

CENTER FOR BUSINESS ANALYTICS AND COMMUNITY RESEARCH

This report examines recent economic and financial trends in the nonprofit sector in South Carolina. Data on wages, employment, contributions, and expenditures will be presented.

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South Carolina Nonprofit Impact Report:

An examination of state and county level data

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Report Overview

Nonprofit 501(c)3 organizations are an important component of South Carolina's social and economic infrastructure. To better understand the magnitude of nonprofit's impact across the state, data were extracted from the publicly available IRS 990 forms and combined with other relevant data from the U.S. Census Bureau, Bureau of Labor Statistics, South Carolina Department of Commerce, the FRED database maintained by the Federal Reserve Bank of St. Louis, and other relevant databases. A summary of the key findings for **2020** are presented below:

- 4.8% of all business/economic establishments in South Carolina are 501(c)3 organizations (Table 1)
- 8.4% of all South Carolina nonfarm employees were employed by nonprofit organizations (Table 2A)
- 501(c)3 Organizations paid nearly \$6.5 billion in wages (Table 2B)
- The nonprofit sector ranked as the 5th largest industry sector in South Carolina based on number of employees (Table 3)
- The mean wage for nonprofit employees in South Carolina in 2020 was \$37,572, an increase of 23% from 2015 (Chart 1)
- Contributions to nonprofit organizations increased by 37% between 2015 and 2020 (Chart 2)
- Based on the National Taxonomy of Exempt Entities, health related organizations represented the largest nonprofit sector in South Carolina, paying 60% of nonprofit wages (Table 7)
- Education was the second largest sector paying 16% of nonprofit wages (Table 7)
- The 7 counties with populations over 250,000 are home to 59% of all South Carolina based 501(c)3 organizations, employ 63% of nonprofit employees and pay 67% of wages (Table 8)
- The largest 25 organizations submitting an IRS 990 in 2020 employed 86,349 individuals (Table A4, Appendix 2)

Additional data are provided in the appendices. Data are provided at the county level for the number of organizations, employees, expenditures, and wages paid (Appendix 1).

Appendix 3 provides economic multipliers that relate to select nonprofit sectors. These multipliers, when combined with the expenditure data in Appendix 1, allow for a proxy measure of economic impact resulting from nonprofit activities.

Appendix 4 provides a brief note on 2021 IRS 990 data.

Introduction

In 2020, 501(c)3 nonprofit organizations in South Carolina accounted for 4.8% of all establishments, employed 8.4% of workers and paid out nearly \$6.5 billion in wages. While these statistics are certainly impressive, this report will examine the broader impact that nonprofits have on South Carolina's social and economic fabric.

Among the key data presented in this report are detailed breakdowns of wages, employment, and expenditures at both the state level and at the county level. Further, data will be presented on the distribution of nonprofit organizations across rural versus urban areas of the state. 2021 data are not discussed in the body of this report due to considerable anomalies assumed to be caused by the COVID – 19 pandemic. A brief discussion of 2021 results will be provided in an Appendix 4.

Data Sources

The IRS Exempt Organizations Business Master File (Master File) and the 990, 990EZ, and 990PF publicly available data files are the primary sources for the analysis presented below. There are 29,792 exempt organizations listed in the Master File as of February 2023 for South Carolina. In 2020, 5,408 of these organizations completed one of the IRS 990 forms.

Data findings in this report differ in certain fundamental ways from some previous reports related to South Carolina nonprofits. As a result, it is essential that the methodology used for data extraction and processing is carefully explained. One of the primary differences between this report and some other reports derives from the fact that the IRS data were queried directly to obtain relevant statistics rather than relying on summary data from secondary sources.

The data were obtained by identifying South Carolina based nonprofit 501(c)3 organizations using the IRS Exempt Organization Master File and joining this file to select years of the IRS' 990, 990EZ and 990PF data files. The join was made using the unique EIN for each organization and key metrics were then computed for the current analysis. There is a minor amount of tax return redundancy in the consolidated data set, period 2015-2021. Fifty-eight organizations filed dual returns (990 and 990EZ) in the same tax year during the period. According to the IRS, these may represent amended returns or changes to accounting periods. For the purposes of the current analysis, both return instances of these organizations were included in summations. We estimate the potential impact on summarized categories to be no more than +0.76% over the entire six-year period. It is possible that the 2020 data will be updated by the IRS as late filings are submitted. As a result, the findings reported here may change marginally through time.

It is also important to note that many of the tables that follow are based entirely on the full-990 form. This is due to the full-990 having much more complete data on the metrics of concern. Where possible, data from the other forms are included and noted. Finally, the United States Census Bureau, The Bureau of Labor Statistics, the South Carolina Department of Commerce, and the FRED database maintained by the St. Louis Federal Reserve serve as additional data sources.

