



# Louisiana Nonprofit Employment

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This report was prepared for the Louisiana Association of Nonprofit Organizations (LANO) by Sarah Dewees and Lester Salamon at the Center for Civil Society Studies, Institute for Policy Studies, Johns Hopkins University.

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## KEY FINDINGS

1. The nonprofit sector is a major economic force in Louisiana, accounting for 5.5 percent of total employment or 1 out of every 18 paid workers—more than twice as many as are employed in the petroleum and chemical manufacturing industry in the state (see p. 3).
2. The 104,895 nonprofit employees in Louisiana earned over \$2.6 billion in wages in 2000 (see p. 4).
3. While nonprofit employment in Louisiana is primarily concentrated in urban areas, it is not restricted to any one region of Louisiana. Rather, it is distributed broadly throughout the state (see p. 4).
4. Nearly half (47 percent) of all nonprofit employment in the state is in the health services field and another 20 percent is in social services (see p. 5).
5. Average weekly wages in nonprofit organizations are 19 percent lower than those of government workers and 8 percent lower than those of for-profit workers (see p. 6), though this partly reflects the industry mix of nonprofit employment.

## INTRODUCTION

Nonprofit organizations contribute to the quality of life for all Louisiana citizens through the health care, education, job training, nursing home care, access to arts and culture, and opportunities for democratic participation they offer. What is not widely appreciated, however, is that nonprofit organizations are a major economic force in the state's economy, and in the economies of all the state's regions.

This report presents new information on the size, composition, and distribution of employment in the private nonprofit sector in Louisiana as of the end of the year 2000. The report draws on data generated by the Louisiana Department of Labor through the quarterly survey of Louisiana workplaces it carries out under the national ES-202 labor market information program administered by the U.S. Bureau of Labor Statistics as part of the unemployment insurance program. These data are compiled from quarterly reports submitted by employers in compliance with U.S. and Louisiana law.

Under federal law, all nonprofit places of employment with four or more employees are required to complete these quarterly surveys and either be covered by the federal unemployment insurance system or make other arrangements to provide unemployment coverage to laid-off workers. The one major exclusion is religious congregations, which are not required to take part in the unemployment insurance system, although the significance of this exclusion is unknown as some religious organizations elect to be covered by unemployment insurance as provided for in the law.

For the purpose of this report, we have chosen to focus on the "charitable" portion of the nonprofit sector. This includes organizations registered with the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code, which embraces private, not-for-profit hospitals, clinics, colleges, universities, elementary schools, social service agencies, day care centers, orchestras, museums, theaters, homeless shelters, soup kitchens, and many more.

For further information on the ES-202 data source, the definition of the nonprofit sector, and the method used here to extract data on nonprofit 501(c)(3) organizations from the Louisiana ES-202 records, see Appendix A.

## DETAILED FINDINGS

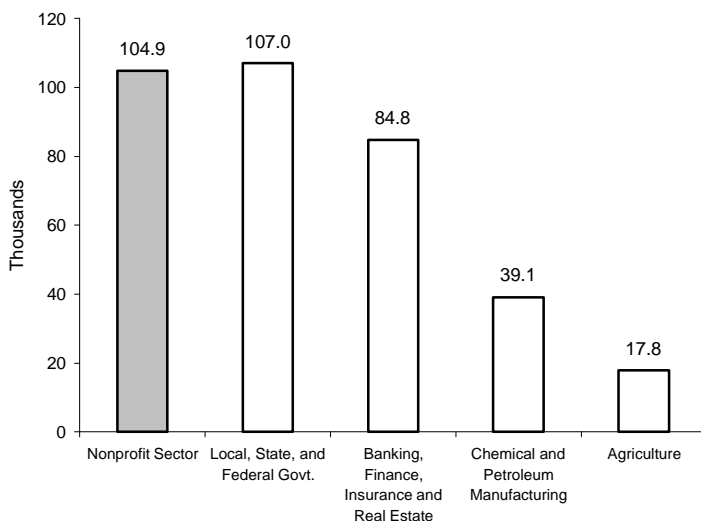
### I. A MAJOR ECONOMIC FORCE

*The private nonprofit sector, comprised of private hospitals, clinics, colleges, universities, elementary schools, day care centers, social service providers, museums, theaters, soup kitchens, and many more, is a major economic force in the state of Louisiana.*

**Employment:** 2,076 nonprofit 501(c)(3) organizations in Louisiana employed nearly 105,000 paid workers as of the end of 2000.<sup>1</sup>

- As shown in Figure 1, the nonprofit sector in Louisiana employed:
  - Nearly as many people as federal, state, and local government combined in Louisiana.
  - Over 20 percent more people than the state’s entire banking, finance, insurance and real estate industry.

**Figure 1: Employment in the Louisiana nonprofit sector in comparison to selected industries, 2000 (thousands)**



<sup>1</sup> Another 308 people were employed at 37 organizations listed as private nonprofit organizations in Internal Revenue Service records but classified as government institutions in the ES-202 system. To avoid overstating the size of the Louisiana nonprofit sector, we have not included these employees in this report.

