

American Nonprofit Statistic Analysis Newsletter (ANSA)

March 20, 2014

***Mission:** This newsletter is free and open to share nonprofit information with the nonprofit workers and nonprofit researchers who are engaged in the nonprofit projects for industry, community, university and government.*

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1) Summary Highlight

This report on “USA National Nonprofit Exempt Organization Financial Status Analysis” is intended to provide the current financial summary information of the U.S. national nonprofit sector as management information for the nonprofit sector workers and the nonprofit sector researchers in community, government, and university.

The Nonprofit Contribution to GDP is enormous economically. The nonprofit exempt organization data from IRS reveals sizable economic role of the US national nonprofit economy sector.

According to IRS data as of February 10, 2014, the total income amount of USA national nonprofit exempt organizations was \$3,606,985,001,327 (**3.6 trillion dollars**). Total number of USA national nonprofit exempt organizations was 1,417,463. Their total F990 revenue income was \$2,137,479,443,605 (**2.1 trillion dollars**) and their asset amount was \$5,074,408,381,684 (**5 trillion dollars**).

Total income of USA national nonprofit exempt organizations (\$3.6T) was 22.2 % of USA 2012 GDP (16.2T). This figure 3.6T is larger than the world’s 4th ranked GDP of Germany (3.4T).

The total income amount of five top nonprofit activity areas such as 1) Health (\$1.2 T), 2) Public/Society Benefits (\$635M), 3) Education (\$551M), 4) Human Services (\$182M), and 5) Arts/Culture (\$49M) is \$2,583,722,287,419 (\$2.6T) in 2014. The total income of these top five business activity areas is larger than the world’s 6th ranked GDP of United Kingdom (\$2.4T).

The USA national percentage ratio (%) of the nonprofit total income over USA national GDP is 22 %. The ratios of 17 States (11 eastern states/6 MW states) were greater than the national average ratio (22%). The ratio of Michigan was 102.7% which means that the total nonprofit income of Michigan was greater than the Michigan GSP. This shows unhealthy and instable economic trends of the Michigan State economy.

According to IRS data posted on March 10, 2014, the total Nonprofit Exempt Organization income of Michigan was \$411B (411,122M) and was larger (2.7 %) than the Michigan 2012 GSP (\$400B – 400,504M). The total income of one single organization (UAW RETIREE MEDICAL BENEFITS TR, Detroit, MI) was **\$310.5B** (\$310,516,974,055). **This company's income was 78% of Michigan's 2012 GSP.**

The # 1 ranked nonprofit exempt organization in USA in terms of asset amount was BILL & MELINDA GATES FOUNDATION/TRUST (asset amount; \$73.6B - \$73,620,987,229).

Highlighted questions? (Data is current as of March 10, 2014)

Q1: What is the total income of all nonprofit tax exempt organizations in USA in 2014?

A1: **\$3.6 T** (\$3,579,873,405,567) 22% of US 2012GDP. This figure 3.6T is larger than the world's 4th ranked GDP of Germany (3.4T).

Q2: What is the total asset amount of all nonprofit tax exempt organizations in USA in 2014?

A2: **\$5.1 T** (\$5,124,204,148,791)

Q3: What is the total number of all nonprofit tax exempt organizations in USA in 2014?

A3: **1.4M** (1,417,341)

Q4: Who is the # 1 ranked nonprofit EO in USA as single company in nonprofit **income amount** during 2014?

A4: UAW Retiree Medical Benefits TR, Detroit MI **\$310.5B** (\$310,516,974,055) **78% of Michigan's 2012 GSP.** The city of Detroit, Michigan filed for Chapter 9 bankruptcy on July 18, 2013. It is the largest municipal bankruptcy filing in U.S. history by debt, estimated at \$18–20 billion. UAW's tax exempt income is **17 times of Detroit's bankruptcy amount.**

Q5: Who is the # 1 ranked nonprofit EO in USA as single company in **asset amount** during 2014?

A5: BILL & MELINDA GATES FOUNDATION/TRUST **\$73.6B** (\$73,620,987,229)

Q6: Who is the # 1 ranked nonprofit **insurance** EO in USA as single company in **income amount** during 2014?

A6: Workers Compensation Reinsurance Association, St Paul, MN
Income= **\$12.6 B** (\$12,584,932,114)

Q7: Who is the # 1 ranked nonprofit **Health** EO in USA as single company in **income amount** during 2014?

A7: Kaiser Foundation Health Plan Inc., Portland, OR **\$75.5B** (\$75,534,372,412)

Q8: Who is the # 1 ranked nonprofit Education (University) EO in USA as single company in income amount during 2014?

