

March 2019

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# NEBRASKA'S NONPROFIT SECTOR

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## Economic Impact Report

An overview of the presence and impact  
of Nebraska's nonprofit sector

Commissioned by  
Nonprofit Association of the Midlands

Developed by  
Category One Consulting

Sponsored by  
The Harry A. Koch Co.

# MEET THE COMPANIES BEHIND THE REPORT



## COMMISSIONER

The Nonprofit Association of the Midlands (NAM) strengthens the collective voice, leadership, and capacity of nonprofit organizations to enrich the quality of community life throughout Nebraska and Western Iowa. NAM is the only membership organization in these states dedicated exclusively to working with nonprofits in the Midlands. Nonprofits of all shapes and sizes need a place to go for help...NAM is that place!



## DEVELOPER

Category One Consulting (C1C) has a simple but focused purpose to help organizations maximize their effectiveness through evidence-based practices. C1C uses research, analytics, and evidence-based practices to develop and implement customized and comprehensive solutions that are tailored to meet the needs of each organization. C1C's full-service approach ensures clients feel supported every step of the way.



## SPONSOR

The Harry A. Koch Co. offers a full range of risk management and insurance products to area nonprofit employers including employee benefit, retirement, and business insurance products. The Koch Co. employs over 125 insurance professionals with specialized teams supporting the specific needs of nonprofits. Since 1916, The Koch Co. has understood the value of trust, integrity, and knowledge in delivering quality service.



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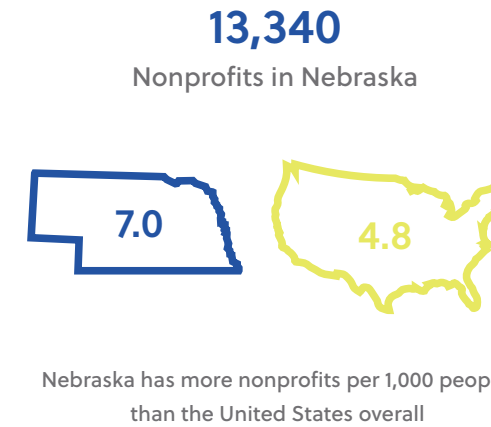
# EXECUTIVE SUMMARY

Nonprofits impact every Nebraskan every day

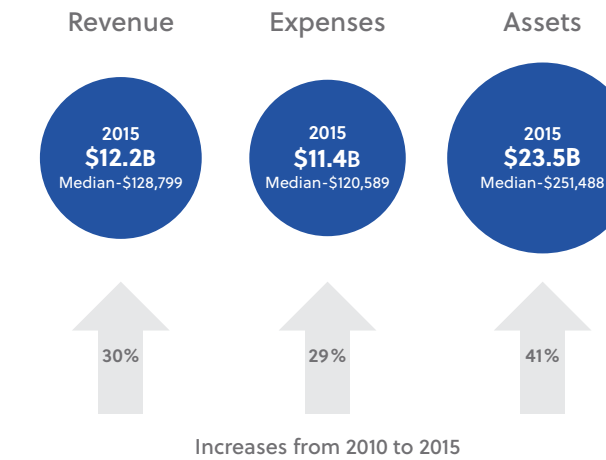
Nonprofit organizations have a significant impact on the quality of community life across the entire state of Nebraska. However, many Nebraskans do not see the full impact that nonprofits have on their lives and their communities. This report was created to build awareness about the size and impact of Nebraska's nonprofit sector.

The following page provides a sampling of the insights presented throughout the remainder of this report. Please take the time to explore the full report. Each section provides an overview followed by visualizations of the impact of the nonprofit sector. Make sure to check out the conclusion to see how you can support nonprofits in your community.

## Nonprofit Presence



## Financial Impact



## Employment Impact



## Taxes Generated

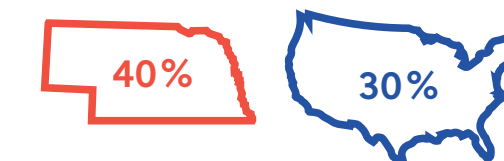
### Nonprofits may pay...

- ✓ Payroll Tax
- ✓ Income Tax
- ✓ Local Property Tax
- ✓ State Sales Tax
- ✓ Local Sales Tax

**Nonprofits paid \$263.8M**  
in payroll taxes alone in 2015

## Giving & Volunteerism

**Nebraska**  
ranks **6th** in the U.S. for volunteerism



Nebraskans are 1.3x more likely to volunteer their time to nonprofits than the rest of the United States

## Nonprofits have an impact... how can you?

- 1 Disseminate this report.
- 2 Articulate nonprofit impact.
- 3 Advocate for nonprofit policy.
- 4 Donate time or money.
- 5 Collaborate in your community.

# INTRODUCTION

## Nebraska nonprofit facts...all in one place

This report provides a comprehensive overview of Nebraska's nonprofit sector including its size, focus, and impact. The overarching purpose of this report is to inform policy makers, industry leaders, nonprofit leaders, and community members about the presence and impact of Nebraska's nonprofit sector.

This report is organized into five main sections. The first section, Nonprofit Presence, provides an overview of the structure, size, and breakdown of the nonprofit sector in Nebraska. The remaining four sections detail out the impact of Nebraska's nonprofit sector in relation to financials, employment, taxes, and giving. The conclusion of this report provides considerations related to sector strengths, challenges, and areas for action.

This report was commissioned by the Nonprofit Association of the Midlands, developed by Category One Consulting, and sponsored by The Harry A. Koch Co. This is the third report of its kind commissioned by the Nonprofit Association of the Midlands. Previous reports were developed in 2003 and 2011 by the College of Public Affairs and Community Service at the University of Nebraska at Omaha.

Details regarding the process and data sources used to develop this report as well as definitions for some of the key terms included throughout this report are provided on the following page. An overview of the nonprofit classification categories referenced in this report is also provided in the appendix.

## Process

Category One Consulting gathered, analyzed, and synthesized data from a variety of sources to tell one cohesive story regarding the impact of Nebraska's nonprofit sector. No single source focused on the nonprofit sector at county, state, or federal levels exists. The data in this report come from the sources listed on this page and focus on data from 2010-2015, which is the most recent data available across sources.

## Data Sources

- 1 Corporation for National and Community Service
- 2 Internal Revenue Service
- 3 Nebraska Department of Revenue
- 4 The Foundation Center
- 5 United States Census Bureau
- 6 Urban Institute's National Center for Charitable Statistics

## Key Terms

**501(c)(3)** - A nonprofit organization that has been recognized by the IRS as a tax-exempt, charitable organization established for purposes that are religious, educational, charitable, scientific, literary, testing for public safety, fostering of national or international amateur sports, or prevention of cruelty to animals and children.

**Form 990** - An IRS Form titled Return of Organization Exempt from Income Tax that provides government and public entities with financial information about a nonprofit. Nonprofits with annual gross receipts less than \$200,000 and assets less than \$500,000 can file Form 990-EZ. Nonprofits with annual gross receipts less than \$50,000 can file Form 990-N (i.e., postcard).

**Nonprofit** - An organization that has been created for purposes other than to generate profit. Nonprofit organizations must be recognized by state governments as nonprofit corporations and are also often recognized by the IRS as one of 29 types of nonprofit organizations which provides tax-exempt status.

**Public Charity** - One of two categories of 501(c)(3) organizations that the IRS determines is publicly supported, which means that it is supported by funding from a broad base of numerous sources. This determination is often based on the type of organization or a public support test. The other category of 501(c)(3) is a private foundation.

**Tax-Exempt** - Status that specifies the taxes an organization is or is not required to pay based on their status with the IRS. 501(c)(3) organizations are exempt from most federal income tax and some state taxes. Activities that are considered to be unrelated to business activity are not exempt from taxation.

# NONPROFIT PRESENCE

The nonprofit bottom line is a better community

Nonprofit organizations, often abbreviated as NPOs, are organizations recognized by state governments as nonprofit corporations and often by the United States Internal Revenue Service (IRS) as tax-exempt. They are also commonly referred to as not-for-profit organizations, public charities, and community-based organizations.

A defining characteristic of nonprofit organizations, and major differentiator from for-profit organizations, is that nonprofits must reinvest excess revenue back into the organization rather than disperse excess funds to organizational members such as board members, leaders, or staff. As a result, nonprofits consider their bottom line to be one focused on mission attainment rather than profit development.