- Over twice as many people as the chemical and petroleum manufacturing industry.
- Nearly six times as many people as the state’s agricultural industry.
- As can be seen in Table 1, there are a number nonprofit organizations on the list of the 100 largest private employers in Louisiana.
  - Many of the largest private employers in Louisiana are nonprofit health organizations.
  - The Willis-Knighton Medical Center, located in Shreveport, is the 11<sup>th</sup> largest employer in Louisiana and serves the northwest area of the state.

**Table 1: Nonprofit organizations included on the list of the 100 largest private employers in Louisiana<sup>2</sup>**

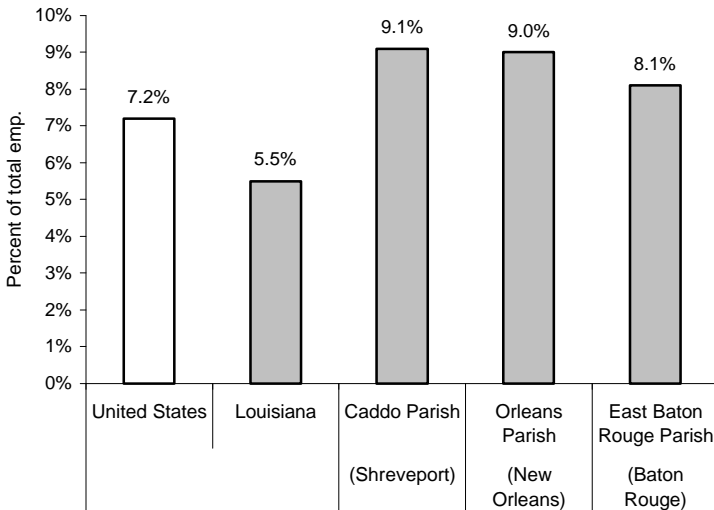
Organization Name	Rank (out of 100)
Willis-Knighton Medical Center, Inc.	11
General Health, Inc.	12
Alton Ochsner Foundation Hospital	15
Tulane University	16
Schumpert Medical Center	20
Tulane Medical Center	37
Ochsner Clinic	51
Baton Rouge General Medical Center	55
Terrebonne General Hospital	71
Our Lady of Lourdes Regional Medical Center	77
Touro Infirmary	85
St. Francis Hospital	86
Blue Cross of Louisiana	87
Lake Charles Memorial Hospital	90
Woman's Hospital	99

<sup>2</sup> Data source: Louisiana Department of Labor, 2001.

- The 104,895 workers employed by the nonprofit sector in Louisiana represent 5.5 percent of the Louisiana workforce, or 1 out of every 18 workers. This puts Louisiana slightly below the U.S. average (7.2 percent) in terms of the nonprofit share of total employment (see Figure 2).
- In some regions, however, nonprofit employment is much larger than this. As can be seen in Figure 2:
  - In Caddo Parish, where the city of Shreveport is located, nonprofits account for 9.1 percent of total employment, or nearly 1 out of every 10 workers.
  - In Orleans Parish, where the city of New Orleans is located, nonprofit organizations account for 9.0 percent of total employment, or nearly 1 out of every 10 workers.
  - In East Baton Rouge Parish, where the city of Baton Rouge is located, nonprofits account for 8.1 percent of total employment.

- Even these figures probably understate the scale of nonprofit employment in Louisiana. In particular:
  - Employees of religious organizations are not required to participate in the Unemployment Insurance program in Louisiana and therefore may not be covered in the ES-202 data set. The Louisiana Department of Labor estimates that there are 20,900 employees working in churches and private, nonprofit religiously affiliated service, educational, and membership organizations, although it is not known how many of these are already covered in the ES-202 system. If none of these workers are included in the ES-202 system, adding them in will boost the total number of nonprofit workers in the state to 125,795.
  - Because the technique used to identify nonprofit organizations in the ES-202 data set likely misses many smaller organizations, it is estimated that there may be approximately 7,000 additional nonprofit employees in Louisiana not covered in this report (see Appendix A for more information).
  - Adding these two components would boost nonprofit employment in Louisiana to 7 percent of total employment.

**Figure 2: Nonprofit share of total employment**



Data source: Census of Service Industries (1997) and Louisiana ES-202 system (2000).

**Payroll:** The 104,895 nonprofit employees in Louisiana earned over \$2.6 billion in wages in 2000.

- Nonprofit organizations thus accounted for 5.1 percent of the state’s total payroll.
- Nonprofit payrolls equaled or exceeded those for:
  - The banking, finance, insurance, and real estate industry (\$2.7 billion).
  - The chemical and petroleum manufacturing industry (\$2.5 billion).
  - All agricultural jobs (\$324 million).

## II. STATEWIDE PRESENCE

*While the bulk of nonprofit employment is concentrated in urban areas, nonprofits account for a significant share of total employment throughout the state.*

- Eighty-eight percent of Louisiana nonprofit employment is located in the state’s Metropolitan Statistical Areas (MSAs).<sup>3</sup>
  - Of this, 71 percent is located in the central city parishes for Alexandria, Baton Rouge, Houma, Lafayette, Lake Charles, Monroe, New Orleans, and Shreveport/Bossier City.<sup>4</sup>
  - An additional 17 percent is located in the suburban portions of the state’s MSAs, outside the central city parishes.
- Twelve percent of the state’s nonprofit jobs are located in rural regions of the state.