Analysis and Results

South Carolina Nonprofit Organizations by IRS 990 Form

Table 1 provides a count of nonprofit organizations completing either the full 990, 990EZ, or the 990PF form for select years. The number of organizations submitting the full 990 increased by 11.6% from 2015 to 2020, while the increase in EZ and PF organizations was 12% and 20% respectively. As a proportion of total establishments in South Carolina, nonprofits ranged from 4.5% in 2017 to a high of 5.3% in 2019. N O T E : The 2017 entry for 990 PF organizations is an outlier and should be interpreted with care.

| Table 1 - Number of 501(C)3 Nonprofit Organizations by Year and 990 Form Completed | | | | |
|---|-------|-------|-------|-------|
| Source: IRS 990, 990 EZ, 990 PF (Count of Unique EINs), and United States Census Bureau (SUSB Tables) | | | | |
| | 2015 | 2017 | 2019 | 2020 |
| Full 990 | 2,481 | 2,682 | 2,883 | 2,768 |
| 990 EZ | 1,700 | 2,230 | 2,348 | 1,905 |
| 990 PF | 612 | 6 | 715 | 735 |
| Total | 4,793 | 4,918 | 5,946 | 5,408 |
| Percent of SC Establishments | 4.6% | 4.5% | 5.3% | 4.8%* |

*2019 number of establishments used to calculate the percentage. These are the most recent data available in the US Census Bureau's (SUSB Table)

Employment and Wages

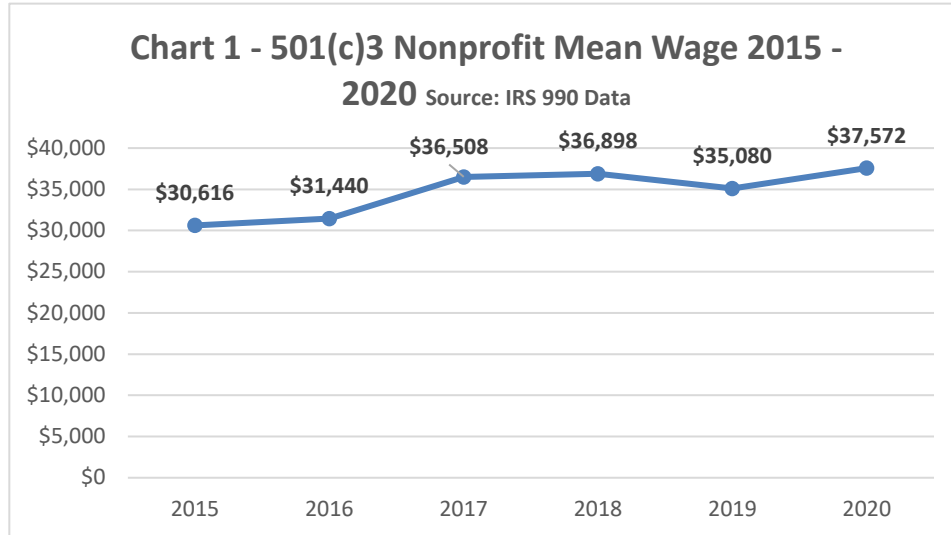
Employment across nonprofits completing the full 990 form increased by 47,250 employees between 2015 and 2020. This represents a notable 38% increase across the approximately six-year period and exceeds the growth rates for the number of 501(c)3 establishments, regardless of the 990 forms submitted. In 2020, nonprofits completing the full 990 employed 8.4% of the state's workforce. Data from the 990 forms suggest that employment was negatively impacted in 2021, likely due to COVID-19 layoffs, and this will be covered in an appendix. Table 2A provides additional detail for select years.

| Table 2A – 501(c)3 Nonprofit Employment for Select Years | | | | |
|---|---------|---------|---------|---------|
| Sources: IRS Exempt Organizations Business Master File and Full 990, St. Louis Federal Reserve FRED (Table SCNAN) | | | | |
| | 2015 | 2017 | 2019 | 2020 |
| SC Nonprofits | 124,392 | 155,778 | 178,645 | 171,642 |
| Percent of State | 6.2% | 7.4% | 8.2% | 8.4% |

| Table 2B – 501(c)3 Nonprofit Total Wages | | | | |
|---|-----------------|-----------------|-----------------|-----------------|
| Sources: IRS Exempt Organizations Business Master File and 990, and St. Louis Federal Reserve FRED (Table SCWTOT) | | | | |
| | 2015 | 2017 | 2019 | 2020 |
| SC Nonprofits | \$3,808,336,629 | \$5,687,208,681 | \$6,266,852,959 | \$6,448,952,986 |
| Percent of State | 4.2% | 5.7% | 5.7% | 5.8% |

Table 2B presents data on the total wages paid by exempt organizations that completed the full 990. Between 2015 and 2020, nonprofit wages increased by 69%. 501(c)3 organizations paid 5.8% of overall state wages in 2020. For the data presented beginning in 2015, nonprofit wages as a percent of total

South Carolina wages have been consistently increasing and grew by 38% between 2015 and 2020. The average wage in the nonprofit sector in 2020 was \$36,572. As can be seen for the Chart 1 below, the nonprofit mean wage has been trending higher on an annual basis and increased by 22.7% between 2015 and 2020.