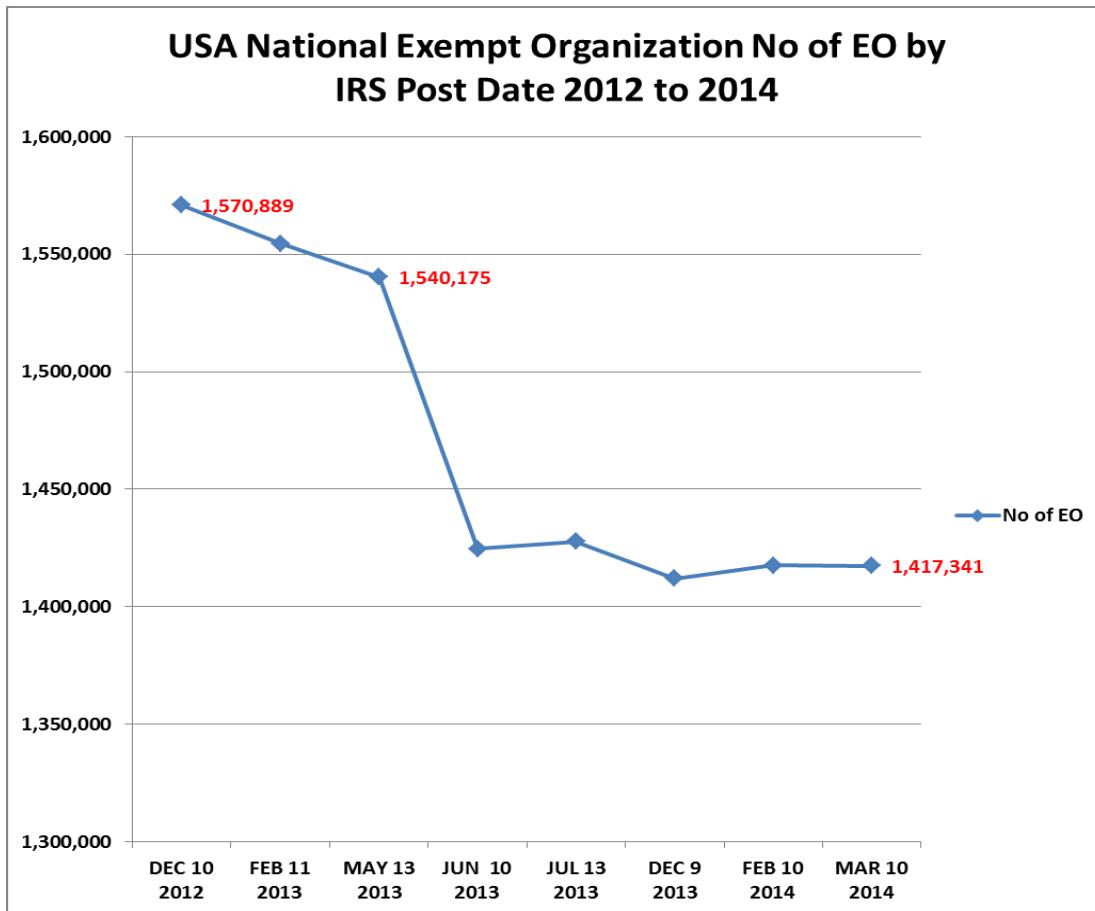
A8: Stanford University Board of Trustees, Palo Alto, CA
\$17.6B (\$17,637,194,550)

Q9: Why did IRS drop drastically the number of exempt organization from 1,570,889 in December 2012 to 1,424,595 in June 2013 for six months? This is 9 % elimination of **146,294** nonprofit exempt organizations in USA.

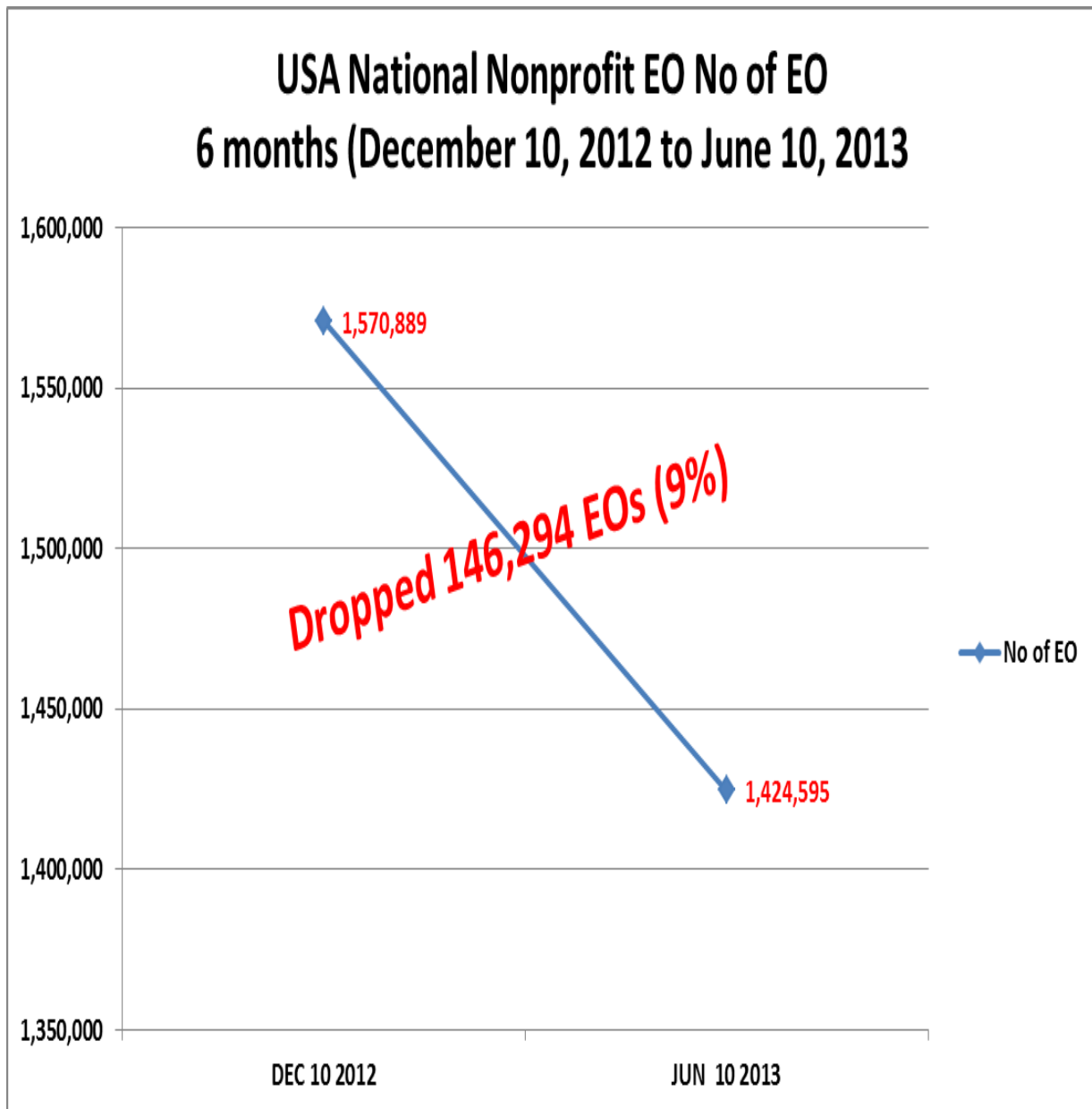
A9: I do not know. IRS has an answer.