- Within central city parishes, the nonprofit share of total employment is especially high. Thus, while the overall nonprofit share of total employment in the state is only 5.5 percent, it is between 8.1 and 9.1 percent in New Orleans, Baton Rouge, and Shreveport/Bossier City (see also Figure 3).
- In the rural areas of the state, nonprofit organizations account for an average of 3.5 percent of total employment.
  - In some rural parishes, however, the nonprofit share of total employment is much higher than this. In rural West Carroll Parish, where the town of Oak Grove is located, nonprofits account for 7.6 percent of total employment.
  - In rural St. Mary Parish, where the town of Franklin is located, nonprofits employ 1,857 people, or 6.9 percent of total workers in the parish.

**Figure 3: Nonprofit employment as a percentage of total employment in Louisiana Metropolitan Statistical Areas (shaded) and rural regions (unshaded), 2000**



<sup>3</sup> A Metropolitan Statistical Area (MSA) is made up of one parish that includes a large population nucleus (for example, Orleans Parish for New Orleans) and other adjoining parishes that have a high degree of economic and social integration with that nucleus. For a complete list of Louisiana MSAs and their nonprofit employment, see Appendix B.

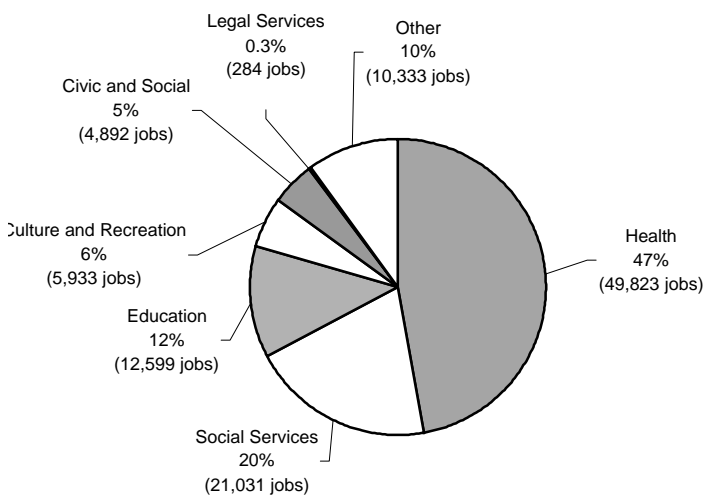
<sup>4</sup> Central city parishes are the population nucleus of an MSA (the city associated with an MSA).

### III. HEALTH DOMINANCE

Health organizations account for nearly half of all of Louisiana's nonprofit employment, but education and social service organizations are also prominent (see Figure 4).

- Forty-seven percent of all nonprofit employment in Louisiana is in the health services sector. These 49,823 jobs include work in hospitals, nursing and personal care facilities, and clinics.<sup>5</sup>
- Twenty percent of all nonprofit employment in Louisiana, or 21,031 jobs, is in social services. This includes employment in individual and family services, job training and related services, child day care services, and residential care.
- Twelve percent of all employment in the nonprofit sector in Louisiana is in educational services. These 12,599 jobs include employment in private nonprofit elementary and secondary schools, colleges, and universities.
- Six percent of all nonprofit employment, or 5,933 jobs, is in culture and recreation organizations including museums, theaters, orchestras, and amateur sports clubs.

**Figure 4: Distribution of Louisiana nonprofit employment by field**



<sup>5</sup> Industry classifications are based on SIC codes (1987 Standard Industrial Classification system).

- Five percent of all employment in the nonprofit sector, or 4,892 jobs, is in civic and social membership organizations. This includes jobs in business associations, professional associations, and other civic and social membership organizations such as neighborhood associations, hiking clubs, and environmental organizations.
- Less than 1 percent of all nonprofit employment is in legal service organizations, including 284 jobs in legal aid clinics, conflict resolution programs, and other related organizations.
- Nearly 10 percent of total nonprofit employment, or 10,333 jobs, is accounted for by other organizations including accounting, research, development, and testing firms; printing and publishing firms; and charitable, religious, and educational trusts.
- Nonprofit colleges and universities alone accounted for nearly 9,000 jobs in Louisiana. Ten major nonprofit colleges and universities in Louisiana accounted for a total of 8,850 jobs in 2000 (see Table 2).

