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The Question of Superstar Nonprofits

An Investigation into the Relationship Between Labor
Share and Industry Concentration in the Nonprofit Sector

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Abstract

This paper tests four predictions of the "superstar firms" model put forward in Autor, Dorn, Katz, Patterson, & Van Reenen (2019) against US nonprofit organization microdata from the Internal Revenue Service. These predictions are: i) there is increasing industry revenue concentration within broad nonprofit category groups; ii) increasing industry concentration is associated with decreasing labor share; iii) the decrease in aggregate labor share is mostly due to a reallocation of sales between organizations and not a decrease in labor share within organizations; iv) this reallocation effect is largest in industries that are experiencing larger increases in concentration. The second and fourth predictions were not supported in the data while there is some evidence for the first and third predictions in some categories. However, there does not appear to have been a large change in either industry concentration or labor share in most categories.

Table of Contents

1. Introduction

Autor, Dorn, Katz, Patterson, & Van Reenen (2019) put forward an explanation for the decrease in labor's share of national income experienced by many countries since the 1980s. They use firm-level US Economic Census data to suggest that firms with higher markups and lower labor shares have experienced greater sales growth than other firms in recent decades so that these firms take up a larger share of the total industry sales. They refer to these large (as measured by sales) firms with low labor shares as "superstar firms." They argue that increased market share of these superstar firms, not a decrease of labor share for all firms, has caused most of the decrease in the aggregate labor share. In their model, they say this change could occur if consumers became more sensitive to prices, if the product market became more competitive due to increased global competition or technology changes that alter production, or if large incumbent firms established entry barriers to further increase their market share at the expense of smaller firms.

The purpose of this paper is to investigate whether the results in Autor et al (2019) hold for US tax-exempt organizations. Tax-exempt organizations are like firms in some ways and unlike firms in other ways, so that the existence or non-existence of superstar nonprofits could help explain the phenomenon. For example, if increasing superstar firm sales concentration is the result of information technology developments that allow a few firms to operate more productively than others and thus take a larger share of market revenue, then maybe information technology developments would have the same effect on tax-exempt organizations. However, if larger superstars are the result of consumers becoming more sensitive to prices, then we might not see the same results for nonprofits, because charitable contributions are often paid to nonprofits without reference to a market price. I attempt to recreate several of the empirical tests carried out by Autor et al. (2019) to see whether tax-exempt organizations exhibit similar results to for-profit organizations. My research relies on nonprofit organization entity-level data taken from annual Form 990 returns filed with the US Internal Revenue Service (IRS).

Since the early 1980s, the labor share of income has declined in many countries, including in the US (Karabarbounis & Neiman, 2014). Piketty, Saez, & Zucman (2018) find that the decline in labor share since 2000 is a key driver of the increase in income inequality over the period because individuals with less wealth rely more on labor income than wealthier individuals. Several possible explanations, other than the superstar firms model, for the downward trend of the labor share have been put forward. Koh, Santaeulália-Llopis, & Zeng, (2018) argue that accounting changes made to the US national income accounts to capitalize intellectual property have increased the measured non-labor share in the NIPA over

time as spending on intellectual property products has increased. While the results in Autor et al. (2019) are not related to the capitalization of intellectual property (because their measure of labor share is payroll expenses divided by sales or value-added) they also do not preclude intellectual property capitalization from being part of the explanation for aggregate labor share changes. Another possible explanation is that the labor share decline is mis-measured, because wage income of business owners is being characterized as capital income for tax reasons (Aghion, Akcigit, Bergeaud, Blundell, & Hemous, 2019).

De Loecker, Eeckhout, & Unger (2018) find, using COMPUSTAT data, that the average markups for firms have increased since 1980, and that the increase is largely due to changes at the top of the markup distribution, which supports the "superstar firm" hypothesis. They attribute this rise in markup to a rise in market power. Rognlie (2014) also finds evidence that the return to "pure profits" and the increased value of residential housing are the main drivers of the decline of the labor share. Karabarbounis & Neiman (2018) disagree with the measure of markups used by De Loecker, Eeckhout, & Unger (2018), arguing against an increase in economic profits as the cause of increased "factorless income." They offer as alternative explanations either an increase in unmeasured capital or differences in the rental rate of capital from how it is usually measured. The argument made in Koh, Santaeulália-Llopis, & Zeng, (2018) is relevant to the measurement of markups in both De Loecker, Eeckhout, & Unger (2018) and Autor et al. (2019). Capital stock is included in the markup calculation, which would be affected by the method of capitalizing intangible capital in COMPUSTAT data and the U.S. Census of Manufactures.

Gutiérrez & Philippon (2017) argue that increasing market concentration is a result of a decrease in competition. They disagree with Autor et al's (2017) argument that increased concentration among superstar firms is related to faster productivity growth among superstars. Gutiérrez & Philippon (2019), find that the top companies are not becoming more productive and are contributing less to GDP growth than in the past. They mention that productivity declines among superstars may result because it is harder now to find innovative ideas than it was in the past, as described in Bloom, Jones, Van Reenen, & Webb (2018), where the argument is that more research effort is required to produce the same gains in efficiency. Gutiérrez & Philippon (2019) also suggest that decreased productivity and increased concentration could result from excessive regulations as described in Davis (2017) increasing the barriers to entry.

<u>Tax-Exempt Organizations</u>

It is not clear at first glance how tax-exempt organization behavior should be modeled. Tax-exempt organizations are similar to firms in many ways, they have revenues and expenses, they have boards of trustees/directors who appoint managers to run operations of the entity, and they have assets, liabilities, and expenses related to their operations. But they are treated differently from for-profit firms by tax law and must meet stricter criteria to maintain their exempt status. Horwitz and Nichols (2007) state that there is currently no established theory of nonprofit behavior and they discuss several alternatives that have been put forward for such a theory. Some examples include that nonprofits maximize output, that they maximize social benefit, or that they attempt to maximize the compensation that they pay out to managers and key employees as a for-profit in disguise. If the disguised for-profit theory is correct, we could just model nonprofits as regular firms, but under the other theories, nonprofits would behave differently.

Autor et al. (2019) find evidence for superstar firms across multiple sectors of the economy and also find evidence for their model using COMPUSTAT data of publicly traded firms. Publicly traded firms operate under a different legal and institutional regime and face different incentives compared with owner-managed firms, so it is not out of the question that the model in Autor et al. (2019) could apply to nonprofits. The nonprofit sector was 10.2 percent of employment in the US in 2016 (BLS, 2018) and contributed to 5.4 percent of GDP in 2015 (Mckeever, 2018) so while not a majority of the economy, it still has the potential to help explain some aggregate trends.

Whether or not there are nonprofit superstar firms could also shed light on some of the reasons that have been put forward for the phenomenon. As mentioned before, if the superstar firm phenomenon results from broad advances in production technology, then we would expect it to affect nonprofits as well, whereas if the phenomenon results from changes in consumer demand, it may not. This paper does not look at nonprofit productivity, but if ideas are becoming harder to find, as in Bloom et al. (2018), we would expect this to affect nonprofits too. Among the regulatory barriers to entry described in Davis (2017) is the complexity of the tax code and the increasing size of forms and instructions that companies must read and fill out. These barriers could also exist for nonprofits (anecdotally, the IRS nonprofit tax forms seem to have increased in size over the years, as I discovered when I needed to compare the forms between years for this paper).

This paper uses nonprofit tax data to test four predictions of the superstar firms model. First, that there is increasing industry concentration within broad nonprofit category groups. Second, that increasing industry concentration is associated with decreasing labor share. Third, that the decrease in aggregate labor share is mostly due to a reallocation of sales between organizations and not a decrease in labor share within organizations. Fourth, that this reallocation effect is largest in industries that are experiencing larger increases in concentration. The second and fourth predictions are tested using regression models specified in Section 4.

The next section of this paper lays out the superstar firms model from Autor et al. (2019) and discusses how it relates to nonprofit organizations. Section 3 describes the data sources. Section 4 describes the research methodology and Section 5 describes the results from the tests laid out in Section 4.

2. Model

Autor, Dorn, Katz, Patterson, & Van Reenen (2019) introduce what they call the "superstar firms" model. Using an illustrative Cobb-Douglas production function, they discuss a number of ways to get the result that larger firms will have a lower labor share. One example, from their 2017 NBER working paper (which is cited in their 2019 version), takes the form:

$Y_i = A_i V_i^{\gamma - \alpha} K_i^{\alpha}$, where Y_i is value-added for firm i, V_i is variable labor, K_i is capital, α is the output elasticity of capital, $\gamma - \alpha$ is the output elasticity of variable labor (γ is set to allow for constant or decreasing returns to scale; if γ is equal to 1, then there are constant returns to scale), and A_i is quantity based total factor productivity. A_i is assumed to be heterogeneous across firms. The total labor input of firm i is L_i, where $L_i = V_i + F$ (F is the fixed amount of labor needed for overhead). Assuming perfect competition in factor markets (so that all firms face the same wage, w, and cost of capital, r), and imperfect competition in product markets, the first order condition for variable labor provides the result that

(1) $\quad w = \dfrac{c_i(\gamma - \alpha)Y_i}{V_i}$ and the labor share of firm i (S_i) is

(2) $\quad S_i \equiv \dfrac{wL_i}{P_i Y_i} = \dfrac{c_i(\gamma - \alpha)}{P_i} + \dfrac{wF}{P_i Y_i}$,

Where c_i is marginal cost of firm i, and P_iY_i is nominal value-added. From (1) and the production function, we can say that, for a given wage rate, firms with a higher A_i (more productive firms) will use more capital and labor and will produce more. Equation (1) can be derived under the above assumptions by minimizing the cost function $C(L_i, K_i) = wL_i + rK_i$ subject to the production function constraint. Cost minimization seems like a reasonable assumption for nonprofits. It is conceivable that nonprofits do not always minimize costs, for example, if paying an above market wage rate to employees is part of the organization's mission, but if a nonprofit wants to maximize output or is a for-profit in disguise, then it would need to minimize costs. It also makes some sense to assume that nonprofits participate in the same factor markets as for-profit firms (or at least that nonprofit factor markets behave similarly to for-profit factor markets).

Equation (2) is derived by multiplying $\frac{L_i}{P_iY_i}$ to both sides of equation (1). The second term in (2), $\frac{wF}{P_iY_i}$, will necessarily be smaller when nominal revenue (P_iY_i) is higher and the first term, $\frac{c_i(\gamma-\alpha)}{P_i}$, will be smaller when, P_i/c_i (price divided by marginal cost), is higher. In the updated 2019 version of their paper, Autor et al. refer to P_i/c_i as the markup. From (2), firms with larger revenue relative to fixed labor costs and firms with higher markups will have lower labor shares. Autor et al. (2019) provide a theoretical discussion for why larger organizations will tend to have larger markups. Their discussion covers a number of models of imperfect competition that would yield this result. Thus, they argue that firms with larger sales (from equation (1), the more productive, higher A_i firms) will have lower labor shares.

Unlike cost minimization, markups are less relevant to nonprofits. When consumers buy goods and services from for-profit firms, they typically pay a price for a specified quantity. With nonprofits, this is the case for some types of revenue, such as membership dues, hospital fees, and school tuition. It may be that markets for goods and services paid for by the consumer behave like regular markets, especially when nonprofits behave like for-profits in disguise. Charitable contributions, on the other hand, can be made to an organization without conditions attached, so there is not a market price for the goods or services funded by charitable revenue. It is often the case that people making the charitable donations are not the recipients of the goods or services provided by the nonprofit, so it is also not certain that demand can be modeled the same way with nonprofits as with firms.

The model in Autor et al (2019) relies on a negative relationship between an organization's share of revenue in its industry and its labor share. Equation (2) would need to be modified to deal with revenue from charitable contributions and ways that nonprofit behavior can differ from for-profit firms. If we

define nonprofit labor share (S_i^{NP}) instead as the total wage bill divided by total revenues (TR_i) received by a nonprofit in exchange for goods and services as well as charitable contributions paid to the nonprofit, then we get:

(3) $S_i^{NP} \equiv \frac{wL_i}{TR_i} = \frac{wV_i}{TR_i} + \frac{wF}{TR_i}$

The second term, $\frac{wF}{TR_i}$, will still be smaller for organizations with larger total revenue, because the fixed cost and the wage paid to labor are assumed to be the same for all organizations. If the goal of a nonprofit is to maximize output, then we would expect it to spend all of its revenue on production (so that $Y_i + wF = TR_i$). In this case, the relationship between total revenue and labor share would depend on the production function (under the Cobb-Douglas production function, variable labor is a constant share of Y_i, so that as total revenue increases, the labor share decreases, approaching variable labor's share of Y_i, and the relationship between revenue and labor share is negative). When the relationship is negative, this will not necessarily be driven by more productive (higher A_i) firms, unless productivity is defined as a nonprofit's ability to generate revenue relative to costs. There is an issue related to the timing of charitable contributions that should be noted. If a nonprofit maximizes output (so that it spends all revenue) but chooses to spend a large charitable donation in a future period, then this would also create a negative relationship between revenue and labor share, but would not be related to nonprofit productivity.

In the Autor et al. (2019) model of the industry, an increase in market toughness causes the least productive firms (low A_i, high marginal cost firms) to exit the market, which decreases average labor share, because less productive firms produce less and have higher labor share. At the same time, they say that the increase in market toughness causes labor share at the firm level to rise (because greater toughness tends to increase the elasticity of demand, which decreases markups), so that the overall effect on labor share is ambiguous and depends on the productivity distribution of A_i.

The superstar firms model predicts aggregate labor share changes that occur if some change makes the market tougher and increases market concentration among the superstar firms (firms with the highest A_i). Possible reasons for an increase in toughness that Autor et al. (2019) list include, an increase in globalization, an increased importance of network effects, scale-biased technological change, or weakening antitrust enforcement.

Autor et al. (2019) claim to provide evidence, using firm-level US Economic Census data, for seven major predictions of their model that result from an increase in market toughness.

(i)   A rise in sales concentration within industries.

(ii)   Industries with larger sales concentration experience larger labor share declines.

(iii) This fall in labor share is mostly due to reallocation of sales/value-added between firms and not because individual firms decrease labor share on average.

(iv)   The reallocation portion of the labor share decrease is greatest in industries with the largest market concentration increases.

(v)   More concentrated industries have faster productivity growth.

(vi)   Markups will rise more for larger firms than for the average firm.

(vii) These results also hold internationally.

The goal of this paper is to test whether these results hold for public charities in the US. Under prediction (vii), Autor et al. (2019) argue that the results hold internationally. They take this to imply that the factors driving this phenomenon are occurring under a number of different institutional regimes, citing Gutiérrez and Philippon (2018) who say that antitrust enforcement is stricter in the EU than in the US. However, it should be noted, that Gutiérrez and Philippon (2018) find evidence for more competition in Europe, which they argue results from the institutional differences they find. Autor et al. (2019) looks at census data of all firms, but in the US, they also argue that their results are supported in COMPUSTAT data of publicly traded companies. Publicly traded companies face different legal and institutional regimes from privately held for-profit firms. Typically, the managers and the owners are different people, causing principal-agent problems, so that assuming profit-maximization behavior or cost-minimization by publicly traded companies is not a perfect abstraction. In some ways, nonprofits are similar to publicly traded companies, as both types of organizations are run by managers officially selected by boards of directors. Testing these predictions against nonprofit data allows us to see if organizations that are even less similar to traditional firms will exhibit the same results.

This paper will test predictions (i), (ii), (iii), and (iv) to determine whether sales concentration has increased for nonprofits, whether that has led to a lower aggregate labor share, and if so, whether this is mainly due to reallocation between firms. Prediction (v) is not tested, because I was unable to find the relevant data, and prediction (vi) is not tested because it is not clear what a nonprofit markup would be. If the causes of market concentration are primarily due to things like technological changes that affect production, we might see a decrease in labor share among nonprofits. However if the four predictions do

not hold in the nonprofit data, this may suggest an explanation that would more likely apply to for-profit firms. A negative result could also suggest how nonprofits behave differently from for-profit firms.

3. Data

This research relies on two datasets. The first dataset, from the United States Internal Revenue Service (IRS) Statistics of Income (SOI) program (referred to in this paper as the SOI data) provides detailed income, expense, and asset account information for nonprofits (specifically organizations that are classified as 501(c)(3) that file IRS Form 990) over the period from 1985 to 2015. The SOI data comes from annual samples of tax forms filed with the IRS. The second dataset, which comes from the Core Fiscal Year Trend Files (referred to in this paper as the NCCS data) from the National Center for Charitable Statistics (NCCS) of the Urban Institute, covers the period from 1989 to 2013 and includes less detailed income, expense, and asset information for all 501(c)(3)s who file Form 990 or 990EZ during the period. The NCCS data is also based on information reported in nonprofit tax returns (either Form 990 or Form 990EZ).

3.1 SOI Data

The IRS SOI provides organization-level microdata sampled from tax exempt organizations. The data for each sampled organization comes from IRS Form 990, which is an annual information return filed by most tax-exempt organizations. The SOI Form 990 microdata is provided in a separate file for each year from 1985 to 2015. The definitions and codenames for different items on the income statement and balance sheet are not consistent from year to year, so some work was required before I could combine the 1985-2015 data into one file. Sample rates of tax-exempt organizations vary based on organization total assets, with lower sample rates for organizations with less assets and a sample rate of 100% for the organizations with the most assets.

All years in the SOI files contain samples of organizations who file Form 990 and are categorized as 501(c)(3). 501(c)(3)s are organizations that are eligible to receive charitable donations that are tax deductible for the donor. According to the IRS, the acceptable purposes for 501(c)(3)s are "charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals," (Exempt Purposes – Internal Revenue Code Section 501(c)(3), Internal Revenue Service, 2019).

There are other types of tax-exempt organizations who file Form 990 and are not classified as 501(c)(3), such as labor organizations, business and trade organizations, social clubs, and employee benefit funds. Data on these other organizations are not consistently provided over the 1985-2015 period, so I have omitted them from my dataset. Charitable organizations with total assets and total revenue below a certain threshold are permitted by the IRS to file Form 990-EZ instead of Form 990 (Form 990-EZ is a simpler tax form). Sample data from 501(c)(3)s who file Form 990-EZ are also not always provided in the IRS SOI data over the 1985-2015 period, so these organizations have been omitted as well. Thus, my dataset contains information from sampled organizations who file Form 990 and are classified as 501(c)(3) over the period 1985-2015. Because the superstar firms model makes predictions about the largest organizations, the omission of the smallest organizations is hopefully not too important for the results.

There is one major issue that results from the exclusion of Form 990-EZ filers, however. The IRS redesigned Form 990 in 2008, causing between-year comparability issues with the data. The IRS changed the asset and income thresholds for filing Form 990-EZ to make filing easier for small organizations that were not yet familiar with the new format (2008 Instructions for Form 990, p.1). In 2007, an organization with total assets below $250,000 and gross receipts below $100,000 was allowed to file Form 990-EZ (2007 Instructions for Form 990, p.2). In 2008, the threshold jumped to total assets below $2.5 million and gross receipts below $1 million, in 2009, the threshold dropped to total assets below $1.25 million and gross receipts below $500,000, and finally in 2010, the threshold dropped to total assets below $500,000 and gross receipts below $200,000 (2008 Instructions for Form 990, p. 1). Especially in 2008 and 2009, the population of 501(c)(3)s filing Form 990 is much smaller than in preceding and subsequent years. As of 2015, the threshold for filing Form 990-EZ was the same as it was in 2010 (2008 Instructions for Form 990, p.2). I have limited my analysis of the SOI data to only those organizations with real total assets above $2,651,430 in constant 2012 USD (based on the Gross Domestic Product Implicit Price Deflator from the Federal Reserve Economic Data (FRED) provided by the Federal Reserve Bank of St Louis). At this limit, all organizations in all years were required to file Form 990 instead of Form 990-EZ and are part of the population sampled in the SOI data.

As mentioned above, the SOI sample data from each year is provided by the IRS in a separate data file so I needed to combine the years to create one dataset for the whole 1985-2015 period. The first step was to create a chart that maps the code in the IRS SOI data to the corresponding line on Form 990. Appendix Figure D.3 shows the mapping for the period 1985-2007 and Appendix Figure D.4 shows the mapping for the period 2008-2015 (as described above, Form 990 was redesigned in 2008, which is why

there are two different mapping charts). The next step of the data combination was to create income statement and balance sheet line items that could be used for all years. These are shown in Appendix Figures D.1 and D.2. From this I developed a common code list for the whole 1985-2015 period and converted each year's data file into a common format and combined all of the files into one.

The SOI data includes totals of assets and liabilities measured at book value as well as revenues and expenses. Expense accounts are further broken down into Program Services Expense, Management and General Expense, and Fundraising Expense. Program services are programs related to the exempt purpose of the organization (for example, providing education when the organization is a school). Revenue from program services is also reported separately, and is one of the measures of revenue that I use in my results.

Each charitable organization is classified using the National Taxonomy of Exempt Entities (NTEE). I use the NTEE code in place of the industry categorizations used by Autor et al. The SOI data provides NTEE codes starting in 1994 at the 3- and 4-digit level. To make the codes more manageable, I assigned the organizations into nine larger groupings based on the first letter code, following the categorization set out by the National Center for Charitable Statistics (NCCS) of the Urban Institute (Jones, 2019). These nine categories are: i) Arts, Culture, and Humanities; ii) Education; iii) Environment and Animals; iv) Health; v) Human Services; vi) International, Foreign Affairs; vii) Mutual/Membership Benefit; viii) Public, Societal Benefit; and ix) Religion.

3.2 NCCS Data

The NCCS data covers a shorter time period than the SOI data (1989-2013 instead of 1985-2015) and provides less detailed revenue and expense information (there are fewer revenue accounts and only total expenses are reported). The advantage of the NCCS data is that it provides tax return data for all 501(c)(3) organizations during the period, whether they filed Form 990-EZ or Form 990, whereas the SOI data only provides a sample of Form 990 filers. For this reason, I use the NCCS data to calculate market concentration within each NTEE group.

From the NCCS data, we can get a picture of some trends and characteristics of public charities in the US. First, in Figure 1, we see that 501(C)(3) real mean total assets have fluctuated between just under $8 million and just under $9 million over the 1989-2013 period, ending at a higher value in 2013 than in 1989. Mean real total revenue has fluctuated between just above $4 million and just above $5 million over the period, and ended the period lower than it started. Median real total assets and median real total

revenue, on the other hand, are much lower than the means and have decreased over the period. This indicates that assets and revenues are both concentrated at the top of the distribution. The total number of organizations filing returns increased from 93,051 in 1989 to 348,067 in 2013.

Figure 1: Mean and Median Real Total Assets and Real Total Revenue of 501(c)(3) Organizations
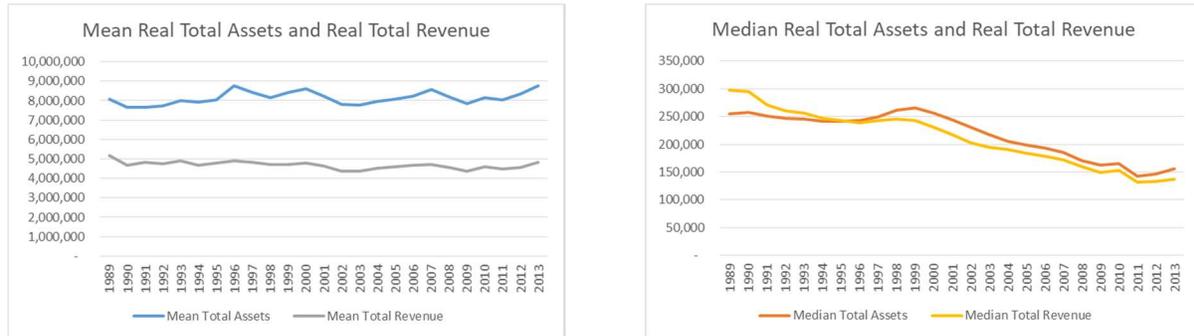
Reported in constant 2012 USD

(Inflation Adjustment based on Gross Domestic Product Implicit Price Deflator from FRED)

Figure 2: Breakdown of Charitable Organizations by Category

Figure 2 shows the relative size of each category of charitable organizations. The largest group in terms of number of organizations is Human Services, with several others (Health; Education; Public, Societal Benefit; and Arts, Culture, and Humanities) at roughly even shares as well. When we look at how assets are split between categories, we see that more than half of charitable organization assets are held by Health organizations. Health and Education are the two largest categories based on revenue, receiving between 60% and 75% of total revenues depending on the year. Program service revenue is very concentrated in Health organizations (roughly 70% of PSR) and contributions are spread relatively evenly between categories.

