business Master File Extract. Internal Revenue services, 2019. Available at [www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-ao-bmf](http://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-ao-bmf), retrieved November 15, 2020.

<sup>15</sup> The U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages. United States Department of Labor, 2020. Available at [https://www.bls.gov/cew/overview.htm#data\\_available](https://www.bls.gov/cew/overview.htm#data_available), retrieved February 10, 2020.

<sup>16</sup> Exceptions include proprietors, unincorporated self-employed, unpaid family members, certain farm and domestic workers, certain railroad workers, some workers who earned no wages during the entire applicable pay period (e.g., because of work stoppages, temporary layoffs, illness, or unpaid vacations), select elected officials, members of the armed forces, certain short-term government employees. In Indiana, insurance agents on commission, casual labor not in course of employer's business, part-time service for nonprofits, student nurses and interns, and students working for schools are not required to participate.

Employment and Training Administration, ETA Overview. United States Department of Labor, 2020. Available at <https://oui.doleta.gov/unemploy/pdf/uilawcompar/2019/coverage.pdf>, retrieved February 10, 2020.

<sup>17</sup> The 2017 Indiana Nonprofits Survey allows a clearer picture of unaccounted nonprofit employees. Using the sample statistics, we estimated the mean and median number of paid employees per establishment. These numbers were then used on the de-duplicated universe of nonprofits in Indiana created using the IRS, Secretary of State, and Infogroup data. For more details, see "Surveying Nonprofits: Sampling Strategies and Quality, by Kirsten A. Grønberg, Ashley Clark, Hannah Martin, Tyler Abbott, and Anthony Colombo (Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2017).

are neither required to register as tax-exempt entities with the IRS nor participate in the QCEW reporting system. We estimate that there are about 8,800 congregations in Indiana,<sup>18</sup> but only 174 were included in the QCEW data for 2019. Using a conservative estimate of 3 paid employees per congregation, the 8,800 congregations are likely to have at least 26,500 paid employees, but perhaps as many as 77,300.<sup>19</sup> The QCEW only reports 1,426 employees of religious establishments, suggesting that our estimate of nonprofit employees in Indiana is undercounted by at least 25,100 religious employees, but the true underestimate is likely closer to 75,800.

Charities with less than four employees are also not required to participate in QCEW. Based on the 2017 Indiana nonprofit survey, we estimate that there are almost 3,700 IRS-charities that are not churches and that have at least 1 but less than four paid employees. The survey also shows that these small charities employ an average of 1.7 employees, suggesting that there should be a total of 6,400 employees in the QCEW data. Although some of these are indeed included in the QCEW data (some 943 establishments with 1,814 paid employees), but our estimate of nonprofit employees in Indiana is underestimated by about 4,600 employees.<sup>20</sup>

Finally, not every nonprofit in Indiana registers with the IRS, but nevertheless may be incorporated with the Indiana Secretary of State (SOS). As part of our efforts to develop the sample for our 2017 survey, we estimate that roughly 18,566 nonprofits were incorporated with the SOS, but not registered with the IRS. From our 2017 Indiana Nonprofit Survey, we estimate that about 14 percent of these (corresponding to about 2,700 nonprofits statewide) had employees with a median of 6.5 employees, for a total of roughly 17,200 employees.<sup>21</sup> If those employers report to the QCEW system, they would be classified as for-profit employers under our methodology because their EIN is not included in the IRS BMF. Most likely, the actual number of nonprofit paid employees is substantially higher than the numbers we are able to document, probably by at least 46,950.

There are other potential sources of error in the QCEW data. Thus, the number of employees is measured by the number of filled jobs for the pay period that includes the 12<sup>th</sup> day of each month as reported by the employer. There is no distinction between part-time and full-time employees in this count. Under this system, a person working two jobs would be double counted.

Similarly, the BMF used to identify nonprofits in the QCEW data is not comprehensive. Some nonprofits are not required to register with the IRS as exempt entities: nonprofits with less than \$5,000 in revenues, political groups, and homeowners' associations, and religious groups.<sup>22</sup> Unfortunately, we can only identify private establishments as nonprofits in the QCEW data, if they are registered with the IRS; all other nonprofits that have paid employees in the QCEW data will by necessity be classified as for-profit establishments.

In addition, some for-profit companies may have nonprofit subsidiaries and the QCEW would not identify the subsidiaries as nonprofit in their records. The reverse is also true – if nonprofits have commercial subsidiaries, the latter would be counted as a nonprofit. Regarding wages, the QCEW counts bonuses, stock options, the cash value of meals and lodging, and tips and gratuities in addition to wage. However, fringe benefits (such as employer contributions to health insurance or pensions) are not included.