2) USA National Nonprofit Exempt Organization No of EO Growth December 2012 to March 2014

Date Posted	No of EO
DEC 10 2012	1,570,889
FEB 11 2013	1,554,487
MAY 13 2013	1,540,175
JUN 10 2013	1,424,595
JUL 13 2013	1,427,784
DEC 9 2013	1,412,018
FEB 10 2014	1,417,463
MAR 10 2014	1,417,341

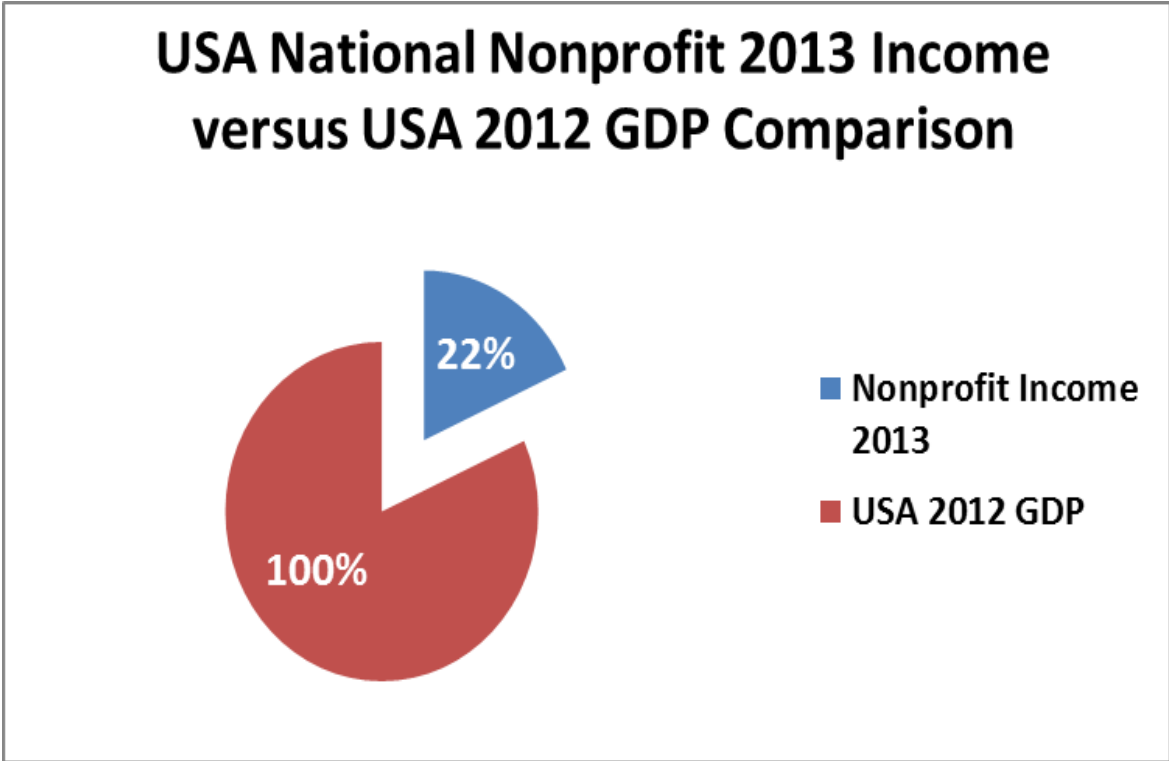


Date Posted	No of EO
DEC 10 2012	1,570,889
JUN 10 2013	1,424,595



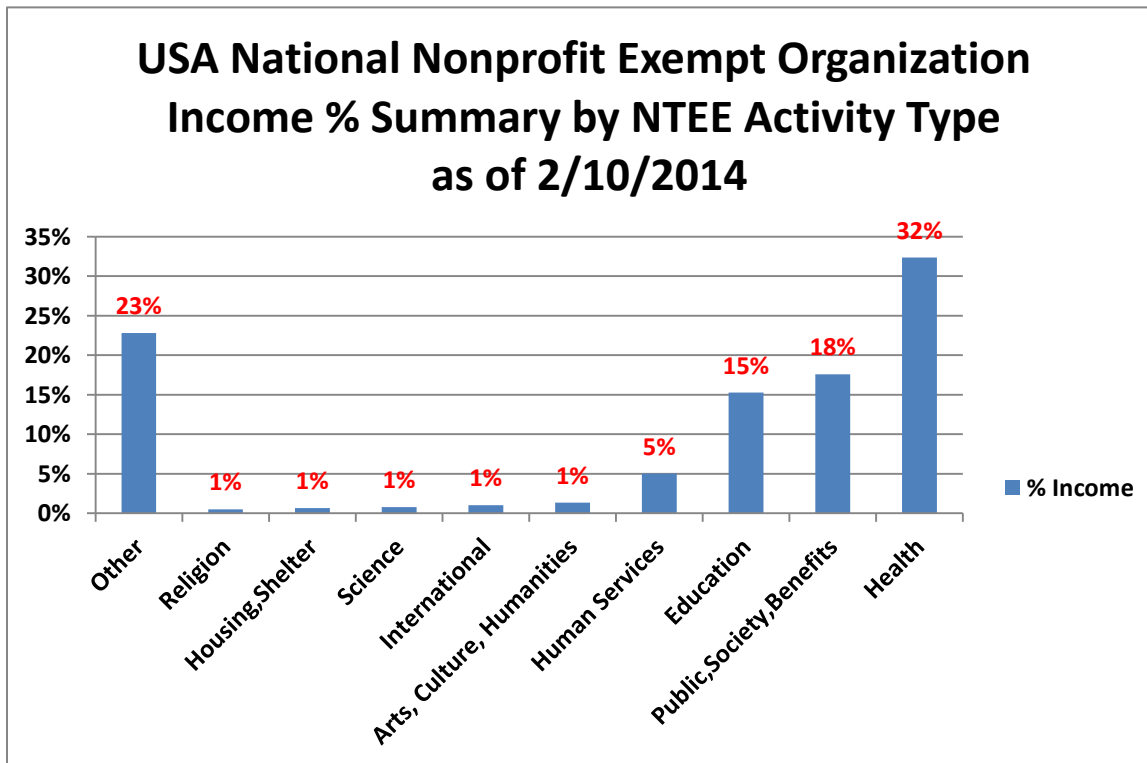
3) USA National Nonprofit Exempt Organization 2013 Income versus USA 2012 GDP Comparison