The IRS recognizes 29 types of nonprofit organizations. The most common type is the 501(c)(3) classification which includes private foundations and public charities. Public charities are further classified by the National Taxonomy of Exempt Entities (NTEE) into 10 major categories with more than 600 subcategories. While 501(c)(3) organizations can vary in size and focus, they are all exempt from federal income tax and permit donors to make tax-deductible contributions.

A visual representation of the nonprofit sector structure is provided on the following page and descriptions of the 10 major categories are provided in the appendix. Data in this section are from the National Center for Charitable Statistics and United States Census Bureau.

## The IRS Recognizes 29 Types of Nonprofit Organizations

501(c)(1) – Corporations Organized Under Act of Congress (including Federal Credit Unions)

501(c)(2) – Title-holding Corporations for Exempt Organizations

**501(c)(3) – Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, Fostering National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations**

501(c)(4) – Civic Leagues, Social Welfare Organizations, and Local Associations of Employees

501(c)(5) – Labor, Agricultural, and Horticultural Organizations

501(c)(6) – Business Leagues, Chambers of Commerce, Real Estate Boards, etc.

501(c)(7) – Social and Recreational Clubs

501(c)(8) – Fraternal Beneficiary Societies and Associations

501(c)(9) – Voluntary Employee Beneficiary Associations

501(c)(10) – Domestic Fraternal Societies and Associations

501(c)(11) – Teachers' Retirement Fund Associations

501(c)(12) – Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.

501(c)(13) – Cemetery Companies

501(c)(14) – State-Chartered Credit Unions and Mutual Reserve Funds

501(c)(15) – Mutual Insurance Companies or Associations

501(c)(16) – Cooperative Organizations to Finance Crop Operations

501(c)(17) – Supplemental Unemployment Benefit Trusts

501(c)(18) – Employee Funded Pension Trust (created before June 25, 1959)

501(c)(19) – Post or Organization of Past or Present Members of the Armed Forces

501(c)(20) – Group Legal Services Plan Organizations

501(c)(21) – Black Lung Benefit Trusts

501(c)(22) – Withdrawal Liability Payment Fund

501(c)(23) – Veterans' Organizations (created before 1880)

501(c)(24) – Section 4049 ERISA Trusts

501(c)(25) – Title Holding Corporations or Trusts with Multiple Parent Organizations

501(c)(26) – State-Sponsored Organization Providing Health Coverage for High-Risk Individuals

501(c)(27) – State-Sponsored Workers' Compensation Reinsurance Organization

501(c)(28) – National Railroad Retirement Investment Trust

501(c)(29) – CO-OP health insurance issuers

## The 501(c)(3) Classification is the Most Common



## Nebraska Nonprofits

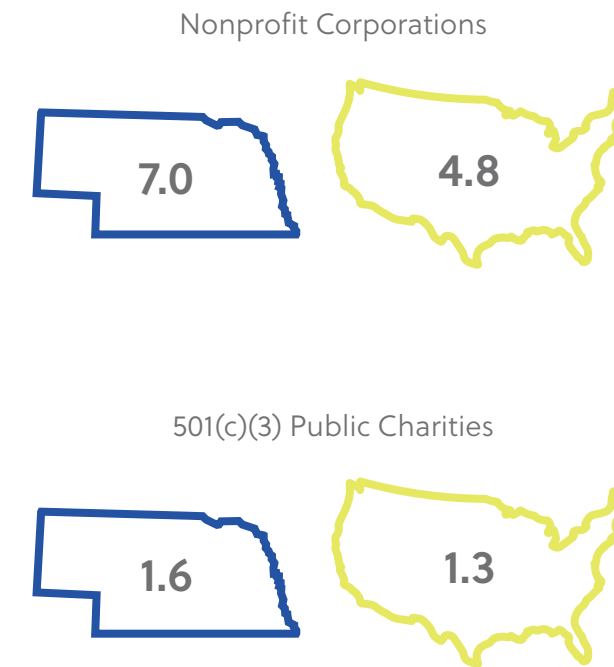
There are 13,340 nonprofits registered with the state of the Nebraska. Approximately 5,000 are also recognized by the IRS as a 501(c) organization required to file a Form 990 or 990-EZ. Of these, 61% or 3,686 are a 501(c)(3) organization. This report focuses primarily on the 2,998 501(c)(3) organizations that are public charities. The graphic below provides a visual representation of this breakdown and illustrates which nonprofits are included in each section of this report.

	Nonprofit Presence	Financial Impact	Employment Impact	Taxes Generated	Giving & Volunteerism
Nebraska Nonprofit Corporations 13,340	✓		✓		✓
Nebraska 501(c) Organizations* 4,930	✓		✓		✓
Nebraska 501(c)(3) Organizations* 3,686	✓		✓		✓
Nebraska 501(c)(3) Public Charities* 2,998	✓	✓	✓	✓	✓
Starts on page	8	14	20	24	26

\*Only includes organizations required to file Form 990 or 990-EZ with the IRS.

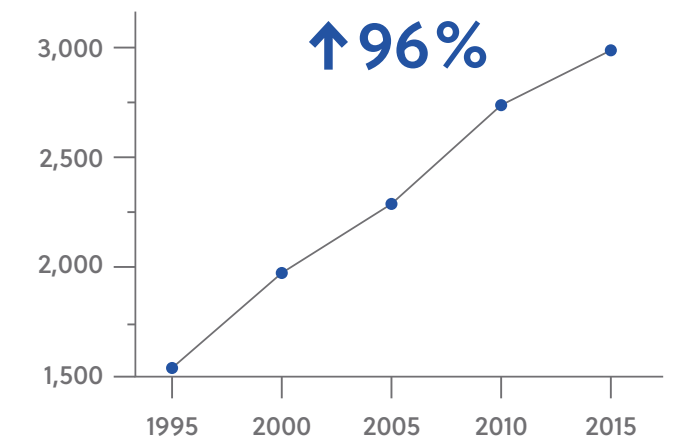
## Nonprofits Per Capita

Nebraska has more nonprofit corporations and 501(c)(3) public charities per 1,000 people than the United States.



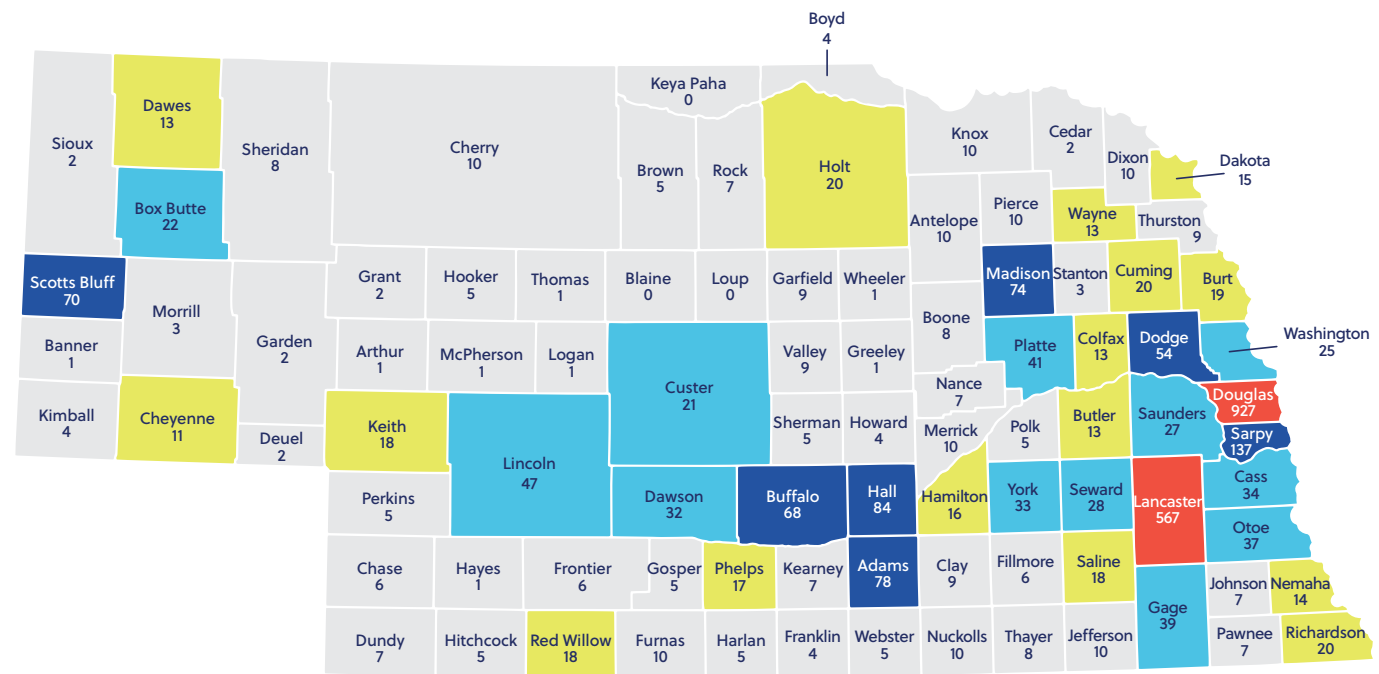
## Nonprofits Over Time

The number of 501(c)(3) public charities in Nebraska increased by 96% from 1995 to 2015.