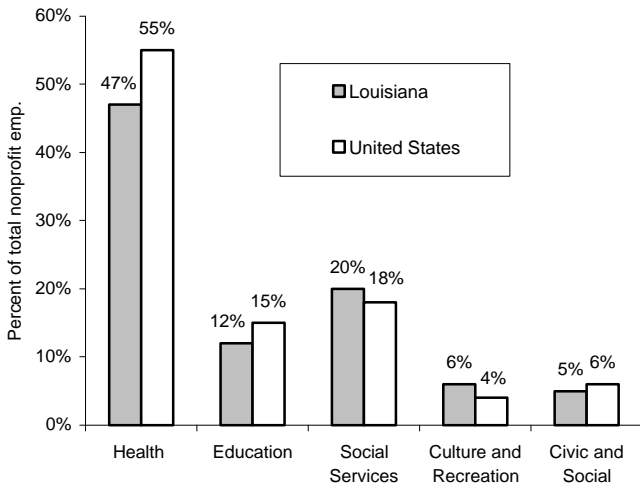
**Table 2: Louisiana private nonprofit colleges and universities and total employment<sup>6</sup>**

School Name	Number of Nonprofit Employees
Centenary College	441
Dillard University	460
Louisiana College	165
Loyola University	999
New Orleans Baptist Seminary College	450
Our Lady of Holy Cross College	65
Our Lady of the Lake College	100
Saint Joseph Seminary College	49
Tulane University and Medical School	5,421
Xavier University	700
<b>Total</b>	<b>8,850</b>

<sup>6</sup> Source: Louisiana Association of Independent Colleges and Universities, 2001.

- As shown in Figure 5, the distribution of nonprofit employment in Louisiana is similar to the national average, with a slightly larger share of employment in social services and a slightly smaller share in health and education in Louisiana.

**Figure 5: Distribution of nonprofit employment, Louisiana vs. the nation**



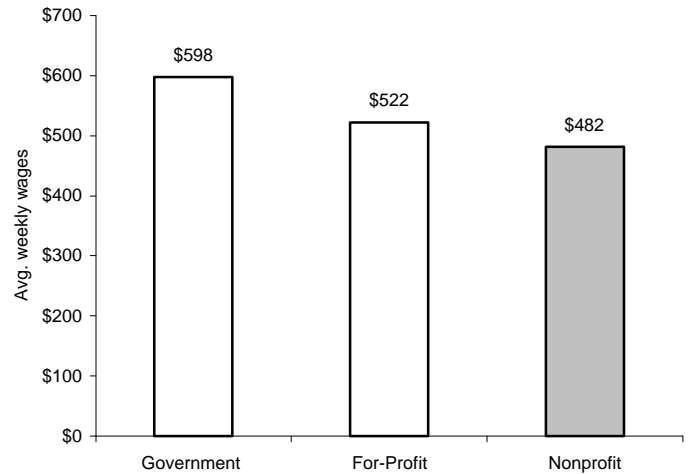
Data source: Census of Service Industries (1997) and Louisiana ES-202 system (2000).

#### IV. NONPROFIT WAGES

*Average weekly wages for nonprofit employees are lower than those in the for-profit and government sectors.*

- Overall, the average weekly wage for nonprofit employees in Louisiana is 19 percent lower than that for government workers and 8 percent lower than that for for-profit workers, as shown in Figure 6.<sup>7</sup>

**Figure 6: Nonprofit, for-profit, and government average weekly wages, 2000**



- This difference in wages is partially due to the industry mix of nonprofit employment. In at least one industry in which both nonprofits and for-profits are significantly involved, average weekly wages for nonprofit employees are higher than those for for-profit employees.
  - Employees in private, nonprofit colleges and universities, elementary and secondary schools, and other educational institutions earn 22 percent more, on average, than their for-profit counterparts (see Figure 7).

<sup>7</sup> These figure do not include other forms of compensation such as health benefits, insurance and retirement plans.



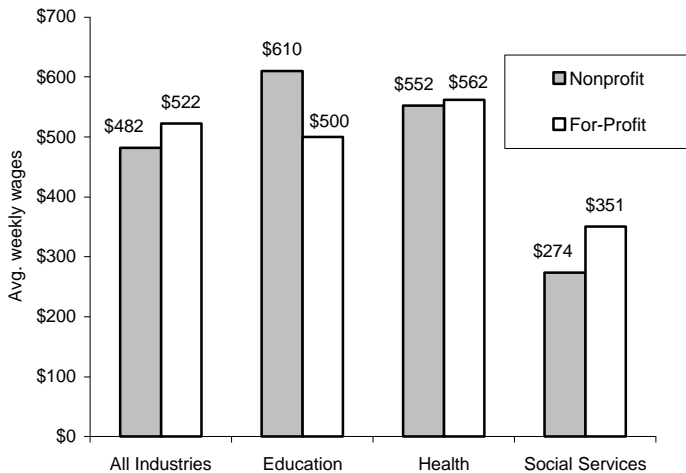
- When examining health and social service professions, however, this nonprofit advantage seems to disappear.
  - Employees in the nonprofit health field earn 2 percent less, on average, than their for-profit counterparts.
  - Employees in nonprofit social service organizations earn 22 percent less, on average, than workers in for-profit social service firms.
- Whether the variations in comparative earnings are a result of different wage rates or differing usage of part-time workers is impossible to tell with this data set.<sup>8</sup>

## CONCLUSION

The nonprofit sector not only contributes to the quality of life for all Louisiana citizens through the health care, education, counseling, job training, nursing home care, access to arts and culture, and opportunities for democratic participation it offers, but it is also a major economic force in the state’s economy, and in the economies of all the state’s regions.

Regrettably, however, this point is not well understood by policymakers, the press, or the public at large. As a result, this sector is often overlooked in economic development, education, and training efforts that could prove extremely beneficial to it in the long term. Hopefully, the data presented here will promote greater understanding of the impact of the nonprofit sector and demonstrate the immense stake that Louisiana citizens have in its continued health.