Economy Sector	GDP in million \$	% of USA
Nonprofit Income 2013	\$3,606,985	22%
USA 2012 GDP	\$16,244,600	100%



4) USA National Nonprofit Exempt Organization Income by NTEE Activity Type as of February 10, 2014

NTEE Activity Type	Income Amount	% Income
Other	\$915,222,932,767	23%
Religion	\$18,207,650,599	1%
Housing, Shelter	\$24,550,357,377	1%
Science	\$28,043,155,641	1%
International	\$37,238,617,524	1%
Arts, Culture, Humanities	\$48,632,098,000	1%
Human Services	\$182,086,878,790	5%
Education	\$550,689,386,274	15%
Public, Society, Benefits	\$635,107,905,920	18%
Health	\$1,167,206,018,435	32%
Total	\$3,606,985,001,327	100%



5) USA National Nonprofit Exempt Organization Financial Status by NTEE Activity Type as of February 10, 2014

NTEE Activity Type	Income_Amount	F990 Rev Amount	Asset Amount	No of EO
Animal	\$8,757,581,000	\$6,478,764,856	\$14,753,096,637	19,052
Food,Agriculture	\$9,724,894,686	\$9,197,882,495	\$4,892,774,184	7,420
Environment	\$11,641,678,665	\$8,668,774,609	\$25,838,515,048	17,335
Legal Related	\$12,099,743,490	\$9,576,460,282	\$11,533,692,446	13,828
Unknown	\$14,445,634,554	\$6,682,693,165	\$26,023,465,416	5,582
Employment	\$17,897,978,811	\$14,822,708,974	\$13,991,143,540	8,302
Recreation,Sports,Leisure	\$17,935,270,529	\$14,439,501,679	\$30,739,141,905	53,089
Religion	\$18,207,650,599	\$11,372,686,741	\$31,240,333,286	106,200
Housing,Shelter	\$24,550,357,377	\$20,997,182,366	\$73,678,855,624	20,612
Science	\$28,043,155,641	\$22,076,888,498	\$26,816,167,349	4,118
International	\$37,238,617,524	\$32,135,126,037	\$46,268,605,469	16,613
Arts, Culture, Humanities	\$48,632,098,000	\$30,059,919,702	\$113,241,449,009	65,760
Human Services	\$182,086,878,790	\$136,349,743,370	\$237,292,433,479	136,581
Education	\$550,689,386,274	\$270,639,288,615	\$946,942,444,360	101,522
Public,Society,Benefits	\$635,107,905,920	\$87,263,762,987	\$759,522,743,473	103,989
Z NTEE N/A	\$822,720,151,032	\$520,666,031,705	\$1,486,527,888,815	684,051
Health	\$1,167,206,018,435	\$936,052,027,524	\$1,225,105,631,644	53,409
Total	\$3,606,985,001,327	\$2,137,479,443,605	\$5,074,408,381,684	1,417,463

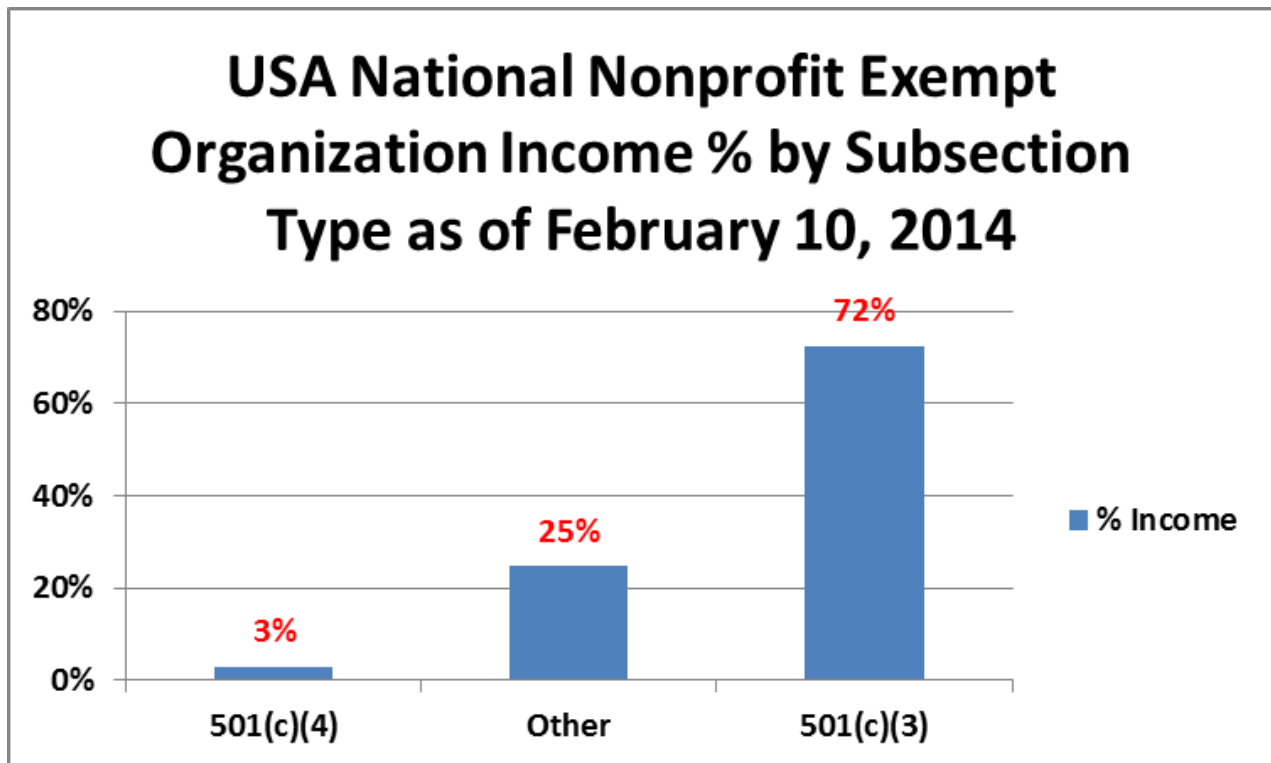
6) USA National Nonprofit Exempt Organization Financial Status by Income Amount for State as of February 10, 2014