Nonprofit Rank by State Total Employment

Table 3 presents data on the largest 5 industry groups in South Carolina. While it true that some segments of health care fall into the nonprofit domain, it is nonetheless the case that nonprofits rank as the fifth largest sector based on the number of employees. 501(c)3 organizations employed 8.4% of the South Carolina nonfarm workforce.

Mean wages are also provided by industry classification. Interestingly, manufacturing wages are the highest among the 5 largest sectors, even surpassing healthcare. It should be noted, however, that the mean is a poor measure of the typical compensation level due to the influence that both extraordinarily large and small values have on the arithmetic average. The median is a better measure of central tendency for compensation, but this is difficult to obtain from the publicly available 990 data files.

| Table 3 - Top 10 Industries by Share of Employment – South Carolina, 2020 | | | | |
|---|-----------------------------------|------------|-----------------------|-----------|
| Source: SC Department of Commerce/JobsEQ, Bureau of Labor Statistics Employment and Wages Data Viewer, and Full 990 | | | | |
| Rank | Industry Classification | Employment | % Total SC Employment | Mean wage |
| 1 | Health Care and Social Assistance | 265,192 | 13.0% | \$54,574 |
| 2 | Retail Trade | 245,879 | 12.1% | \$32,453 |
| 3 | Manufacturing | 240,463 | 11.8% | \$61,820 |
| 4 | Accommodation and Food Services | 203,576 | 9.9% | \$19,679 |
| 5 | 501(c)3 Nonprofits | 171,642 | 8.4% | \$37,572 |
| | All other SC Industries | 909,348 | 44.6% | NA |
| | Total | 2,036,100 | 100.0% | \$46,230 |

Data by County and 990 Form Completed

Table 4 presents data on the number of organizations in each South Carolina county by 990 form filed in 2020. The table is ranked in descending order based on the total number of organizations by county. The top five counties, namely Charleston, Greenville, Richland, Beaufort, and Spartanburg account for 49.1% of all state 501(c)3 organizations. Appendix A (Tables A1 – A3) provides additional county level data on the number of nonprofit employees, wages paid, and total functional expenditures based on the specific 990 form completed. The EZ and PF tables do not include data on number of employees or wages due to the reduced detail of these forms.

| Table 4 – Count of 501C3's by County by Filing Type (2020) | | | | |
|---|----------|------------|------------|--------|
| Source: IRS 990 Forms, Exempt Organization Master File | | | | |
| County | 990 Orgs | 990EZ Orgs | 990PF Orgs | Totals |
| Charleston | 359 | 246 | 149 | 754 |
| Greenville | 353 | 217 | 110 | 680 |
| Richland | 360 | 210 | 57 | 627 |
| Beaufort | 127 | 93 | 79 | 299 |
| Spartanburg | 182 | 81 | 32 | 295 |
| Lexington | 119 | 121 | 26 | 266 |
| York | 137 | 100 | 24 | 261 |
| Horry | 112 | 118 | 22 | 252 |
| Aiken | 91 | 57 | 17 | 165 |
| Greenwood | 100 | 28 | 16 | 144 |
| Anderson | 65 | 62 | 14 | 141 |
| Berkeley | 61 | 50 | 22 | 133 |
| Florence | 71 | 39 | 13 | 123 |
| Pickens | 56 | 55 | 11 | 122 |
| Georgetown | 47 | 37 | 11 | 95 |
| Sumter | 51 | 35 | 8 | 94 |
| Dorchester | 39 | 42 | 7 | 88 |
| Oconee | 36 | 32 | 15 | 83 |
| Lancaster | 45 | 25 | 11 | 81 |
| Orangeburg | 42 | 27 | 8 | 77 |
| Kershaw | 27 | 19 | 20 | 66 |
| Laurens | 30 | 22 | 9 | 61 |
| Darlington | 28 | 20 | 7 | 55 |
| Cherokee | 23 | 15 | 5 | 43 |
| Chesterfield | 21 | 12 | 2 | 35 |
| Newberry | 16 | 12 | 5 | 33 |
| Marion | 17 | 11 | 3 | 31 |
| Chester | 13 | 13 | 3 | 29 |
| Colleton | 12 | 10 | 5 | 27 |
| Edgefield | 16 | 6 | 1 | 23 |

| Table 4 – Count of 501C3's by County by Filing Type (2020) | | | | |
|---|--------------|--------------|------------|--------------|
| Source: IRS 990 Forms, Exempt Organization Master File | | | | |
| County | 990 Orgs | 990EZ Orgs | 990PF Orgs | Totals |
| Dillon | 5 | 12 | 4 | 21 |
| Union | 6 | 15 | | 21 |
| Marlboro | 10 | 6 | 4 | 20 |
| Williamsburg | 10 | 9 | | 19 |
| Clarendon | 11 | 6 | 1 | 18 |
| Abbeville | 9 | 8 | | 17 |
| Barnwell | 9 | 6 | 2 | 17 |
| Jasper | 10 | 4 | 3 | 17 |
| Fairfield | 6 | 6 | 2 | 14 |
| McCormick | 6 | 5 | 1 | 12 |
| Hampton | 7 | 1 | 3 | 11 |
| Lee | 7 | 1 | 2 | 10 |
| Bamberg | 7 | 2 | | 9 |
| Calhoun | 3 | 6 | | 9 |
| Saluda | 3 | 3 | 1 | 7 |
| Allendale | 3 | | | 3 |
| Total | 2,768 | 1,905 | 735 | 5,408 |