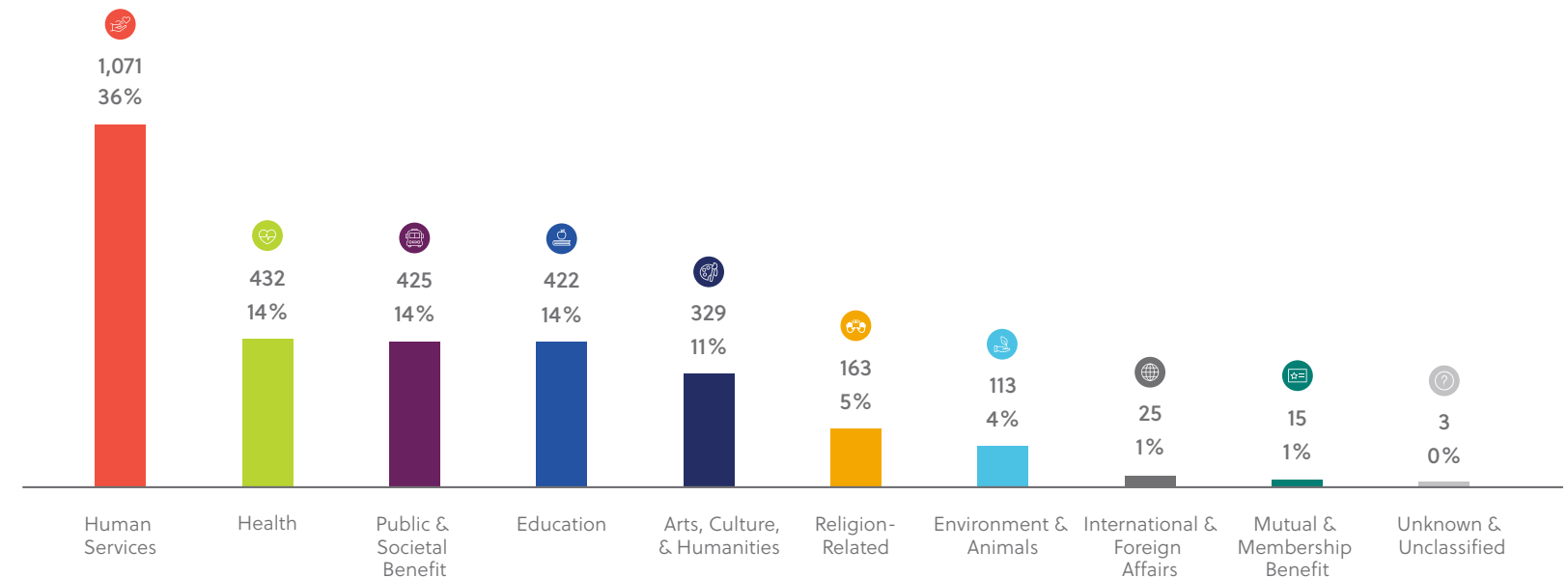
## Nonprofits by County

Approximately half of 501(c)(3) public charities in Nebraska are located in Douglas and Lancaster County. This is slightly higher than the percentage of Nebraska's population that resides in these counties, which is 45%.



## Nonprofits by Classification

Over one-third of 501(c)(3) public charities in Nebraska are focused on Human Services according to the NTEE Code from the National Taxonomy of Exempt Entities. Public charities focused on health, public & societal benefit, and education make up the next largest proportion of nonprofits, each accounting for an additional 14%.



# FINANCIAL IMPACT

Nonprofits have an economic ripple effect on Nebraska

The term nonprofit may lead some to believe that nonprofit organizations are operated in the absence of financial practices. However, nonprofits acquire revenue, maintain assets, and expend expenses much like their for-profit counterparts. Furthermore, nonprofit organizations purchase goods and provide services, which produces an economic ripple effect that benefits the entire state of Nebraska.

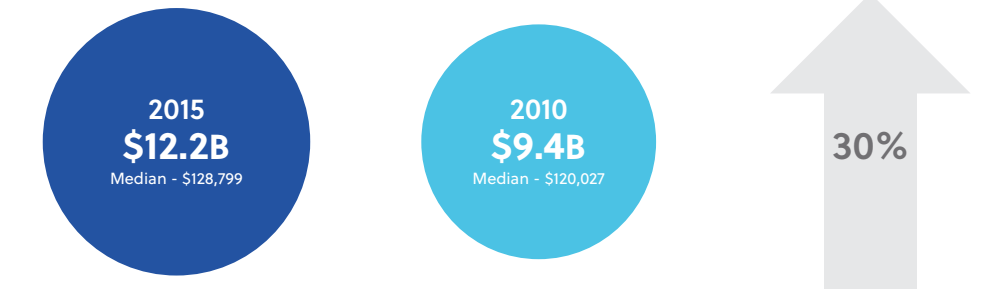
Nebraska nonprofits generate more than \$12 billion in annual revenue and hold more than \$23 billion in assets. While these totals are large, the majority of nonprofits are striving to achieve large missions on small budgets. This is one indicator of the passion and efficiency used by nonprofit leaders and staff to achieve their missions.

Revenue can be acquired through a variety of avenues including government grants, corporate gifts, foundation contributions, individual donations, and nonprofit-generated revenue. Nonprofit generated revenue can be acquired through special events, investment income, and even the sale of programs, services, and goods. These revenues are used to fuel the mission of nonprofit organizations rather than produce profits for organizational members.

Data in this section are from the National Center for Charitable Statistics. The data are specific to 501(c)(3) public charities required to file Form 990 or 990-EZ with the IRS. Please note that organizations that filed a 990-N (postcard) are not included due to data limitations.

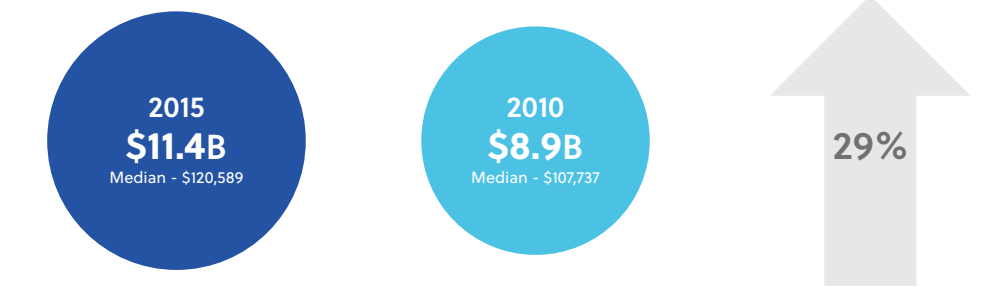
## Total Revenue

Nebraska nonprofits generated \$12.2 billion in total revenue in 2015. This is a 30% increase since 2010. The average Nebraska nonprofit generated \$128,799 in total revenue in 2015.



## Total Expenses

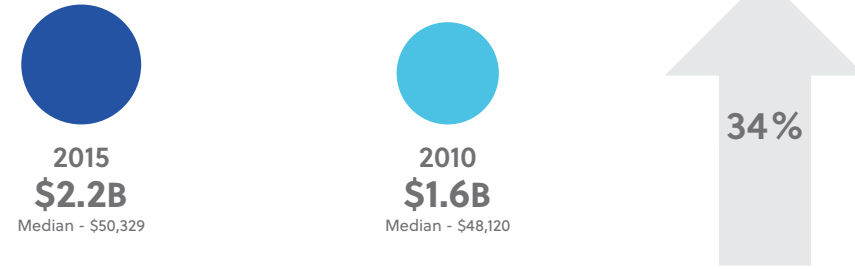
Nebraska nonprofits had \$11.4 billion in expenses in 2015. This is a 29% increase since 2010. The average Nebraska nonprofit had \$120,589 in expenses in 2015.