4. Methodology

4.1 Labor Share

In order to calculate labor share, I use the SOI data, because the NCCS data does not provide payroll information. In Autor et al. (2019), the labor share of firm i is $S_i = (wL_i)/(P_iY_i)$, where wL_i is the total wage bill paid by firm i and P_iY_i is total value-added or total sales when value-added data is not available. In the SOI data, I use the total expense paid by the charitable organization for Salaries and Wages, Pension and Benefits, and Officer Compensation as the total wage bill (wL_i). The choice of P_iY_i is a bit more complicated for charitable organizations, because they receive charitable contributions.

Charitable contributions are not typically direct payments in exchange for some quantity of goods and services, but many organizations are funded by them, so contributions are relevant for determining the share of revenue spent on labor. Program service revenues (including membership fees/dues), on the other hand, are amounts received directly in compensation for the official tax-exempt activities of the organization. These are the revenues that most closely resemble sales of for-profit organizations. If consumers who pay for the goods and services that they consume are driving the superstar firm phenomenon, then program service revenues could be the best measure of P_iY_i. On the other hand, payroll expenditures divided by program service revenues could swing wildly from year to year depending on contributions. To deal with this, I provide three calculations of the labor share (S_i). The first is total payroll expense divided by the sum of total contributions and program service revenue, the second is total payroll expense divided by contributions, and the third is total payroll expenses that were categorized as being for program services divided by program service revenue (the third calculation matches program

service revenue and program service expense on the assumption that these form a more relevant category, excluding fundraising, and management and general payroll expenses).

Figure 3 displays the average revenue composition of charitable organizations (calculated with the NCCS data) each year. This is the share of total charitable organization revenue that is received as program service revenues, contributions, investment income, and other revenues. Typically, over 80% of revenues are received as either contributions or program service revenues, so focusing on those two categories for my measures of labor share seems reasonable. From Section 3, we know that Health and Education organizations will be the largest groups in terms of total revenue amounts, with Health organizations receiving the largest share of program service revenues. For this reason, I will focus on the Health and Education categories when looking at labor share calculated as program service related payroll expense divided by program service revenue.

Figure 3: Average Revenue Composition of Charitable Organizations
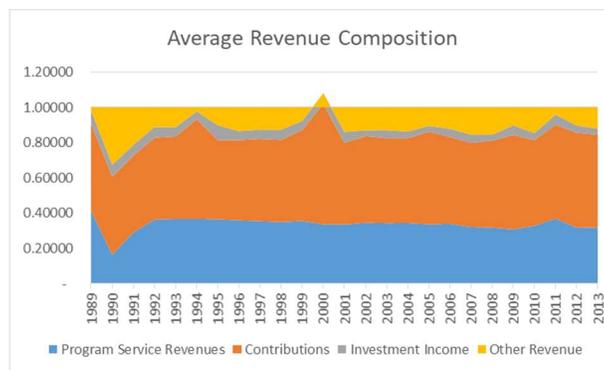
Autor et al. (2019) define the aggregate labor share in an industry (or broad sector) as $S = \sum \omega_i S_i$, where ω_i is a weight, representing firm i´s share of revenues in an industry (or broad sector). They find an overall decrease in broad sector aggregate labor share in every sector (except finance) between 1982 and 2012. I use the 4-digit NTEE classification as the definition of nonprofit industries and I use the nine larger categories (Health, Education, Human Services, etc.) for the broad sectors. In the SOI data, these categories are only available from 1994 onward, so I calculate the trend of each broad category labor share from 1994 to 2015 using the three methods of calculating labor share that I described above.

As revenue approaches zero, the labor share of an organization can become quite large. These large observations do not make much of a difference for industry level results when organizations are weighted by their share of sales in the industry, but can greatly affect unweighted results. Autor et al. (2019) discuss several methods they use to deal with this. The main method that I follow in my

specifications is to drop all observations for which labor share is greater than the 99th percentile. Other methods discussed in Autor et al. (2019) include winsorizing the labor share at the 99th percentile or top-coding the labor share at a value of 1.

Sometimes in the nonprofit data, there are negative values for revenue. The nonprofit data is based on self-reported informational tax returns, so there are a number of possible reasons why this could occur. I chose a few organizations with negative revenue to look at more closely in order to get an idea of some of the reasons (it is often possible to find online copies of a nonprofit's filed return at its website or on the Propublica Nonprofit Explorer because nonprofits are required to provide a copy of Form 990 to anyone who requests it). The reason for negative program service revenue, in the organizations I investigated, is because the nonprofit held an interest in a subsidiary and categorized a negative adjustment to the subsidiary's value under "program service revenue." There are likely other possible reasons as well. However, there are not many of these negative values. In instances where I drop the top 1 percentile of labor share, I also drop observations where labor share is negative. In instances where I winsorize or top-code the labor share at 1, I replace the negative values of the labor share with a value of zero.

The theory in Autor et al. (2019) relies on a negative relationship between firm size and labor share. They demonstrate this relationship with a bivariate regression for each broad sector with an organization's labor share as the dependent variable and its share of sales in the industry as the independent variable. The regression model is:

$$S_{it} = \ SalesShare_{it} + \ \tau_t + u_{it}$$

Where S_{it} is an organization's labor share at time t, $SalesShare_{it}$ is its share of sales in its industry (NTEE group), τ_t is the set of year dummies, and u_{it} is the error term.

I perform the regression separately for each nonprofit category and also separately for each way of calculating the labor share (program service revenue, contributions, and both). When I use the program service revenue labor share calculation as the dependent variable, then the industry program service revenue share is the independent variable. Similarly, the contributions labor share is regressed against the share of industry contributions and the combined contributions/PSR labor share is regressed against the share of industry combined contributions/PSR.

4.2 First Prediction: Industry Concentration

Again, based on Autor et al. (2019), I calculate three measures of industry concentration using the NCCS data for the period 1989-2013. The first measure is the share of total industry (NTEE group) revenues received by the top four organizations in the industry (CR4). The second is the share of total industry revenues received by the top twenty organizations in the industry (CR20). The third measure is the Herfindahl-Hirschman Index (HHI) of each industry. Each of these measures, I calculate three times, once for each definition of revenues that I use (just program service revenue, just contributions, and contributions plus program service revenues). I also calculate aggregate CR4, CR20, and HHI for each broad category of nonprofit by taking the weighted average of industry CR4, CR20, and HHI within the broad category, with industry revenue as the weight (each of these is calculated for each revenue measure, so there are nine aggregate concentration measures for each broad category). One issue with measuring industry concentration using just nonprofit data is that nonprofits sometimes compete with for-profit companies and also with government-run organizations so that this measure is not always the correct measure of industry concentration. The first prediction of the superstar firms model is that industry revenue concentration increases.

4.3 Second Prediction: Regression Model

The second prediction of the model is that industries with larger revenue concentration experience larger labor share declines. This is tested by combining the SOI data with the NCCS data after calculating industry level concentrations and industry level labor shares. The unit of observation of the combined data is an NTEE-year pair. Autor et al. (2019) test the second prediction with the following model:

$$\Delta S_{jt} = \beta \Delta Conc_{jt} + \tau_t + u_{jt}$$

ΔS_{jt} is the five-year change in aggregate labor share of industry j, $\Delta Conc_{jt}$ is the five-year change in the market concentration measure, τ_t is the set of period dummies, and u_{jt} is the error term. In order to match the predictions of the model, β should be negative.

This regression specification is carried out separately for each of the nine nonprofit categories. With three different calculated labor shares and three different concentration measures, that makes nine separate regressions for each nonprofit category. The revenue definition for the industry concentration measure is matched with the revenue definition of the labor share measure (for example, if the dependent variable is the change in labor share measured as payroll expenses divided by contributions, then the

independent variable could be the change in CR4 measured as the share of contributions received by the four organizations with the largest contributions in the industry).

Although the SOI data provides enough information to calculate labor share from 1985-2015, it only provides category information from 1994 onward and five year lags are not possible to calculate for the 1994-1999 period (to calculate lags, I identify organizations by their Employer Identification Number (EIN) and postal code, but in 1999, some EIN-postal code pairs appear multiple times). The NCCS data covers 1989-2013, thus the combined NCCS-SOI data for this regression covers the period 1995-2013. The regression relates five year changes in market concentration to five year changes in labor share for overlapping periods starting with 1995-2000 and ending with 2008-2013.

4.4 Third Prediction: Decomposition Analysis

The third prediction of the model is that the drop in labor share is mostly due to the reallocation of sales between firms and not because of an overall decrease of labor share within firms. In fact, the model predicts that labor share could increase for individual firms, but that the largest firms with the smallest labor shares will receive an increased share of sales, decreasing the overall labor share in an industry.

In Autor et al. (2019), they test the third prediction using a decomposition method originating in Melitz & Polanec (2015) used to decompose productivity. They note that the aggregate labor share (S) can be expressed with the following equation:

$$S = \sum \omega_i S_i = \bar{S} + \sum(\omega_i - \bar{\omega})(S_i - \bar{S})$$

And the change in aggregate labor share is thus:

$$\Delta S = S_2 - S_1 = \Delta \bar{S} + \Delta[\sum(\omega_i - \bar{\omega})(S_i - \bar{S})]$$
$$= \Delta \bar{S}_S + \Delta[\sum(\omega_i - \bar{\omega})(S_i - \bar{S})]_S + \omega_{X,1}(S_{S,1} - S_{X,1}) + \omega_{E,2}(S_{E,2} - S_{S,2})$$

The subscript *S* is for period 1 firms that survived to period 2, the subscript *X* is for period 1 firms that exited, and the subscript *E* is for firms that entered in period 2. Autor et al. (2019), call $\Delta \bar{S}_S$ the within-firm component of the change in labor share of survivors and $\Delta[\sum(\omega_i - \bar{\omega})(S_i - \bar{S})]_S$ the reallocation component between surviving firms. The expression $\omega_{X,1}(S_{S,1} - S_{X,1})$ measures the change due to exiting firms, and $\omega_{E,2}(S_{E,2} - S_{S,2})$ measures the change in labor share due to newly entering firms. To match the results in Autor et al. (2019), the within-firm component should be positive and the reallocation component should be negative. This is because the reallocation component can be interpreted as the

change in the covariance between sales share within an industry and the labor share. If the superstar firms with low labor share increase their share of industry sales, we would expect the covariance to decrease.

This decomposition analysis relies only on the SOI data because the unit of observation is an individual nonprofit organization. The decomposition is calculated for each five-year change in the labor share over the period 1995-2015. One problem with looking at individual organizations is that the SOI data is only a sample of charitable organizations but the decomposition analysis requires separating organizations into survivors, exiting organizations, and entering organizations, meaning that the same firms have to be compared between years. For most of the observations in the SOI data, there is no guarantee that an organization will be sampled in the next period, even if it is still in operation. However, the sample rate in the SOI data is 100% for charitable organizations with assets above a certain threshold (the threshold is not the same in every year). Because the predictions of this model are mainly about the largest organizations, I can limit the decomposition analysis to the group of 100% sampled organizations, and hopefully, still have meaningful results. After consulting the 100% sampling thresholds (listed in Guide to Using NCCS Data, p. 6-7), I discarded all organizations with real total assets below $60,600,000 (in constant 2012 dollars using the GDP Implicit Price Deflator from FRED). If you compare the aggregate labor shares calculated for each category in this smaller group of organizations (see Figures 13 & 14 in section 5.5) to the aggregate broad category labor shares calculated for the full sample (Appendix A, Figure A.3), they are very similar when labor share is measured as payroll divided by the sum of contributions and program service revenue. This is not the case for other measures of labor share, so the decomposition analysis is probably less informative for the other measures.

In my analysis, an entering organization is one that did not have assets above the threshold in period 1 but did in period 2, an exiting organization is one that did have assets above the threshold in period 1 but did not in period 2, and a surviving organization is one that had assets above the threshold in both periods. An organization could only be categorized as entering if it was created in that period or if it grew in that period above the threshold. Similarly, the reasons to classify an organization as an exiter are if the organization actually shut down during the period or if it shrunk below the threshold during the period. This is not the same as actual organization entrance or exit, but it does create a group of survivors that includes the nonprofits with the most assets. Because the prediction is that an increasing share of revenue held by the largest organizations causes a decrease in the aggregate labor share, the surviving nonprofit reallocation component of the decomposition may still allow me to test this. I also chose to categorize an organization that changed NTEE code between years as exiting the old industry and entering

the new one. This decision may overstate the number of entering and exiting firms if the code change was unrelated to a change in operations by the organization.

This decomposition analysis was carried out separately for each broad nonprofit category and for each of the three calculations of labor share. Once again, the definition of revenue used to calculate labor share is the revenue definition used to measure share of industry revenue.

4.5 Fourth Prediction: Regression Analysis

The fourth prediction of the model is that the reallocation portion of the labor share decrease is largest in industries that saw the largest increase in market concentration. This is tested using a regression similar to the one used for the second prediction (see Section 4.3), except with the industry reallocation term as the independent variable and the change in industry concentration as the dependent variable. The industry-level reallocation term is calculated using the decomposition method described in Section 4.4, but it is calculated for an NTEE group, instead of the broader category. The unit of observation is the industry. The regression model relates the five-year change in the incumbent reallocation component to the five-year change in the industry concentration measure over three periods (1995-2000, 2000-2005, 2005-2010). There is a separate regression for each broad category, and each concentration measure and labor share measure are tested separately. Once again, the revenue definition for the concentration measure is the same as the revenue definition for the labor share measure. Because the SOI sample was restricted to organizations with real total assets above $60,600,000 in constant 2012 dollars, there are fewer industry-year observations in these regressions than with the regressions for the second prediction (described in Section 4.3).

5. Results

5.1 Aggregate Labor Share Over Time

Figure 4 shows the aggregate labor share of each broad category over the 1994-2015 period calculated from the SOI data. Specifically, it shows the aggregate labor share calculated as total payroll expenditures divided by the sum of contributions and program service revenue. The labor share does not fluctuate much in most of the categories. The Health, and Human Services categories experienced steady labor share decreases since around 2000, but the overall change is less than 0.05 for both. To be consistent with the superstar firms model, we would expect to see the aggregate labor share decrease across broad

categories. As discussed in Section 2, the theory that nonprofits maximize output and spend all of their revenue could result in relatively constant labor shares depending on the shape of the production function.

Figure 4: (PSR + Contributions) Labor Share for All Nine Categories
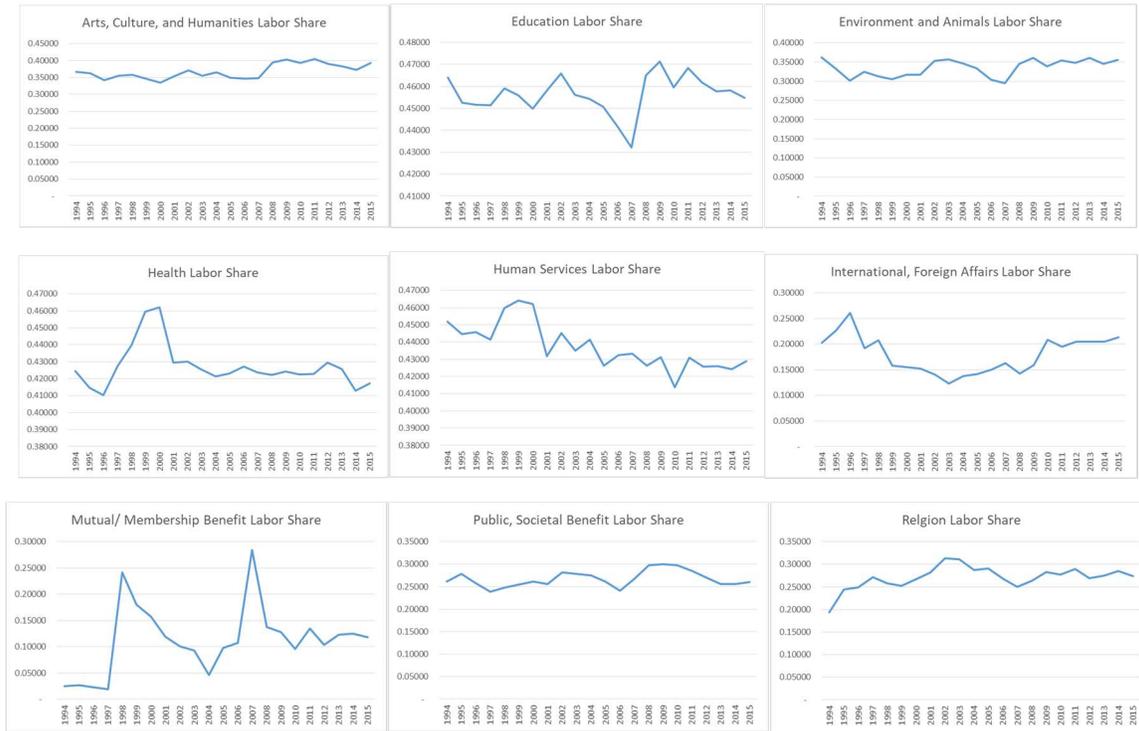
Figure 5 shows the aggregate labor share calculated as total payroll expenditures that were categorized as program service expense divided by program service revenue for just the Health and Education categories. These are the two categories that rely most on program service revenue, so these are the categories where this measure would be relevant. The rest of the program service revenue labor share calculations can be found in Appendix A, Figure A.4.

Figure 5: Program Service Labor Share for Health and Education
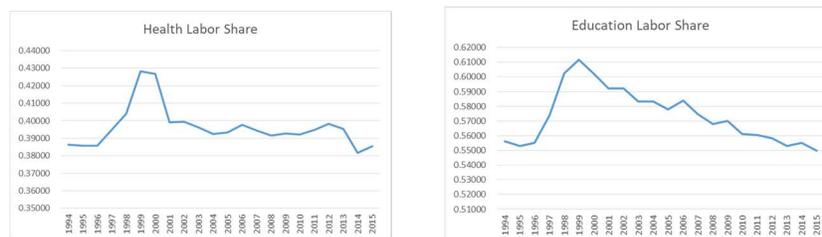
Both Education and Health display an increase from 1994 to 1999, and then a decrease from 1999 onward in Figure 5. This is interesting, because in Autor et al. (2019), they find a similar pattern in several categories, with a peak labor share in 1999. They state that this may be due to the strong labor market in the US during the late 1990s. The change in aggregate labor share in Figure 5 for both categories is larger than the change for both categories in Figure 4.

As discussed in Section 4.1, it is not clear whether Figure 4 or Figure 5 is more relevant for the Education and Health categories. Figure 4 includes both program service revenue and contributions in the labor share calculation, which measures more accurately what a nonprofit could afford to pay as payroll expense. However, we might expect the labor share in Figure 5 to be more relevant in comparing nonprofits to for-profits if something related to market price was causing the results in Autor et al. (2019). For example, in the case of a private school, the labor share in Figure 5 would be calculated by dividing the payroll expense related to its primary educational mission by tuition and other fees. Figure 5 would indicate, in this example, that since roughly 1998, the share of tuition revenue spent on labor related to the primary educational mission has decreased. If the school in our example sets tuition based primarily on the costs of carrying out its educational mission, then this could mean we are seeing a labor share decrease similar to what we see in for-profit organizations. Figure 5 could be more relevant than Figure 4 if the results in Autor et al. (2019) were driven by something like changing consumer sensitivity to prices.

The labor share for each category calculated as total payroll expense divided by contributions can be found in Appendix A, Figure A.5. This measure of labor share is the least likely to be relevant, because it can exclude a large source of revenue that could also be spent on payroll (program service revenue) and contributions typically are made without reference to a market price. The contributions calculated labor shares do not follow the same patterns as the ones in Figures 4 or 5, and for most categories, there is not a clear trend, although in many categories, the labor share ends the period at a lower value than it started. Figures A.1-A.3 in Appendix A display tables of the broad sector aggregate labor share calculated using each of the three methods for dealing with labor share outliers (dropping extreme values, winsorizing extreme values, and top coding extreme values at 1). The aggregate labor share calculations are pretty much the same regardless of method used.

Figure 6: Regressions with Labor Share as Dependent Variable and Share of Industry Revenue as Independent Variable **(whole sample)**

Revenue Definition	Labor Share Outliers Dropped			Labor Share Outliers Winzorized			Labor Share Outliers Top-Coded at 1		
	PSR	Contributions	Both	PSR	Contributions	Both	PSR	Contributions	Both
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Share of Industry Revenue	-0.458	-42.373***	-0.063**	-61.800***	-262.585***	-0.397***	0.781	-30.287***	-0.144***
	(0.51)	(10.49)	(0.02)	(5.74)	(22.57)	(0.09)	(0.43)	(8.27)	(0.03)
Arts, Culture, and Humanities	2.085***	-16.405**	0.172***	-55.344***	-203.021**	-0.574*	1.505***	-9.602*	-0.025
	(0.33)	(5.08)	(0.02)	(9.12)	(70.40)	(0.27)	(0.29)	(3.79)	(0.07)
Education	0.924*	-13.256*	0.140**	-50.928***	-173.625*	-0.582*	0.527	-6.665	-0.051
	(0.39)	(5.17)	(0.04)	(11.63)	(71.47)	(0.27)	(0.30)	(3.90)	(0.08)
Environment and Animals	3.817***	-16.026**	0.148***	-43.220***	-205.691**	-0.618*	2.645***	-9.501*	-0.053
	(0.72)	(5.12)	(0.03)	(10.23)	(70.22)	(0.27)	(0.43)	(3.85)	(0.08)
Health	0.525	53.307**	0.201***	-59.043***	-25.427	-0.541*	0.216	42.943**	0.003
	(0.28)	(19.05)	(0.02)	(10.84)	(70.65)	(0.27)	(0.24)	(14.36)	(0.07)
Human Services	1.802***	1.067	0.173***	-57.166***	-103.872	-0.613*	1.294**	4.529	-0.033
	(0.49)	(8.24)	(0.03)	(8.96)	(72.42)	(0.27)	(0.40)	(6.47)	(0.07)
International, Foreign Affairs	6.778***	-12.962*	0.035	-13.183	-176.602*	-0.726**	3.395***	-7.262	-0.163*
	(1.22)	(5.44)	(0.03)	(9.60)	(71.59)	(0.27)	(0.49)	(4.07)	(0.08)
Public, Societal Benefit	3.562***	-13.195*	-0.000	-13.001	-101.331	-0.457	1.641***	-7.591*	-0.118
	(0.39)	(5.25)	(0.03)	(10.71)	(80.86)	(0.32)	(0.21)	(3.82)	(0.09)
Religion	2.906***	-14.350**	0.061*	-11.817	-137.166	-0.440	1.272***	-8.100*	-0.074
	(0.61)	(5.27)	(0.03)	(9.60)	(78.87)	(0.29)	(0.36)	(4.05)	(0.07)
Mutual/ Membership Benefit	-0.205	-4.307	-0.117***	-33.380***	249.044**	-0.358	-0.358*	-8.253*	-0.163*
	(0.21)	(6.44)	(0.03)	(8.59)	(88.40)	(0.27)	(0.15)	(3.64)	(0.07)
Constant	0.804***	23.377***	0.281***	66.968***	228.822***	0.985***	0.989***	16.267***	0.461***
	(0.14)	(4.00)	(0.00)	(6.41)	(54.07)	(0.21)	(0.11)	(2.98)	(0.05)
N	317,444	333,375	386,447	402,977	406,273	407,263	402,977	406,273	407,263
adj. R-sq	0.016	0.098	0.032	0.077	0.065	0.008	0.009	0.067	0.014

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification. Each observation is a nonprofit organization-year pair. Each column is a separate regression with a different labor share calculation as the dependent variable. The whole sample from the SOI data is included with dummy variables for each category. In each regression, the revenue definition used to calculate labor share matches the industry revenue share definition.