Finally, we use the IRS BMF as of March or April of the following data year in question. Still, some newly registered exempt entities may not be included, since the registration process takes time. The error is likely fairly minor, but unknown. Similarly, entities converting to for-profits late in the data year, may still be listed in the BMF. If either type of entities have employees and payroll during the year, they would be counted as for-profits. Consequently, there will be discrepancies between the true count of Indiana nonprofit employment and our estimates.

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<sup>18</sup> The Infogroup (yellow page) listing includes about 9,600 congregations; de-duplication leaves just over 8,800.

<sup>19</sup> The underestimate of 25,100 employees is conservative as a result of using the median number of employees per congregation from the 2017 Indiana Nonprofit survey. Using the mean value of 8.75, the underestimation would be closer to 75,900 employees. The latter is likely more valid, since the 174 congregations included in the QCEW data for 2019 have an average of 8.2 employees, very close to the survey mean.

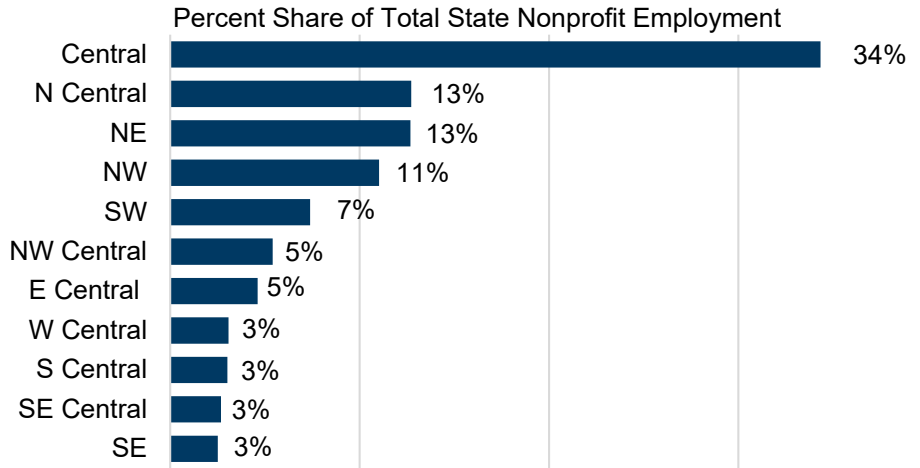
<sup>20</sup> The QCEW data show that charities with less than four paid employees on average have 1.92 employees. This is very close to average estimate based on the survey (1.7) suggesting that this underestimate is likely to be fairly accurate.

<sup>21</sup> The employee estimate is conservative using the low median of 6.5. The mean number of employees is 17.5 which suggests an employee count of nearly 46,000.

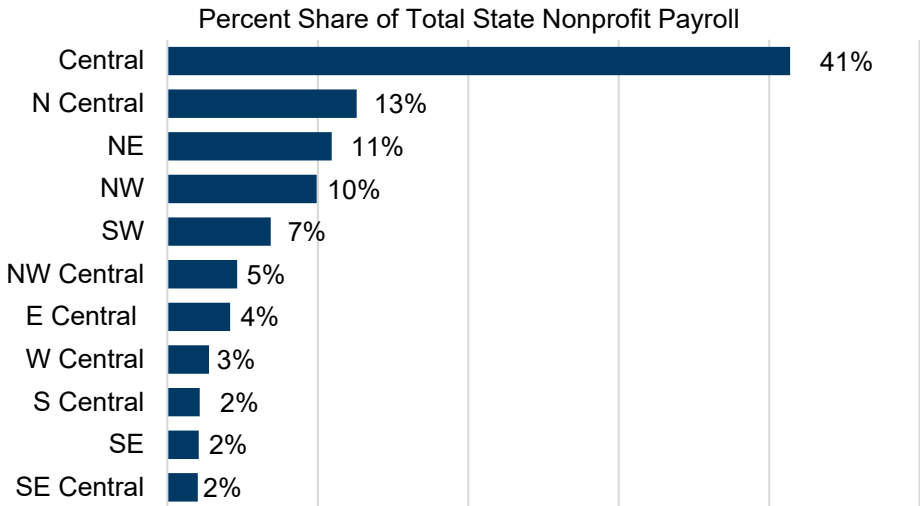
<sup>22</sup> Internal Revenue Services, Tax-Exempt Status for Your Organization. United States Department of the Treasury, 2020. Available at <https://www.irs.gov/pub/irs-pdf/p557.pdf>, retrieved February 10, 2020.