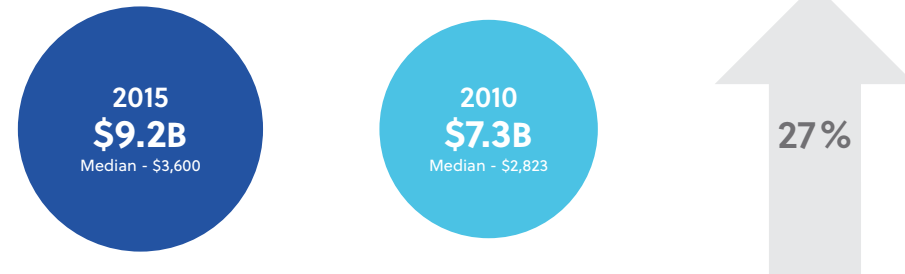
## Contributions, Gifts, & Grants

Nebraska nonprofits received a total of \$2.2 billion in contributions, gifts, and grants in 2015. This is a 34% increase since 2010. The average Nebraska nonprofit received \$50,329 in 2015.



## Program Service Revenue

Nebraska nonprofits generated \$9.2 billion in program service revenue in 2015. This is a 27% increase since 2010. The average Nebraska nonprofit generated \$3,600 in program service revenue in 2015.



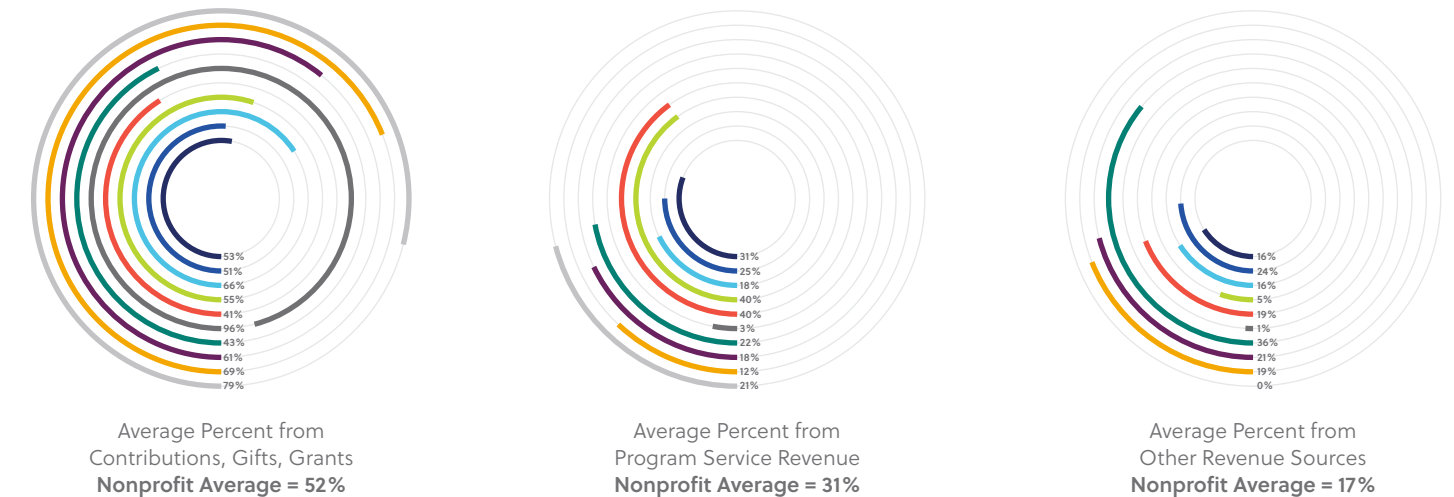
## Other Revenue Sources

Nebraska nonprofits generated another \$773.4 million from other revenue sources, which is a 61% increase since 2010. The average Nebraska nonprofit obtained \$1,938 through other revenue sources.



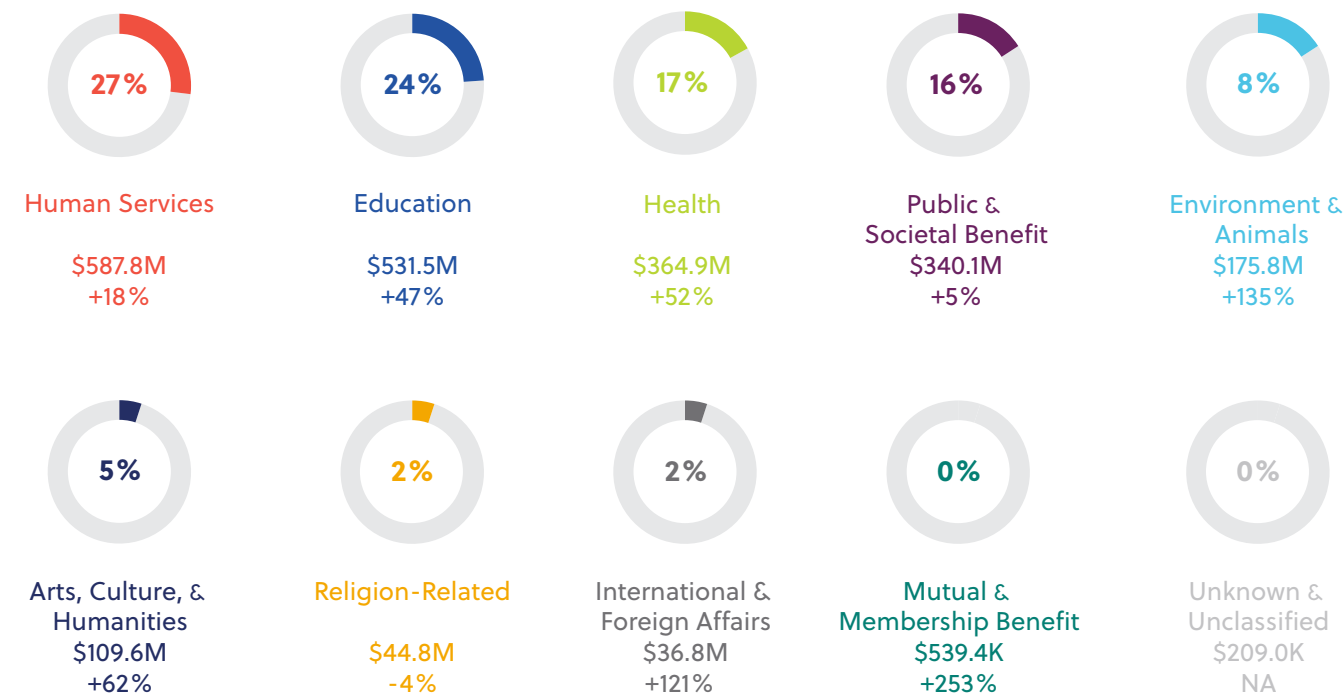
## Revenue Composition

While the make up of a nonprofit's revenue varies by the type of organization, total revenue is primarily comprised of contributions and program service revenue. On average, 52% of nonprofit revenue comes from contributions, 31% from program service revenue, and 17% from other revenue sources. Other revenue sources include inventory, rental assets, securities, special events, and other income.



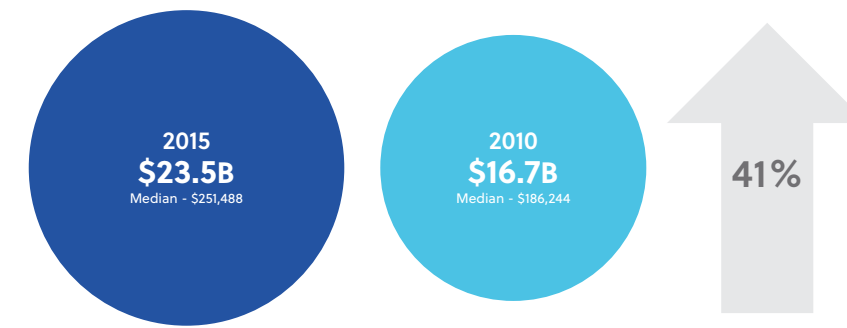
## Contributions by Classification

Human Services and Education related nonprofits in Nebraska received the largest share of contributions, gifts, and grants in 2015. They are also the most represented type of nonprofit in Nebraska. The largest increases in contributions from 2010 to 2015 were for Mutual & Membership Benefit (+253%), Environment & Animals (+135%), and International & Foreign Affairs (+121%) related nonprofits.