State	Income Amount	F990 Revenue Amount	Asset Amount	No of EO
CA	\$415,851,019,004	\$264,055,512,741	\$618,642,737,696	145,858
MI	\$411,122,400,814	\$69,261,270,487	\$217,670,281,484	42,950
NY	\$326,998,078,209	\$222,190,911,658	\$452,518,505,754	92,323
MA	\$261,070,541,856	\$130,399,769,053	\$275,434,627,613	33,912
IL	\$187,691,263,464	\$95,169,229,760	\$257,944,275,713	60,951
PA	\$158,155,287,249	\$109,094,132,645	\$261,067,773,356	63,608
TX	\$149,824,803,645	\$100,143,806,633	\$271,714,360,128	93,862
MN	\$126,510,968,422	\$65,856,734,198	\$171,817,640,137	31,592
OH	\$122,397,947,304	\$90,768,718,103	\$175,510,582,208	59,566
FL	\$104,266,698,428	\$77,604,318,604	\$173,646,578,129	69,895
MD	\$100,232,675,075	\$46,399,352,474	\$112,296,867,176	29,965
WA	\$91,172,102,002	\$47,655,314,535	\$169,143,235,357	32,218
DC	\$79,339,969,181	\$44,550,052,000	\$74,733,505,787	12,361
NC	\$75,577,192,152	\$50,554,266,805	\$119,727,270,636	40,305
VA	\$75,421,803,438	\$56,832,077,327	\$145,057,428,649	38,273
MO	\$65,020,979,291	\$46,338,698,344	\$85,464,382,204	32,220
GA	\$64,244,802,327	\$52,497,963,204	\$112,152,963,838	37,684
NJ	\$64,222,421,013	\$47,668,288,137	\$110,413,271,216	39,017
WI	\$59,348,842,063	\$46,980,389,865	\$103,855,038,111	30,321
CT	\$57,497,766,193	\$30,804,694,681	\$88,453,787,264	18,702
IN	\$57,253,266,077	\$39,990,443,120	\$99,062,314,013	33,762
Other	\$54,344,905,365	\$38,401,398,389	\$141,077,754,933	2,609
TN	\$42,969,698,926	\$32,967,349,671	\$72,658,696,959	27,756
KY	\$34,187,132,177	\$23,984,706,654	\$41,191,197,918	16,878
CO	\$33,797,039,050	\$26,832,608,068	\$70,376,124,977	25,442
AZ	\$29,243,023,109	\$23,094,741,398	\$43,122,199,106	19,833
OR	\$24,219,735,024	\$18,894,291,296	\$44,657,028,651	21,156
IA	\$23,904,622,243	\$18,238,621,513	\$41,127,297,370	26,397
LA	\$22,529,722,560	\$18,962,177,228	\$55,674,792,621	17,059
NH	\$21,894,408,946	\$10,144,939,386	\$29,202,026,126	7,519
RI	\$20,500,120,796	\$11,391,656,833	\$29,377,311,693	7,727

OK	\$19,995,044,923	\$11,964,553,179	\$41,643,983,250	16,999
SC	\$18,197,429,740	\$15,651,355,705	\$34,661,361,077	22,031
KS	\$18,025,071,958	\$13,406,897,716	\$29,151,746,673	15,508
AR	\$17,824,692,638	\$14,556,051,005	\$20,939,786,298	12,130
NE	\$16,556,573,603	\$11,381,187,484	\$25,702,066,010	11,957
UT	\$16,359,090,311	\$10,188,879,907	\$19,070,277,021	7,896
AL	\$15,965,331,076	\$12,422,202,125	\$37,682,090,047	18,485
ME	\$14,081,816,474	\$11,064,502,991	\$20,884,913,103	8,494
HI	\$13,954,357,978	\$6,970,538,909	\$21,731,803,464	6,899
MS	\$11,485,341,427	\$9,448,584,406	\$19,482,942,735	11,893
DE	\$11,463,411,438	\$6,574,611,175	\$19,898,155,361	5,570
WV	\$10,139,449,277	\$8,806,457,352	\$13,454,559,682	9,315
NV	\$8,605,584,347	\$4,421,025,395	\$13,524,814,752	7,342
ND	\$8,516,543,672	\$7,914,265,491	\$13,205,937,832	5,333
MT	\$8,497,406,702	\$6,248,292,754	\$12,520,153,626	9,257
NM	\$7,187,123,281	\$5,882,405,944	\$14,782,294,218	9,156
VT	\$6,856,858,196	\$5,648,974,370	\$11,061,192,386	5,372
SD	\$6,668,419,842	\$5,433,109,675	\$12,918,024,853	6,057
ID	\$6,366,750,699	\$4,746,490,700	\$10,967,073,480	7,042
AK	\$6,081,276,874	\$5,143,590,030	\$10,992,913,439	4,806
WY	\$3,346,191,468	\$1,877,032,482	\$5,340,435,554	4,200
Total	\$3,606,985,001,327	\$2,137,479,443,605	\$5,074,408,381,684	1,417,463