## Appendix B: Additional Graphs

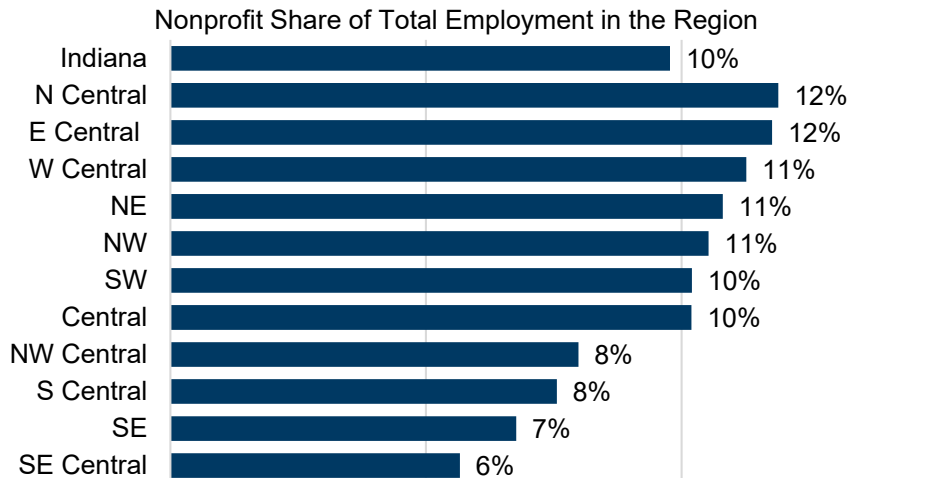
**Figure B1:** Distribution of Nonprofit Paid Employment (2019) by EGR



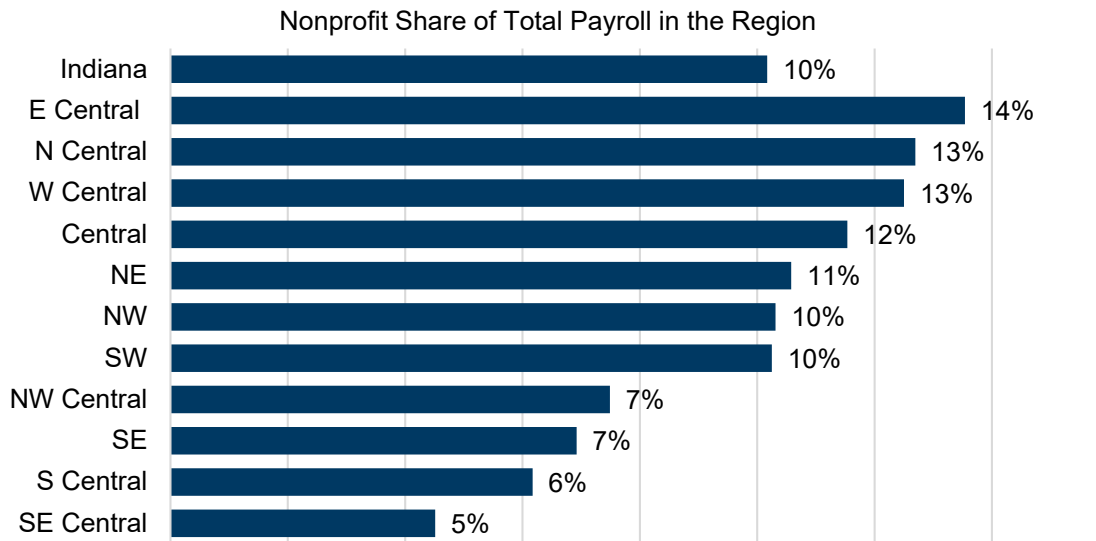
**Figure B2:** Distribution of Nonprofit Payroll (2019) by EGR