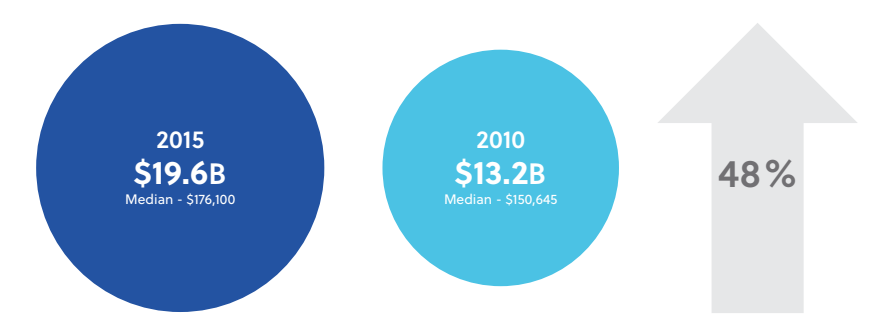
## Total Assets

Nebraska nonprofits had \$23.5 billion in total assets in 2015. This is a 41% increase since 2010. The average Nebraska nonprofit had \$251,488 in total assets in 2015.



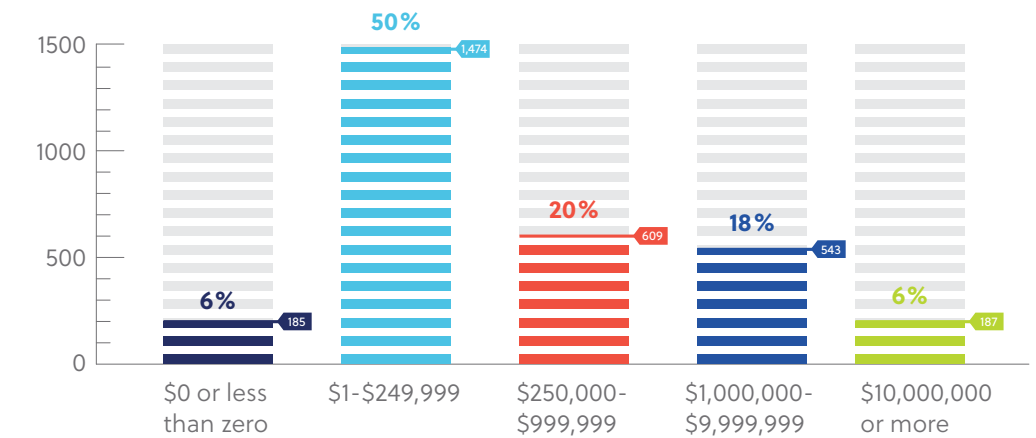
## Net Assets

Nebraska nonprofits had \$19.6 billion in net assets in 2015. This is a 48% increase since 2010. The average Nebraska nonprofit had \$176,100 in net assets in 2015.



## Proportion of Nonprofits by Net Assets

Over half (56%) of nonprofits in Nebraska have less than \$250,000 in net assets.



# EMPLOYMENT IMPACT

Nonprofits create mission-driven jobs for Nebraskans

Nonprofit organizations play a vital role in Nebraska's economy. Not only do they benefit the community through goods and services, but they also serve as a major employer providing jobs to over 90,000 people across the state and paying out \$3.9 billion in wages. This means that 1 out of every 11 Nebraskans is employed by a nonprofit.

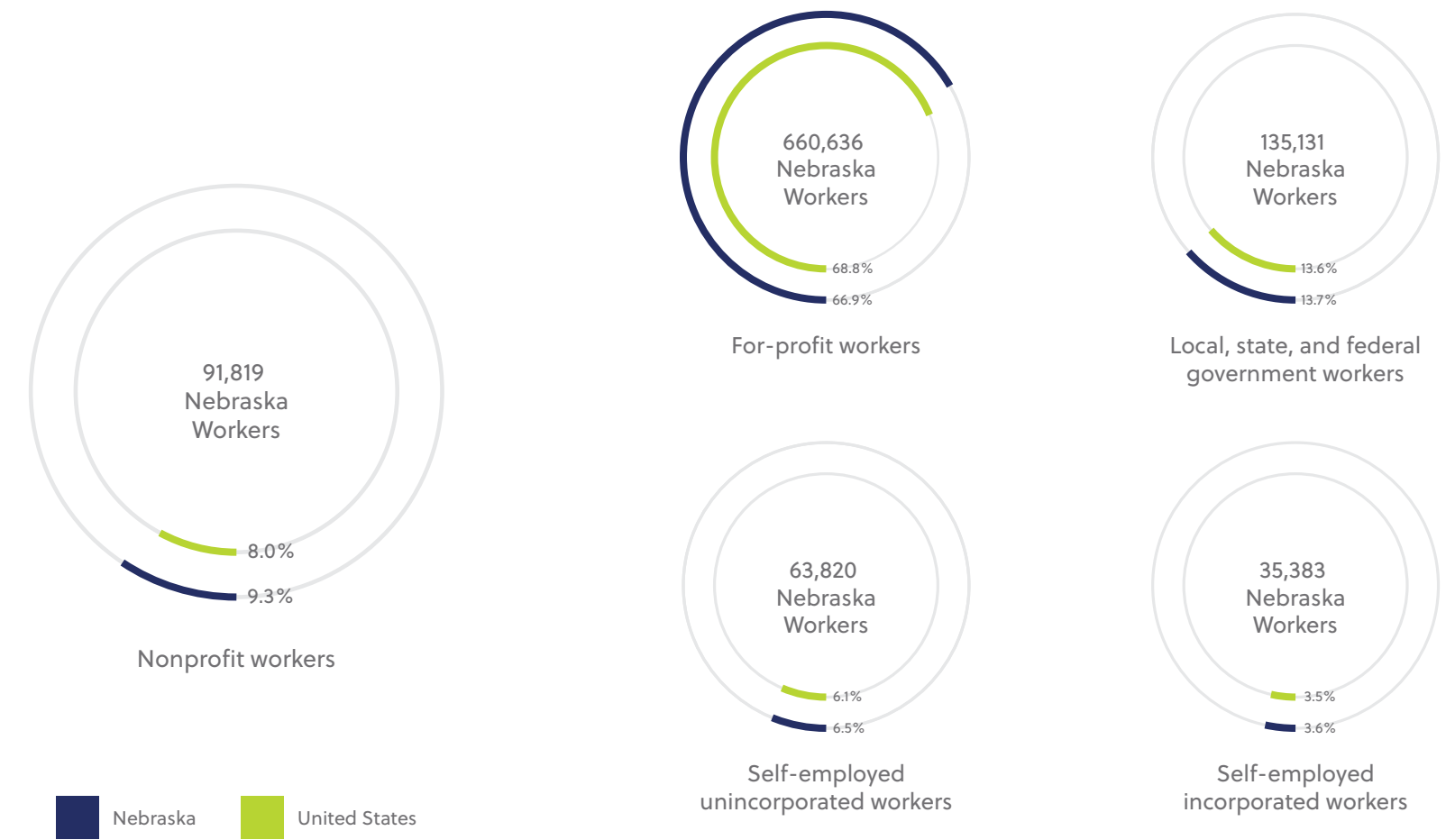
While the financial impact of nonprofit jobs is noteworthy, it is also important to note that nonprofit organizations create meaningful and purpose-filled jobs that allow employees to have a sense of pride in the work they do. The creation of meaningful jobs and infusion of wages into the economy both contribute to the quality of community life across the entire state of Nebraska.

Employment data indicates that the nonprofit sector is female-dominated; however, data also suggests that this gender gap is decreasing with time. Despite the female-dominated nature of nonprofits, female employees are only paid 78 cents for every dollar paid to male employees. This is not specific to Nebraska or even the nonprofit sector but is an area for improvement.

Data in this section are from the National Center for Charitable Statistics and the United States Census Bureau. Total wages data are specific to 501(c)(3) public charities required to file Form 990 or 990-EZ with the IRS. The data are from sources that report gender using binary categories. Non-binary and more gender inclusive categories were not available.

## Workers Employed

Nebraska nonprofits employed over 90,000 workers in 2015, a 4% increase since 2010. This is approximately 10% of the Nebraska workforce with for-profit organizations, government entities, and self-employment employing the remaining 90%. This breakdown is consistent with the breakdown of workers for the United States overall.