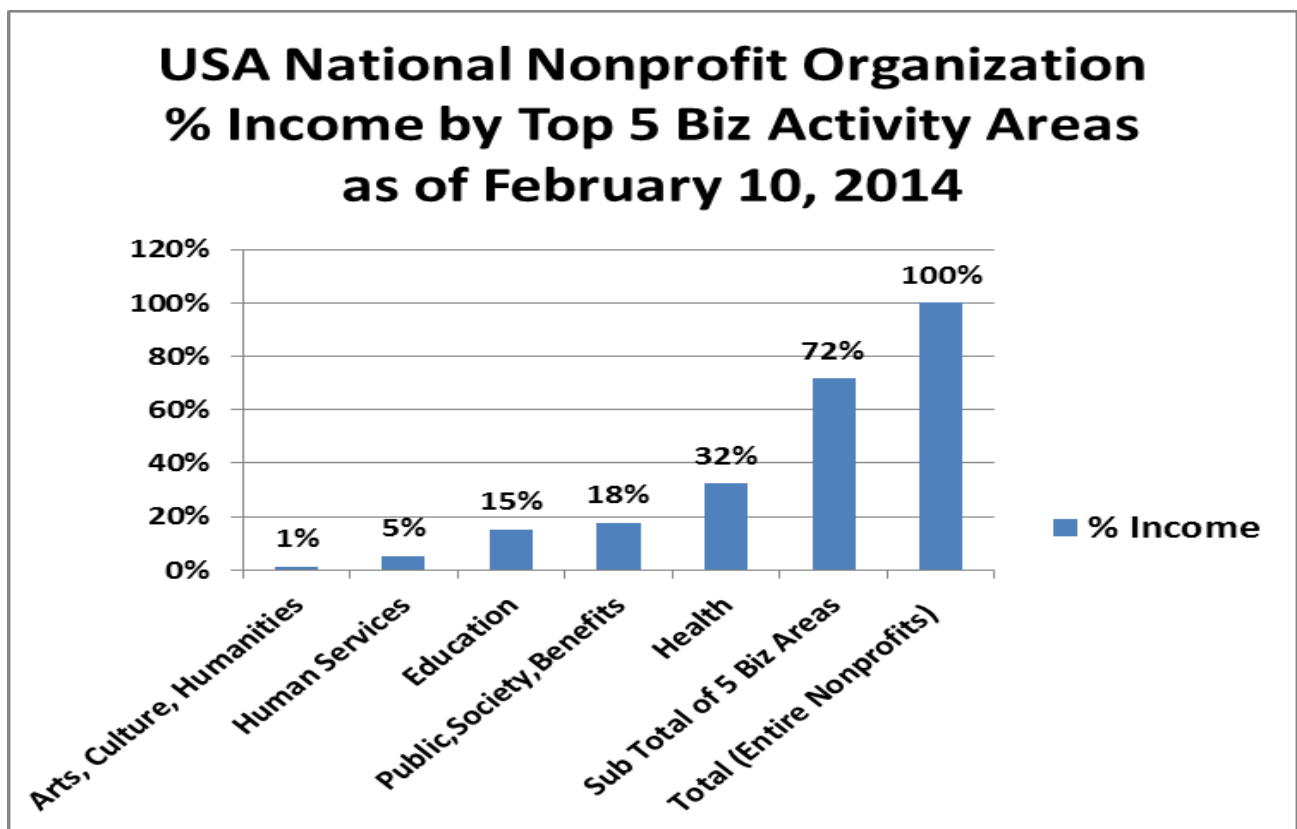
7) USA National Nonprofit Exempt Organization Financial Status by Subsection Type as of February 10, 2014

Sub Type	Income Amount	% Income	F990 Revenue Amount	Asset Amount	No of EO
501(c)(4)	\$102,003,390,056	3%	\$85,609,356,358	\$107,381,403,394	81,736
Other	\$891,810,390,536	25%	\$364,755,051,591	\$1,141,415,640,455	282,346
501(c)(3)	\$2,613,171,220,735	72%	\$1,687,115,035,656	\$3,825,611,337,835	1,053,381
Total	\$3,606,985,001,327	100%	\$2,137,479,443,605	\$5,074,408,381,684	1,417,463



8) USA National Nonprofit Exempt Organization Financial Status by Five Top Business Activity Areas as of February 10, 2014

NTEE Activity Type	Income Amount	% Income	F990 Revenue Amount	Asset Amount	No of EO
Arts, Culture, Humanities	\$48,632,098,000	1%	\$30,059,919,702	\$113,241,449,009	65,760
Human Services	\$182,086,878,790	5%	\$136,349,743,370	\$237,292,433,479	136,581
Education	\$550,689,386,274	15%	\$270,639,288,615	\$946,942,444,360	101,522
Public/Society Benefits	\$635,107,905,920	18%	\$87,263,762,987	\$759,522,743,473	103,989
Health	\$1,167,206,018,435	32%	\$936,052,027,524	\$1,225,105,631,644	53,409
SubTotal of Above 5 Biz Areas	\$2,583,722,287,419	72%	\$1,460,364,742,198	\$3,282,104,701,965	461,261
Total - Entire Nonprofits	\$3,606,985,001,327	100%	\$2,137,479,443,605	\$5,074,408,381,684	1,417,463



9) USA National Nonprofit Exempt Organization Total Income Amount versus State GSP Amount Comparison Analysis