5.2 Regression Results: Nonprofit Labor Share and Share of Industry Revenue

Figure 6 shows the results of regressions with nonprofit labor share as the dependent variable and nonprofit share of revenues in its industry as the independent variable. Each column is a separate regression with a different measure of revenue and a different treatment of labor share outliers. The regressions are performed using the whole SOI dataset and each observation is an organization-year pair. There are dummy variables for each category. The regression tests whether organizations with more revenue tend to have lower labor shares. As discussed in Section 2, the relationship needs to be negative for the superstar firms model to hold. A negative relationship implies that firms with larger shares of industry revenue have smaller labor shares. In Figure 6, the coefficient when revenue is measured as contributions (columns 2, 5, & 8) or the sum of contributions and program service revenue (columns 3, 6, & 9) is negative and significant under all three treatments of outliers. When revenue is measured using just program service revenue, the relationship is only negative and significant when outlier labor share values are winsorized.

Figure 7 provides the results of nine separate regressions (one for each broad category) with the same specification as in Figure 6, but carried out separately for each category, instead of all together. It uses contributions plus program service revenue as the revenue definition.

Figure 7: Regressions with Labor Share as Dependent Variable and Share of Industry **PSR + Contributions** as Independent Variable *(outlier labor shares dropped)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-0.185**	-0.107	-0.171*	-0.146***	-0.188**	-0.032	0.162*	0.144**	-0.189*
	(0.07)	(0.10)	(0.08)	(0.04)	(0.06)	(0.06)	(0.07)	(0.05)	(0.08)
N	19,246	61,872	7,975	95,140	79,567	3,709	1,435	25,852	5,442

* p<0.05   ** p<0.01   *** p<0.001

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions + psr

from total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension).

Each column is a separate regression carried out for a broad category. Extreme values of labor share above 99th percentile were dropped.

The results of the bivariate regressions in Figure 7 are mixed in terms of support for the model's predictions. The coefficient in five of the nine regressions are significant and negative and two of them

are significant and positive. Interestingly, when you recreate Figure 10 with extreme values of labor share winsorized or top-coded at 1 (shown in Appendix B, Figures B.6 & B.9), then the coefficients in more of the columns become negative and significant, and none of them are positive and significant. Thus, there is some evidence for a negative relationship, although it may be driven somewhat by higher labor share outliers.

Figure 8: Regressions with Labor Share as Dependent Variable and Share of Industry **Program Service Revenue** as Independent Variable *(outlier labor shares dropped)*

	Education	Health
Share of Industry Sales	-0.130	3.472***
	(1.58)	(0.94)
N	50,822	83,729
* p<0.05	** p<0.01	*** p<0.001

Regression period is 1994-2015.
Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.
Each observation is a nonprofit organization-year pair. Labor share calculated as program service revenue divided by total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension) categorized as program service expenses. Each column is a separate regression carried out for a different broad category. Extreme values of labor share above 99th percentile were dropped.

In Figure 8, the same regressions are carried out again with revenue defined as program service revenue. The coefficient from the regression in the Health category is significant and positive, which is the opposite result from what we would expect and the coefficient is not significant for the Education category. When the regressions in Figure 8 are carried out with outlier labor share values winsorized (Appendix B, Figure B.4), the coefficient for the Health category is no longer significant and the coefficient for the Education category is significant and negative. When outlier labor share values are top coded at 1 (Appendix B, Figure B.7), the relationship for the Health category is positive and significant, and the relationship for the Education category is not significant. This may suggest that program service revenue is a less relevant revenue measure when testing the nonprofit results against Autor et al. (2019), either because combined revenue (program service revenue + contributions) is a more relevant measure or just because nonprofits are different from for-profits. One possible reason there could be a positive relationship between nonprofit share of industry revenue and labor share is if organizations with higher program service revenues also received large amounts of contributions which are spent on program

service related payroll (an organization that spent large contribution revenues on program services would increase program service payroll, the numerator of the labor share calculation, without changing program service revenue, the denominator of the labor share calculation).

The relationship between labor share and share of industry revenue when contributions is the revenue definition can be found in Appendix B, Figures B.2, B.5, & B.8. Some the coefficient for some of the categories under some of the specifications are negative and significant and none are positive and significant. Once again, this is a less relevant measure for the labor share than the other two revenue definitions.

5.3 Industry Concentration Over Time (prediction one)

The fact that we see labor share not changing much in some of the categories suggests that the predictions of the superstar firms model are not going to hold for all of the nonprofit categories. However, the model makes predictions based on a response to increased market concentration, thus it is important to see what happened to market concentration to determine whether a labor share decrease would be expected.

The average industry revenue concentration, when revenue is measured as the sum of contributions and program service revenue is shown in Figure 9, under all three concentration measures (CR4, CR20, and HHI). Industry concentration increased over the period for the Education; Human Services; International, Foreign Affairs; Mutual/Membership Benefit; and Public, Societal Benefit categories (for Public, Societal Benefit, the increase is just based on HHI, not CR4 or CR20). Industry concentration decreased over the period for the Health category.

There does not appear to be a particular relationship between the concentration trend in Figure 9 and the labor share trend in Figure 4, even when you take into account the regression coefficient in Figure 7. For example, compare the results for the Education and Health categories. The aggregate labor share decreased for the Education category in Figure 4. Consistent with this negative relationship, all three industry revenue concentration measures for Education in Figure 9 increased over the period. In the case of the Health category, labor share also decreased over the period (Figure 4), the regression coefficient is negative in Figure 7 (which is not the case for Education), indicating a negative relationship between an organization's share of industry and its labor share, but the three measures of industry concentration in Figure 9 decreased over the period.

Figure 9: (Contributions + Program Service Revenue) CR4, CR20, and HHI for all nine categories
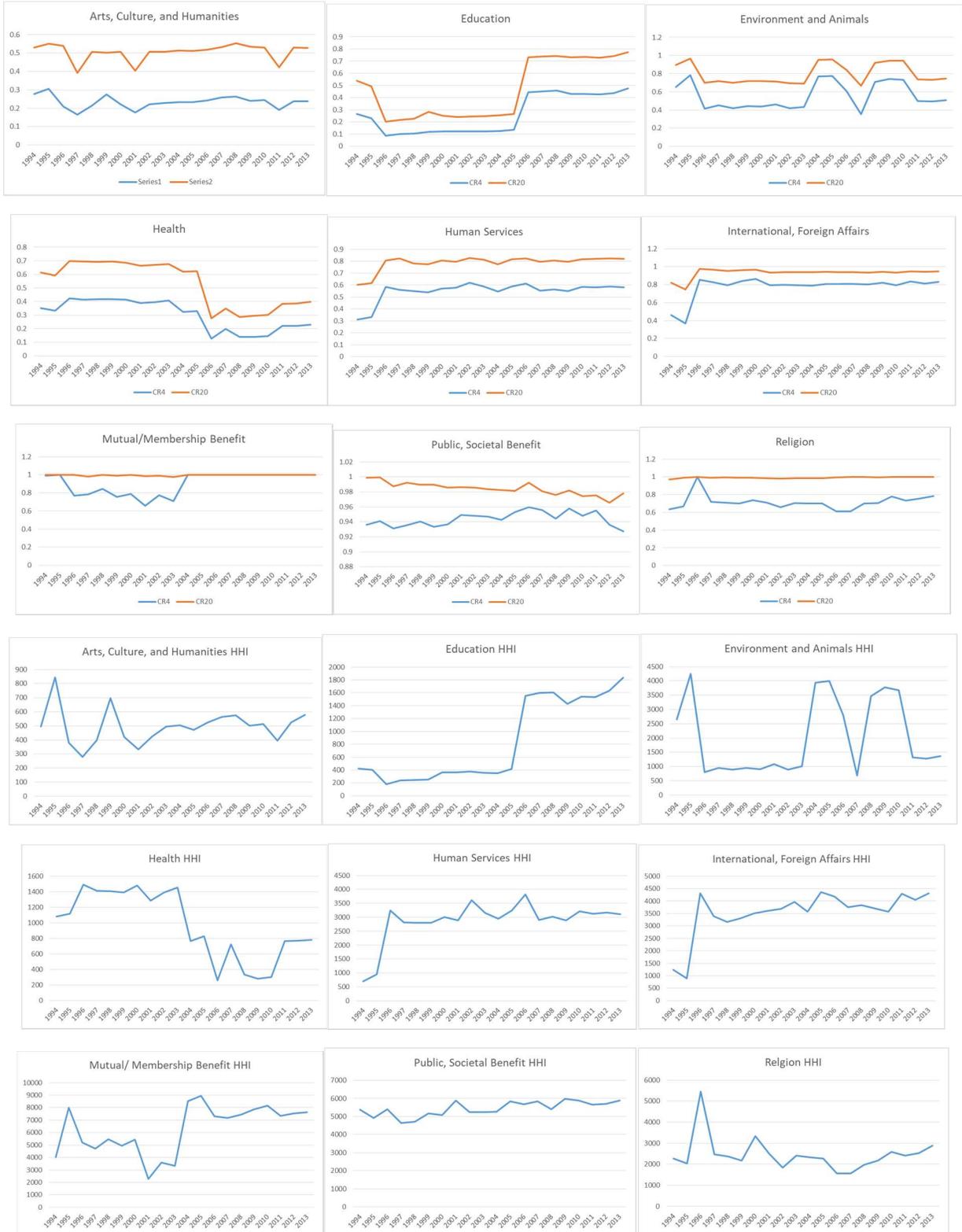
Apart from large jumps in industry concentration between 1995 and 1996 in many categories and large jumps between 2005 and 2006 in the Health and Education categories, it is hard to spot any persistent change in revenue concentration in Figure 9. Because these large jumps occurred between two years only, and concentration in the relevant categories was flat otherwise, the jumps may not actually represent a change in concentration. It is possible that they indicate something unrelated, such as changes to the NTEE coding system or large outliers. In any case, revenue concentration appears flat since 1995 for all of the categories except Education and Health, possibly suggesting that the cause of increased industry concentration among for-profits is a result of something that does not affect nonprofits or at least does not affect nonprofits in the same way.

Figure 10: **(Program Service Revenue)** CR4, CR20, and HHI for all nine categories
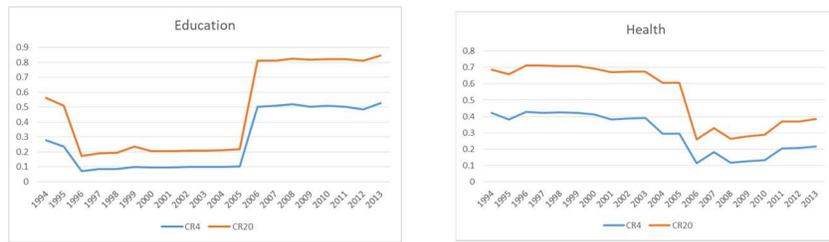
Figure 10 shows industry program service revenue concentration for the Education and Health categories. They look a lot like the graphs in Figure 9, which makes sense, because program service revenue is more important to these two categories than contributions are. Like in Figure 9, industry revenue concentration increased steeply for Education between 2005 and 2006 based on all concentration measures and decreased steeply between 2005 and 2006 for Health. Education saw a steady decrease in labor share (using program service revenue to calculate labor share) since 1999 (see Figure 5), but this timing does not match the timing for the increase in program service revenue industry concentration. Once again, because the large jumps occurred only between two years, and because they occurred at the same time, Figure 10 may not actually indicate a change in industry concentration.

See Appendix E for all of the concentration measures not included above, including Appendix Figure E.2, which shows contributions concentration for each category. We see a higher average share in 2013 than in 1994 of industry contributions received by the top four and top 20 organizations in most categories (although, the CR20 measure hits the ceiling in several of the graphs, so it stays constant after it reaches a value of 1). In the HHI graphs, contribution concentration is higher at the end of the period in seven out of the nine graphs. Figure 6 indicated that the relationship between nonprofit labor share, calculated with contributions as revenue, and nonprofit share of industry contributions is negative,

however the categories with increasing concentration (in Appendix Figure E.2) do not appear to have any shared trend for labor share (see Appendix A, Figure A.5 for labor share with contributions as the revenue definition).

5.4 Regression Results: Change in Industry Concentration and Change in Industry Aggregate Labor Share (prediction two)

The regressions in Figure 11 tests more explicitly whether there is any relationship between industries that saw an increase in concentration and industries that saw a decrease in labor share. Each column lists the coefficient from a separate regression for each category relating the five-year change in labor share to the five-year change in CR20 industry concentration. The revenue definition in Figure 11 includes both contributions and program service revenue. None of the coefficients are significant.

Figure 11: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR20	0.130	-0.196	0.045	-0.005	-0.004	-0.040	-0.032	-0.072	-1.665
	(0.11)	(0.10)	(0.09)	(0.04)	(0.08)	(0.61)	(0.04)	(0.09)	(1.12)
N	1525	1287	578	1700	1511	129	87	556	121

* $p<0.05$ ** $p<0.01$ *** $p<0.001$

Labor share and industry concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Appendix B, Figures B.22-B.27 show the results when the regressions in Figure 11 are carried out using the other industry concentration measures and also includes tables where outlier labor share values are winsorized (in Figures B.22-B.27, the revenue definition is still combined contributions and program service revenue). The coefficients in most of the regressions are not significant, and the few that are significant are not significant under all specifications. Thus there is not sufficient evidence to conclude a

negative relationship between the change in industry concentration and the change in industry aggregate labor share. This agrees with the observation made in the last section that changes in broad category average revenue concentration (Figure 9) did not appear to occur at the same time as changes in broad category aggregate labor share (Figure 4). The lack of a significant relationship may also be related to the fact that the average revenue concentration of many of the broad categories did not change very much over time and the same was true for the aggregate labor share.

Figure 12 shows the regression results for Education and Health when the revenue definition excludes contributions (program service revenue only), the measure of industry concentration is HHI, and outlier labor share values are dropped. The regression coefficient for the Health category is significant and negative, which agrees with the second prediction in Autor et al. (2019). However, Appendix B, Figures B.10-B.15 show the results from these regressions carried out using other specifications (but using the same revenue definition). When outlier labor shares are winsorized or if any of the other industry concentration measures are used (CR4, CR20), the regression coefficient for the Health category is no longer significant. In Appendix Figures B.10-B.18, the coefficient for the Education category is never significant. Thus, again, there is not sufficient evidence for a relationship between nonprofit industry aggregate labor share and nonprofit industry concentration.

Figure 12: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(HHI)**

	Education	Health
Change in HHI	-0.091	-0.009***
	(2.58)	(0.00)
N	1071	1397

* p<0.05   ** p<0.01   *** p<0.001   Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share above the 99th percentile were dropped before calculating aggregate

industry labor share.

Appendix B, Figures B.16-B.21 show the regression results under a number of specifications when contributions are used as the revenue definition (so program service revenue is excluded from the revenue definition). None of the results are significant under any of the specifications.

5.5 Decomposition Results: Incumbent Reallocation (prediction three)

The model predicts that increased market concentration towards superstar firms will push down the aggregate labor share because superstar firms have lower labor shares than smaller firms. It also predicts that surviving firms will see increasing labor share at the entity level. In the decomposition analysis described in Section 4.4, the incumbent reallocation term should be negative and the within-firm unweighted mean term should be positive to match the results in Autor et al (2019).

Figure 13 shows the decomposition analysis for four of the broad categories and Figure 14 shows it for the other five. The decomposition analysis uses labor share calculated as total payroll expenses divided by the sum of contributions and program service revenue for the period 1995-2015. As described in Section 4.4, the organizations included in this decomposition analysis are a subset of the total SOI data, because only the organizations with the most assets were sampled at a 100% rate, however, the aggregate labor share values in Figures 13 & 14 are pretty close to the values calculated for the whole SOI sample in Appendix A, Figure A.3 (Figure A.3 labor shares are the same labor share values displayed in Figure 4, Section 5.1).

In Figures 13 & 14, the overall within-firm component (unweighted mean) is positive for all categories and the overall incumbent reallocation component (covariance term) is negative for all categories except Human Services. In many of the categories, the within-firm component is larger than the incumbent reallocation component, which goes against the idea that the reallocation component is driving an overall decrease in the labor share. It is not clear how important any of the components are, though, as the labor share changed by less than 0.05 between 1995 and 2015 for all categories except for Mutual/Membership Benefit and Religion.

We see relatively large organization exit and entrance components in Figures 13 & 14 (compared to the within-firm and incumbent reallocation components), which is likely exaggerated due to the fact that many entering and exiting organizations were in operation over the periods that they supposedly exited or entered, but have had their real assets decrease below the threshold (exit) or increase above the threshold (enter) between the two periods. Still, we see a positive overall effect from exit in a majority of the categories and an overall negative effect from entry in a majority of categories, which is the

opposite of what we would expect if the contracting organizations had higher labor shares and the expanding organizations had lower labor shares.

Figure 13: Decomposition of five-year labor share change by category **(psr + contributions)** *(Extreme outlier labor shares dropped)* (1 of 2)

Arts, Culture, and Humanities

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.3820319**
2000	-0.0615162	0.0221759	0.0041324	-0.013657	**0.333167**
2005	0.0773264	-0.0357419	-0.0063559	-0.0135938	**0.3548019**
2010	0.0664958	0.0029715	0.0013521	-0.0177089	**0.4079123**
2015	0.0087661	0.0044047	0.004891	-0.0176998	**0.4082744**
	0.0910721	-0.0061898	0.0040196	-0.0626595	

Education

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.4595071**
2000	0.0148268	-0.0152527	0.0024938	-0.0058075	**0.4557675**
2005	0.0050219	-0.0015429	-0.0008065	-0.0016708	**0.4567692**
2010	0.0128696	-0.0043628	-0.0027055	0.0014942	**0.4640647**
2015	-0.0081726	0.0022213	0.0013374	-0.0057818	**0.453669**
	0.0245457	-0.0189371	0.0003192	-0.0117659	

Environment and Animals

Year[	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.3849194**
2000	0.0601866	-0.1217895	0.0041676	-0.0319851	**0.295499**
2005	-0.0049804	0.0500435	-0.0001503	-0.0093857	**0.3310261**
2010	0.0805065	-0.0499671	-0.0053603	-0.0172552	**0.33895**
2015	-0.009748	0.0230074	0.0040554	-0.009993	**0.3462718**
	0.1259647	-0.0987057	0.0027124	-0.068619	

Health

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.4069915**
2000	0.0473031	-0.0093489	-0.0049247	0.0058672	**0.4458882**
2005	-0.0224246	-0.0139348	0.0016791	-0.0042501	**0.4069578**
2010	-0.0006522	-0.0018262	-0.0019232	0.0029126	**0.4054688**
2015	-0.0008859	-0.0140578	-0.0006396	-0.0004267	**0.3894588**
	0.0233404	-0.0391677	-0.0058084	0.004103	

Figure 14: Decomposition of five-year labor share change by category **(psr + contributions)** *(Extreme outlier labor shares dropped)* (2 of 2)

Human Services

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.4328238**
2000	-0.0068793	0.0807689	-0.01325	-0.0169291	**0.4765343**
2005	0.0008062	-0.0835959	0.0005582	-0.0165761	**0.3777267**
2010	0.0011728	0.0559425	0.0014372	-0.0249559	**0.4113233**
2015	0.006169	-0.0081381	0.0040026	-0.0116309	**0.4017259**
	0.0012687	0.0449774	-0.007252	-0.070092	

International, Foreign Affairs

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.217114**
2000	0.0840952	-0.0982359	-0.1365108	0.0206664	**0.0871289**
2005	0.0485345	-0.0282319	-0.0058923	0.0107118	**0.112251**
2010	0.0484157	0.001213	0.0220818	-0.0166823	**0.1672792**
2015	0.0444088	-0.034457	0.0087556	0.0098829	**0.1958695**
	0.2254542	-0.1597118	-0.1115657	0.0245788	

Mutual/ Membership Benefit

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.0211931**
2000	0.1867591	-0.0232051	0.0345657	-0.0044222	**0.2148906**
2005	0.0544766	-0.0491463	0.0229968	-0.0992477	**0.14397**
2010	-0.1320703	0.0680703	-0.0016931	-0.0040361	**0.0742408**
2015	0.0815218	-0.0032997	0.002089	-0.0055984	**0.1489535**
	0.1906872	-0.0075808	0.0579584	-0.1133044	

Public, Societal Benefit

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.2907072**
2000	0.0148421	-0.0007334	-0.0358506	-0.0220838	**0.2468815**
2005	0.0159642	-0.0309238	0.0242437	0.0103121	**0.2664777**
2010	0.0294917	0.0217093	0.0252496	-0.0246632	**0.3182651**
2015	-0.0123586	-0.0501652	0.0100124	-0.01506	**0.2506937**
	0.0479394	-0.0601131	0.0236551	-0.0514949	

Religion

Year	Within-firm	Reallocation	Exit	Entrance	Average L-share
1995	-	-	-	-	**0.3407436**
2000	0.0265979	-0.0283147	-0.0661451	-0.0416793	**0.2312024**
2005	0.0779224	-0.059879	0.011861	-0.0637334	**0.1973734**
2010	-0.0039524	0.0401736	0.0730539	-0.0843329	**0.2223156**
2015	-0.0545148	0.0285905	0.0267549	0.0119656	**0.2351118**
	0.0460531	-0.0194296	0.0455247	-0.17778	

Figure 15 displays the program service labor share decomposition for Education and Health with extreme values of labor share (above the 99th percentile) dropped. These values are not very different from the aggregate labor shares calculated using the whole SOI sample (Appendix A, Figure A.2). The incumbent reallocation term is positive for Education and negative for Health, while the within-firm term is negative for Education and positive for Health, so Health follows the third prediction in Autor et al. (2019) and Education goes against it when labor share is calculated using program service revenue (although aggregate labor share does not change very much for either category). Another treatment of outliers (winsorizing extreme values at the 99th percentile) is used to calculate the decompositions in Figure 16. The comparison between Figure 15 and Figure 16 shows that while aggregate labor share and the exit and entrance components are pretty much the same under both treatments of outliers, the incumbent reallocation component and the within-firm component are very sensitive to different treatments. Under both treatments, the incumbent reallocation component and the within-firm component almost cancel each other out.