## Total Wages

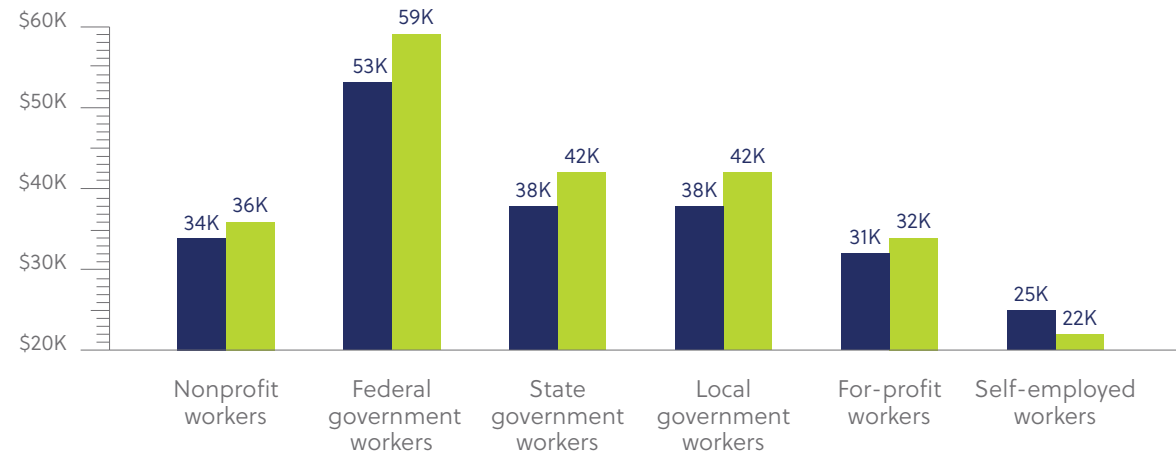
Nebraska nonprofits paid approximately \$3.9 billion in total wages in 2015, which is a 20% increase from \$3.2 billion in 2010. Employee wages made up 96% of total wages with the remaining 4% covering executive wages.



	2015	2010	+/-
Employee Wages	\$3,716,465,872	\$3,055,364,104	+22%
Executive Wages	\$173,593,599	\$178,622,307	-3%
<b>Total Wages</b>	<b>\$3,890,059,471</b>	<b>\$3,233,986,411</b>	<b>+20%</b>

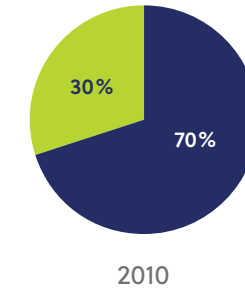
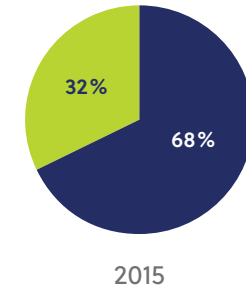
## Median Wages

The median wage in the nonprofit sector in Nebraska is \$33,736, which is slightly less than the United States median of \$36,255. The nonprofit median wage is higher than for-profit and self-employed wages but lower than government wages.



## Workers Employed by Gender

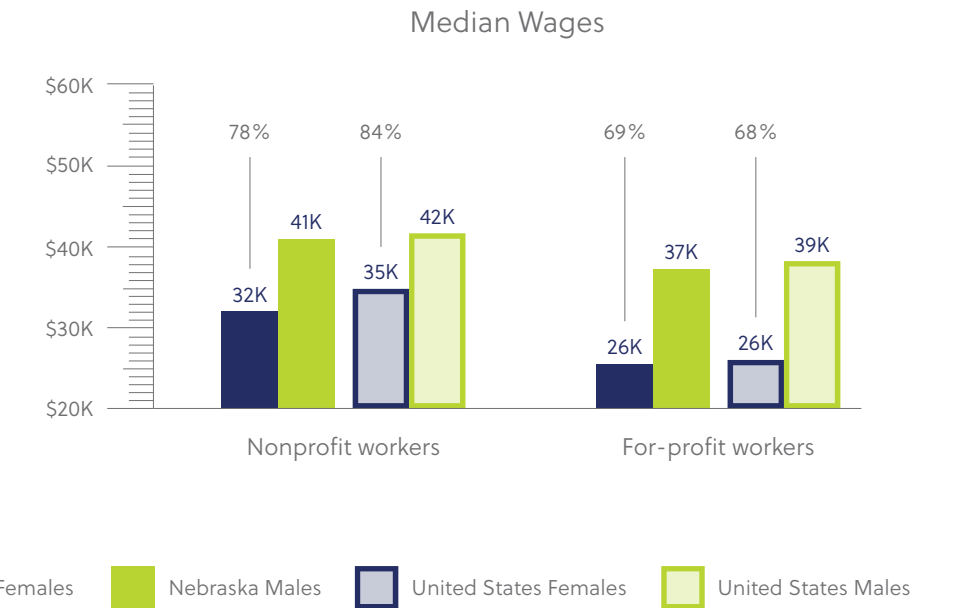
The nonprofit sector is female-dominated with 68% of nonprofit workers in Nebraska being female. However, this gender gap is getting smaller with the number of male workers increasing at a faster rate than the number of female workers.



	2015	2010	+/-
Female Workers	62,802	61,882	+1.5%
Male Workers	29,017	26,370	+10.0%
<b>Total Workers</b>	<b>91,819</b>	<b>88,252</b>	<b>+4.0%</b>

## Pay Differentials by Gender

Although the nonprofit sector is female-dominated, female workers are still only paid 78.3% of what male workers are paid. This is slightly lower than the national pay gap of 84.2% but better than the pay differential found in for-profit organizations in Nebraska and the United States.



# TAXES GENERATED

Myth busted...nonprofits do pay taxes

The tax-exempt status associated with nonprofit organizations leads many to believe that nonprofit organizations are not required to pay any taxes and therefore do not contribute any tax-affiliated revenue to the state economy. While this is a common belief, it is a myth.

Although nonprofits with 501(c) status are exempt from federal and state income tax, they do generate considerable tax revenues through multiple other avenues. Both nonprofit organizations as well as the people employed by nonprofits are responsible for paying a variety of taxes which are depicted on the following page. Nonprofit employees are actually responsible for paying all of the same taxes that for-profit employees pay.

Calculating the total amount of taxes paid by the nonprofit sector is nearly impossible due to the limited reporting requirements. Although it is documented that payroll taxes paid by Nebraska nonprofit organizations totaled more than \$263 million dollars in 2015, this is an extremely conservative estimate of the total amount of taxes paid by nonprofits, because nonprofit organizations are not required to report any taxes other than payroll tax on their Form 990s.

Data in this section are from the Internal Revenue Service, National Center for Charitable Statistics, and the Nebraska Department of Revenue. The data are specific to 501(c)(3) public charities required to file Form 990 or 990-EZ with the IRS.

## Taxes Paid by Nonprofits

Contrary to the common misperception that nonprofits are exempt from all taxes, nonprofit organizations as well as the employees working at nonprofit organizations are responsible for paying a variety of taxes.

### Nonprofit organizations may pay...

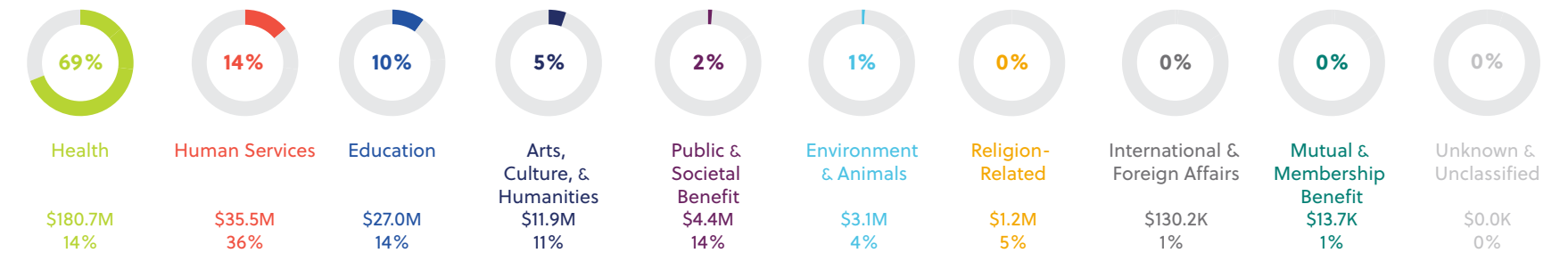


### Nonprofit employees may pay...



## Payroll Taxes Paid by Nonprofits

Nebraska nonprofits paid over \$263.8 million dollars in payroll taxes in 2015, a 15% increase since 2010. The majority (69%) was paid by health-related nonprofits even though they only constitute 14% of nonprofit organizations.