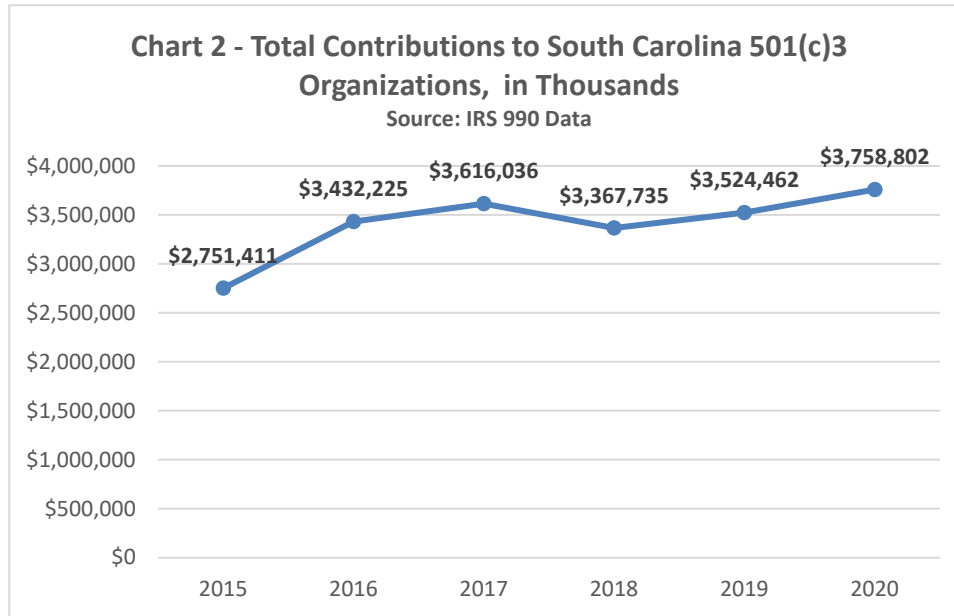
Functional Expenses

In addition to the plethora of non-monetary benefits that nonprofits produce for the citizens of South Carolina, there are also pure economic benefits that derive from the expenditures that occur in local communities, counties, the state, and beyond. Table 5 provides expenditure data for select years by 990 form type. The overall level of expenditures by 501(c)3 organizations in South Carolina increased by 84% between 2015 and 2020, to a total of nearly \$22 billion. The majority of this increase was driven by organizations that completed the full 990 form. Private foundations had an increase in expenditures of 35% and organizations completing the EZ form increased expenditures by only 3.7%. It is important to note, however, that 2020 expenditures were lower for EZ organizations than expenditures in 2017 and 2019.

| Table 5 -Functional Expenses for 501(c)3 Nonprofits Submitting Full-990, By Year | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| Source: IRS 990 | | | | |
| | 2015 | 2017 | 2019 | 2020 |
| Cumulative Functional Expenses (full 990) | \$11,549,448,908 | \$16,376,794,779 | \$19,924,079,899 | \$21,453,055,956 |
| Total Expenses (990EZ) | \$92,027,877 | \$119,443,758 | \$128,807,815 | \$95,486,206 |
| Total Expenses (990PF) | \$158,326,050 | \$475,060 | \$231,907,931 | \$213,604,029 |
| Grand Total | \$11,799,802,835 | \$16,496,713,597 | \$20,284,795,645 | \$21,762,146,191 |

Total Contributions to 501(c)3 Organization

There is a generally positive trend in contributions to 501(c)3 organizations in South Carolina. The percentage increase between 2015 and 2020 is 37%. The chart below provides an overview of contributions by year.



Sector Results

Table 7 provides data on the number of employees and the wages paid by nonprofit sector. The classification of these sectors is based on the National Taxonomy of Exempt Entities defined in the **IRS Exempt Organization Business Master File Extract**. The healthcare and education sectors dominated in terms of both wages paid and employment. The health sector employed approximately 43% of all workers in the 501(c)3 nonprofit sector and were responsible for 60% of nonprofit wages. Education, while a distant second, employed nearly 19% of the nonprofit workforce and paid 16% of wages. These data do indicate some disparity in wages across sectors. This is not surprising as markets tend to value some goods and services more than others. Markets can fail to value externality effects (spillovers impacts to individuals not engaged in the market transaction) and thus may tend to undervalue the benefits of some sectors, with education potentially a prime example. Youth development is another example. Youth development represents 0.8% of organizations and accounts for less than 0.4% of wages. Similar equity calculations can be made using the data from Table 7.