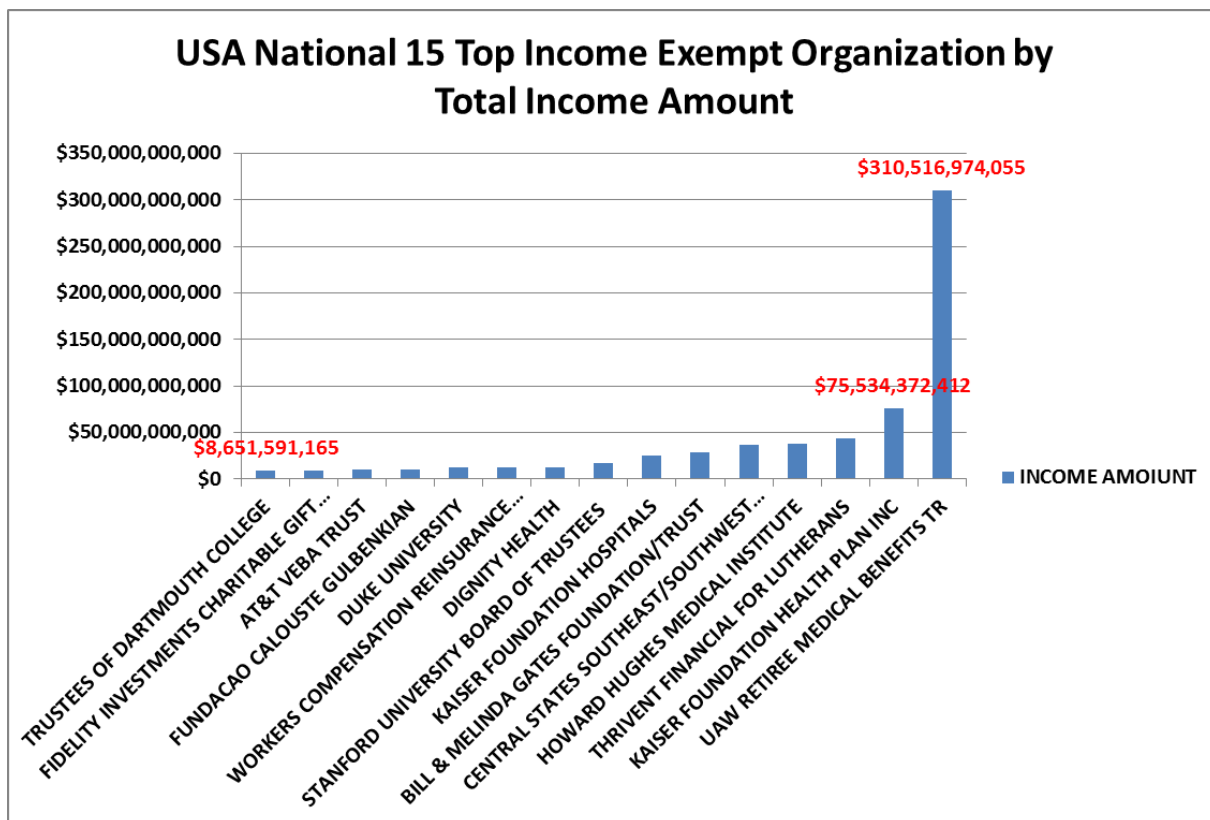
State	Nonprofit Total Income 2013 \$M	State GSP 2012 \$M	% Income Over GSP
MI	\$411,122	\$400,504	102.7%
DC	\$79,340	\$109,793	72.3%
MA	\$261,071	\$403,823	64.6%
MN	\$126,511	\$294,729	42.9%
RI	\$20,500	\$50,956	40.2%
NH	\$21,894	\$64,697	33.8%
MD	\$100,233	\$317,678	31.6%
NY	\$326,998	\$1,205,930	27.1%
IL	\$187,691	\$695,238	27.0%
PA	\$158,155	\$600,897	26.3%
ME	\$14,082	\$53,656	26.2%
MO	\$65,021	\$258,832	25.1%
VT	\$6,857	\$27,296	25.1%
CT	\$57,498	\$229,317	25.1%
WA	\$91,172	\$375,730	24.3%
OH	\$122,398	\$509,393	24.0%
WI	\$59,349	\$261,548	22.7%
MT	\$8,497	\$40,422	21.0%
CA	\$415,851	\$2,003,479	20.8%
KY	\$34,187	\$173,466	19.7%
HI	\$13,954	\$72,424	19.3%
IN	\$57,253	\$298,625	19.2%
ND	\$8,517	\$46,016	18.5%
DE	\$11,463	\$65,984	17.4%
VA	\$75,422	\$445,876	16.9%
NE	\$16,557	\$99,557	16.6%
NC	\$75,577	\$455,973	16.6%
AR	\$17,825	\$109,557	16.3%
SD	\$6,668	\$42,464	15.7%
IA	\$23,905	\$152,436	15.7%
TN	\$42,970	\$277,036	15.5%
GA	\$64,245	\$433,569	14.8%
WV	\$10,139	\$69,380	14.6%

FL	\$104,267	\$777,164	13.4%
KS	\$18,025	\$138,953	13.0%
NJ	\$64,222	\$508,003	12.6%
UT	\$16,359	\$130,486	12.5%
OK	\$19,995	\$160,953	12.4%
CO	\$33,797	\$274,048	12.3%
OR	\$24,220	\$198,702	12.2%
AK	\$6,081	\$51,859	11.7%
MS	\$11,485	\$101,490	11.3%
AZ	\$29,243	\$266,891	11.0%
ID	\$6,367	\$58,243	10.9%
TX	\$149,825	\$1,397,369	10.7%
SC	\$18,197	\$176,217	10.3%
LA	\$22,530	\$243,264	9.3%
NM	\$7,187	\$80,600	8.9%
WY	\$3,346	\$38,422	8.7%
AL	\$15,965	\$183,547	8.7%
NV	\$8,606	\$133,584	6.4%
Other	\$54,345		0.0%
Total USA	\$3,606,985	\$15,566,076	23.2%

10) USA National Top 15 Income Nonprofit Exempt Organizations as of March 10 2014