**Figure 7: Nonprofit vs. for-profit average weekly wages in Louisiana, by industry, 2000**



<sup>8</sup> The average weekly wage reported in the ES-202 survey data makes no adjustment for full-time or part-time work. Industries with a greater number of part-time workers could show up as having lower average weekly wages than those with fewer part-time workers even if the actual pay rates are higher.

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## **APPENDIX A: THE ES-202 UNEMPLOYMENT INSURANCE LABOR MARKET INFORMATION PROGRAM**

### **SOURCE OF DATA**

The major source of data for this report is the Covered Employment and Wages program, commonly referred to as the ES-202 program, a cooperative initiative involving State Employment Security Agencies and the Bureau of Labor Statistics. The ES-202 program produces a comprehensive tabulation of employment and wage information for workers covered by State Unemployment Insurance (UI) laws and Federal workers covered by the Unemployment Compensation for Federal Employees program. Data contained in this report represent all employers covered by the Unemployment Insurance (UI) Law of Louisiana as well as federal workers covered by the Unemployment Compensation of Federal Employees program. The data on state-insured workers are compiled from quarterly contribution reports submitted by employers subject to Louisiana law. Employment data pertaining to the federal government are obtained from similarly required reports submitted by the various government installations in Louisiana.

### **SCOPE OF COVERAGE**

The ES-202 program accounts for approximately 98 percent of all wage and salary civilian employment nationally (the program does not cover self-employed and family workers). The principal exclusions from the ES-202 data set are employees of religious organizations, railroad workers, small-scale agriculture, domestic service, crew members on small vessels, state and local government elected officials, and insurance and real estate agents who receive payment solely by commission. In terms of nonprofit employment, the exclusion of religious organizations is the most significant; however, religious organizations may elect to be covered by the UI program and those that do are covered in the data. At this time the level of noncoverage is unknown.

Under federal law, all nonprofit places of employment with four or more employees are required to participate in the unemployment insurance system. At their discretion, states can extend this requirement to nonprofit

places of employment with one or more employees. Louisiana has chosen not to extend coverage under its unemployment insurance system to nonprofit firms with fewer than four employees. However, under Louisiana law, establishments that pay wages for services in employment of \$1,500 or more during any calendar quarter of a calendar year are required to pay contributions for that calendar year and for at least the following calendar year. Therefore, it is likely that most nonprofit organizations with fewer than four employees are covered in the ES-202 data set.

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. Both part-time and full-time employees are included in the data set. If a person holds two jobs, that person would be counted twice in the data set. Wages include bonuses, stock options, the cash value of meals and lodging, and tips and other gratuities. Wages do not include other forms of compensation such as health benefits, insurance, and retirement plans.

The employment data for nonprofit organizations were identified by matching the Federal Employer Identification Numbers (FEINs) of firms in the Louisiana ES-202 system with the FEINs of firms that have registered with the IRS for tax-exempt status. Louisiana tax-exempt firms were identified using the Exempt Organization Master File (EOMF), which is a listing of all organizations exempt from taxation under section 501(c) of the Internal Revenue Code. The file is cumulative; information on new organizations is added to the file on an ongoing basis and an effort is made to delete defunct organizations. The file includes the name, address, and zip code of the organization, the Federal Employer Identification Number, and the exact Internal Revenue Code subsection under which the organization has claimed tax exemption. By matching the FEINs in the EOMF with those in the ES-202 data set, it is possible to identify all nonprofit entities in the state registered with the IRS, including not only 501(c)(3)s, the so-called “charitable” portion of the tax-exempt universe, but other types of tax-exempt organizations as well, such as social clubs, trade associations, and civic organizations.

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For the purpose of this report, we have chosen to focus on the “charitable” portion of the nonprofit sector. This includes organizations registered with the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code, which embraces private, not-for-profit hospitals, clinics, colleges, universities, elementary schools, social service agencies, day care centers, orchestras, museums, theaters, homeless shelters, soup kitchens, and many more. In addition to Section 501(c)(3), the Internal Revenue Code contains twenty-five other subsections under which organizations can claim exemption from federal income taxation as nonprofit organizations. Section 501(c)(3) is by far the most important of these, the one that covers the bulk of nonprofit organizations, and the one with the organizations most commonly associated with the nonprofit sector.

Previous work to identify nonprofits in the ES-202 data set suggests that the EOMF may miss up to 7 percent of all nonprofit employment because the EOMF does not include religious organizations or organizations with less than \$25,000 annual revenue. Therefore, there may be an additional 7,300 nonprofit employees in Louisiana that are not covered in this report.

The Johns Hopkins Center for Civil Society Studies’ Nonprofit Employment Data Project is now working with state employment security offices throughout the country to generate similar data on nonprofit employment drawing on this ES-202 data source.

For more information, visit the CCSS Web site ([www.jhu.edu/~ccss](http://www.jhu.edu/~ccss)).