# GIVING & VOLUNTEERISM

Nebraskans are generous with their time and money

Nonprofit organizations have a significant impact on Nebraska communities through the provision of services, creation of jobs, and generation of tax revenue—all of which fuel the economic engine in Nebraska. This wouldn't be possible if not for the generous nature of Nebraskans and grantmaking foundations that support nonprofits with both their time and money.

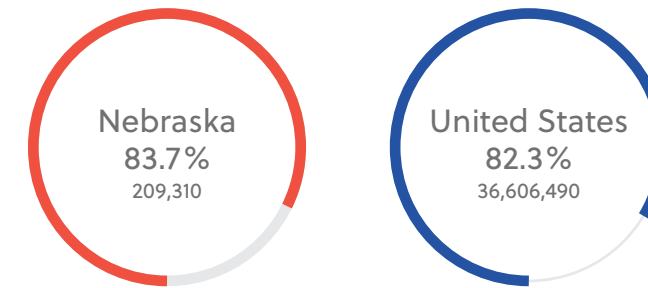
Eight out of ten Nebraskans provide charitable contributions on an annual basis totaling more than \$1.1B per year according to itemized tax returns. In addition to financial contributions, nearly half of all Nebraskans donate their time through volunteerism efforts making Nebraska the 6th highest ranked state for volunteerism rates across the nation.

Nebraska is also fortunate enough to have an extremely generous philanthropic community with 575 grantmaking foundations that granted over one billion dollars to nonprofit organizations in 2015 alone. Both the grant totals and asset to giving ratios have climbed year over year. The vast majority, or 9 out of every 10, of these foundations are independent foundations rather than corporate foundations or community foundations.

Data in this section are from the National Center for Charitable Statistics, Corporation for National and Community Service, and The Foundation Center. Data elements related to charitable contributions are specific to tax returns with itemized deductions.

## Tax Returns with Charitable Contributions

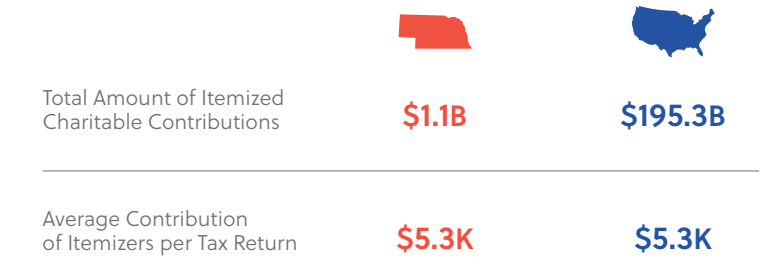
Over 80% of Nebraska itemized tax returns reported charitable contributions in 2013.



Number and Percentage of Itemized Tax Returns with Charitable Contributions

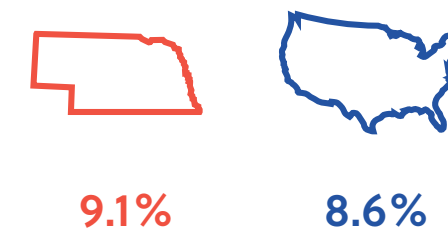
## Average Contributions

The total amount of charitable contributions reported by Nebraska residents equated to over one billion dollars.



## Contributions as a Percent of AGI

On average, the amount of contributions by Nebraskans made up about 9% of their reported adjusted gross income.



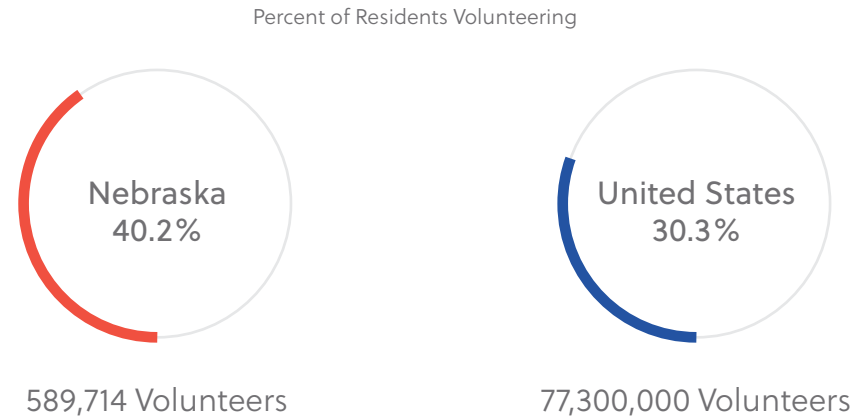
## Contribution State Rank

Nebraska ranks 24th among the states in the amount of charitable contributions per return.



## Volunteerism Rates

Approximately 40% of Nebraska residents volunteer at a nonprofit in their community, which is 10% higher than the national average.



## Volunteerism Hours

Nebraska residents volunteer over 50 million hours which equates to \$1.2 billion in services.

**53.8 MILLION  
VOLUNTEER HOURS  
WORTH  
\$1.2 BILLION**

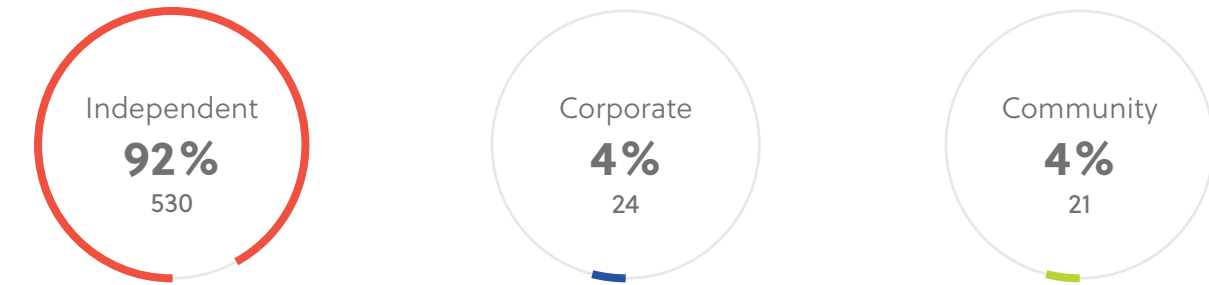
## Volunteerism State Rank

Nebraska is ranked 6th in the nation for volunteerism.



## Number of Foundations

Nebraska has a generous philanthropic community with 575 grantmaking foundations, the majority of which are independent foundations. The breakdown by foundation type in Nebraska is consistent with the national breakdown.



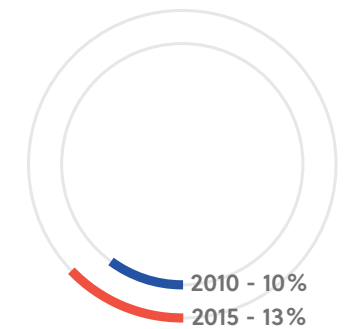
## Foundation Grants

Nebraska foundations granted \$1.0 billion to organizations and individuals in 2015, which is a 72% increase since 2010 and much higher than the increase at the national level (36%).

	Total Granted	Total Assets	Total Gifts Received
2015	\$1,040,618,923	\$8,026,514,006	\$672,221,227
2010	\$605,049,155	\$6,064,215,740	\$502,813,540
	<b>72% Increase</b>	<b>32% Increase</b>	<b>34% Increase</b>

## Giving to Asset Ratio

Nebraska foundations also granted a larger percentage of their assets in 2015 than in 2010 and more than the national average of 7%.



# CONCLUSION

## Nonprofits have an impact...how can you?

This report highlights the strengths of the nonprofit sector. Not only does Nebraska have more nonprofits per capita than the rest of the United States, the number of nonprofits is increasing and the vast majority are focused on fulfilling community needs through human services, health, public & societal benefit, or education.

While the Nebraska nonprofit sector is strong and impactful, it is not without its challenges. The nonprofit sector is often invisible and misunderstood. Most Nebraskans are not fully aware of the significant impact that the nonprofit sector has on their daily lives. Some of the largest myths regarding nonprofits are that they do not utilize financial practices, do not employ full-time staff, and do not pay taxes.

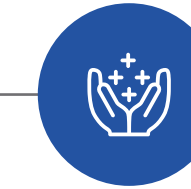
In fact, the thousands of nonprofits across the state of Nebraska produce an economic ripple effect through significant revenue generation, meaningful job creation, and substantial tax expenditures. The importance of the nonprofit sector can also be seen through the unparalleled support provided by community members and independent foundations as shown through their generous donations of time and money.

While nonprofits might be commonly referred to as a charity, they are an organization in all regards—they generate revenue, they create jobs, they pay taxes, and above all they have a positive impact on the lives of all Nebraskans. To learn how a nonprofit impacted you today, visit <https://youtu.be/J9yUKxeEHeA>

## Where do we go from here?

Here are a few easy ways for you to support the nonprofit sector in your community.