Figure 15: Decomposition of five-year labor share change by category **(PSR)** *(Extreme outlier labor shares dropped)*

		Education			
Year	Within-firm	Reallocation	Exit	Entrance	**Aggregate L-Share**
1995	-	-	-	-	**0.5823138**
2000	-0.0076689	0.0428652	0.019953	-0.01104	**0.6264224**
2005	-0.0393124	0.0134096	0.003215	-0.00829	**0.5954493**
2010	-0.1106789	0.0726216	-0.00106	0.009148	**0.5654777**
2015	0.0810309	-0.1044317	0.003436	-0.00769	**0.5378265**
	-0.0766293	0.0244647	0.025541	-0.01786	

		Health			
Year	Within-firm	Reallocation	Exit	Entrance	**Aggregate L-Share**
1995	-	-	-	-	**0.3600145**
2000	0.1829741	-0.1486587	-0.00456	0.009994	**0.399761**
2005	-0.0007511	-0.0285794	0.001068	-0.0021	**0.3693968**
2010	0.0050229	-0.0070817	-0.00472	0.005157	**0.3677785**
2015	-0.024554	0.0054058	-0.00085	0.003031	**0.3508104**
	0.1626919	-0.178914	-0.00906	0.01608	

Figure 16: Decomposition of five-year labor share change by category **(PSR)** *(Extreme outlier labor shares winsorized)*

Education

Year	Within-firm	Reallocation	Exit	Entrance	**Aggregate L-Share**
1995	-	-	-	-	**0.58262**
2000	0.6285219	-0.5928135	0.0199868	-0.0111441	**0.6271711**
2005	-1.809378	1.78268	0.0032727	-0.0082757	**0.5954701**
2010	-0.9389944	0.9015913	-0.0010606	0.0092978	**0.5663042**
2015	-0.7902632	0.7668562	0.0034624	-0.0076783	**0.5386813**
	-2.9101137	2.858314	0.0256613	-0.0178003	

Health

Year	Within-firm	Reallocation	Exit	Entrance	**Aggregate L-Share**
1995	-	-	-	-	**0.3600215**
2000	0.1025438	-0.0680857	-0.0045616	0.0099835	**0.3999015**
2005	-0.788415	0.7594786	0.001083	-0.0021284	**0.3699197**
2010	-1.01722	1.014928	-0.0047161	0.0051633	**0.3680749**
2015	-0.7598953	0.740839	-0.0008504	0.0030061	**0.3511743**
	-2.4629865	2.4471599	-0.0090451	0.0160245	

Figures 15 & 16 demonstrate another reason to be cautious about interpreting the results from the decomposition analysis (including in Figures 13 & 14). Consider the example of the Education category, we can see how outliers affect the analysis. In Figure 15, where extreme values of the labor share are dropped, the total incumbent reallocation component over the period is 0.024 and the within-firm component is -0.077. In Figure 16, where extreme values of labor share are not dropped, but instead are top-coded at the 99th percentile, the reallocation term becomes 2.858 and the within-firm term becomes -2.910. Choosing to include the high labor share outliers does not drastically change the aggregate labor share, indicating that outlier organizations tend to have a low weighting due to low revenue. An organization with negligible revenue will tend to have an unusually high labor share, because revenue is the denominator of the labor share calculation. These extreme high values will push up the within-firm labor share but will also push down the covariance between an organization's labor share and its share of sales in the industry (because of the relatively low revenue). With low revenue, small changes in payroll expense will create large changes in an organization's labor share, which will show up in the reallocation component and the within-firm component of the aggregate labor share change, in relatively equal amounts of opposite sign from each other (one is positive, one is negative). The decomposition results in

this section may be driven more by outlier organizations at the bottom of the revenue distribution than by superstar firms at the top.

Appendix C displays tables with the results from the decompositions using each of the revenue definitions to calculate labor share. When labor share is calculated as payroll expense divided by contributions (Appendix Figure C.3), the incumbent reallocation component is negative and the within-firm component is positive for most categories (the only exception is International, Foreign Affairs, where the signs of the two components are the opposite), which is what we expect to see based on the third prediction of Autor et al. (2019). The problem with the numbers in Appendix Figure C.3, though, is that the aggregate labor shares calculated for the decomposition analysis often differ greatly from the corresponding labor shares calculated using the whole SOI sample (see Appendix A, Figure A.1).

5.6 Regression Results: Change in Industry Concentration and Incumbent Reallocation Component of Change in Aggregate Industry Labor Share (prediction four)

As with the regression results that tested the second prediction of Autor et al. (2019) (Section 5.4), the results testing the fourth prediction (that the incumbent reallocation component of an industry's aggregate labor share change is negatively related to the change in market concentration within the industry) are mostly not significant. Figure 17 shows the results from a series of regressions with the five year change in industry concentration of the top twenty organizations (CR20) as the dependent variable and labor share (calculated as total payroll expense divided by the sum of program service revenue and contributions) as the independent variable. Each column shows a separate regression for a different broad category. The only significant result is that the coefficient calculated for the Human Services categories is negative. This coefficient is still negative and the only significant result when CR4 is the concentration measure used as the dependent variable (see Appendix B, Figure B.37) but it is not significant when HHI is the concentration measure used as the dependent variable (see Appendix B, Figure B.39). When HHI is the dependent variable, the coefficients from the regressions for the Mutual/Membership Benefit and Public, Societal Benefit categories are positive and significant.

Even in the case of the Human Services category (where the significant result is not robust to all specifications of industry concentration), the negative relationship between the incumbent reallocation component of the labor share change and industry revenue concentration does not seem to be a result of the process described in Autor et al. (2019). If we look at the decomposition analysis for Human Services in the previous section (Figure 14, Section 5.5), this is the only category which had an overall positive

incumbent reallocation component between 1995 and 2015, while the aggregate labor share for Human Services decreased slightly from 0.43 to 0.40. If we compare this to the graph of average industry concentration measured as CR4 and CR20 (Figure 9, Section 5.3) we see that it is mostly unchanged during the period. Thus, we can not say that the negative and significant result in Figure 17 implies that shifting industry revenue composition towards superstars is driving a decrease in labor share in the Human Services category.

Figure 17: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR + Contributions)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	-2.357	-5.090	0.485	2.082	-0.783***	0.099	-0.000	-3.581	0.000
	(3.62)	(3.61)	(27.01)	(3.88)	(0.14)	(2.10)	(0.00)	(3.38)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05   ** p<0.01   *** p<0.001   Regression coefficients and std. errors reported at 100x the actual value.
Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.
Each observation is a 4-digit NTEE-year pair. Concentration measure is CR20. Labor share is calculated by dividing
psr + contributions by total amounts paid to employees and officers (salary & wages, officer compensation,
benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were
dropped above the 99th percentile before calculating aggregate industry labor share.

Figure 18 provides the regression results that test the fourth prediction for Education and Health using program service revenue as the revenue definition and CR20 as the industry concentration measure. Neither result is significant. Appendix B, Figures B.28-B.33 show the same results under a number of other specifications. The result for the Health category is not significant in any of the tables and the regression coefficient for the Education category is only significant when CR4 is the concentration measure (see Appendix B, Figure B.28). In this case, the coefficient is negative, which is what we would expect based on the fourth prediction of the model, but this result is not robust to other treatments of outlier labor share

values (see Appendix B, Figure B.31) so there is not enough evidence to conclude that the relationship is negative for the Education category.

Figure 18: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares dropped)* (**CR20)**

	Education	Health
Incumbent Reallocation Component	-0.040	-0.073
	(0.09)	(0.06)
N	242	266

* $p < 0.05$ ** $p < 0.01$ *** $p < 0.001$

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR20. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Appendix B, Figures B.34, B.35, and B.36 display the regression results when contributions are used as the revenue definition. The Human Services and Mutual/Membership Benefit categories are negative and significant when HHI is the concentration measure (Figure B.36), but none of the results for any of the categories are significant and negative using the other concentration measures and none of the other categories are significant and negative using HHI. So here, again, there is not enough evidence to support the fourth prediction.

6. Conclusion

This paper followed and adapted the research methodology put forward in Autor et al. (2019) to determine whether the first four predictions in their "superstar firms" model applied to US nonprofit organizations. The first prediction that revenue concentration would increase within categories was true for some categories but not for all. The regressions testing the second and fourth predictions that increasing revenue concentration within an industry would be associated with decreasing labor share and

larger (negative) incumbent reallocation did not yield significant results. The third prediction that reallocation of revenue share between organizations would provide a downward force on aggregate labor share appeared to hold for many categories, although this may be a result of low revenue, high labor share outliers in the data. It was also not found that aggregate labor share was decreasing in all categories.

It is not clear, from the results presented in this paper, why the predictions of the superstar firms model did not hold for nonprofit organizations. In the categories that rely primarily on program service revenue (Education and Health), there was an increase in the share of program service revenue spent on payroll related to program services until around 2000 and then this share decreased afterwards. This was similar to the path taken by the labor share in many broad sectors analyzed in Autor et al. (2019). Perhaps the labor share trend identified in Autor et al. (2019) and in these categories of nonprofits was determined more by conditions in the US labor market than by product market concentration. However, some of the results in this paper seem to support another explanation. The aggregate labor shares and average industry concentration in most categories fluctuated little between years. Thus, the failure to confirm the second and fourth predictions may be a result of the lack of variation between years in both indicators.

This introduces the question of why industry concentration did not increase among nonprofits while it did among for-profits in Autor et al. (2019). There are a number of possible explanations. One possibility is the fact that nonprofits may have a different objective function than for-profits firms, for example, maybe nonprofits try to maximize social benefit and this makes their behavior different. Another possibility relates to the fact that nonprofits receive much of their funding through contributions unrelated to a market price so that consumer preferences and market dynamics affect them differently than they affect for-profit firms (for example, this might make markups above marginal cost less relevant). A third possibility is that entry barriers put up to limit competition among firms in more recent years have not affected nonprofits. Other research may also find different results if a different industry definition is used to measure concentration. In constructing the industry concentration indicators, I did not take into account geographic area or the fact that some nonprofits also compete against for-profits.

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Appendix A: Aggregate Labor Share Tables and Figures

Figure A.1: Aggregate Labor Share **(Payroll/Contributions)** Calculated With Different Treatments of Outliers (top percentile dropped, Winsorizing, top-coded at 1) [Page 1/2]

	Arts, Culture, and Humanities				Education				Environment and Animals		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.62185	0.62226	0.62185	1994	1.45230	1.45647	1.45231	1994	0.55867	0.55867	0.55867
1995	0.60218	0.60229	0.60218	1995	1.35852	1.35980	1.35852	1995	0.55532	0.55532	0.55532
1996	0.51657	0.51657	0.51657	1996	1.34350	1.34996	1.34351	1996	0.44432	0.44432	0.44432
1997	0.55220	0.55412	0.55220	1997	1.27389	1.27627	1.27389	1997	0.46364	0.46366	0.46364
1998	0.55387	0.55406	0.55387	1998	1.23333	1.23362	1.23333	1998	0.41992	0.41992	0.41992
1999	0.53036	0.53036	0.53036	1999	1.17852	1.18105	1.17852	1999	0.40557	0.40557	0.40557
2000	0.49353	0.49371	0.49353	2000	1.13754	1.14052	1.13755	2000	0.42256	0.42256	0.42256
2001	0.54419	0.54436	0.54419	2001	1.21841	1.22308	1.21842	2001	0.42563	0.42563	0.42563
2002	0.57671	0.57671	0.57671	2002	1.28610	1.28837	1.28611	2002	0.49985	0.49985	0.49985
2003	0.54029	0.54029	0.54029	2003	1.24900	1.25193	1.24900	2003	0.51847	0.51847	0.51847
2004	0.54805	0.54807	0.54805	2004	1.25218	1.25344	1.25218	2004	0.49109	0.49109	0.49109
2005	0.52378	0.52383	0.52378	2005	1.23619	1.24205	1.23620	2005	0.46429	0.46429	0.46429
2006	0.51037	0.51041	0.51037	2006	1.15584	1.15700	1.15584	2006	0.40323	0.40323	0.40323
2007	0.51919	0.51919	0.51919	2007	1.11467	1.11647	1.11468	2007	0.39341	0.39343	0.39341
2008	0.60269	0.60269	0.60269	2008	1.40603	1.40832	1.40603	2008	0.46709	0.46709	0.46709
2009	0.62470	0.62473	0.62470	2009	1.44185	1.44361	1.44185	2009	0.49925	0.49925	0.49925
2010	0.59329	0.59537	0.59330	2010	1.37915	1.38327	1.37916	2010	0.46304	0.46304	0.46304
2011	0.61583	0.61645	0.61583	2011	1.45600	1.45918	1.45600	2011	0.48289	0.48289	0.48289
2012	0.58725	0.58726	0.58725	2012	1.39005	1.39419	1.39005	2012	0.47883	0.47883	0.47883
2013	0.57268	0.57316	0.57268	2013	1.38257	1.38412	1.38257	2013	0.49925	0.49925	0.49925
2014	0.55622	0.55622	0.55622	2014	1.35019	1.35242	1.35020	2014	0.47283	0.47283	0.47283
2015	0.58957	0.59024	0.58957	2015	1.35216	1.35470	1.35217	2015	0.48363	0.48363	0.48363

	Health				Human Services				International, Foreign Affairs		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	5.29725	5.56467	5.29765	1994	0.89464	0.90900	0.89466	1994	0.22518	0.22641	0.22518
1995	3.93570	4.12211	3.93597	1995	0.85502	0.86692	0.85504	1995	0.23871	0.23910	0.23871
1996	3.47431	3.61488	3.47452	1996	0.90366	0.91133	0.90367	1996	0.27930	0.27930	0.27930
1997	4.21535	4.44506	4.21569	1997	0.88017	0.89118	0.88019	1997	0.20448	0.20634	0.20448
1998	4.71156	4.94521	4.71191	1998	0.90599	0.91482	0.90600	1998	0.21476	0.21580	0.21477
1999	4.28999	4.48287	4.29028	1999	0.91560	0.92403	0.91562	1999	0.15348	0.15433	0.15348
2000	4.53422	4.71603	4.53448	2000	0.89162	0.90032	0.89164	2000	0.15457	0.15538	0.15457
2001	4.28758	4.46314	4.28784	2001	0.85635	0.86497	0.85636	2001	0.15725	0.15741	0.15725
2002	4.57969	4.76566	4.57996	2002	0.91720	0.92947	0.91722	2002	0.14205	0.14209	0.14205
2003	4.63350	4.80213	4.63375	2003	0.96768	0.97602	0.96769	2003	0.12563	0.12563	0.12563
2004	4.60273	4.84503	4.60309	2004	0.94098	0.95506	0.94100	2004	0.13709	0.13709	0.13709
2005	4.42448	4.63535	4.42479	2005	0.87208	0.88641	0.87210	2005	0.14305	0.14305	0.14305
2006	4.63368	4.75589	4.63386	2006	0.92304	0.93541	0.92306	2006	0.15273	0.15341	0.15273
2007	4.49207	4.66604	4.49232	2007	0.93919	0.95426	0.93922	2007	0.16580	0.16718	0.16580
2008	4.71570	4.84955	4.71590	2008	0.93906	0.95487	0.93908	2008	0.14166	0.14276	0.14166
2009	5.03401	5.18190	5.03423	2009	0.90214	0.91518	0.90216	2009	0.15928	0.16072	0.15929
2010	4.87125	5.01984	4.87147	2010	0.84138	0.85818	0.84140	2010	0.21822	0.21828	0.21822
2011	4.76039	4.90830	4.76061	2011	0.90234	0.91753	0.90236	2011	0.21262	0.21262	0.21262
2012	5.13750	5.29160	5.13772	2012	0.87899	0.89893	0.87902	2012	0.22652	0.23007	0.22653
2013	4.84511	4.99681	4.84533	2013	0.86629	0.87631	0.86631	2013	0.23414	0.23414	0.23414
2014	4.72621	4.90713	4.72647	2014	0.85041	0.86519	0.85043	2014	0.22664	0.22664	0.22664
2015	5.04198	5.20169	5.04221	2015	0.87874	0.88929	0.87876	2015	0.23474	0.23474	0.23474

Figure A.1: Aggregate Labor Share **(Payroll/Contributions)** Calculated With Different Treatments of Outliers (top percentile dropped, Winsorizing, top-coded at 1) [Page 2/2]

	Mutual/ Membership Benefit				Public, Societal Benefit				Relgion		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.14198	0.15797	0.14200	1994	0.31296	0.31829	0.31297	1994	0.21272	0.21350	0.21273
1995	0.13164	0.14821	0.13166	1995	0.35330	0.37346	0.35333	1995	0.25596	0.26737	0.25598
1996	0.16770	0.18724	0.16773	1996	0.32004	0.32690	0.32005	1996	0.29098	0.29098	0.29098
1997	0.21754	0.23160	0.21756	1997	0.30271	0.30330	0.30271	1997	0.33578	0.33578	0.33578
1998	0.80599	0.81570	0.80601	1998	0.29232	0.29599	0.29233	1998	0.31838	0.31838	0.31838
1999	0.15971	0.18196	0.15975	1999	0.30099	0.31175	0.30100	1999	0.30474	0.30474	0.30474
2000	0.17780	0.20156	0.17784	2000	0.30297	0.31025	0.30299	2000	0.32550	0.32550	0.32550
2001	0.03895	0.05055	0.03896	2001	0.31164	0.31435	0.31165	2001	0.34508	0.34508	0.34508
2002	0.08709	0.08709	0.08709	2002	0.34450	0.34597	0.34450	2002	0.38074	0.38146	0.38074
2003	0.07314	0.07314	0.07314	2003	0.33809	0.33969	0.33809	2003	0.37645	0.37718	0.37645
2004	0.09876	0.09876	0.09876	2004	0.33935	0.34035	0.33935	2004	0.35695	0.35695	0.35695
2005	0.23217	0.23217	0.23217	2005	0.33060	0.33106	0.33060	2005	0.36391	0.36474	0.36391
2006	0.22078	0.22078	0.22078	2006	0.29159	0.29503	0.29160	2006	0.33623	0.33623	0.33623
2007	1.96807	1.96807	1.96807	2007	0.33089	0.33353	0.33089	2007	0.30977	0.30977	0.30977
2008	0.46959	0.46959	0.46959	2008	0.36307	0.36632	0.36307	2008	0.31496	0.31496	0.31496
2009	0.20171	0.20171	0.20171	2009	0.36143	0.36621	0.36144	2009	0.35463	0.35463	0.35463
2010	0.69349	0.69349	0.69349	2010	0.36741	0.37096	0.36742	2010	0.33939	0.33939	0.33939
2011	0.49230	0.49230	0.49230	2011	0.35266	0.35691	0.35267	2011	0.35024	0.35064	0.35024
2012	0.33244	0.33244	0.33244	2012	0.32758	0.32992	0.32759	2012	0.35224	0.35261	0.35224
2013	0.27227	0.27227	0.27227	2013	0.29937	0.30032	0.29937	2013	0.35700	0.35705	0.35700
2014	0.48818	0.48818	0.48818	2014	0.29364	0.29893	0.29365	2014	0.36569	0.36913	0.36570
2015	0.15381	0.15381	0.15381	2015	0.30766	0.31140	0.30766	2015	0.30587	0.30718	0.30588

Figure A.2: Aggregate Labor Share **(PSR Payroll/PSR)** Calculated With Different Treatments of Outliers (top percentile dropped, Winsorizing, top-coded at 1) [Page 1/2]

	Arts, Culture, and Humanities				Education				Environment and Animals		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.59274	0.59484	0.59276	1994	0.55623	0.55730	0.55624	1994	0.68708	0.70729	0.68725
1995	0.61474	0.61477	0.61474	1995	0.55306	0.55343	0.55306	1995	0.57563	0.57571	0.57563
1996	0.66232	0.66563	0.66235	1996	0.55511	0.55533	0.55512	1996	0.62029	0.62995	0.62037
1997	0.65763	0.65979	0.65765	1997	0.57403	0.57408	0.57403	1997	0.65645	0.66975	0.65656
1998	0.67090	0.67430	0.67093	1998	0.60252	0.60294	0.60252	1998	0.73350	0.73523	0.73351
1999	0.67463	0.67700	0.67465	1999	0.61154	0.61350	0.61156	1999	0.73943	0.74474	0.73947
2000	0.71402	0.71579	0.71404	2000	0.60198	0.60292	0.60199	2000	0.77035	0.77669	0.77040
2001	0.67422	0.67444	0.67422	2001	0.59213	0.59328	0.59213	2001	0.75849	0.77942	0.75867
2002	0.71152	0.71384	0.71154	2002	0.59212	0.59297	0.59212	2002	0.76499	0.77332	0.76506
2003	0.72690	0.72728	0.72690	2003	0.58326	0.58396	0.58327	2003	0.79143	0.80446	0.79154
2004	0.76022	0.76064	0.76023	2004	0.58330	0.58405	0.58331	2004	0.79714	0.80273	0.79718
2005	0.74862	0.74862	0.74862	2005	0.57806	0.57894	0.57806	2005	0.78187	0.78810	0.78192
2006	0.74287	0.74394	0.74288	2006	0.58386	0.58413	0.58386	2006	0.80697	0.81042	0.80699
2007	0.72290	0.72523	0.72291	2007	0.57477	0.57568	0.57477	2007	0.76025	0.76836	0.76032
2008	0.78796	0.78905	0.78797	2008	0.56796	0.56958	0.56797	2008	0.85230	0.86205	0.85238
2009	0.77516	0.77583	0.77516	2009	0.57027	0.57147	0.57028	2009	0.84642	0.85422	0.84649
2010	0.78306	0.78524	0.78308	2010	0.56106	0.56295	0.56107	2010	0.76384	0.77766	0.76396
2011	0.81059	0.81134	0.81059	2011	0.56041	0.56195	0.56042	2011	0.83078	0.84006	0.83086
2012	0.79766	0.79819	0.79766	2012	0.55829	0.56113	0.55831	2012	0.80837	0.81365	0.80841
2013	0.78938	0.79257	0.78941	2013	0.55305	0.55491	0.55306	2013	0.78976	0.80042	0.78985
2014	0.78080	0.78109	0.78080	2014	0.55523	0.55700	0.55524	2014	0.76988	0.77463	0.76991
2015	0.79018	0.79464	0.79021	2015	0.54967	0.55177	0.54969	2015	0.80890	0.80996	0.80891

Figure A.2: Aggregate Labor Share **(PSR Payroll/PSR)** Calculated With Different Treatments of Outliers (top percentile dropped, Winsorizing, top-coded at 1) [Page 2/2]

	Health				Human Services				International, Foreign Affairs		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.38626	0.38654	0.38626	1994	0.62158	0.62392	0.62160	1994	0.78266	0.79799	0.78279
1995	0.38576	0.38578	0.38576	1995	0.63659	0.64514	0.63667	1995	0.74946	0.77338	0.74966
1996	0.38566	0.38569	0.38566	1996	0.60081	0.60714	0.60086	1996	1.02619	1.02777	1.02620
1997	0.39509	0.39523	0.39509	1997	0.61174	0.61460	0.61176	1997	0.55836	0.55882	0.55836
1998	0.40396	0.40411	0.40396	1998	0.64793	0.65291	0.64797	1998	0.74502	0.74942	0.74505
1999	0.42809	0.42838	0.42809	1999	0.65795	0.66424	0.65800	1999	0.73639	0.73775	0.73640
2000	0.42689	0.42717	0.42689	2000	0.65639	0.66304	0.65644	2000	0.71913	0.72858	0.71921
2001	0.39912	0.39934	0.39912	2001	0.60344	0.60826	0.60348	2001	0.77577	0.77704	0.77579
2002	0.39941	0.39960	0.39941	2002	0.60287	0.60608	0.60289	2002	0.77087	0.77471	0.77090
2003	0.39621	0.39649	0.39621	2003	0.56030	0.56317	0.56033	2003	0.86600	0.87176	0.86605
2004	0.39241	0.39260	0.39241	2004	0.58099	0.58388	0.58102	2004	0.86937	0.88566	0.86951
2005	0.39341	0.39401	0.39341	2005	0.57975	0.58360	0.57978	2005	0.73558	0.74249	0.73564
2006	0.39761	0.39815	0.39762	2006	0.57752	0.58109	0.57755	2006	0.71812	0.73476	0.71826
2007	0.39450	0.39517	0.39450	2007	0.56726	0.57226	0.56730	2007	0.82788	0.83708	0.82796
2008	0.39157	0.39185	0.39158	2008	0.56362	0.56672	0.56365	2008	0.69893	0.73263	0.69921
2009	0.39282	0.39303	0.39283	2009	0.58322	0.58713	0.58325	2009	0.76715	0.78583	0.76730
2010	0.39226	0.39269	0.39226	2010	0.55637	0.56401	0.55643	2010	0.89353	0.90574	0.89363
2011	0.39461	0.39498	0.39461	2011	0.57721	0.58162	0.57724	2011	0.76036	0.77935	0.76052
2012	0.39836	0.39879	0.39836	2012	0.57015	0.57499	0.57019	2012	0.62907	0.65476	0.62928
2013	0.39526	0.39573	0.39527	2013	0.58400	0.58925	0.58405	2013	0.55697	0.58016	0.55716
2014	0.38158	0.38201	0.38158	2014	0.58834	0.59362	0.58838	2014	0.69444	0.71119	0.69458
2015	0.38555	0.38593	0.38555	2015	0.58432	0.59013	0.58437	2015	0.68236	0.68683	0.68240