## APPENDIX B: NONPROFIT EMPLOYMENT IN LOUISIANA BY METROPOLITAN STATISTICAL AREAS AND RURAL AREAS 2000

Region	Total nonprofit employment	Nonprofit employment as a percent of total employment in region	Construction employees	Manufacturing employees	Total employment in region
<b>New Orleans MSA</b>					
Jefferson Parish	11,579	5.3%	15,008	17,984	216,840
<b>New Orleans City/ Orleans Parish</b>	<b>24,070</b>	<b>9.0%</b>	<b>8,579</b>	<b>12,596</b>	<b>266,568</b>
Plaquemines Parish	52	0.3%	1,945	2,285	16,810
St. Bernard Parish	198	1.2%	1,089	1,564	16,031
St. Charles Parish	279	1.4%	2,059	5,755	19,886
St. James Parish	120	1.6%	339	2,448	7,289
St. John the Baptist Parish	135	1.0%	1,546	2,466	13,195
St. Tammany Parish	2,493	4.3%	3,878	2,769	58,255
<b>New Orleans MSA Total</b>	<b>38,926</b>	<b>6.3%</b>	<b>34,443</b>	<b>47,867</b>	<b>614,874</b>
<b>Baton Rouge MSA</b>					
Ascension Parish	238	0.8%	5,913	5,929	30,757
<b>East Baton Rouge Parish</b>	<b>20,343</b>	<b>8.1%</b>	<b>30,573</b>	<b>14,291</b>	<b>250,808</b>
Livingston Parish	93	0.6%	1,674	1,619	15,330
West Baton Rouge Parish	86	0.8%	1,630	2,388	10,508
<b>Baton Rouge MSA Total</b>	<b>20,760</b>	<b>6.8%</b>	<b>39,790</b>	<b>24,227</b>	<b>307,403</b>
<b>Houma MSA</b>					
Lafourche Parish	605	2.0%	1,131	3,257	30,304
Terrebonne Parish	2,045	4.3%	3,108	4,152	47,338
<b>Houma MSA Total</b>	<b>2,650</b>	<b>3.4%</b>	<b>4,239</b>	<b>7,409</b>	<b>77,642</b>
<b>Lafayette MSA</b>					
Acadia Parish	557	3.7%	1,292	1,895	14,940
Lafayette Parish	5,163	4.5%	7,131	7,241	113,915
St. Landry Parish	482	2.3%	1,413	2,037	21,277
St. Martin Parish	248	2.2%	843	2,723	11,045
<b>Lafayette MSA Total</b>	<b>6,450</b>	<b>4.0%</b>	<b>10,679</b>	<b>13,896</b>	<b>161,177</b>
<b>Lake Charles MSA</b>					
Calcasieu Parish	4,551	5.4%	10,948	11,084	84,748
<b>Lake Charles MSA Total</b>	<b>4,551</b>	<b>5.4%</b>	<b>10,948</b>	<b>11,084</b>	<b>84,749</b>
<b>Alexandria MSA</b>					
Rapides Parish	2,858	4.9%	4,498	3,856	57,843
<b>Alexandria MSA Total</b>	<b>2,858</b>	<b>4.9%</b>	<b>4,498</b>	<b>3,856</b>	<b>57,844</b>
<b>Shreveport-Bossier City MSA</b>					
Bossier Parish	338	0.9%	2,594	2,927	38,021
<b>Caddo Parish</b>	<b>11,023</b>	<b>9.1%</b>	<b>6,525</b>	<b>13,528</b>	<b>120,927</b>
Webster Parish	1,293	10.4%	937	2,899	12,467
<b>Shreveport-Bossier City MSA Total</b>	<b>12,654</b>	<b>7.4%</b>	<b>10,056</b>	<b>19,354</b>	<b>171,415</b>
<b>Monroe MSA</b>					
Ouachita Parish	4,036	5.6%	4,299	8,624	72,393
<b>Monroe MSA Total</b>	<b>4,036</b>	<b>5.6%</b>	<b>4,299</b>	<b>8,624</b>	<b>72,394</b>
<b>Urbanized Area (MSA) Total</b>	<b>92,885</b>	<b>6.0%</b>	<b>118,952</b>	<b>136,317</b>	<b>1,547,498</b>