| Table 7 – Employees and Wages by Sector, 2020 – Ranked by Wages Paid Source: IRS Full 990 | | | |
|--|----------------|------------------------|-------------|
| Sector | Employees | Wages | % Wages |
| Health - General and Rehabilitative | 74,288 | \$3,897,365,350 | 60% |
| Education | 32,182 | \$1,025,859,281 | 16% |
| Unknown | 17,746 | \$480,725,796 | 7% |
| Human Services - Multipurpose and Other | 21,345 | \$351,947,777 | 5% |
| Philanthropy, Voluntarism and Grantmaking Foundations | 5,994 | \$220,166,272 | 3% |
| Arts, Culture and Humanities | 3,396 | \$49,100,545 | 1% |
| Housing, Shelter | 2,347 | \$48,702,342 | 1% |
| Employment, Job-Related | 2,981 | \$40,765,363 | 1% |
| Religion-Related, Spiritual Development | 1,130 | \$39,406,877 | 1% |
| Science and Technology Research Institutes, Services | 499 | \$39,208,520 | 1% |
| Environmental Quality, Protection and Beautification | 914 | \$37,130,611 | 1% |
| Community Improvement, Capacity Building | 973 | \$28,032,637 | 0% |
| Animal-Related | 1,515 | \$27,477,461 | 0% |
| Youth Development | 1,406 | \$23,920,023 | 0% |
| Recreation, Sports, Leisure, Athletics | 1,675 | \$21,367,143 | 0% |
| Mental Health, Crisis Intervention | 816 | \$21,116,244 | 0% |
| Crime, Legal-Related | 589 | \$19,473,280 | 0% |
| Medical Research | 289 | \$17,839,798 | 0% |
| International, Foreign Affairs and National Security | 174 | \$13,581,284 | 0% |
| Public Safety, Disaster Preparedness and Relief | 389 | \$13,063,373 | 0% |
| Diseases, Disorders, Medical Disciplines | 272 | \$11,723,171 | 0% |
| Food, Agriculture and Nutrition | 440 | \$9,666,613 | 0% |
| Public, Society Benefit - Multipurpose and Other | 30 | \$7,195,615 | 0% |
| Civil Rights, Social Action, Advocacy | 71 | \$2,744,842 | 0% |
| Social Science Research Institutes, Services | 14 | \$822,501 | 0% |
| Mutual/Membership Benefit Organizations, Other | 16 | \$550,267 | 0% |
| Total | 171,491 | \$6,448,952,986 | 100% |

Urban versus Rural Results

The seven South Carolina counties with a population of 250,000 or larger are listed in the Table 8 and provide a comparison of the magnitude and impact of nonprofits in “urban” counties relative to more rural counties. Charleston, Greenville, Horry, Lexington, Richland, Spartanburg, and York counties are home to 51 percent of South Carolina’s 2020 population but contain 59% of all 501(c)3 nonprofits submitting the full-990 form to the IRS. Further, these counties account for 63% of nonprofit employment and 67% of total wages for full-990 organizations.

Table 8 – Counties with 250K or Larger Population Relative to Remaining Counties, 2020

Sources: United States Census (2020), IRS Exempt Organizations Business Master File, Full 990

| County | Population | Nonprofit Wage Paying Establishments | Total Wages | Employment |
|------------------------------|------------|--------------------------------------|-----------------|------------|
| Greenville | 525,534 | 353 | \$2,933,426,774 | 55,328 |
| Richland | 416,147 | 360 | \$374,448,603 | 14,988 |
| Charleston | 408,235 | 359 | \$272,909,854 | 11,465 |
| Horry | 351,029 | 112 | \$146,757,762 | 4,744 |
| Spartanburg | 327,997 | 182 | \$353,185,084 | 13,142 |
| Lexington | 293,991 | 119 | \$74,927,574 | 3,182 |
| York | 282,090 | 137 | \$83,698,550 | 5,109 |
| Total Large Counties | 2,605,023 | 1,622 | \$4,329,354,201 | 107,958 |
| Total for Remaining Counties | 2,513,402 | 1,146 | \$2,119,598,785 | 70,943 |
| State Total | 5,118,425 | 2,768 | \$6,448,952,986 | 171,642 |

Conclusions

The data present in this report reveal that the nonprofit sector contributes significantly to the economic and societal wellbeing of South Carolina. As is often the case, dollar values and other metrics - by themselves - are insufficient measures of the total benefits that accrue to the communities and citizens served by exempt organizations. Thus, the data presented on employment, wages, and expenditures do not tell the entire story. The focus of specific projects and initiatives led by nonprofits reach deep into individual communities and represents an invaluable part of South Carolina’s social infrastructure.

Whether it is the social and emotional benefits that derive from the arts, the advantages of community gardening and its influence on food security, or spiritual development promoted by religious and spiritual-based organizations, nonprofits actively seek solutions to real-world challenges. While there are many research avenues that help better understand the role of nonprofits, it is safe to conclude that these organizations contribute in broad and holistic ways that improve the lives of all South Carolinians.