	Mutual/ Membership Benefit				Public, Societal Benefit				Relgion		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.01676	0.01676	0.01676	1994	0.47392	0.47407	0.47392	1994	0.76776	0.76969	0.76777
1995	0.01883	0.01883	0.01883	1995	0.50406	0.50633	0.50407	1995	0.69553	0.69553	0.69553
1996	0.01674	0.01674	0.01674	1996	0.49054	0.49171	0.49055	1996	0.47363	0.47363	0.47363
1997	0.01312	0.01312	0.01312	1997	0.45781	0.45951	0.45782	1997	0.58198	0.58198	0.58198
1998	0.28306	0.28306	0.28306	1998	0.48400	0.48851	0.48404	1998	0.76680	0.76704	0.76680
1999	0.18789	0.18789	0.18789	1999	0.48275	0.48551	0.48277	1999	0.68769	0.70052	0.68780
2000	0.16368	0.16368	0.16368	2000	0.50614	0.50723	0.50615	2000	0.60865	0.61757	0.60872
2001	0.13631	0.13631	0.13631	2001	0.49923	0.50202	0.49926	2001	0.58389	0.58655	0.58391
2002	0.10020	0.10020	0.10020	2002	0.53015	0.53309	0.53018	2002	0.64841	0.65010	0.64843
2003	0.09050	0.09050	0.09050	2003	0.53908	0.54372	0.53911	2003	0.72010	0.73596	0.72023
2004	0.03839	0.03839	0.03839	2004	0.55167	0.55397	0.55169	2004	0.68051	0.70329	0.68070
2005	0.08512	0.08512	0.08512	2005	0.51007	0.51349	0.51010	2005	0.66235	0.66979	0.66241
2006	0.09724	0.09724	0.09724	2006	0.50427	0.50862	0.50431	2006	0.63517	0.65002	0.63529
2007	0.27738	0.27738	0.27738	2007	0.57816	0.58334	0.57821	2007	0.68716	0.68716	0.68716
2008	0.12686	0.12686	0.12686	2008	0.66285	0.66850	0.66290	2008	0.71629	0.71935	0.71631
2009	0.13189	0.13189	0.13189	2009	0.64055	0.64918	0.64062	2009	0.71060	0.72454	0.71072
2010	0.08079	0.08079	0.08079	2010	0.62241	0.62630	0.62244	2010	0.82983	0.84957	0.82999
2011	0.11712	0.11712	0.11712	2011	0.59879	0.60924	0.59887	2011	0.83361	0.91427	0.83428
2012	0.08909	0.08909	0.08909	2012	0.58187	0.58868	0.58193	2012	0.64996	0.67334	0.65016
2013	0.11652	0.11652	0.11652	2013	0.61726	0.62971	0.61736	2013	0.64065	0.69136	0.64107
2014	0.10896	0.10896	0.10896	2014	0.64436	0.65108	0.64441	2014	0.62415	0.65699	0.62442
2015	0.11630	0.11630	0.11630	2015	0.58013	0.59427	0.58025	2015	0.61521	0.63650	0.61539

Figure A.3: Aggregate Labor Share **(Payroll/[PSR + Contributions])** Calculated With Different Treatments of Outliers (top percentile dropped, Winsorizing, top-coded at 1) [Page 1/2]

Arts, Culture, and Humanities				Education				Environment and Animals		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.36633	0.36771	0.36677	1994	0.46411	0.46481	0.46433	1994	0.36178	0.36184	0.36180
1995	0.36165	0.36277	0.36200	1995	0.45245	0.45318	0.45268	1995	0.33280	0.33324	0.33294
1996	0.34126	0.34255	0.34167	1996	0.45164	0.45248	0.45190	1996	0.30164	0.30196	0.30174
1997	0.35466	0.35618	0.35514	1997	0.45136	0.45206	0.45158	1997	0.32408	0.32605	0.32470
1998	0.35844	0.35922	0.35869	1998	0.45906	0.45933	0.45914	1998	0.31338	0.31411	0.31361
1999	0.34650	0.34744	0.34680	1999	0.45600	0.45645	0.45614	1999	0.30547	0.30588	0.30560
2000	0.33508	0.33731	0.33578	2000	0.44972	0.45029	0.44990	2000	0.31740	0.31781	0.31753
2001	0.35320	0.35443	0.35359	2001	0.45790	0.45833	0.45803	2001	0.31720	0.31824	0.31753
2002	0.37096	0.37360	0.37180	2002	0.46598	0.46634	0.46610	2002	0.35252	0.35274	0.35259
2003	0.35542	0.35838	0.35635	2003	0.45622	0.45665	0.45636	2003	0.35751	0.35832	0.35776
2004	0.36500	0.36731	0.36573	2004	0.45437	0.45466	0.45446	2004	0.34624	0.34661	0.34636
2005	0.34923	0.35220	0.35016	2005	0.45077	0.45139	0.45097	2005	0.33391	0.33393	0.33392
2006	0.34582	0.34741	0.34632	2006	0.44161	0.44231	0.44183	2006	0.30340	0.30349	0.30343
2007	0.34741	0.35012	0.34826	2007	0.43226	0.43271	0.43240	2007	0.29491	0.29520	0.29500
2008	0.39500	0.39751	0.39579	2008	0.46509	0.46572	0.46529	2008	0.34522	0.34524	0.34523
2009	0.40366	0.40514	0.40413	2009	0.47141	0.47188	0.47156	2009	0.36091	0.36155	0.36111
2010	0.39328	0.39431	0.39360	2010	0.45946	0.45996	0.45962	2010	0.33912	0.33913	0.33912
2011	0.40442	0.40508	0.40463	2011	0.46844	0.46898	0.46861	2011	0.35394	0.35406	0.35397
2012	0.38990	0.39134	0.39036	2012	0.46193	0.46236	0.46206	2012	0.34803	0.34815	0.34807
2013	0.38290	0.38380	0.38318	2013	0.45778	0.45820	0.45791	2013	0.36122	0.36137	0.36127
2014	0.37295	0.37350	0.37313	2014	0.45816	0.45865	0.45832	2014	0.34511	0.34511	0.34511
2015	0.39253	0.39285	0.39263	2015	0.45482	0.45525	0.45495	2015	0.35507	0.35508	0.35508

Health				Human Services				International, Foreign Affairs		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.42465	0.42479	0.42469	1994	0.45179	0.45228	0.45194	1994	0.20287	0.20409	0.20325
1995	0.41449	0.41498	0.41464	1995	0.44462	0.44501	0.44474	1995	0.22667	0.22747	0.22692
1996	0.41038	0.41063	0.41046	1996	0.44565	0.44707	0.44610	1996	0.26130	0.26147	0.26136
1997	0.42732	0.42751	0.42738	1997	0.44145	0.44201	0.44163	1997	0.19178	0.19282	0.19211
1998	0.43960	0.43981	0.43967	1998	0.45973	0.46066	0.46002	1998	0.20744	0.20746	0.20745
1999	0.45954	0.45969	0.45959	1999	0.46419	0.46514	0.46449	1999	0.15826	0.15826	0.15826
2000	0.46197	0.46215	0.46202	2000	0.46219	0.46283	0.46239	2000	0.15529	0.15530	0.15529
2001	0.42944	0.42960	0.42949	2001	0.43170	0.43235	0.43191	2001	0.15237	0.15237	0.15237
2002	0.43006	0.43028	0.43013	2002	0.44519	0.44552	0.44529	2002	0.14050	0.14060	0.14053
2003	0.42530	0.42548	0.42536	2003	0.43487	0.43521	0.43498	2003	0.12300	0.12300	0.12300
2004	0.42121	0.42151	0.42131	2004	0.44136	0.44203	0.44157	2004	0.13764	0.13764	0.13764
2005	0.42308	0.42335	0.42317	2005	0.42637	0.42690	0.42654	2005	0.14164	0.14268	0.14197
2006	0.42728	0.42763	0.42739	2006	0.43251	0.43297	0.43265	2006	0.15072	0.15078	0.15074
2007	0.42369	0.42436	0.42390	2007	0.43315	0.43347	0.43325	2007	0.16281	0.16375	0.16311
2008	0.42214	0.42228	0.42219	2008	0.42613	0.42656	0.42626	2008	0.14218	0.14218	0.14218
2009	0.42435	0.42459	0.42443	2009	0.43129	0.43216	0.43156	2009	0.15899	0.15910	0.15903
2010	0.42247	0.42260	0.42251	2010	0.41378	0.41424	0.41392	2010	0.20882	0.20882	0.20882
2011	0.42284	0.42301	0.42289	2011	0.43096	0.43162	0.43117	2011	0.19488	0.19488	0.19488
2012	0.42939	0.42947	0.42941	2012	0.42577	0.42635	0.42595	2012	0.20441	0.20455	0.20446
2013	0.42573	0.42586	0.42577	2013	0.42586	0.42676	0.42614	2013	0.20454	0.20454	0.20454
2014	0.41277	0.41298	0.41283	2014	0.42412	0.42451	0.42424	2014	0.20457	0.20460	0.20458
2015	0.41733	0.41758	0.41741	2015	0.42886	0.42907	0.42892	2015	0.21342	0.21342	0.21342

Figure A.3: Aggregate Labor Share **(Payroll/[PSR + Contributions])** Calculated With Different Treatments of Outliers (top percentile dropped, Winsorizing, top-coded at 1) [Page 2/2]

	Mutual/ Membership Benefit				Public, Societal Benefit				Relgion		
Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded	Year	Drop	Winsorized	Top-coded
1994	0.02467	0.02485	0.02473	1994	0.26132	0.26177	0.26146	1994	0.19337	0.19383	0.19351
1995	0.02730	0.02746	0.02735	1995	0.27792	0.27809	0.27797	1995	0.24474	0.24517	0.24488
1996	0.02304	0.02304	0.02304	1996	0.25756	0.25769	0.25760	1996	0.24925	0.24961	0.24936
1997	0.01916	0.01918	0.01916	1997	0.23926	0.23956	0.23936	1997	0.27128	0.27141	0.27132
1998	0.24106	0.24125	0.24112	1998	0.24736	0.24801	0.24756	1998	0.25846	0.26186	0.25953
1999	0.18059	0.18068	0.18062	1999	0.25483	0.25532	0.25499	1999	0.25266	0.25426	0.25316
2000	0.15678	0.15786	0.15712	2000	0.26177	0.26227	0.26193	2000	0.26647	0.26678	0.26657
2001	0.11908	0.11909	0.11908	2001	0.25537	0.25561	0.25545	2001	0.28190	0.28231	0.28203
2002	0.10060	0.10083	0.10067	2002	0.28136	0.28285	0.28183	2002	0.31338	0.31350	0.31342
2003	0.09254	0.09255	0.09254	2003	0.27892	0.27933	0.27905	2003	0.31082	0.31115	0.31092
2004	0.04653	0.04657	0.04654	2004	0.27518	0.27545	0.27527	2004	0.28770	0.29032	0.28853
2005	0.09774	0.09786	0.09778	2005	0.26143	0.26166	0.26150	2005	0.29029	0.29245	0.29098
2006	0.10738	0.10742	0.10739	2006	0.24048	0.24073	0.24056	2006	0.26778	0.27037	0.26860
2007	0.28428	0.28453	0.28436	2007	0.26718	0.26773	0.26736	2007	0.24997	0.25168	0.25051
2008	0.13775	0.14054	0.13863	2008	0.29741	0.29780	0.29753	2008	0.26368	0.26469	0.26400
2009	0.12741	0.12901	0.12791	2009	0.29969	0.30010	0.29982	2009	0.28279	0.28373	0.28309
2010	0.09569	0.09585	0.09574	2010	0.29731	0.29762	0.29740	2010	0.27681	0.28100	0.27813
2011	0.13459	0.13902	0.13598	2011	0.28538	0.28571	0.28548	2011	0.28946	0.29210	0.29029
2012	0.10329	0.10353	0.10337	2012	0.27096	0.27118	0.27103	2012	0.26970	0.27211	0.27046
2013	0.12277	0.12312	0.12288	2013	0.25597	0.25615	0.25603	2013	0.27490	0.27697	0.27555
2014	0.12445	0.12453	0.12448	2014	0.25611	0.25638	0.25620	2014	0.28510	0.28709	0.28573
2015	0.11768	0.11769	0.11768	2015	0.26012	0.26029	0.26017	2015	0.27326	0.27889	0.27504

Figure A.4: Program Service Labor Share for All Nine Categories
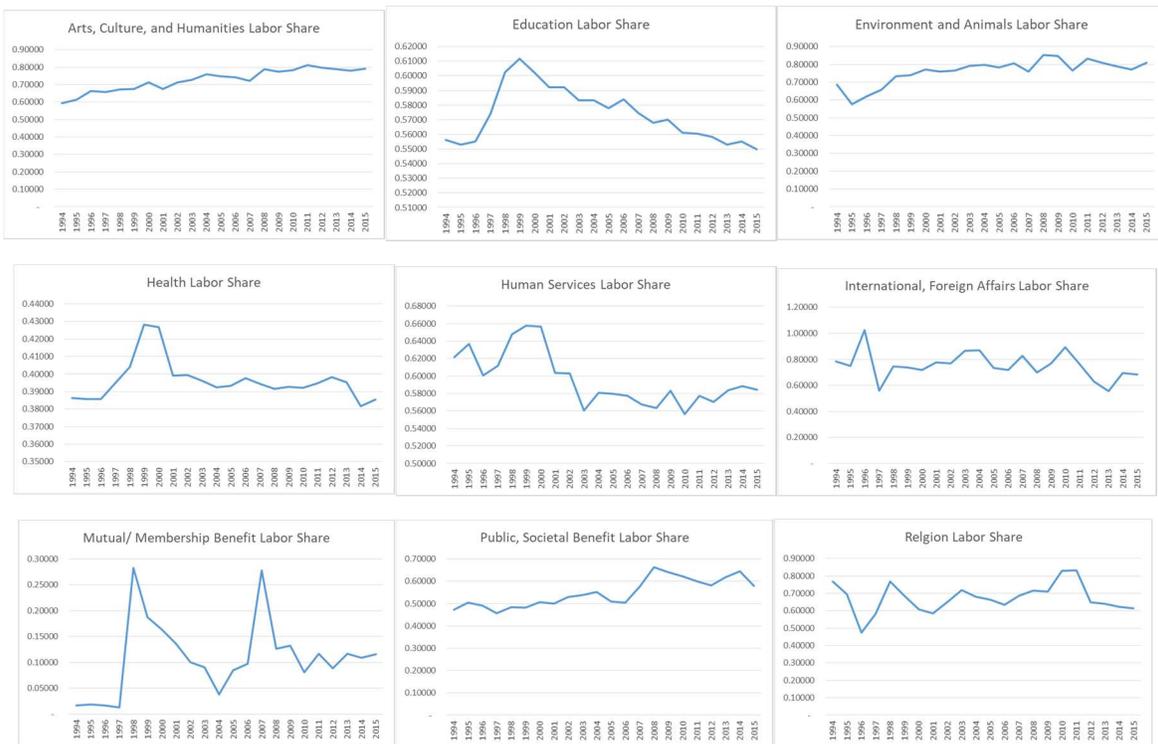
Figure A.5: Contributions Labor Share for All Nine Categories

Figure A.6: (PSR + Contributions) Labor Share for All Nine Categories

Appendix B: Regression Tables

Section 5.2: Relationship between Labor Share and Share of Industry Revenue (B.1 - B.9)

Figure B.1: Regressions with Labor Share as Dependent Variable and Share of Industry **Program Service Revenue** as Independent Variable *(outlier labor shares dropped)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-2.827*	-0.130	-2.912	3.472***	0.387	-3.486	0.019	-3.474***	-5.464***
	(1.18)	(1.58)	(2.24)	(0.94)	(1.52)	(3.30)	(0.24)	(0.67)	(1.44)
N	16,585	50,822	5,932	83,729	67,648	1,926	1,140	14,334	2,826

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share calculated as program service revenue

divided by total payroll amounts to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

different broad category. Extreme values of labor share above 99th percentile were dropped.

Figure B.2: Regressions with Labor Share as Dependent Variable and Share of Industry **Contributions** as Independent Variable *(outlier labor shares dropped)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-2.370	-3.998	-0.462	-125.451***	-35.482*	-5.109	2.659	2.214	-3.804
	(1.46)	(4.10)	(1.11)	(35.41)	(15.28)	(3.03)	(4.62)	(2.54)	(4.46)
N	18,966	58,632	7,866	75,115	66,564	3,531	496	23,841	5,284

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions

from total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension).

Each column is a separate regression carried out for a broad category. Extreme values of labor share above 99th percentile were dropped.

Figure B.3: Regressions with Labor Share as Dependent Variable and Share of Industry **PSR + Contributions** as Independent Variable *(outlier labor shares dropped)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-0.185**	-0.107	-0.171*	-0.146***	-0.188**	-0.032	0.162*	0.144**	-0.189*
	(0.07)	(0.10)	(0.08)	(0.04)	(0.06)	(0.06)	(0.07)	(0.05)	(0.08)
N	19,246	61,872	7,975	95,140	79,567	3,709	1,435	25,852	5,442

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions + psr by

total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension).

Each column is a separate regression carried out for a broad category. Extreme values of labor share above 99th percentile were dropped.

Figure B.4: Regressions with Labor Share as Dependent Variable and Share of Industry **Program Service Revenue** as Independent Variable *(outlier labor shares winsorized)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-53.233***	-65.106**	-59.197***	-28.842	-35.921***	-88.753***	-74.633***	-100.577***	-154.374***
	(9.26)	(21.21)	(12.27)	(15.31)	(7.17)	(9.99)	(6.50)	(11.70)	(21.83)
N	19,847	64,830	7,894	98,294	80,269	3,639	1,707	28,953	6,023

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share calculated as program service revenue

divided by total payroll amounts to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

different broad category. Extreme values of labor share were winsorized above the 99th percentile.

Figure B.5: Regressions with Labor Share as Dependent Variable and Share of Industry **Contributions** as Independent Variable *(outlier labor shares winsorized)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-99.946***	-169.879***	-64.407***	-387.651***	-266.118***	-94.204***	-748.789***	-217.842**	-224.611**
	(23.37)	(36.54)	(13.89)	(28.63)	(47.91)	(25.50)	(119.59)	(68.15)	(80.83)
N	20,004	64,903	8,193	99,045	81,415	3,771	1,706	29,509	6,199

 * p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions

from total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension).

Each column is a separate regression carried out for a broad category. Extreme values of labor share were

winsorized above the 99th percentile

Figure B.6: Regressions with Labor Share as Dependent Variable and Share of Industry **PSR + Contributions** as Independent Variable *(outlier labor shares winsorized)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-0.450***	-0.446***	-0.285**	-0.308***	-0.264***	-0.147	-0.916***	-0.525	-0.978**
	(0.10)	(0.08)	(0.10)	(0.08)	(0.08)	(0.08)	(0.18)	(0.31)	(0.33)
N	20,016	64,975	8,205	99,300	81,672	3,796	1,782	29,784	6,202

 * p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions + psr

from total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension).

Each column is a separate regression carried out for a broad category. Extreme values of labor share were winsorized

at the 99th percentile.

Figure B.7: Regressions with Labor Share as Dependent Variable and Share of Industry **Program Service Revenue** as Independent Variable *(outlier labor shares top-coded at 1)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-2.099	0.128	-1.088	3.465***	0.803	1.751	-0.428**	-0.610	-1.900*
	(1.08)	(1.45)	(1.84)	(0.89)	(1.37)	(2.74)	(0.16)	(0.40)	(0.83)
N	19,847	64,830	7,894	98,294	80,269	3,639	1,707	28,953	6,023

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification. Each observation is a nonprofit organization-year pair. Labor share calculated as program service revenue divided by total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension) categorized as program service expenses. Each column is a separate regression carried out for a different broad category. Extreme values of labor share were top-coded to a value of 1.

Figure B.8: Regressions with Labor Share as Dependent Variable and Share of Industry **Contributions** as Independent Variable *(outlier labor shares top-coded at 1)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-2.176	-2.644	-0.392	-90.917**	-27.172*	-4.768	7.931	3.241	-2.622
	(1.43)	(4.00)	(1.10)	(28.74)	(12.10)	(2.72)	(5.71)	(2.21)	(4.32)
N	20,004	64,903	8,193	99,045	81,415	3,771	1,706	29,509	6,199

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification. Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions from total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension). Each column is a separate regression carried out for a broad category. Extreme values of labor share were top-coded at a value of 1.

Figure B.9: Regressions with Labor Share as Dependent Variable and Share of Industry **PSR + Contributions** as Independent Variable *(outlier labor shares top-coded at 1)*

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Share of Industry Revenue	-0.239***	-0.181*	-0.193*	-0.177***	-0.200***	-0.060	-0.155*	-0.033	-0.378***
	(0.07)	(0.07)	(0.08)	(0.03)	(0.06)	(0.06)	(0.07)	(0.10)	(0.10)
N	20,016	64,975	8,205	99,300	81,672	3,796	1,782	29,784	6,202

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a nonprofit organization-year pair. Labor share is calculated by dividing contributions + psr

from total payroll amounts to employees and officers (salary & wages, officer compensation, benefits and pension).

Each column is a separate regression carried out for a broad category. Extreme values of labor share were top-coded at a value of
1.

Section 5.4: Prediction 2 (B.10 - B.27)

Figure B.10: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR4	-0.104**	-0.963	-12.781	-0.191	1.657	-16.227	1.481	-3.329	-6.113
	(0.04)	(1.12)	(8.09)	(0.71)	(1.81)	(16.50)	(3.36)	(3.28)	(4.32)
N	1316	1046	471	1306	1206	85	62	381	84

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share above the 99th percentile were dropped before calculating aggregate

industry labor share.

Figure B.11: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR20	1.566	-1.676	-0.760	0.090	-0.599	-12.196	-1.203*	-37.778	62.683
	(1.51)	(1.66)	(1.56)	(0.93)	(1.54)	(18.53)	(0.38)	(20.53)	(67.42)
N	1316	1046	471	1306	1206	85	62	381	84

* p<0.05 ** p<0.01 *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share above the 99th percentile were dropped before calculating aggregate

industry labor share.

Figure B.12: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in HHI	0.001***	-0.091	-4.536	-0.009***	0.946	2.494	-0.292	-2.591	-6.134
	(0.00)	(2.58)	(2.69)	(0.00)	(1.31)	(6.59)	(0.28)	(1.69)	(6.41)
N	1340	1071	473	1397	1254	86	68	423	89

* p<0.05 ** p<0.01 *** p<0.001 Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share above the 99th percentile were dropped before calculating aggregate

industry labor share.

Figure B.13: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares winsorized)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR4	-0.068	0.200	-11.667	-0.008	5.554	-17.559	1.409	-7.910	3.766
	(0.10)	(1.77)	(8.07)	(0.01)	(3.57)	(15.37)	(2.00)	(7.88)	(12.49)
N	1519	1263	581	1559	1422	117	80	501	109

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share were winsorized above the 99th percentile before calculating

aggregate industry labor share.

Figure B.14: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares winsorized)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR20	1.017	0.206	6.151	-0.048	0.768	5.675	-0.533	-125.584	192.325
	(1.67)	(2.07)	(12.43)	(0.56)	(2.93)	(24.84)	(1.23)	(64.09)	(211.42)
N	1519	1263	581	1559	1422	117	80	501	109

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share were winsorized above the 99th percentile before calculating

aggregate industry labor share.