Region	Total nonprofit employment	Nonprofit employment as a percent of total employment in region	Construction employees	Manufacturing employees	Total employment in region
<b>Rural Regions (rest of state)</b>					
Allen Parish	76	0.87%	207	438	8,764
Assumption Parish	NA	NA	269	1,427	4,836
Avoyelles Parish	181	1.61%	676	663	11,261
Beauregard Parish	NA	NA	625	1,567	8,661
Bienville Parish	NA	NA	201	1,235	3,959
Caldwell Parish	35	1.33%	155	248	2,641
Cameron Parish	29	0.74%	288	413	3,914
Catahoula Parish	70	2.83%	147	163	2,471
Claiborne Parish	NA	NA	200	558	4,085
Concordia Parish	70	1.32%	191	581	5,287
Desoto Parish	337	5.09%	949	1,379	6,623
East Carroll Parish	69	2.89%	77	195	2,391
East Feliciana Parish	23	0.46%	163	380	4,970
Evangeline Parish	2,210	26.41%	374	917	8,368
Franklin Parish	97	0.79%	707	297	12,243
Grant Parish	NA	NA	333	679	2,950
Iberia Parish	499	1.69%	2,412	4,169	29,565
Iberville Parish	168	1.07%	2,641	3,934	15,659
Jackson Parish	NA	NA	287	1,261	4,195
Jefferson Davis Parish	386	5.29%	452	423	7,290
LaSalle Parish	259	6.64%	155	747	3,899
Lincoln Parish	585	3.12%	1,788	2,533	18,777
Madison Parish	107	2.85%	72	513	3,757
Morehouse Parish	356	4.12%	448	1,263	8,646
Natchitoches Parish	367	2.69%	784	2,657	13,651
Pointe Coupee Parish	156	2.84%	271	572	5,502
Red River Parish	NA	NA	153	406	2,529
Richland Parish	324	5.22%	528	719	6,207
Sabine Parish	112	1.92%	250	1,442	5,824
St. Helena Parish	36	2.24%	92	237	1,609
St. Mary Parish	1,857	6.88%	2,197	3,488	27,005
Tangipahoa Parish	1,135	3.34%	1,770	2,903	33,983
Tensas Parish	49	2.64%	42	157	1,859
Union Parish	NA	NA	501	2,243	6,033
Vermilion Parish	287	2.03%	749	1,488	14,171
Vernon Parish	NA	NA	719	854	12,723
Washington Parish	536	4.59%	701	1,848	11,670
West Carroll Parish	259	7.59%	207	287	3,413
West Feliciana Parish	37	0.56%	590	NA	6,631
Winn Parish	33	0.66%	109	1,323	4,963
<b>Rural Regions Total</b>	<b>12,010</b>	<b>3.5%</b>	<b>23,480</b>	<b>46,607</b>	<b>342,904</b>
<b>Grand Total for State</b>	<b>104,895</b>	<b>5.5%</b>	<b>142,261</b>	<b>184,245</b>	<b>1,890,399</b>

NA = Data not available.

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## APPENDIX C: NUMBER OF NONPROFIT ORGANIZATIONS IN LOUISIANA

According to the Louisiana ES-202 data set, there were 2,076 nonprofit organizations operating in the state in 2000. There are also two other sources of data on the number of nonprofit organizations in the state of Louisiana. These include the IRS data set on organizations that file a Form 990 (charitable organizations report financial information to the IRS annually on the Form 990) and a list of nonprofit organizations that have filed with the Secretary of State's office for nonprofit status.

Therefore, there are several ways to count the number of nonprofit organizations operating in the state at any one time:

- **Count the number of organizations that filed a Form 990 with the IRS in a given year.** All nonprofit organizations with over \$25,000 in revenue are required to file a Form 990 with the IRS. Most religious organizations are not required to file tax forms with the IRS. While every organization with more than \$25,000 in revenue is required to file a Form 990, this provides information on the number of organizations but not necessarily the number of establishments. For example, the American Red Cross may file one Form 990 but may have many establishments in a state.
- **Count the number of organizations registered with the Secretary of State's Office in a given year.** All nonprofits operating in the state of Louisiana must register with the Secretary of State's office so they can be tracked by this office. While many

organizations may be registered in a given parish, only a small number may actually have employment or may be active in a given year.

- **Count the number of nonprofit establishments in the ES-202 data set.** The ES-202 data set covers all organizations that are participating in the state Unemployment Insurance program. All nonprofit organizations with some employment in a given year are included in the ES-202 data set. In the Louisiana data set on nonprofits, some small nonprofit organizations with less than \$25,000 in revenue and some religious organizations will not be included in the count of nonprofit establishments because of the way nonprofits have been identified in this data set (see Appendix A for more details). The ES-202 data set collects data at the establishment level, so it provides a count of the number of establishments, not the number of organizations.

The following table lists the number of Form 990 filers, the number of organizations registered with the Louisiana Secretary of State, and the number of nonprofit establishments identified in the ES-202 data set. As can be seen from this table, there is some discrepancy in the number of nonprofits recorded by each data source. This is because each data source has different cut-off points for the nonprofits it captures, as discussed above. However, each of these data sources provides an idea of the size and importance of the nonprofit sector in each parish.