Appendices

Appendix 1

County Level Data

Tables A1 – A3 provide data on the number of organizations and total expenditures for each county by 990 form completed. The tables are sorted in descending order by the number of organizations in each county, with county state totals at the top. For organizations completing the full-990, the employee count and wages paid are also provided by county.

| Table A1 - Totals by County (2020), Ranked by Number of Organizations Source: IRS Full 990 | | | | |
|--|---------------|-----------|-----------------|-----------------|
| County | Organizations | Employees | Expenditures | Wages |
| Richland | 360 | 14,988 | \$1,600,949,426 | \$374,448,603 |
| Charleston | 359 | 11,465 | \$963,106,870 | \$272,909,854 |
| Greenville | 353 | 55,328 | \$7,561,182,229 | \$2,933,426,774 |
| Spartanburg | 182 | 13,142 | \$741,614,678 | \$353,185,084 |
| York | 137 | 5,109 | \$232,907,493 | \$83,698,550 |
| Beaufort | 127 | 2,766 | \$165,840,994 | \$61,219,973 |
| Lexington | 119 | 3,182 | \$187,216,311 | \$74,927,574 |
| Horry | 112 | 4,744 | \$379,248,429 | \$146,757,762 |
| Greenwood | 100 | 2,689 | \$200,946,266 | \$83,726,583 |
| Aiken | 91 | 1,700 | \$91,766,845 | \$37,000,989 |
| Florence | 71 | 12,710 | \$1,632,516,892 | \$610,910,728 |
| Anderson | 65 | 7,365 | \$776,620,493 | \$296,206,734 |
| Berkeley | 61 | 13,086 | \$4,973,313,825 | \$458,168,815 |
| Pickens | 56 | 1,513 | \$186,895,562 | \$25,597,034 |
| Sumter | 51 | 3,346 | \$344,051,522 | \$114,722,676 |
| Georgetown | 47 | 3,359 | \$434,534,964 | \$153,766,194 |
| Lancaster | 45 | 684 | \$98,005,084 | \$25,571,417 |
| Orangeburg | 42 | 2,455 | \$133,969,298 | \$56,487,714 |
| Dorchester | 39 | 861 | \$33,388,968 | \$13,187,175 |
| Oconee | 36 | 570 | \$18,370,336 | \$6,587,088 |
| Laurens | 30 | 1,338 | \$95,280,943 | \$30,006,714 |
| Darlington | 28 | 1,780 | \$97,825,859 | \$45,360,504 |
| Kershaw | 27 | 371 | \$37,990,662 | \$8,408,373 |
| Cherokee | 23 | 1,046 | \$56,673,944 | \$16,487,792 |
| Chesterfield | 21 | 254 | \$28,889,345 | \$10,487,557 |
| Marion | 17 | 423 | \$13,265,087 | \$6,797,245 |
| Edgefield | 16 | 589 | \$58,287,159 | \$21,114,949 |
| Newberry | 16 | 966 | \$69,643,056 | \$16,982,713 |
| Chester | 13 | 180 | \$24,107,770 | \$12,306,094 |
| Colleton | 12 | 273 | \$11,435,192 | \$4,891,245 |
| Clarendon | 11 | 419 | \$15,308,072 | \$7,532,507 |
| Jasper | 10 | 652 | \$42,951,988 | \$21,927,977 |
| Marlboro | 10 | 219 | \$7,054,052 | \$3,078,930 |
| Williamsburg | 10 | 442 | \$28,480,316 | \$13,446,434 |
| Abbeville | 9 | 45 | \$3,661,377 | \$890,416 |
| Barnwell | 9 | 30 | \$9,497,353 | \$1,185,045 |
| Bamberg | 7 | 221 | \$8,580,804 | \$4,501,283 |
| Hampton | 7 | 383 | \$32,407,648 | \$14,647,431 |
| Lee | 7 | 132 | \$4,996,230 | \$2,493,422 |
| Fairfield | 6 | 179 | \$6,944,694 | \$3,360,227 |
| McCormick | 6 | 3 | \$1,313,190 | \$96,811 |
| Union | 6 | 85 | \$2,157,205 | \$429,056 |
| Dillon | 5 | 27 | \$1,091,561 | \$201,580 |
| Allendale | 3 | 219 | \$20,179,781 | \$10,849,978 |
| Calhoun | 3 | - | \$970,910 | \$0 |
| Saluda | 3 | 304 | \$17,615,273 | \$8,961,382 |