Figure B.15: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(PSR)** *(outlier labor shares winsorized)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in HHI	0.001***	0.441	-6.462*	-0.000	3.557	-0.997	-0.193	0.019	-1.583
	(0.00)	(2.20)	(3.15)	(0.00)	(3.21)	(4.77)	(0.18)	(1.53)	(2.24)
N	1568	1315	587	1749	1546	132	88	589	124

* p<0.05   ** p<0.01   *** p<0.001   Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing program service revenue

from total amounts paid to employees and officers (salary & wages, officer compensation, benefits

and pension) categorized as program service expenses. Each column is a separate regression carried out for a

broad category. Extreme values of labor share were winsorized above the 99th percentile before calculating

aggregate industry labor share.

Figure B.16: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions)** *(outlier labor shares dropped)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR4	2.198	-5.686	4.151	-1.532	-8.539	-0.241	-36.803	-2.362	15.138
	(2.88)	(6.16)	(2.63)	(4.38)	(10.44)	(0.57)	(42.25)	(6.42)	(18.68)
N	1495	1226	574	1557	1408	115	66	463	118

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions from total

amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Figure B.17: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR20	7.750	-5.640	16.656	-5.544	3.675	-2.340	-80.092	-19.254	-428.099
	(8.90)	(3.48)	(15.86)	(6.63)	(4.78)	(1.88)	(83.08)	(29.05)	(447.16)
N	1495	1226	574	1557	1408	115	66	463	118

* p<0.05 ** p<0.01 *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions from total

amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Figure B.18: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions)** *(outlier labor shares dropped)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in HHI	-0.252	-3.842	1.907	0.995	-3.312	0.392	1.269	0.143	-11.264
	(1.30)	(4.23)	(1.43)	(4.08)	(3.65)	(0.32)	(5.33)	(2.06)	(14.32)
N	1511	1247	577	1615	1423	115	71	505	118

* p<0.05 ** p<0.01 *** p<0.001   Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions from total

amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Figure B.19: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions)** *(outlier labor shares winsorized)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR4	3.284	-1.773	3.863	5.445	-2.283	-0.618	-42.840	-33.569	16.711
	(3.06)	(7.15)	(2.75)	(12.95)	(29.43)	(0.56)	(46.92)	(31.66)	(22.79)
N	1548	1292	584	1677	1516	131	78	520	124

 * p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions from total

amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share were winsorized above the 99th percentile before calculating aggregate industry

labor share.

Figure B.20: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions)** *(outlier labor shares winsorized)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
	11.523	-7.026	16.779	-5.443	22.345	-1.683	-80.092	-84.781	-428.149
Change in CR20	(9.14)	(4.28)	(15.83)	(6.18)	(20.30)	(1.78)	(81.36)	(79.23)	(444.66)
N	1548	1292	584	1677	1516	131	78	520	124

 * p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions from total

amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share were winsorized above the 99th percentile before calculating aggregate industry

labor share.

Figure B.21: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions)** *(outlier labor shares winsorized)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in HHI	-0.659	-4.409	1.938	3.073	-12.064	0.101	-0.427	-29.131	-6.076
	(1.87)	(3.65)	(1.44)	(6.52)	(7.99)	(0.28)	(2.19)	(23.69)	(14.47)
N	1568	1315	587	1749	1546	132	88	589	124

* p<0.05   ** p<0.01   *** p<0.001   Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions from total

amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share were winsorized above the 99th percentile before calculating aggregate industry

labor share.

Figure B.22: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares dropped)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR4	0.098	0.017	0.000	-0.042	0.059	0.220	0.218	-0.005	0.470*
	(0.06)	(0.06)	(0.10)	(0.04)	(0.08)	(0.21)	(0.21)	(0.08)	(0.22)
N	1525	1287	578	1700	1511	129	87	556	121

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Figure B.23: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR20	0.130	-0.196	0.045	-0.005	-0.004	-0.040	-0.032	-0.072	-1.665
	(0.11)	(0.10)	(0.09)	(0.04)	(0.08)	(0.61)	(0.04)	(0.09)	(1.12)
N	1525	1287	578	1700	1511	129	87	556	121

* $p<0.05$ ** $p<0.01$ *** $p<0.001$

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Figure B.24: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares dropped)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in HHI	-0.058	-0.000	-0.003	-0.068	-0.007	-0.019	0.104	0.117	0.105
	(0.09)	(0.06)	(0.13)	(0.04)	(0.04)	(0.09)	(0.16)	(0.11)	(0.08)
N	1525	1287	578	1700	1511	129	87	556	121

* $p<0.05$ ** $p<0.01$ *** $p<0.001$ Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share above the 99th percentile were dropped before calculating aggregate industry

labor share.

Figure B.25: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares winsorized)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR4	0.266	-0.001	0.055	-0.060	0.103	1.885*	0.243	-0.020	0.534*
	(0.17)	(0.10)	(0.12)	(0.06)	(0.07)	(0.73)	(0.20)	(0.07)	(0.24)
N	1568	1315	587	1749	1546	132	88	589	124

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share were winsorized above the 99th percentile before calculating aggregate industry

labor share.

Figure B.26: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares winsorized)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in CR20	0.562	-0.146	0.044	-0.013	0.059	2.618***	-0.030	-0.079	-1.749
	(0.36)	(0.13)	(0.09)	(0.04)	(0.08)	(0.46)	(0.04)	(0.07)	(1.14)
N	1568	1315	587	1749	1546	132	88	589	124

* p<0.05   ** p<0.01   *** p<0.001

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share were winsorized above the 99th percentile before calculating aggregate industry

labor share.

Figure B.27: Regressions Relating 5-Year Change in Labor Share as Dependent Variable and 5-year Change of Industry Concentration as Independent Variable **(Contributions + PSR)** *(outlier labor shares winsorized)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Change in HHI	0.056	0.041	0.027	-0.062	0.016	0.605	0.061	0.122	0.100
	(0.13)	(0.08)	(0.13)	(0.04)	(0.05)	(0.52)	(0.15)	(0.11)	(0.08)
N	1568	1315	587	1749	1546	132	88	589	124

* $p<0.05$ ** $p<0.01$ *** $p<0.001$ Regression coefficients and std. errors reported at 100x the actual value.

Labor share and concentration 5-year changes are calculated for overlapping periods starting with 1995-2000 and ending with 2008-2013.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Labor share is calculated by dividing contributions + psr from

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension).

Extreme values of labor share were winsorized above the 99th percentile before calculating aggregate industry

labor share.

Section 5.6: Prediction 4 (B.28 - B.39)

Figure B.28: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	0.027	-0.345*	0.090	-0.065	0.040	0.331*	0.000	-0.111	0.000
	(0.11)	(0.14)	(0.25)	(0.14)	(0.04)	(0.15)	(.)	(0.15)	(.)
N	323	242	84	266	172	26	12	78	14

* $p<0.05$ ** $p<0.01$ *** $p<0.001$

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR4. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.29: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	0.025	-0.040	0.066	-0.073	0.071*	0.028	0.000	-0.078	0.000
	(0.09)	(0.09)	(0.11)	(0.06)	(0.03)	(0.03)	(.)	(0.11)	(.)
N	323	242	84	266	172	26	12	78	14

* p<0.05	** p<0.01	*** p<0.001	Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR20. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.30: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares dropped)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	43.329*	18.669	33.861	-11.027	-22.436	-257.059*	-2290.248**	-424.492	0.000
	(18.33)	(41.21)	(30.01)	(30.54)	(19.00)	(92.62)	(541.85)	(218.49)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05	** p<0.01	*** p<0.001	Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is HHI. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.31: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares winsorized)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	0.017	0.047	0.679	0.100	0.017	0.331*	0.000	-0.111	0.000
	(0.05)	(0.06)	(0.41)	(0.08)	(0.03)	(0.15)	(.)	(0.15)	(.)
N	323	242	84	266	172	26	12	78	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR4. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.32: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares winsorized)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	0.046	0.026	0.370*	0.038	0.031	0.028	0.000	-0.078	0.000
	(0.04)	(0.03)	(0.17)	(0.03)	(0.03)	(0.03)	(.)	(0.11)	(.)
N	323	242	84	266	172	26	12	78	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR20. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.33: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR)** *(outlier labor shares winsorized)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	-9.929	-27.633	63.473	22.638	0.561	-257.059*	-19.233**	-424.492	0.000
	(7.91)	(14.62)	(32.91)	(14.48)	(4.31)	(92.62)	(4.43)	(218.49)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is HHI. Labor share is calculated by dividing psr by

total amounts paid to employees and officers (salary & wages, officer compensation, benefits and pension)

that were categorized as program service expense. Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values

of labor share were dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.34: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(Contributions)** *(outlier labor shares dropped)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	0.044	0.004	-0.014	0.003	-0.033	-0.047	0.000	0.018	0.000
	(0.11)	(0.02)	(0.01)	(0.02)	(0.11)	(0.03)	(0.00)	(0.01)	(.)
N	329	248	85	283	179	29	13	81	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR4. Labor share is calculated by dividing

contributions by total amounts paid to employees and officers (salary & wages, officer compensation,

benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were

dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.35: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(Contributions)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	-0.035	-0.001	-0.007	0.011	-0.012	0.003*	0.000	-0.000	0.000
	(0.07)	(0.01)	(0.01)	(0.01)	(0.03)	(0.00)	(.)	(0.00)	(.)
N	329	248	85	283	179	29	13	81	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR20. Labor share is calculated by dividing

contributions by total amounts paid to employees and officers (salary & wages, officer compensation,

benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were

dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.36: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(Contributions)** *(outlier labor shares dropped)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	1.871	5.877*	2.935	7.475	-100.885*	12.554*	-206.092***	-56.299	0.000
	(4.70)	(2.91)	(1.77)	(5.79)	(48.20)	(4.92)	(7.85)	(67.19)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is HHI. Labor share is calculated by dividing

contributions by total amounts paid to employees and officers (salary & wages, officer compensation,

benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were

dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.37: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR + Contributions)** *(outlier labor shares dropped)* **(CR4)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	-2.022	-19.113	18.396	15.323	-2.377***	4.725	-0.000	-2.727	0.000
	(7.37)	(17.82)	(35.93)	(14.22)	(0.31)	(4.76)	(0.00)	(3.46)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR4. Labor share is calculated by dividing

psr + contributions by total amounts paid to employees and officers (salary & wages, officer compensation,

benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were

dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.38: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR + Contributions)** *(outlier labor shares dropped)* **(CR20)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	-2.357	-5.090	0.485	2.082	-0.783***	0.099	-0.000	-3.581	0.000
	(3.62)	(3.61)	(27.01)	(3.88)	(0.14)	(2.10)	(0.00)	(3.38)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05   ** p<0.01   *** p<0.001

Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.

Each observation is a 4-digit NTEE-year pair. Concentration measure is CR20. Labor share is calculated by dividing

psr + contributions by total amounts paid to employees and officers (salary & wages, officer compensation,

benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were

dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.39: Regressions Relating 5-Year Change of Industry Concentration as Dependent Variable and 5-year Incumbent Reallocation Component of Labor Share Change as Independent Variable **(PSR + Contributions)** *(outlier labor shares dropped)* **(HHI)**

	Arts, Culture, and Humanities	Education	Environment and Animals	Health	Human Services	International, Foreign Affairs	Mutual/ Membership Benefit	Public, Societal Benefit	Religion
Incumbent Reallocation Component	-1203.090	-1471.736	286.010	1352.339	-263.665	4672.799	3100.623**	2441.027***	0.000
	(749.30)	(1334.23)	(1235.51)	(975.96)	(184.30)	(5866.07)	(655.77)	(567.44)	(.)
N	332	253	85	296	183	30	14	91	14

* p<0.05   ** p<0.01   *** p<0.001   Regression coefficients and std. errors reported at 100x the actual value.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification.
Each observation is a 4-digit NTEE-year pair. Concentration measure is HHI. Labor share is calculated by dividing
psr + contributions by total amounts paid to employees and officers (salary & wages, officer compensation,
benefits and pension). Time periods are 1995-2000, 2000-2005, 2005-2010. Extreme values of labor share were

dropped above the 99th percentile before calculating aggregate industry labor share.

Figure B.40: Regressions with Labor Share as Dependent Variable and Share of Industry Revenue as Independent Variable **(whole sample)**

Revenue Definition	Labor Share Outliers Dropped			Labor Share Outliers Winzorized			Labor Share Outliers Top-Coded at 1		
	PSR	Contributions	Both	PSR	Contributions	Both	PSR	Contributions	Both
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Share of Industry Revenue	-0.458	-42.373***	-0.063**	-61.800***	-262.585***	-0.397***	0.781	-30.287***	-0.144***
	(0.51)	(10.49)	(0.02)	(5.74)	(22.57)	(0.09)	(0.43)	(8.27)	(0.03)
Arts, Culture, and Humanities	2.085***	-16.405**	0.172***	-55.344***	-203.021**	-0.574*	1.505***	-9.602*	-0.025
	(0.33)	(5.08)	(0.02)	(9.12)	(70.40)	(0.27)	(0.29)	(3.79)	(0.07)
Education	0.924*	-13.256*	0.140**	-50.928***	-173.625*	-0.582*	0.527	-6.665	-0.051
	(0.39)	(5.17)	(0.04)	(11.63)	(71.47)	(0.27)	(0.30)	(3.90)	(0.08)
Environment and Animals	3.817***	-16.026**	0.148***	-43.220***	-205.691**	-0.618*	2.645***	-9.501*	-0.053
	(0.72)	(5.12)	(0.03)	(10.23)	(70.22)	(0.27)	(0.43)	(3.85)	(0.08)
Health	0.525	53.307**	0.201***	-59.043***	-25.427	-0.541*	0.216	42.943**	0.003
	(0.28)	(19.05)	(0.02)	(10.84)	(70.65)	(0.27)	(0.24)	(14.36)	(0.07)
Human Services	1.802***	1.067	0.173***	-57.166***	-103.872	-0.613*	1.294**	4.529	-0.033
	(0.49)	(8.24)	(0.03)	(8.96)	(72.42)	(0.27)	(0.40)	(6.47)	(0.07)
International, Foreign Affairs	6.778***	-12.962*	0.035	-13.183	-176.602*	-0.726**	3.395***	-7.262	-0.163*
	(1.22)	(5.44)	(0.03)	(9.60)	(71.59)	(0.27)	(0.49)	(4.07)	(0.08)
Public, Societal Benefit	3.562***	-13.195*	-0.000	-13.001	-101.331	-0.457	1.641***	-7.591*	-0.118
	(0.39)	(5.25)	(0.03)	(10.71)	(80.86)	(0.32)	(0.21)	(3.82)	(0.09)
Religion	2.906***	-14.350**	0.061*	-11.817	-137.166	-0.440	1.272***	-8.100*	-0.074
	(0.61)	(5.27)	(0.03)	(9.60)	(78.87)	(0.29)	(0.36)	(4.05)	(0.07)
Mutual/ Membership Benefit	-0.205	-4.307	-0.117***	-33.380***	249.044**	-0.358	-0.358*	-8.253*	-0.163*
	(0.21)	(6.44)	(0.03)	(8.59)	(88.40)	(0.27)	(0.15)	(3.64)	(0.07)
Constant	0.804***	23.377***	0.281***	66.968***	228.822***	0.985***	0.989***	16.267***	0.461***
	(0.14)	(4.00)	(0.00)	(6.41)	(54.07)	(0.21)	(0.11)	(2.98)	(0.05)
N	317,444	333,375	386,447	402,977	406,273	407,263	402,977	406,273	407,263
adj. R-sq	0.016	0.098	0.032	0.077	0.065	0.008	0.009	0.067	0.014

* p<0.05   ** p<0.01   *** p<0.001

Regression period is 1994-2015.

Regression includes dummy variables for each year. Standard errors are clustered at 4-digit NTEE classification. Each observation is a nonprofit organization-year pair. Each column is a separate regression with a different labor share calculation as the dependent variable. The whole sample from the SOI data is included with dummy variables for each category. In each regression, the revenue definition used to calculate labor share matches the industry revenue share definition.

Appendix C: Decomposition Tables

Figure C.1: Decomposition **(PSR)** *(extreme values of labor share dropped)*

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share	Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
	Arts, Culture, and Humanities						International, Foreign Affairs				
1995	-	-	-	-	**0.7174618**	1995	-	-	-	-	**0.723724**
2000	-0.9393291	1.035278	0.14842	-0.01887	**0.9429618**	2000	1.630641	-1.373307	-0.111948	0.6019158	**1.4710258**
2005	0.216938	-0.1098075	-0.01753	-0.02563	**1.0069367**	2005	5.801607	-5.232399	0.0841638	-0.8367432	**1.2876544**
2010	0.4073858	-0.3145821	0.001495	-0.06885	**1.0323902**	2010	-3.532334	3.396908	0.0898895	-0.4006322	**0.8414857**
2015	0.0630758	-0.1133236	0.031438	-0.05041	**0.9631743**	2015	2.445422	-2.449748	-0.0124623	-0.3179313	**0.5067661**
	-0.2519295	0.4975648	0.163823	-0.16375			6.345336	-5.658546	0.049643	-0.95339	
	Education						Mutual/ Membership Benefit				
1995	-	-	-	-	**0.5823138**	1995	-	-	-	-	**0.0141353**
2000	-0.0076689	0.0428652	0.019953	-0.01104	**0.6264224**	2000	0.1365089	0.0310761	0.0370198	-0.0178926	**0.2008475**
2005	-0.0393124	0.0134096	0.003215	-0.00829	**0.5954493**	2005	0.0276643	-0.0323154	0.0181971	-0.0833085	**0.131085**
2010	-0.1106789	0.0726216	-0.00106	0.009148	**0.5654777**	2010	-0.0960469	0.0326861	-0.0038149	-0.003915	**0.0599943**
2015	0.0810309	-0.1044317	0.003436	-0.00769	**0.5378265**	2015	0.0547786	0.0151714	0.0015011	-0.0037063	**0.1277391**
	-0.0766293	0.0244647	0.025541	-0.01786			0.1229049	0.0466182	0.0529031	-0.10882	
	Environment and Animals						Public, Societal Benefit				
1995	-	-	-	-	**0.8111535**	1995	-	-	-	-	**0.4669126**
2000	-1.901853	1.935892	0.071813	0.045283	**0.9622888**	2000	1.285659	-1.209821	-0.0238991	-0.0724451	**0.4464064**
2005	-0.1929021	0.1818948	0.009809	-0.01284	**0.9482539**	2005	0.3389611	-0.3948152	0.0805647	0.0433409	**0.5144579**
2010	-3.38087	3.373646	0.045649	-0.02147	**0.9652076**	2010	-0.3696859	0.4620936	0.1090708	-0.0463939	**0.6695425**
2015	0.4929361	-0.486891	-0.009	-0.04433	**0.9179214**	2015	0.3167598	-0.3601816	0.0439797	-0.0485392	**0.6215612**
	-4.982689	5.0045418	0.118267	-0.03335			1.571694	-1.5027242	0.2097161	-0.12404	
	Health						Religion				
1995	-	-	-	-	**0.3600145**	1995	-	-	-	-	**0.7116333**
2000	0.1829741	-0.1486587	-0.00456	0.009994	**0.399761**	2000	-0.5782614	-0.1046394	1.164369	-0.5412307	**0.6518708**
2005	-0.0007511	-0.0285794	0.001068	-0.0021	**0.3693968**	2005	2.734072	-2.632309	0.1417385	-0.0010083	**0.894364**
2010	0.0050229	-0.0070817	-0.00472	0.005157	**0.3677785**	2010	0.6781235	-0.8223369	0.0927696	0.0479162	**0.8908364**
2015	-0.024554	0.0054058	-0.00085	0.003031	**0.3508104**	2015	-3.179132	2.947953	-0.1356999	0.1752944	**0.6992519**
	0.1626919	-0.178914	-0.00906	0.01608			-0.3451979	-0.6113323	1.2631772	-0.31903	
	Human Services										
1995	-	-	-	-	**0.5645252**						
2000	0.2515459	-0.2210059	-0.01796	-0.01977	**0.5573402**						
2005	0.0958451	-0.1668603	0.004259	-0.01397	**0.4766098**						
2010	-0.0244197	0.0273974	0.003883	-0.00553	**0.4779407**						
2015	0.1733027	-0.1654885	0.019057	-0.02828	**0.4765344**						
	0.496274	-0.5259573	0.009242	-0.06755							

Figure C.2: Decomposition **(PSR)** *(extreme values of labor share winsorized)*

Arts, Culture, and Humanities

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.7174618**
2000	-3.685633	3.781581	0.1484202	-0.0182065	**0.9436235**
2005	-1.628015	1.735146	-0.018193	-0.0256252	**1.0069363**
2010	-1.130075	1.222879	0.0014953	-0.0688455	**1.0323901**
2015	-0.8738146	0.8331671	0.0314381	-0.0516334	**0.9715473**
	-7.3175376	7.5727731	0.1631606	-0.1643106	

International, Foreign Affairs

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.745864**
2000	-8.362854	8.570454	-0.0843554	0.6254214	**1.49453**
2005	-1.935291	2.504498	0.0606582	-0.8360438	**1.2883514**
2010	5.350765	-5.447525	0.08919	-0.4203314	**0.86045**
2015	-0.8857422	0.8674889	-0.0102154	-0.3215066	**0.5104747**
	-5.8331222	6.4949159	0.0552774	-0.9524604	

Education

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.58262**
2000	0.6285219	-0.5928135	0.0199868	-0.0111441	**0.6271711**
2005	-1.809378	1.78268	0.0032727	-0.0082757	**0.5954701**
2010	-0.9389944	0.9015913	-0.0010606	0.0092978	**0.5663042**
2015	-0.7902632	0.7668562	0.0034624	-0.0076783	**0.5386813**
	-2.9101137	2.858314	0.0256613	-0.0178003	

Mutual/ Membership Benefit

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.0141353**
2000	10.13	-9.962416	0.0370198	-0.0178926	**0.2008465**
2005	0.0276661	-0.0323143	0.0181971	-0.0833085	**0.1310869**
2010	-8.366524	8.30316	-0.0038149	-0.003915	**0.059993**
2015	0.0547791	0.015172	0.0015011	-0.0037063	**0.1277389**
	1.8459212	-1.6763983	0.0529031	-0.1088224	

Environment and Animals

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.8111535**
2000	1.845707	-1.811668	0.0718129	0.0452834	**0.9622888**
2005	-2.009901	1.999023	0.0098094	-0.0075575	**0.9536627**
2010	-1.6677	1.654509	0.0462766	-0.0214795	**0.9652688**
2015	0.4929371	-0.4869537	-0.0090039	-0.0443268	**0.9179215**
	-1.3389569	1.3549102	0.118895	-0.0280804	

Public, Societal Benefit

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.4694338**
2000	-4.52874	4.600723	-0.0225595	-0.0721252	**0.4467321**
2005	-7.821407	7.766319	0.0803981	0.0440548	**0.516097**
2010	-3.195072	3.290119	0.1085318	-0.0460344	**0.6736414**
2015	-2.448734	2.404942	0.0444316	-0.0491757	**0.6251053**
	-17.993953	18.062103	0.210802	-0.1232805	

Health

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.3600215**
2000	0.1025438	-0.0680857	-0.0045616	0.0099835	**0.3999015**
2005	-0.788415	0.7594786	0.001083	-0.0021284	**0.3699197**
2010	-1.01722	1.014928	-0.0047161	0.0051633	**0.3680749**
2015	-0.7598953	0.740839	-0.0008504	0.0030061	**0.3511743**
	-2.4629865	2.4471599	-0.0090451	0.0160245	