**Figure B3:** Nonprofit Share of Total Paid Employment (2019) by EGR



**Figure B4:** Nonprofit Share of Total Payroll (2019) by EGR



**Figure B5:** Regional Trends in Nonprofit Employment

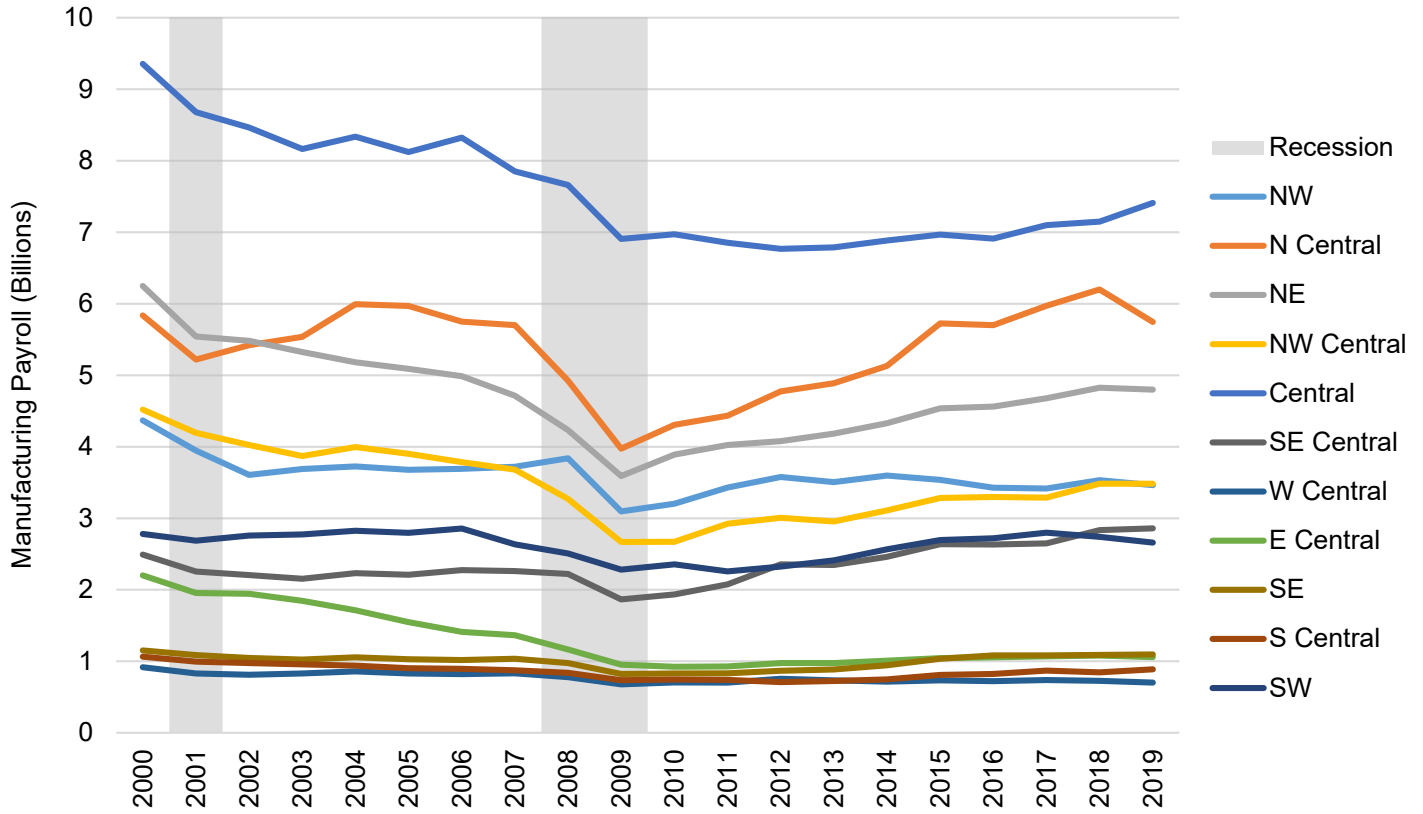
<b>Nonprofit Employment Trends</b>				<b>Percentage Growth (2000-2019)</b>
	<b>2019</b>	<b>2000</b>	<b>Growth (2000-2019)</b>	
Indiana	300,660	216,521	84,138	39%
Central	103,239	65,293	37,946	58%
N Central	38,253	30,663	7,591	25%
NE	38,130	24,049	14,081	59%
NW	33,151	27,822	5,329	19%
SW	22,215	16,898	5,318	31%
NW Central	16,273	11,739	4,534	39%
E Central	13,869	11,729	2,140	18%
W Central	9,258	8,122	1,137	14%
S Central	9,082	9,067	15	< .5%
SE Central	8,069	6,631	1,438	22%
SE	7,544	3,895	3,649	94%