**Disseminate**  
Use the data in this report to understand and communicate the impact of Nebraska's nonprofits.



**Articulate**  
Work with nonprofit leaders so you can help articulate their breadth, value, and impact.



**Advocate**  
Call on policy makers to support the nonprofit sector through nonprofit-informed policies.



**Donate**  
Support local nonprofits through the donation of time or money.



**Collaborate**  
Participate in partnerships across all sectors to maximize collaboration, innovation, and impact.



# APPENDIX

## Nonprofit Classification Categories & Descriptions


The nonprofit classifications used in this report are based on the National Taxonomy of Exempt Entities (NTEE) which was developed by the National Center for Charitable Statistics (NCCS) and the Internal Revenue Service (IRS). This report utilizes the 10 broad categories of the NTEE, which is an aggregation of the 26 major groupings that make up the Core Codes (NTEE-CC). This appendix provides an overview of the 10 broad categories as well as descriptions for each of the 26 core codes.


### NTEE CORE CODES


-  **A** Arts, Culture, & Humanities
-  **B** Education
-  **C** Environment
-  **D** Animal-Related
-  **E** Health Care
-  **F** Mental Health & Crisis Intervention
-  **G** Diseases, Disorders, Medical Disciplines
-  **H** Medical Research
-  **I** Crime & Legal-Related
-  **J** Employment
-  **K** Food, Agriculture, & Nutrition
-  **L** Housing & Shelter
-  **M** Public Safety, Disaster Preparedness, & Relief
-  **N** Recreation & Sports
-  **O** Youth Development
-  **P** Human Services
-  **Q** International, Foreign Affairs, & National Security
-  **R** Civil Rights, Social Action, & Advocacy
-  **S** Community Improvement & Capacity Building
-  **T** Philanthropy, Voluntarism, & Grantmaking Foundations
-  **U** Science & Technology
-  **V** Social Science
-  **W** Public & Societal Benefit
-  **X** Religion-Related
-  **Y** Mutual & Membership Benefit
-  **Z** Unknown


### NTEE BROAD CATEGORIES


-  **A** Arts, Culture, & Humanities
-  **B** Education
-  **C-D** Environment & Animals
-  **E-H** Health
-  **I-P** Human Services
-  **Q** International & Foreign Affairs
-  **R-W** Public & Societal Benefit
-  **X** Religion-Related
-  **Y** Mutual & Membership Benefit
-  **Z** Unknown & Unclassified


 A. Arts, Culture, & Humanities - Primary purpose is to promote appreciation for and enjoyment and understanding of the arts (visual, performing, folk, media), humanities, history, historical events, and communications.


 B. Education - Primary purpose is to provide opportunities for administering, supplementing, or supporting education in or out of the framework of formal educational institutions. Includes educational institutions, libraries, and organizations that provide education-related services to students and schools.


 C. Environment - Focus on the preservation and protection of the environment including pollution control and abatement programs, conservation and development of natural resources, control or elimination of hazardous and toxic substances, solid waste management programs, botanical gardens and societies, urban beautification and open spaces programs, and environmental education.


 D. Animal-Related - Focus on the care, protection, or understanding of wildlife, pets, or specialty animals other than livestock. Also includes groups whose primary focus is on the preservation and protection of fisheries resources and wildlife habitats. Includes humane societies, veterinary services, aquariums, and zoos.


 E. Health Care - Promote the wellness of individuals, the general treatment and prevention of disease or illness, and the medical rehabilitations of the physically disabled. Includes hospitals, nursing homes, primary medical care providers, reproductive health providers, fertility providers, family planning services, public health services, health support services, health care financing activities, and organizations that study ethics or promote the practice of ethical behavior in medical care and research.


 F. Mental Health & Crisis Intervention - Promote mental health and treatment of mental illness including diagnostic and treatment or protective care services for individuals with mental illnesses or disorders and research on causes and cures for individuals with mental illnesses.


 G. Diseases, Disorders, Medical Disciplines - Health associations, support agencies, and services active in the prevention or treatment of diseases or disorders. Also includes medical practices, specialties, and disciplines.


 H. Medical Research - Research institutes and activities whose purpose is to promote the advancement of knowledge about specific diseases, disorders, or medical disciplines.


 I. Crime & Legal-Related - Focus on protecting the public from antisocial elements including crime and delinquency prevention services, police and other law enforcement agencies, detention and rehabilitation services for offenders and ex-offenders, services to prevent or protect individuals from neglect and abuse, administration of justice services, and organizations that promote or provide legal assistance to individuals and organizations.


 J. Employment - Help individuals to find and sustain gainful employment including job training, retraining, and placement services, vocational guidance, counseling services, and vocational rehabilitation. Also includes labor unions and organizations whose purpose is to promote and protect the rights of employees to fair and safe working conditions.


 K. Food, Agriculture, & Nutrition - Focus on the development and improvement of food resources including preservation of farmlands, soil and water conservation, food service and distribution programs, home economics and home extension services, and programs that research or promote good nutrition.

 L. Housing & Shelter - Focus on promoting adequate housing for individuals, families, and communities including housing development and construction services, housing rehabilitation, shelters, other nonrecreational temporary housing facilities, and services to assist individuals and families in locating, acquiring, or sustaining adequate housing on a rental or ownership basis.


 M. Public Safety, Disaster Preparedness, & Relief - Aim to prevent, predict, or control the effects of disasters, educate or prepare individuals to cope with the effects of such disasters, or provide broad-based relief services to disaster victims. Also includes organizations that focus on preventing or providing relief to victims of accidents caused by human error, first aid training and services, and automotive safety education and promotion.


 N. Recreation & Sports - Focus on promoting or providing services to meet the recreational needs of individuals and communities including camps and camping programs, physical fitness and other recreational facilities, sports training and competition services, and other sports, recreational, and social clubs.


 O. Youth Development - Work to build character and develop leadership and social skills among children and youth including scouting organizations, adult matching programs, leadership programs, and youth community service clubs.


 P. Human Services - Promote or provide a broad range of social or human services to individuals or families including shelters, aftercare programs, social service programs, residential programs, custodial care facilities.


 Q. International, Foreign Affairs, & National Security - Focus on promoting international understanding and friendly relations among nations, preserving international peace, protecting national security interests, or providing development and relief services to foreign countries. Also includes international human rights organizations and organizations that raise and distribute funds for the benefit of overseas institutions.


 R. Civil Rights, Social Action, & Advocacy - Focus on protecting and promoting the broad civil rights and civil liberties of individuals, improving relations between racial, ethnic, and cultural groups, promoting voter education and registration, and advocacy and citizen action groups that work to change public policy and opinion in a variety of areas.


 S. Community Improvement & Capacity Building - Work to strengthen, unify, and build community spirit and increase the capacity of various community organizations to improve the quality of life for all including community and neighborhood development and improvement services, urban and rural economic development programs, business services and services to improve or develop commercial enterprises within communities, services to enhance or improve the performance of nonprofit organizations, and services to recruit, train, and place volunteers in community organizations and community service clubs.


 T. Philanthropy, Voluntarism, & Grantmaking Foundations - Focus on promoting the practice of giving and volunteering. Includes private grantmaking foundations and charitable trusts, federated giving programs that provide funding and other types of assistance to community services, and organizations that promote individual giving through pooling of funds or trusts for maximal financial and program administration performance.


 U. Science & Technology - Promote or conduct research and study in the physical and life sciences, engineering, and technology.

 V. Social Science - Promote the study, teaching, or implementation of research in one or more of the social sciences including economics, psychology, political science, and demographics. Also includes interdisciplinary research programs and nonformal science.

 W. Public & Societal Benefit - Focus on promoting the effective functioning of government, public administration, and public officials. Includes organizations that conduct or promote research in multidisciplinary public policy, programs supporting or providing services required for the effective functioning of society, organizations promoting patriotism, and organizations that focus on protecting the public against the distribution of unsafe goods and products.

 X. Religion-Related - Operated for the purpose of worship, religious training or study, governance or administration of organized religions, or the promotion of religious activities.

 Y. Mutual & Membership Benefit - Focus on, provide, or manage insurance programs (other than or in addition to health and medical), pension and retirement funds, and other direct benefits to members. Also includes cemeteries and burial services.

 Z. Unknown - Organizations in this category are given this designation prior to information which would clarify their assignment to another category.

## Contact Information:

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