Religion

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.7116333**
2000	-0.5782623	-0.1046448	1.164369	-0.5412307	**0.6518645**
2005	2.73407	-2.632309	0.1417385	-0.0010083	**0.8943557**
2010	-9.903221	9.759007	0.0927696	0.0479162	**0.8908275**
2015	0.2472076	-0.4063492	-0.1356999	0.156794	**0.75278**
	-7.5002057	6.615704	1.2631772	-0.3375288	

Human Services

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.5652739**
2000	-0.4708748	0.5027771	-0.0182863	-0.0170873	**0.5618026**
2005	-0.6095781	0.5375071	0.0012345	-0.0140805	**0.4768856**
2010	-0.7708216	0.7734823	0.003924	-0.0039896	**0.4794807**
2015	-1.008194	1.01606	0.0193139	-0.0271066	**0.479554**
	-2.8594685	2.8298265	0.0061861	-0.062264	

Figure C.3: Decomposition (Contributions) *(extreme values of labor share dropped)*

Arts, Culture, and Humanities

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.6334201**
2000	0.5199484	-0.621813	-0.06093	-0.02388	**0.4467387**
2005	0.0174371	0.0509242	-0.00716	-0.02224	**0.4857007**
2010	0.6692274	-0.5630877	0.003094	-0.02551	**0.5694271**
2015	0.0555395	-0.0181097	-0.00402	-0.02331	**0.5795272**
	1.2621524	-1.1520862	-0.06902	-0.09494	

Education

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**1.401124**
2000	0.4094806	-0.573586	-0.01005	-0.03523	**1.1917447**
2005	0.0541935	0.0498726	-0.00203	0.017003	**1.310786**
2010	0.8233993	-0.5280552	-0.02034	-0.04018	**1.5456078**
2015	0.5458913	-0.4791298	0.001116	-0.03942	**1.5740643**
	1.8329647	-1.5308984	-0.0313	-0.09783	

Environment and Animals

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.5961246**
2000	-0.1178718	-0.0243303	-0.00704	-0.06971	**0.377172**
2005	3.055833	-2.974075	0.000139	-0.01871	**0.4403576**
2010	-2.236764	2.287112	-0.01406	-0.0266	**0.450048**
2015	-0.0407147	0.0580353	0.00827	-0.02561	**0.4500244**
	0.6604825	-0.653258	-0.01269	-0.14063	

Health

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**10.90069**
2000	-8.449104	7.267746	0.384997	-2.16652	**7.9378068**
2005	3.644508	-3.62056	0.110104	-0.94287	**7.1289906**
2010	4.723862	-3.961536	1.295839	-1.4633	**7.7238596**
2015	4.335358	-3.209564	0.283046	-1.67921	**7.4534938**
	4.254624	-3.523914	2.073986	-6.25189	

Human Services

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**1.137557**
2000	11.27054	-10.85102	0.026972	-0.07607	**1.5079768**
2005	1.06641	-1.506067	0.01764	-0.08417	**1.0017867**
2010	12.65022	-12.1897	0.007628	-0.28609	**1.1838438**
2015	1.191051	-1.23242	0.003994	0.004807	**1.1512753**
	26.178221	-25.779207	0.056234	-0.44153	

International, Foreign Affairs

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.2014134**
2000	0.0913695	-0.0966339	-0.1294245	0.0216206	**0.0883451**
2005	12.42311	-12.40188	-0.0063544	0.0014437	**0.1046644**
2010	-13.14799	13.19879	0.0191202	-0.0079998	**0.1665848**
2015	-0.0640235	0.078727	0.008058	0.023869	**0.2132153**
	-0.697534	0.7790031	-0.1086007	0.0389335	

Mutual/ Membership Benefit

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.0300221**
2000	2.716472	-2.060351	-0.0300205	-0.2663713	**0.3897513**
2005	-1.57011	1.193427	0.2663713	0.070804	**0.3502436**
2010	3.150113	-2.789539	-0.2240765	-0.004896	**0.4818451**
2015	6.102107	-5.94637	0.3283254	-0.1754971	**0.7904104**
	10.398582	-9.602833	0.3405997	-0.3759604	

Public, Societal Benefit

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.4085381**
2000	-1.222415	1.185449	-0.132103	0.0325243	**0.2719934**
2005	1.946236	-1.931408	0.0221295	0.0326978	**0.3416487**
2010	5.354502	-5.272788	0.0073018	-0.0377431	**0.3929214**
2015	-2.360623	2.240302	0.0125107	-0.0105409	**0.2745702**
	3.7177	-3.778445	-0.090161	0.0169381	

Religion

Year	Unweighted Mean	Covariance Term	Exit	Entrance	Aggregate L-Share
1995	-	-	-	-	**0.2276812**
2000	-5.160507	5.164561	0.0752863	-0.0251675	**0.281854**
2005	2.068355	-2.03975	0.0060563	-0.0844606	**0.2320547**
2010	4.852459	-4.801336	0.0997629	-0.1241473	**0.2587933**
2015	0.2572248	-0.3432665	0.0466244	0.0486577	**0.2680337**
	2.0175318	-2.0197915	0.2277299	-0.1851177	

Figure C.4: Decomposition **(PSR + Contributions)** *(extreme values of labor share dropped)*

Arts, Culture, and Humanities

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.3820319**
2000	-0.0615162	0.0221759	0.0041324	-0.013657	**0.333167**
2005	0.0773264	-0.0357419	-0.0063559	-0.0135938	**0.3548019**
2010	0.0664958	0.0029715	0.0013521	-0.0177089	**0.4079123**
2015	0.0087661	0.0044047	0.004891	-0.0176998	**0.4082744**
	0.0910721	-0.0061898	0.0040196	-0.0626595	

International, Foreign Affairs

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.217114**
2000	0.0840952	-0.0982359	-0.1365108	0.020666	**0.0871289**
2005	0.0485345	-0.0282319	-0.0058923	0.010712	**0.112251**
2010	0.0484157	0.001213	0.0220818	-0.01668	**0.1672792**
2015	0.0444088	-0.034457	0.0087556	0.009883	**0.1958695**
	0.2254542	-0.1597118	-0.1115657	0.024579	

Education

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.4595071**
2000	0.0148268	-0.0152527	0.0024938	-0.0058075	**0.4557675**
2005	0.0050219	-0.0015429	-0.0008065	-0.0016708	**0.4567692**
2010	0.0128696	-0.0043628	-0.0027055	0.0014942	**0.4640647**
2015	-0.0081726	0.0022213	0.0013374	-0.0057818	**0.453669**
	0.0245457	-0.0189371	0.0003192	-0.0117659	

Mutual/ Membership Benefit

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.0211931**
2000	0.1867591	-0.0232051	0.0345657	-0.00442	**0.2148906**
2005	0.0544766	-0.0491463	0.0229968	-0.09925	**0.14397**
2010	-0.1320703	0.0680703	-0.0016931	-0.00404	**0.0742408**
2015	0.0815218	-0.0032997	0.002089	-0.0056	**0.1489535**
	0.1906872	-0.0075808	0.0579584	-0.1133	

Environment and Animals

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.3849194**
2000	0.0601866	-0.1217895	0.0041676	-0.0319851	**0.295499**
2005	-0.0049804	0.0500435	-0.0001503	-0.0093857	**0.3310261**
2010	0.0805065	-0.0499671	-0.0053603	-0.0172552	**0.33895**
2015	-0.009748	0.0230074	0.0040554	-0.009993	**0.3462718**
	0.1259647	-0.0987057	0.0027124	-0.068619	

Public, Societal Benefit

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.2907072**
2000	0.0148421	-0.0007334	-0.0358506	-0.02208	**0.2468815**
2005	0.0159642	-0.0309238	0.0242437	0.010312	**0.2664777**
2010	0.0294917	0.0217093	0.0252496	-0.02466	**0.3182651**
2015	-0.0123586	-0.0501652	0.0100124	-0.01506	**0.2506937**
	0.0479394	-0.0601131	0.0236551	-0.05149	

Health

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.4069915**
2000	0.0473031	-0.0093489	-0.0049247	0.0058672	**0.4458882**
2005	-0.0224246	-0.0139348	0.0016791	-0.0042501	**0.4069578**
2010	-0.0006522	-0.0018262	-0.0019232	0.0029126	**0.4054688**
2015	-0.0008859	-0.0140578	-0.0006396	-0.0004267	**0.3894588**
	0.0233404	-0.0391677	-0.0058084	0.004103	

Religion

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.3407436**
2000	0.0265979	-0.0283147	-0.0661451	-0.04168	**0.2312024**
2005	0.0779224	-0.059879	0.011861	-0.06373	**0.1973734**
2010	-0.0039524	0.0401736	0.0730539	-0.08433	**0.2223156**
2015	-0.0545148	0.0285905	0.0267549	0.011966	**0.2351118**
	0.0460531	-0.0194296	0.0455247	-0.17778	

Human Services

Year	Unweighted Mean	Covariance Term	Exit	Entrance	**Average L-share**
1995	-	-	-	-	**0.4328238**
2000	-0.0068793	0.0807689	-0.01325	-0.0169291	**0.4765343**
2005	0.0008062	-0.0835959	0.0005582	-0.0165761	**0.3777267**
2010	0.0011728	0.0559425	0.0014372	-0.0249559	**0.4113233**
2015	0.006169	-0.0081381	0.0040026	-0.0116309	**0.4017259**
	0.0012687	0.0449774	-0.007252	-0.070092	

Appendix D: SOI Data (Notes on Combining Years)

Figure D.1: Combined SOI Data Income Statement

Revenue
Contributions
Program Service Revenue
Investment Income
Rental Income
Sales of Securities (net)
Sales of Other Assets (net)
Fundraising Events and Games
Sales of Inventory
_____
Total Revenue

Expenses
Grants
Compensation to Officers
Other Salaries
Benefits and Pension Plans
Total Payroll Expense
Fundraising
Outside Legal Fees
Outside Accounting Fees
Travel Expense
Occupancy
Conferences, Conventions, and Meetings
Interest Expense
Depreciation Expense
Office Expense
Other Expense
_____
Total Expense

Net Income
Total Revenue
- Total Expense
_____
Net Income

Figure D.2: Combined SOI Data Balance Sheet

Assets

Cash
Savings
Accounts Receivable
Pledges & Grants Receivable
Receivable from officers and other Disqualified
Other loans and notes receivable
Inventory
Prepaid Expenses and Deferred Charges
Securities (investment)
Land, Buildings, Equipment (investment)
Land, Buildings, Equipment (non investment)
Other Assets

Total Assets

Liabilities

Accounts Payable
Grants Payable
Deferred Revenue
Loans from Officers
Mortgages and other notes payable (including tax-exempt)
Other Liabilities

Total Liabilities

Net Fund Balance

Total Assets
- Total Liabilities

Net Fund Balance

Name	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Page 1																							
Name of Organization	E002	E002	E002	E002	E002	E002	E002	E002	E002	E002	E002	E002	E002	E002	E002	E020	E020	E020	E020	E020	E020	E020	E020
Employer Identification Number	E003	E003	E003	E003	E003	E003	E003	E003	E003	E003	E003	E003	E003	E003	E003	EIN	EIN	EIN	EIN	EIN	EIN	EIN	EIN
Accounting Period (Year)	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007_1	E007-1								
Accounting Period (Month)	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007_3	E007-3	E007-3								
Accounting Period (year and month)																E010	E010	E010	E010	E010	E010	E010	E010
State	E009	E009	E009	E009	E009	E009	E009	E009	E009	E009	E009	E009	E009	E009	E009	E030	E030	E030	E030	E030	E030	E030	E030
Zip Code	E010	E010	E010	E010	E010	E010	E010	E010	E010	E010	E010	E010	E010	E010	E010	E040	E040	E040	E040	E040	E040	E040	E040
Exemption	E011	E011	E011	E011	E011	E011	E011	E011	E011	E011	E011	E011	E011	E011	E011	E050	E050	E050	E050	E050	E050	E050	E050
Group	E012	E012	E012	E012	E012	E012	E012	E012	E012	E012	E012	E012	E012	E012	E012								
Affiliates	E013	E013	E013	E013	E013	E013	E013	E013	E013	E013	E013	E013	E013	E013	E013								
Group Exemption Number	E014	E014	E014	E014	E014	E014	E014	E014	E014	E014	E014	E014	E014	E014	E014								
Government Grants	E023	E023	E023	E023	E023	E023	E023	E023	E023	E023	E023	E023	E023	E023	E023	R030	R030	R030	R030	R030	R030	R030	R030
Cash Contributions																					R032	R032	R032
Non-Cash Contributions																					R034	R034	R034
Total Contributions	E024	E024	E024	E024	E024	E024	E024	E024	E024	E024	E024	E024	E024	E024	E024	R040	R040	R040	R040	R040	R040	R040	R040
Program Service Revenue	E025	E025	E025	E025	E025	E025	E025	E025	E025	E025	E025	E025	E025	E025	E025	R050	R050	R050	R050	R050	R050	R050	R050
Dues and Assessments	E026	E026	E026	E026	E026	E026	E026	E026	E026	E026	E026	E026	E026	E026	E026	R060	R060	R060	R060	R060	R060	R060	R060
Interest	E027	E027	E027	E027	E027	E027	E027	E027	E027	E027	E027	E027	E027	E027	E027	R070	R070	R070	R070	R070	R070	R070	R070
Dividends	E028	E028	E028	E028	E028	E028	E028	E028	E028	E028	E028	E028	E028	E028	E028	R080	R080	R080	R080	R080	R080	R080	R080
Gross Rents	E029	E029	E029	E029	E029	E029	E029	E029	E029	E029	E029	E029	E029	E029	E029	R090	R090	R090	R090	R090	R090	R090	R090
Rental Expenses	E030	E030	E030	E030	E030	E030	E030	E030	E030	E030	E030	E030	E030	E030	E030	R100	R100	R100	R100	R100	R100	R100	R100
Net Rental Expenses	E031	E031	E031	E031	E031	E031	E031	E031	E031	E031	E031	E031	E031	E031	E031	R110	R110	R110	R110	R110	R110	R110	R110
Other Investment Income	E032	E032	E032	E032	E032	E032	E032	E032	E032	E032	E032	E032	E032	E032	E032	R120	R120	R120	R120	R120	R120	R120	R120
Gross Amount From Sale of Assets- Securities	E033	E033	E033	E033	E033	E033	E033	E033	E033	E033	E033	E033	E033	E033	E033	R130	R130	R130	R130	R130	R130	R130	R130
Cost or Other Assets	E034	E034	E034	E034	E034	E034	E034	E034	E034	E034	E034	E034	E034	E034	E034	R140	R140	R140	R140	R140	R140	R140	R140
Gain (Loss)	E035	E035	E035	E035	E035	E035	E035	E035	E035	E035	E035	E035	E035	E035	E035	R150	R150	R150	R150	R150	R150	R150	R150
Gross Maint. From Sale of Assets-Other	E036	E036	E036	E036	E036	E036	E036	E036	E036	E036	E036	E036	E036	E036	E036	R160	R160	R160	R160	R160	R160	R160	R160
Cost or Other Basis	E037	E037	E037	E037	E037	E037	E037	E037	E037	E037	E037	E037	E037	E037	E037	R170	R170	R170	R170	R170	R170	R170	R170
Gain (Loss)	E038	E038	E038	E038	E038	E038	E038	E038	E038	E038	E038	E038	E038	E038	E038	R180	R180	R180	R180	R180	R180	R180	R180
Total Gain (Loss)	E039	E039	E039	E039	E039	E039	E039	E039	E039	E039	E039	E039	E039	E039	E039	R190	R190	R190	R190	R190	R190	R190	R190
Gross Revenue of Fundraising	E040	E040	E040	E040	E040	E040	E040	E040	E040	E040	E040	E040	E040	E040	E040	R200	R200	R200	R200	R200	R200	R200	R200
Direct Expense	E041	E041	E041	E041	E041	E041	E041	E041	E041	E041	E041	E041	E041	E041	E041	R210	R210	R210	R210	R210	R210	R210	R210
Net Income	E042	E042	E042	E042	E042	E042	E042	E042	E042	E042	E042	E042	E042	E042	E042	R220	R220	R220	R220	R220	R220	R220	R220
Gross Sales	E043	E043	E043	E043	E043	E043	E043	E043	E043	E043	E043	E043	E043	E043	E043	R230	R230	R230	R230	R230	R230	R230	R230
Cost Of Goods Sold	E044	E044	E044	E044	E044	E044	E044	E044	E044	E044	E044	E044	E044	E044	E044	R240	R240	R240	R240	R240	R240	R240	R240
Gross Profit (Loss)	E045	E045	E045	E045	E045	E045	E045	E045	E045	E045	E045	E045	E045	E045	E045	R250	R250	R250	R250	R250	R250	R250	R250
Other Revenue	E046	E046	E046	E046	E046	E046	E046	E046	E046	E046	E046	E046	E046	E046	E046	R260	R260	R260	R260	R260	R260	R260	R260
Total Revenue	E047	E047	E047	E047	E047	E047	E047	E047	E047	E047	E047	E047	E047	E047	E047	R270	R270	R270	R270	R270	R270	R270	R270
Payments to Affiliates	E051	E051	E051	E051	E051	E051	E051	E051	E051	E051	E051	E051	E051	E051	E051	X040	X040	X040	X040	X040	X040	X040	X040
Total Expenses	E052	E052	E052	E052	E052	E052	E052	E052	E052	E052	E052	E052	E052	E052	E052	X050	X050	X050	X050	X050	X050	X050	X050
Excess	E053	E053	E053	E053	E053	E053	E053	E053	E053	E053	E053	E053	E053	E053	E053	N010	N010	N010	N010	N010	N010	N010	N010
Fund Balance, Beginning of Year	E054	E054	E054	E054	E054	E054	E054	E054	E054	E054	E054	E054	E054	E054	E054	N020	N020	N020	N020	N020	N020	N020	N020
Other Changes	E055	E055	E055	E055	E055	E055	E055	E055	E055	E055	E055	E055	E055	E055	E055	N030	N030	N030	N030	N030	N030	N030	N030
Fund Balance End of Year	E056	E056	E056	E056	E056	E056	E056	E056	E056	E056	E056	E056	E056	E056	E056	N040	N040	N040	N040	N040	N040	N040	N040
Donor advised funds-Col B																						F005	F005
Page 2																							
Grants and Allocations	E057	E057	E057	E057	E057	E057	E057	E057	E057	E057	E057	E057	E057	E057	E057	F010	F010	F010	F010	F010	F010	F010	F010
Specific Assistance to Individuals	E058	E058	E058	E058	E058	E058	E058	E058	E058	E058	E058	E058	E058	E058	E058	F015	F015	F015	F015	F015	F015	F015	F015
Benefits Paid	E059	E059	E059	E059	E059	E059	E059	E059	E059	E059	E059	E059	E059	E059	E059	F020	F020	F020	F020	F020	F020	F020	F020
Compensation of Officers - Column A	E060	E060	E060	E060	E060	E060	E060	E060	E060	E060	E060	E060	E060	E060	E060	F825	F825	F825	F825	F825	F825	F825	F825
Compensation of Officers - Column B	E061	E061	E061	E061	E061	E061	E061	E061	E061	E061	E061	E061	E061	E061	E061	F025	F025	F025	F025	F025	F025	F025	F025
Compensations of Officers - Column C	E062	E062	E062	E062	E062	E062	E062	E062	E062	E062	E062	E062	E062	E062	E062	F225	F225	F225	F225	F225	F225	F225	F225
Compensation of Officers - Column D	E063	E063	E063	E063	E063	E063	E063	E063	E063	E063	E063	E063	E063	E063	E063	F425	F425	F425	F425	F425	F425	F425	F425
Former Officers-Col A																						F827	F827
Former Officers-Col B																						F027	F027
Former Officers-Col C																						F227	F227
Former Officers-Col D																						F427	F427
Disqualified Persons-Col A																						F828	F828
Disqualified Persons-Col B																						F028	F028
Disqualified Persons-Col C																						F228	F228
Disqualified Persons-Col D																						F428	F428
Other Salaries and Wages - Column A	E064	E064	E064	E064	E064	E064	E064	E064	E064	E064	E064	E064	E064	E064	E064	F830	F830	F830	F830	F830	F830	F830	F830
Other Salaries and Wages - Column B	E065	E065	E065	E065	E065	E065	E065	E065	E065	E065	E065	E065	E065	E065	E065	F030	F030	F030	F030	F030	F030	F030	F030
Other Salaries and Wages - Column C	E066	E066	E066	E066	E066	E066	E066	E066	E066	E066	E066	E066	E066	E066	E066	F230	F230	F230	F230	F230	F230	F230	F230
Other Salaries and Wages - Column D	E067	E067	E067	E067	E067	E067	E067	E067	E067	E067	E067	E067	E067	E067	E067	F430	F430	F430	F430	F430	F430	F430	F430
Pension Plan Contributions - Column A	E068	E068	E068	E068	E068	E068	E068	E068	E068	E068	E068	E068	E068	E068	E068	F835	F835	F835	F835	F835	F835	F835	F835
Pension Plan Contributions - Column B	E069	E069	E069	E069	E069	E069	E069	E069	E069	E069	E069	E069	E069	E069	E069	F035	F035	F035	F035	F035	F035	F035	F035