Note: UAW Retiree Med Benefit TR-Total Income=\$310.5B

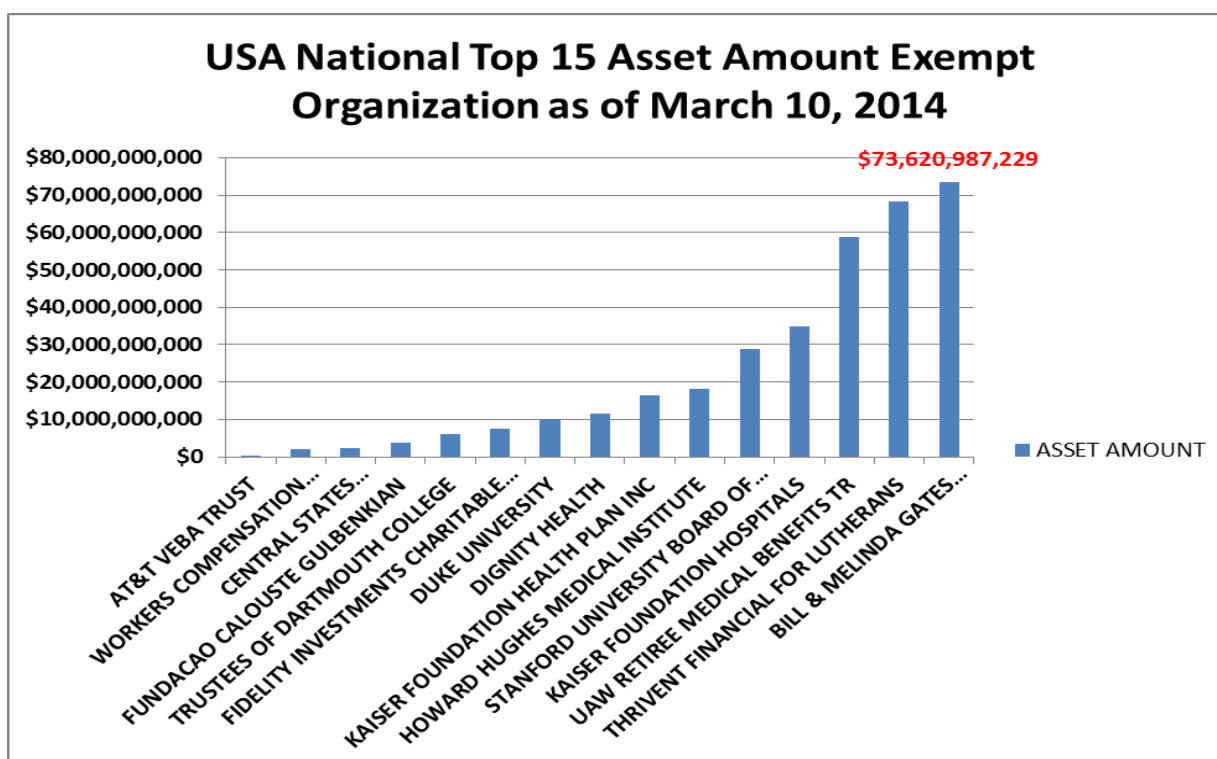
EO NAME	CITY	STATE	INCOME AMOUNT	REVENUE AMOUNT	ASSET AMOUNT
TRUSTEES OF DARTMOUTH COLLEGE	HANOVER	NH	\$8,651,591,165	\$967,704,645	\$5,956,433,367
FIDELITY INVESTMENTS CHARITABLE GIFT FUND	BOSTON	MA	\$9,332,518,798	\$3,538,067,424	\$7,618,716,882
AT&T VEBA TRUST	SAN ANTONIO	TX	\$9,814,994,957	\$3,969,402,164	\$126,907,790
FUNDAOAO CALOUSTE GULBENKIAN	PORTUGAL		\$10,572,616,030		\$3,723,102,458
DUKE UNIVERSITY	DURHAM	NC	\$12,508,014,756	\$2,398,201,906	\$10,201,759,923
WORKERS COMPENSATION REINSURANCE ASSOCIATION	ST PAUL	MN	\$12,584,932,114	\$150,563,167	\$2,133,224,593
DIGNITY HEALTH	SAN FRANCISCO	CA	\$12,991,201,476	\$9,484,767,832	\$11,602,501,370
STANFORD UNIVERSITY BOARD OF TRUSTEES OF THE LELAND	PALO ALTO	CA	\$17,637,194,550	\$4,908,621,713	\$28,981,773,890
KAISER FOUNDATION HOSPITALS	PORTLAND	OR	\$24,923,206,152	\$18,543,043,972	\$34,987,895,012
BILL & MELINDA GATES FOUNDATION/TRUST	SEATTLE	WA	\$28,667,795,967		\$73,620,987,229
CENTRAL STATES SOUTHEAST/SOUTHWEST HEALTH/WELFARE	ROSEMONT	IL	\$37,137,837,478	\$1,289,798,892	\$2,401,598,183
HOWARD HUGHES MEDICAL INSTITUTE	CHEVY CHASE	MD	\$37,573,566,140	\$1,236,292,903	\$18,117,543,067
THRIVENT FINANCIAL FOR LUTHERANS	MINNEAPOLIS	MN	\$43,686,263,646	\$8,786,968,473	\$68,432,311,054
KAISER FOUNDATION HEALTH PLAN INC	PORTLAND	OR	\$75,534,372,412	\$40,148,558,254	\$16,333,085,635
UAW RETIREE MEDICAL BENEFITS TR	DETROIT	MI	\$310,516,974,055	\$2,663,585,047	\$58,825,408,704
		Total	\$652,133,079,696	\$98,085,576,392	\$343,063,249,157



11) USA National Top 15 Asset Amount Nonprofit Exempt Organizations as of March 10 2014

Note: Bill & Melinda Gates Foundation-Total Asset=\$73.6B

EO NAME	ASSET AMOUNT
AT&T VEBA TRUST	\$126,907,790
WORKERS COMPENSATION REINSURANCE ASSOC	\$2,133,224,593
CENTRAL STATES SOUTHEAST/SOUTHWEST HEALTH	\$2,401,598,183
FUNDACAO CALOUSTE GULBENKIAN	\$3,723,102,458
TRUSTEES OF DARTMOUTH COLLEGE	\$5,956,433,367
FIDELITY INVESTMENTS CHARITABLE GIFT FUND	\$7,618,716,882
DUKE UNIVERSITY	\$10,201,759,923
DIGNITY HEALTH	\$11,602,501,370
KAISER FOUNDATION HEALTH PLAN INC	\$16,333,085,635
HOWARD HUGHES MEDICAL INSTITUTE	\$18,117,543,067
STANFORD UNIVERSITY BOARD OF TRUSTEES	\$28,981,773,890
KAISER FOUNDATION HOSPITALS	\$34,987,895,012
UAW RETIREE MEDICAL BENEFITS TR	\$58,825,408,704
THRIVENT FINANCIAL FOR LUTHERANS	\$68,432,311,054
BILL & MELINDA GATES FOUNDATION/TRUST	\$73,620,987,229
Total	\$343,063,249,157



12) Notes

Source: IRS SOI Tax Stats - Exempt Organizations Business Master File

Current Data: IRS EO Tax Stats data as of February 10 & March 10, 2014

Prepared by: David Yoo (HanaSoul)

Contact: David Yoo via email dcyoo@cox.net

Welcome Ideas & Suggestions

Updates: Plan to update data and publish the report semi-annually
Current data updates on request.

State Directory: State-level 501(c)(3) or 501(c)(4) Nonprofit EO
Directory on request

State Financial Analysis: "State Nonprofit Exempt Organization
financial Status Analysis" on request

Abbreviations:

"EO" = Tax Exempt Organization (Nonprofit)

"NTEE" = NTEE code (National Taxonomy of Exempt
Entities)- 4 digit code used to classify an exempt
organization in terms of its primary exempt activity

"SOI" = Statistics of Income

"GSP" = Gross state Product (GSP); measurement of the
economic output of a state.

"GDP" = Gross Domestic Product (GDP). Sum of all value added
by industries within the state