Table A2 - Totals by County (2020) - Ranked by Number of Organizations, Source: IRS 990EZ

| County | Organizations | Expenditures |
|--------------|---------------|--------------|
| | 1,905 | \$95,486,206 |
| Charleston | 246 | \$13,230,965 |
| Greenville | 217 | \$10,738,644 |
| Richland | 210 | \$10,921,297 |
| Lexington | 121 | \$6,190,161 |
| Horry | 118 | \$4,218,590 |
| York | 100 | \$6,475,720 |
| Beaufort | 93 | \$4,967,284 |
| Spartanburg | 81 | \$3,964,716 |
| Anderson | 62 | \$3,043,965 |
| Aiken | 57 | \$2,934,848 |
| Pickens | 55 | \$2,860,033 |
| Berkeley | 50 | \$2,877,702 |
| Dorchester | 42 | \$2,238,198 |
| Florence | 39 | \$1,539,218 |
| Georgetown | 37 | \$1,333,210 |
| Sumter | 35 | \$1,487,692 |
| Oconee | 32 | \$1,322,524 |
| Greenwood | 28 | \$1,233,106 |
| Orangeburg | 27 | \$1,582,448 |
| Lancaster | 25 | \$1,020,159 |
| Laurens | 22 | \$1,278,037 |
| Darlington | 20 | \$878,711 |
| Kershaw | 19 | \$992,583 |
| Cherokee | 15 | \$944,428 |
| Union | 15 | \$450,926 |
| Chester | 13 | \$608,619 |
| Chesterfield | 12 | \$843,147 |
| Dillon | 12 | \$343,626 |
| Newberry | 12 | \$504,548 |
| Marion | 11 | \$668,928 |
| Colleton | 10 | \$263,653 |
| Williamsburg | 9 | \$667,751 |
| Abbeville | 8 | \$304,420 |
| Barnwell | 6 | \$166,452 |
| Calhoun | 6 | \$497,803 |
| Clarendon | 6 | \$435,231 |
| Edgefield | 6 | \$356,019 |
| Fairfield | 6 | \$386,215 |
| Marlboro | 6 | \$164,462 |
| Mccormick | 5 | \$203,071 |
| Jasper | 4 | \$92,718 |
| Saluda | 3 | \$33,265 |
| Bamberg | 2 | \$52,412 |
| Hampton | 1 | \$14,428 |
| Lee | 1 | \$154,273 |

| Table A3 - Totals by County (2020) - Ranked by Number of Organizations, Source: IRS 99PF | | |
|--|---------------|---------------|
| County | Organizations | Expenditures |
| Total | 735 | \$213,604,029 |
| Charleston | 149 | \$52,118,085 |
| Greenville | 110 | \$34,653,967 |
| Beaufort | 79 | \$8,092,112 |
| Richland | 57 | \$29,886,360 |
| Spartanburg | 32 | \$14,654,017 |
| Lexington | 26 | \$4,607,530 |
| York | 24 | \$5,019,721 |
| Berkeley | 22 | \$959,043 |
| Horry | 22 | \$1,010,321 |
| Kershaw | 20 | \$921,436 |
| Aiken | 17 | \$4,086,599 |
| Greenwood | 16 | \$3,636,637 |
| Oconee | 15 | \$965,210 |
| Anderson | 14 | \$3,163,618 |
| Florence | 13 | \$16,994,776 |
| Georgetown | 11 | \$3,141,275 |
| Lancaster | 11 | \$6,189,492 |
| Pickens | 11 | \$2,027,505 |
| Laurens | 9 | \$1,510,708 |
| Orangeburg | 8 | \$612,731 |
| Sumter | 8 | \$5,520,011 |
| Darlington | 7 | \$2,507,102 |
| Dorchester | 7 | \$336,376 |
| Cherokee | 5 | \$2,419,696 |
| Colleton | 5 | \$188,793 |
| Newberry | 5 | \$323,697 |
| Dillon | 4 | \$389,269 |
| Marlboro | 4 | \$3,085,811 |
| Chester | 3 | \$1,043,592 |
| Hampton | 3 | \$1,927,310 |
| Jasper | 3 | \$39,770 |
| Marion | 3 | \$56,617 |
| Barnwell | 2 | \$525,458 |
| Chesterfield | 2 | \$145,694 |
| Fairfield | 2 | \$4,548 |
| Lee | 2 | \$4,000 |
| Clarendon | 1 | \$650,159 |
| Edgefield | 1 | \$0 |
| McCormick | 1 | \$55,520 |
| Saluda | 1 | \$129,463 |

Appendix 2

Largest Employers

Table A4 provides data on the largest twenty-five 501(c)3 employers that submitted a 2020 IRS 990 form. The organizations employ 86,349 employees.