**TABLE C-1: NUMBER OF NONPROFIT ORGANIZATIONS IN LOUISIANA**

<b>Parish</b>	<b>Number of nonprofit organizations that filed a Form 990 with the IRS in 1999</b>	<b>Number of nonprofit establishments registered with the Secretary of State's Office, 2000</b>	<b>Number of nonprofit organizations participating in the state Unemployment Insurance program (ES-202 data), 2000</b>
Acadia Parish	11	260	17
Allen Parish	2	165	6
Ascension Parish	15	259	13
Assumption Parish	7	83	NA
Avoyelles Parish	10	165	7
Beauregard Parish	11	218	NA
Bienville Parish	3	74	NA
Bossier Parish	26	316	10
Caddo Parish	206	1,456	157
Calcasieu Parish	87	860	86
Caldwell Parish	7	72	4
Cameron Parish	3	35	3
Catahoula Parish	4	72	6
Claiborne Parish	6	89	NA
Concordia Parish	6	80	9
Desoto Parish	8	132	10
East Baton Rouge Parish	423	3,236	359
East Carrol Parish	10	94	8
East Feliciana Parish	9	114	5
Evangeline Parish	18	159	16
Franklin Parish	6	112	9
Grant Parish	5	122	NA
Iberia Parish	23	267	25
Iberville Parish	7	169	9
Jackson Parish	3	103	NA
Jefferson Davis Parish	10	137	9
Jefferson Parish	217	2,099	172
LaSalle Parish	2	108	4
Lafayette Parish	145	978	82
Lafourche Parish	40	368	19
Lincoln Parish	29	228	18
Livingston Parish	24	354	18
Madison Parish	6	56	6
Morehouse Parish	12	206	15
Natchitoches Parish	23	281	15
Orleans Parish	569	4,323	418
Ouachita Parish	115	884	79
Plaquemines Parish	10	114	6
Pointe Coupee Parish	5	111	8
Rapides Parish	93	852	74
Red River Parish	3	68	NA
Richland Parish	10	95	9
Sabine Parish	6	209	5
St. Bernard Parish	26	223	17
St. Charles Parish	14	190	12
St. Helena Parish	1	63	3
St. James Parish	3	102	8
St. John the Baptist Parish	10	159	9
St. Landry Parish	30	365	22
St. Martin Parish	13	119	8
St. Mary Parish	23	259	21

*Continued on next page*

Parish	Number of nonprofit organizations that filed a Form 990 with the IRS in 1999	Number of nonprofit establishments registered with the Secretary of State's Office, 2000	Number of nonprofit organizations participating in the state Unemployment Insurance program (ES-202 data), 2000
St. Tammany Parish	100	988	44
Tangipahoa Parish	48	525	39
Tensas Parish	3	52	4
Terrebone Parish	52	431	31
Union Parish	4	144	NA
Vermilion Parish	18	192	12
Vernon Parish	9	282	NA
Washington Parish	21	191	22
Webster Parish	11	187	17
West Baton Rouge Parish	11	111	10
West Carroll Parish	7	51	7
West Feliciana Parish	8	78	8
Winn Parish	2	117	4
Nondistributable			62
<b>Total</b>	<b>2,649</b>	<b>25,012</b>	<b>2,076</b>

NA = Data not available.

## APPENDIX D: DISTRIBUTION OF NONPROFIT ORGANIZATIONS BY INDUSTRY IN LOUISIANA, 2000

SIC codes <sup>9</sup>	Industry	Type of organizations	Number of nonprofit employees	Percent of total nonprofit employment
80	<b>Health</b>	Hospitals, nursing and personal care facilities, home health care organizations	49,823	47.4%
81	<b>Legal Services</b>	Legal aid clinics, conflict resolution programs	284	0.3%
82	<b>Education</b>	Private colleges and universities, elementary and secondary schools	12,599	12.0%
83	<b>Social Services</b>	Child day care services, residential care, job training and related services, individual and family services	21,031	20.0%
79, 84	<b>Culture and Recreation</b>	Museums, theaters, art galleries, orchestras, membership sport and recreation clubs, amateur sports clubs, day camps	5,933	5.6%
86	<b>Civic and Social</b>	Business associations, professional associations, neighborhood associations, social clubs, hiking clubs, environmental organizations	4,892	4.7%
All other	<b>Other</b>	Research, development, and testing firms; printing and publishing firms; religious, educational, and charitable trusts	10,333	9.9%
	<b>Total</b>		<b>104,895</b>	<b>100.0%</b>

<sup>9</sup> SIC codes are based on the 1987 Standard Industrial Classification system. The SIC codes are used by the state labor market information offices to identify different industries.



## **The Johns Hopkins Nonprofit Employment Data Project**

The *Johns Hopkins Nonprofit Employment Data (NED) Project* is a systematic effort to document and analyze employment in the private nonprofit sector in the United States. A collaboration between the Johns Hopkins Center for Civil Society Studies, state Labor Market Information offices, and state nonprofit associations, the NED Project is working to access data on nonprofits from the national ES-202 labor market information program managed by the U.S. Bureau of Labor Statistics as part of the unemployment insurance program. These data will be used to measure the size and distribution of employment in the nonprofit sector and to chart the relationship between nonprofit and for-profit employment in fields where nonprofits are active in a far more timely fashion than was previously possible. For more information about the Nonprofit Employment Data Project, visit our Web site at [www.jhu.edu/~ccss](http://www.jhu.edu/~ccss).

## **The Johns Hopkins Center for Civil Society Studies**

The *Johns Hopkins Center for Civil Society Studies* seeks to improve understanding and the effective functioning of not-for-profit, philanthropic, or “civil society” organizations in the United States and throughout the world in order to enhance the contribution these organizations can make to democracy and the quality of human life. The Center is part of the Johns Hopkins Institute for Policy Studies and carries out its work through a combination of research, training, and information-sharing both domestically and internationally.

## **The Louisiana Association of Nonprofit Organizations (LANO)**

The *Louisiana Association of Nonprofit Organizations*' mission is to strengthen, promote, and build the capacity of Louisiana's nonprofit sector through member services, advocacy, and education. More information about the Louisiana Association of Nonprofit Organizations can be found at [www.lano.org](http://www.lano.org).

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