**Figure B6:** Regional Trends in Nonprofit Payroll, in constant dollars (2019)

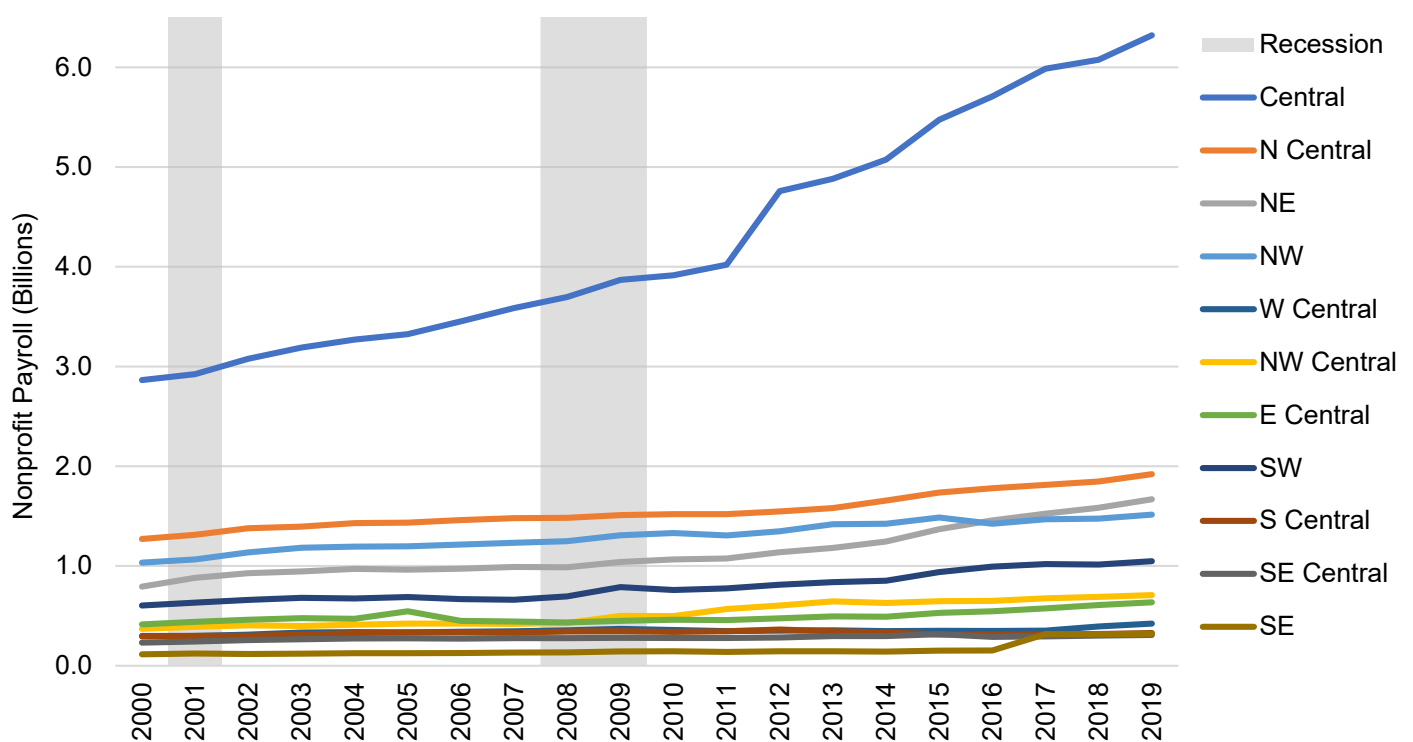
<b>Nonprofit Payroll Trends</b>				<b>Percentage Growth (2000-2019)</b>
	<b>2019</b>	<b>2000</b>	<b>Growth (2000-2019)</b>	
Indiana	\$15,269,564,092	\$8,313,564,260	\$6,955,999,832	84%
Central	\$6,320,377,678	\$1,929,104,985	\$4,391,272,693	228%
N Central	\$1,921,012,518	\$855,941,588	\$1,065,070,930	124%
NE	\$1,668,446,229	\$533,706,589	\$1,134,739,640	213%
NW	\$1,514,364,845	\$696,599,133	\$817,765,712	117%
SW	\$1,048,726,373	\$406,100,542	\$642,625,831	158%
NW Central	\$708,122,786	\$248,466,626	\$459,656,160	185%
E Central	\$636,455,270	\$278,732,763	\$357,722,507	128%
W Central	\$421,821,785	\$201,358,962	\$220,462,823	109%
S Central	\$327,737,823	\$197,775,349	\$129,962,474	66%
SE Central	\$308,612,932	\$155,844,000	\$152,768,932	98%
SE	\$319,163,148	\$77,064,395	\$242,098,753	314%

## Appendix C: Payroll Graphs

**Figure C1: Manufacturing Payroll Trends by Economic Growth Region**



**Figure C2: Nonprofit Payroll Trends by Economic Growth Region**





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