| Table A4 - Top 25 501(c)3 Employers in SC, 2020 Source: IRS 990 | |
|--|---------------|
| Organization | Employees |
| PRISMA HEALTH - UPSTATE | 15,129 |
| PRISMA HEALTH-MIDLANDS | 11,770 |
| ROPER ST FRANCIS HEALTHCARE | 6,855 |
| MCLEOD REGIONAL MEDICAL CENTER OF THE PEE DEE INC | 5,421 |
| APELLA HEALTH MANAGEMENT INC | 5,059 |
| PRISMA HEALTH-UNIVERSITY MEDICAL GROUP | 4,857 |
| ANMED HEALTH | 4,264 |
| FURMAN UNIVERSITY | 2,703 |
| PRISMA HEALTH MEDICAL GROUP-MIDLANDS | 2,691 |
| GEORGETOWN HOSPITAL SYSTEM | 2,647 |
| BJU INC | 2,491 |
| GOODWILL INDUSTRIES OF UPSTATE MIDLANDS SOUTH CAROLINA INC | 2,250 |
| ROPER HOSPITAL INC | 1,993 |
| PRISMA HEALTH TUOMEY | 1,892 |
| PALMETTO GOODWILL | 1,880 |
| LUTHERAN HOMES OF SOUTH CAROLINA INC | 1,735 |
| CONWAY HOSPITAL INC | 1,677 |
| MCLEOD PHYSICIAN ASSOCIATES II | 1,584 |
| UPPER PALMETTO YMCA | 1,470 |
| ANDERSON UNIVERSITY | 1,414 |
| CHARLESTON SOUTHERN UNIVERSITY | 1,407 |
| ROPER SAINT FRANCIS PHYSICIANS NETWORK | 1,395 |
| MCLEOD LORIS SEACOAST HOSPITAL | 1,266 |
| PRESBYTERIAN COMMUNITIES OF SOUTH CAROLINA | 1,263 |
| WOFFORD COLLEGE | 1,236 |
| Total | 86,349 |

Appendix 3

Potential for Economic Impact

It is often stated that one person’s spending becomes another person's income. This is true of organizations too. Table 5, shown on page 8, and Appendix A provide data on expenditure levels for 501(c)3 organizations submitting the various 990 forms for 2015, 2017, 2019, and 2020.

The economic multipliers in Table A5 are taken from IMPLAN (www.implan.com) – an economic impact modeling platform – and are specific to five primary nonprofit sectors for South Carolina, namely:

- **Grantmaking, Giving, And Social Advocacy**
- **Elementary and Secondary Education**
- **Junior Colleges, Colleges, Universities**
- **Religious Organizations**
- **Hospitals (this is an important component of the Health – General Rehabilitative NTEE)**

These multiplier estimates, along with nonprofit expenditure data, allow for a proxy measure of nonprofit economic impact across the state. Ultimately, sources of revenue/funding (internal or external to the community/region), along with the spending patterns and industry representation within a region are necessary components of estimating true economic impact. No estimates of economic impact are presented in this report.

| Table A5 – Spending Multiplier Estimates for Select Sectors. Source: IMPLAN Economic Analysis | | |
|---|--|---|
| Multiplier Type | Multiplier Value | Definition |
| Type 1 | 1.33 – Grant Making Organizations | <p>A Type I Multiplier is calculated by dividing the sum of the Direct Effects (the change in Final Demand that the analyst inputs into IMPLAN) plus the Indirect Effects (the additional economic activity from Industries buying from other local Industries) by the Direct Effects.</p> <p>https://support.implan.com/hc/en-us/articles/115009674768-Explaining-the-Type-SAM-Multiplier</p> |
| | 1.12 – Elementary and Secondary Education | |
| | 1.48 – Hospitals | |
| | 1.30 – Junior Colleges, Colleges, Universities | |
| | 1.76 – Religious Organizations | |

Table A5 Continued – Spending Multiplier Estimates for Select Sectors, Source: IMPLAN Economic Analysis

| Multiplier Type | Multiplier Value | Definition |
|-----------------|--|--|
| SAM | 1.57 – Grant Making Organizations | <p>A Type SAM Multiplier (where SAM stands for Social Accounting Matrix) is calculated by dividing the sum of the Direct Effects, Indirect Effects, and Induced Effects by the Direct Effects. The Induced Effects represent the spending of Labor Income by the employees working in the Indirectly impacted Industries, under the assumption that the more income households earn, the more money those households spend. Note that IMPLAN does not assume that 100% of this Labor Income is spent, nor that it is spent locally. IMPLAN removes payroll taxes, personal income taxes, savings, in-commuter income, and non-local purchases before spending the rest locally. These leakages and expenditures are based on information in the SAM. https://support.implan.com/hc/en-us/articles/115009674768-Explaining-the-Type-SAM-Multiplier</p> |
| | 1.87 – Elementary and Secondary Education | |
| | 1.91 – Hospitals | |
| | 1.77 – Junior Colleges, Colleges, Universities | |
| | 2.29 – Religious Organizations | |

Appendix 4

2021 Data Anomalies

2021 data have not been included in this report. The IRS data files suggest that many organizations likely did not file 990s on a timely basis for the 2021 period. We speculate that this is due to extensions granted during the COVID-19 pandemic. As an indication of the magnitude of potentially missing data, the following data represent the number of 990 forms that appear in the 2021 IRS data file:

- Full-990: 495
- 990 EZ 378
- 990 PF 58

Other data indicated a large decrease in contributions and mean wages.

- 501(c)3 mean wages declined from \$37,572 to \$23,680 between 2020 and 2021
- Contributions to nonprofits declined from nearly \$3.8 billion to \$620 million between 2020 and 2021

Other 2021 metrics appear to be significantly different from previous years. An update to this report may be useful at some future point to better understand how COVID-19 ultimately impacted nonprofits in South Carolina.