Line Item																							
Pension Plan Contributions - Column C	E070	E070	E070	E070	E070	E070	E070	E070	E070	E070	E070	E070	E070	E070	E070	F235	F235	F235	F235	F235	F235	F235	F235
Pension Plan Contributions - Column D	E071	E071	E071	E071	E071	E071	E071	E071	E071	E071	E071	E071	E071	E071	E071	F435	F435	F435	F435	F435	F435	F435	F435
Other Employee Benefits - Column A	E072	E072	E072	E072	E072	E072	E072	E072	E072	E072	E072	E072	E072	E072	E072	F840	F840	F840	F840	F840	F840	F840	F840
Other Employee Benefits - Column B	E073	E073	E073	E073	E073	E073	E073	E073	E073	E073	E073	E073	E073	E073	E073	F040	F040	F040	F040	F040	F040	F040	F040
Other Employee Benefits - Column C	E074	E074	E074	E074	E074	E074	E074	E074	E074	E074	E074	E074	E074	E074	E074	F240	F240	F240	F240	F240	F240	F240	F240
Other Employee Benefits - Column D	E075	E075	E075	E075	E075	E075	E075	E075	E075	E075	E075	E075	E075	E075	E075	F440	F440	F440	F440	F440	F440	F440	F440
Payroll Taxes - Column A	E076	E076	E076	E076	E076	E076	E076	E076	E076	E076	E076	E076	E076	E076	E076	F845	F845	F845	F845	F845	F845	F845	F845
Payroll Taxes - Column B	E077	E077	E077	E077	E077	E077	E077	E077	E077	E077	E077	E077	E077	E077	E077	F045	F045	F045	F045	F045	F045	F045	F045
Payroll Taxes - Column C	E078	E078	E078	E078	E078	E078	E078	E078	E078	E078	E078	E078	E078	E078	E078	F245	F245	F245	F245	F245	F245	F245	F245
Payroll Taxes - Column D	E079	E079	E079	E079	E079	E079	E079	E079	E079	E079	E079	E079	E079	E079	E079	F445	F445	F445	F445	F445	F445	F445	F445
Professional Fundraising Fees	E080	E080	E080	E080	E080	E080	E080	E080	E080	E080	E080	E080											
Professional Fundraising Fees A													E080	E080	E080	F850	F850	F850	F850	F850	F850	F850	F850
Professional Fundraising Fees B													E310	E310	E310	F050	F050	F050	F050	F050	F050	F050	F050
Professional Fundraising Fees C													E311	E311	E311	F250	F250	F250	F250	F250	F250	F250	F250
Professional Fundraising Fees D													E312	E312	E312	F450	F450	F450	F450	F450	F450	F450	F450
Accounting Fees - Column A	E081	E081	E081	E081	E081	E081	E081	E081	E081	E081	E081	E081	E081	E081	E081	F855	F855	F855	F855	F855	F855	F855	F855
Accounting Fees - Column B	E082	E082	E082	E082	E082	E082	E082	E082	E082	E082	E082	E082	E082	E082	E082	F055	F055	F055	F055	F055	F055	F055	F055
Accounting Fees - Column C	E083	E083	E083	E083	E083	E083	E083	E083	E083	E083	E083	E083	E083	E083	E083	F255	F255	F255	F255	F255	F255	F255	F255
Accounting Fees - Column D	E084	E084	E084	E084	E084	E084	E084	E084	E084	E084	E084	E084	E084	E084	E084	F455	F455	F455	F455	F455	F455	F455	F455
Legal Fees - Column A	E085	E085	E085	E085	E085	E085	E085	E085	E085	E085	E085	E085	E085	E085	E085	F860	F860	F860	F860	F860	F860	F860	F860
Legal Fees - Column B	E086	E086	E086	E086	E086	E086	E086	E086	E086	E086	E086	E086	E086	E086	E086	F060	F060	F060	F060	F060	F060	F060	F060
Legal Fees - Column C	E087	E087	E087	E087	E087	E087	E087	E087	E087	E087	E087	E087	E087	E087	E087	F260	F260	F260	F260	F260	F260	F260	F260
Legal Fees - Column D	E088	E088	E088	E088	E088	E088	E088	E088	E088	E088	E088	E088	E088	E088	E088	F460	F460	F460	F460	F460	F460	F460	F460
Supplies - Column A	E089	E089	E089	E089	E089	E089	E089	E089	E089	E089	E089	E089	E089	E089	E089	F865	F865	F865	F865	F865	F865	F865	F865
Supplies - Column B	E090	E090	E090	E090	E090	E090	E090	E090	E090	E090	E090	E090	E090	E090	E090	F065	F065	F065	F065	F065	F065	F065	F065
Supplies - Column C	E091	E091	E091	E091	E091	E091	E091	E091	E091	E091	E091	E091	E091	E091	E091	F265	F265	F265	F265	F265	F265	F265	F265
Supplies - Column D	E092	E092	E092	E092	E092	E092	E092	E092	E092	E092	E092	E092	E092	E092	E092	F465	F465	F465	F465	F465	F465	F465	F465
Telephone - Column A	E093	E093	E093	E093	E093	E093	E093	E093	E093	E093	E093	E093	E093	E093	E093	F870	F870	F870	F870	F870	F870	F870	F870
Telephone - Column B	E094	E094	E094	E094	E094	E094	E094	E094	E094	E094	E094	E094	E094	E094	E094	F070	F070	F070	F070	F070	F070	F070	F070
Telephone - Column C	E095	E095	E095	E095	E095	E095	E095	E095	E095	E095	E095	E095	E095	E095	E095	F270	F270	F270	F270	F270	F270	F270	F270
Telephone - Column D	E096	E096	E096	E096	E096	E096	E096	E096	E096	E096	E096	E096	E096	E096	E096	F470	F470	F470	F470	F470	F470	F470	F470
Postage and Shipping - Column A	E097	E097	E097	E097	E097	E097	E097	E097	E097	E097	E097	E097	E097	E097	E097	F875	F875	F875	F875	F875	F875	F875	F875
Postage and Shipping - Column B	E098	E098	E098	E098	E098	E098	E098	E098	E098	E098	E098	E098	E098	E098	E098	F075	F075	F075	F075	F075	F075	F075	F075
Postage and Shipping - Column C	E099	E099	E099	E099	E099	E099	E099	E099	E099	E099	E099	E099	E099	E099	E099	F275	F275	F275	F275	F275	F275	F275	F275
Postage and Shipping - Column D	E100	E100	E100	E100	E100	E100	E100	E100	E100	E100	E100	E100	E100	E100	E100	F475	F475	F475	F475	F475	F475	F475	F475
Occupancy - Column A	E101	E101	E101	E101	E101	E101	E101	E101	E101	E101	E101	E101	E101	E101	E101	F880	F880	F880	F880	F880	F880	F880	F880
Occupancy - Column B	E102	E102	E102	E102	E102	E102	E102	E102	E102	E102	E102	E102	E102	E102	E102	F080	F080	F080	F080	F080	F080	F080	F080
Occupancy - Column C	E103	E103	E103	E103	E103	E103	E103	E103	E103	E103	E103	E103	E103	E103	E103	F280	F280	F280	F280	F280	F280	F280	F280
Occupancy - Column D	E104	E104	E104	E104	E104	E104	E104	E104	E104	E104	E104	E104	E104	E104	E104	F480	F480	F480	F480	F480	F480	F480	F480
Equipment Rental and Expense - Column A	E105	E105	E105	E105	E105	E105	E105	E105	E105	E105	E105	E105	E105	E105	E105	F885	F885	F885	F885	F885	F885	F885	F885
Equipment Rental and Expense - Column B	E106	E106	E106	E106	E106	E106	E106	E106	E106	E106	E106	E106	E106	E106	E106	F085	F085	F085	F085	F085	F085	F085	F085
Equipment Rental and Expense - Column C	E107	E107	E107	E107	E107	E107	E107	E107	E107	E107	E107	E107	E107	E107	E107	F285	F285	F285	F285	F285	F285	F285	F285
Equipment Rental and Expense - Column D	E108	E108	E108	E108	E108	E108	E108	E108	E108	E108	E108	E108	E108	E108	E108	F485	F485	F485	F485	F485	F485	F485	F485
Printing and Publications - Column A	E109	E109	E109	E109	E109	E109	E109	E109	E109	E109	E109	E109	E109	E109	E109	F890	F890	F890	F890	F890	F890	F890	F890
Printing and Publications - Column B	E110	E110	E110	E110	E110	E110	E110	E110	E110	E110	E110	E110	E110	E110	E110	F090	F090	F090	F090	F090	F090	F090	F090
Printing and Publications - Column C	E111	E111	E111	E111	E111	E111	E111	E111	E111	E111	E111	E111	E111	E111	E111	F290	F290	F290	F290	F290	F290	F290	F290
Printing and Publications - Column D	E112	E112	E112	E112	E112	E112	E112	E112	E112	E112	E112	E112	E112	E112	E112	F490	F490	F490	F490	F490	F490	F490	F490
Travel - Column A	E113	E113	E113	E113	E113	E113	E113	E113	E113	E113	E113	E113	E113	E113	E113	F895	F895	F895	F895	F895	F895	F895	F895
Travel - Column B	E114	E114	E114	E114	E114	E114	E114	E114	E114	E114	E114	E114	E114	E114	E114	F095	F095	F095	F095	F095	F095	F095	F095
Travel - Column C	E115	E115	E115	E115	E115	E115	E115	E115	E115	E115	E115	E115	E115	E115	E115	F295	F295	F295	F295	F295	F295	F295	F295
Travel - Column D	E116	E116	E116	E116	E116	E116	E116	E116	E116	E116	E116	E116	E116	E116	E116	F495	F495	F495	F495	F495	F495	F495	F495
Conferences, Conventions and Meetings - Column A	E117	E117	E117	E117	E117	E117	E117	E117	E117	E117	E117	E117	E117	E117	E117	F900	F900	F900	F900	F900	F900	F900	F900
Conferences, Conventions and Meetings - Column B	E118	E118	E118	E118	E118	E118	E118	E118	E118	E118	E118	E118	E118	E118	E118	F100	F100	F100	F100	F100	F100	F100	F100
Conferences, Conventions and Meetings - Column C	E119	E119	E119	E119	E119	E119	E119	E119	E119	E119	E119	E119	E119	E119	E119	F300	F300	F300	F300	F300	F300	F300	F300
Conferences, Conventions and Meetings - Column D	E120	E120	E120	E120	E120	E120	E120	E120	E120	E120	E120	E120	E120	E120	E120	F500	F500	F500	F500	F500	F500	F500	F500
Interest - Column A	E121	E121	E121	E121	E121	E121	E121	E121	E121	E121	E121	E121	E121	E121	E121	F905	F905	F905	F905	F905	F905	F905	F905
Interest - Column B	E122	E122	E122	E122	E122	E122	E122	E122	E122	E122	E122	E122	E122	E122	E122	F105	F105	F105	F105	F105	F105	F105	F105
Interest - Column C	E123	E123	E123	E123	E123	E123	E123	E123	E123	E123	E123	E123	E123	E123	E123	F305	F305	F305	F305	F305	F305	F305	F305
Interest - Column D	E124	E124	E124	E124	E124	E124	E124	E124	E124	E124	E124	E124	E124	E124	E124	F505	F505	F505	F505	F505	F505	F505	F505
Depreciation, Depletion, Etc. - Column A	E125	E125	E125	E125	E125	E125	E125	E125	E125	E125	E125	E125	E125	E125	E125	F910	F910	F910	F910	F910	F910	F910	F910
Depreciation, Depletion, Etc. - Column B	E126	E126	E126	E126	E126	E126	E126	E126	E126	E126	E126	E126	E126	E126	E126	F110	F110	F110	F110	F110	F110	F110	F110
Depreciation, Depletion, Etc. - Column C	E127	E127	E127	E127	E127	E127	E127	E127	E127	E127	E127	E127	E127	E127	E127	F310	F310	F310	F310	F310	F310	F310	F310
Depreciation, Depletion, Etc. - Column D	E128	E128	E128	E128	E128	E128	E128	E128	E128	E128	E128	E128	E128	E128	E128	F510	F510	F510	F510	F510	F510	F510	F510
Total Other Expenses - Column A (lines a-f)	E149	E149	E149	E149	E149	E149	E149	E149	E149	E149	E149	E149	E149	E149	E149	F920	F920	F920	F920	F920	F920	F920	F920
Total Other Expenses - Column B (lines a-f)	E150	E150	E150	E150	E150	E150	E150	E150	E150	E150	E150	E150	E150	E150	E150	F120	F120	F120	F120	F120	F120	F120	F120
Total Other Expenses - Column C (lines a-f)	E151	E151	E151	E151	E151	E151	E151	E151	E151	E151	E151	E151	E151	E151	E151	F320	F320	F320	F320	F320	F320	F320	F320
Total Other Expenses - Column D (lines a-f)	E152	E152	E152	E152	E152	E152	E152	E152	E152	E152	E152	E152	E152	E152	E152	F520	F520	F520	F520	F520	F520	F520	F520
Total Functional Expenses - Column A	E153	E153	E153	E153	E153	E153	E153	E153	E153	E153	E153	E153	E153	E153	E153	F930	F930	F930	F930	F930	F930	F930	F930
Total Functional Expenses - Column B	E154	E154	E154	E154	E154	E154	E154	E154	E154	E154	E154	E154	E154	E154	E154	F130	F130	F130	F130	F130	F130	F130	F130

Item	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23
Total Functional Expenses - Column C	E155	E155	E155	E155	E155	E155	E155	E155	E155	E155	E155	E155	E155	E155	E155	F330	F330	F330	F330	F330	F330	F330	F330
Total Functional Expenses - Column D	E156	E156	E156	E156	E156	E156	E156	E156	E156	E156	E156	E156	E156	E156	E156	F530	F530	F530	F530	F530	F530	F530	F530
Cost vs FMV-Line 54a																						A012	A012
Cost vs. FMV indicator																					A018	A018	A018
NTEE Code for NCCS										E300	E300	NTEE1	NTEE1	NTEE1	NTEE1	NTEE	NTEE	NTEE	NTEE	NTEE	NTEE	NTEE	NTEE
NTEE Code for NCCS										E301	E301	NTEE2											
Fees from Govt. Agencies - Program Service Rev.	E157	E157	E157	E157																			
Fees from Govt. Agencies - Other Revenue	E158	E158	E158	E158																			
Page 2																							
Cash	E161	E161	E161	E161	E161	E161	E161	E161	E161	E161	E161	E161	E161	E161	E161	A040	A040	A040	A040	A040	A040	A040	A040
Savings	E162	E162	E162	E162	E162	E162	E162	E162	E162	E162	E162	E162	E162	E162	E162	A050	A050	A050	A050	A050	A050	A050	A050
Accounts Receivable	E163	E163	E163	E163	E163	E163	E163	E163	E163	E163	E163	E163	E163	E163	E163	A060	A060	A060	A060	A060	A060	A060	A060
Pledges Receivable	E164	E164	E164	E164	E164	E164	E164	E164	E164	E164	E164	E164	E164	E164	E164	A070	A070	A070	A070	A070	A070	A070	A070
Grants Receivalbe	E165	E165	E165	E165	E165	E165	E165	E165	E165	E165	E165	E165	E165	E165	E165	A080	A080	A080	A080	A080	A080	A080	A080
Receivables Due From Officers, Directors & Trustees	E166	E166	E166	E166	E166	E166	E166	E166	E166	E166	E166	E166	E166	E166	E166	A090	A090	A090	A090	A090	A090	A090	A090
Receivables from Disqualified-Col B																						A095	A095
Other Notes and Loans Receivable	E167	E167	E167	E167	E167	E167	E167	E167	E167	E167	E167	E167	E167	E167	E167	A100	A100	A100	A100	A100	A100	A100	A100
Inventories - Column A	E168	E168	E168	E168	E168	E168	E168	E168	E168	E168	E168	E168	E168	E168	E168	A010	A010	A010	A010	A010	A010	A010	A010
Inventories - Column B	E169	E169	E169	E169	E169	E169	E169	E169	E169	E169	E169	E169	E169	E169	E169	A110	A110	A110	A110	A110	A110	A110	A110
Investments-Public Securities-Col B																						A125	A125
Prepaid Expenses	E170	E170	E170	E170	E170	E170	E170	E170	E170	E170	E170	E170	E170	E170	E170	A120	A120	A120	A120	A120	A120	A120	A120
Investments - Securities - Column A	E171	E171	E171	E171	E171	E171	E171	E171	E171	E171	E171	E171	E171	E171	E171	A020	A020	A020	A020	A020	A020	A020	A020
Investments - Securities - Column B	E172	E172	E172	E172	E172	E172	E172	E172	E172	E172	E172	E172	E172	E172	E172	A130	A130	A130	A130	A130	A130	A130	A130
Investments - Land, Building and Equipment	E173	E173	E173	E173	E173	E173	E173	E173	E173	E173	E173	E173	E173	E173	E173	A140	A140	A140	A140	A140	A140	A140	A140
Investments - Other	E174	E174	E174	E174	E174	E174	E174	E174	E174	E174	E174	E174	E174	E174	E174	A150	A150	A150	A150	A150	A150	A150	A150
Land, Building and Equipme	E175	E175	E175	E175	E175	E175	E175	E175	E175	E175	E175	E175	E175	E175	E175	A160	A160	A160	A160	A160	A160	A160	A160
Other Assets	E176	E176	E176	E176	E176	E176	E176	E176	E176	E176	E176	E176	E176	E176	E176	A170	A170	A170	A170	A170	A170	A170	A170
Total Assets - Column A	E177	E177	E177	E177	E177	E177	E177	E177	E177	E177	E177	E177	E177	E177	E177	A030	A030	A030	A030	A030	A030	A030	A030
Total Assets - Column B	E178	E178	E178	E178	E178	E178	E178	E178	E178	E178	E178	E178	E178	E178	E178	A180	A180	A180	A180	A180	A180	A180	A180
Accounts Payable	E179	E179	E179	E179	E179	E179	E179	E179	E179	E179	E179	E179	E179	E179	E179	L020	L020	L020	L020	L020	L020	L020	L020
Grants Payable	E180	E180	E180	E180	E180	E180	E180	E180	E180	E180	E180	E180	E180	E180	E180	L030	L030	L030	L030	L030	L030	L030	L030
Revenue Designated for Future Periods	E181	E181	E181	E181	E181	E181	E181	E181	E181	E181	E181	E181	E181	E181	E181	L040	L040	L040	L040	L040	L040	L040	L040
Loans From Officers, Directors, Trustees	E182	E182	E182	E182	E182	E182	E182	E182	E182	E182	E182	E182	E182	E182	E182	L050	L050	L050	L050	L050	L050	L050	L050
Tax-exemptbond liabilities									E214	E214	E214	E214	E214	E214	E214	L060	L060	L060	L060	L060	L060	L060	L060
Mortgages and Other Notes Payable	E183	E183	E183	E183	E183	E183	E183	E183	E183	E183	E183	E183	E183	E183	E183	L070	L070	L070	L070	L070	L070	L070	L070
Other Liabilities	E184	E184	E184	E184	E184	E184	E184	E184	E184	E184	E184	E184	E184	E184	E184	L080	L080	L080	L080	L080	L080	L080	L080
Total Liabilities Col. A	E185	E185	E185	E185	E185	E185	E185	E185	E185	E185	E185	E185	E185	E185	E185	L010	L010	L010	L010	L010	L010	L010	L010
Total Liabilities Col. B	E186	E186	E186	E186	E186	E186	E186	E186	E186	E186	E186	E186	E186	E186	E186	L090	L090	L090	L090	L090	L090	L090	L090
Total Fund Balances or Net Worth - Column A	E194	E194	E194	E194	E194	E194	E194	E194	E194	E194	E194	E194	E194	E194	E194	B010	B010	B010	B010	B010	B010	B010	B010
Total Fund Balances or Net Worth - Column B	E195	E195	E195	E195	E195	E195	E195	E195	E195	E195	E195	E195	E195	E195	E195	B020	B020	B020	B020	B020	B020	B020	B020
Total Fund Balances	E196	E196	E196	E196	E196	E196	E196	E196	E196	E196	E196	E196	E196	E196	E196	B030	B030	B030	B030	B030	B030	B030	B030
Reconcilliation of Revenue and Expenses to audited Fin Stat																							
Prt IV-A, Tot revenue, gains, other support										E330	E330	E330				W010	W010	W010	W010	W010	W010	W010	W010
Prt IV-A, Net unrealized gains or investmnt										E331	E331	E331				W020	W020	W020	W020	W020	W020	W020	W020
Prt IV-A, Donated services, use facilities										E332	E332	E332				W030	W030	W030	W030	W030	W030	W030	W030
Prt IV-A, Recoveries of prior year grants										E333	E333	E333				W040	W040	W040	W040	W040	W040	W040	W040
Prt IV-A, Other amts not on line 12										E334	E334	E334				W050	W050	W050	W050	W050	W050	W050	W050
Prt IV-A, Tot revenue not on line 12										E335	E335	E335				W060	W060	W060	W060	W060	W060	W060	W060
Prt IV-A, Line a minus b										E336	E336	E336				W070	W070	W070	W070	W070	W070	W070	W070
Prt IV-A, Investment expenses										E337	E337	E337				W080	W080	W080	W080	W080	W080	W080	W080
Prt IV-A, Other amts included on line 12										E338	E338	E338				W090	W090	W090	W090	W090	W090	W090	W090
Prt IV-A, Revenue on line 12 but not line a										E339	E339	E339				W100	W100	W100	W100	W100	W100	W100	W100
Prt IV-A, Total revenue per line 12										E340	E340	E340				W110	W110	W110	W110	W110	W110	W110	W110
Prt IV-B, Total expenses per statements										E350	E350	E350				W210	W210	W210	W210	W210	W210	W210	W210
Prt IV-B, Donated services										E351	E351	E351				W220	W220	W220	W220	W220	W220	W220	W220
Prt IV-B, Prior-year adjustments										E352	E352	E352				W230	W230	W230	W230	W230	W230	W230	W230
Prt IV-B, Losses reported on line 20										E353	E353	E353				W240	W240	W240	W240	W240	W240	W240	W240
Prt IV-B, Other amts not included on line 17										E354	E354	E354				W250	W250	W250	W250	W250	W250	W250	W250
Prt IV-B, Total expenses not on line 17										E355	E355	E355				W260	W260	W260	W260	W260	W260	W260	W260
Prt IV-B, Line a minus line b										E356	E356	E356				W270	W270	W270	W270	W270	W270	W270	W270
Prt IV-B, Investment expenses										E357	E357	E357				W280	W280	W280	W280	W280	W280	W280	W280
Prt IV-B, Other amt included on line 17										E358	E358	E358				W290	W290	W290	W290	W290	W290	W290	W290
Prt IV-B, Expenses on line 17, but not line a										E359	E359	E359				W300	W300	W300	W300	W300	W300	W300	W300
Prt IV-B, Total expenses per line 17										E360	E360	E360				W310	W310	W310	W310	W310	W310	W310	W310
Liquidation, termination, etc question																					Q030	Q030	Q030
Number of employees*																		Q230	Q230	Q230	Q230	Q230	
Page 5 Analysis of Income-Producing Activities																							
Program service (a) Bus. code--Col A					P601	P601	P601	P601	P601	P601	P601	P601	P601	P601		I001	I001	I001	I001	I001	I001	I001	I001

Appendix Figure D.3

Program service (a) Amt.--Col. B						P602	P602	P602	P602	P602	P602	P602	P602	P602	P602	I002	I002	I002	I002	I002	I002	I002	I002
Program service (b) Bus. code--Col. A						P611	P611	P611	P611	P611	P611	P611	P611	P611	P611	I011	I011	I011	I011	I011	I011	I011	I011
Program service (b) Amt.--Col. B						P612	P612	P612	P612	P612	P612	P612	P612	P612	P612	I012	I012	I012	I012	I012	I012	I012	I012
Program service (c) Bus. code--Col. A						P621	P621	P621	P621	P621	P621	P621	P621	P621	P621	I021	I021	I021	I021	I021	I021	I021	I021
Program service (c) Amt.--Col. B						P622	P622	P622	P622	P622	P622	P622	P622	P622	P622	I022	I022	I022	I022	I022	I022	I022	I022
Program service (d) Bus. code--Col. A						P631	P631	P631	P631	P631	P631	P631	P631	P631	P631	I031	I031	I031	I031	I031	I031	I031	I031
Program service (d) Amt.--Col. B						P632	P632	P632	P632	P632	P632	P632	P632	P632	P632	I032	I032	I032	I032	I032	I032	I032	I032
Program service (e) Bus. code--Col. A						P641	P641	P641	P641	P641	P641	P641	P641	P641	P641	I041	I041	I041	I041	I041	I041	I041	I041
Program service (e) Amt.--Col. B						P642	P642	P642	P642	P642	P642	P642	P642	P642	P642	I042	I042	I042	I042	I042	I042	I042	I042
Program service (f)Bus. code--Col. A						P651	P651	P651	P651	P651	P651	P651	P651	P651	P651	I051	I051	I051	I051	I051	I051	I051	I051
Program service (f) Amt.--Col. B						P652	P652	P652	P652	P652	P652	P652	P652	P652	P652	I052	I052	I052	I052	I052	I052	I052	I052
Program service (g) Bus. code--Col. A						P661	P661	P661	P661	P661	P661	P661	P661	P661	P661	I061	I061	I061	I061	I061	I061	I061	I061
Program service (g) Amt.--Col. B						P662	P662	P662	P662	P662	P662	P662	P662	P662	P662	I062	I062	I062	I062	I062	I062	I062	I062
Membership Bus. code--Col. A						P671	P671	P671	P671	P671	P671	P671	P671	P671	P671	I071	I071	I071	I071	I071	I071	I071	I071
Membership Amt.--Col. B						P672	P672	P672	P672	P672	P672	P672	P672	P672	P672	I072	I072	I072	I072	I072	I072	I072	I072
Interest Bus. code--Col. A						P681	P681	P681	P681	P681	P681	P681	P681	P681	P681	I081	I081	I081	I081	I081	I081	I081	I081
Interest Amt.--Col. B						P682	P682	P682	P682	P682	P682	P682	P682	P682	P682	I082	I082	I082	I082	I082	I082	I082	I082
Dividends Bus. code--Col. A						P691	P691	P691	P691	P691	P691	P691	P691	P691	P691	I091	I091	I091	I091	I091	I091	I091	I091
Dividends Amt.--Col. B						P692	P692	P692	P692	P692	P692	P692	P692	P692	P692	I092	I092	I092	I092	I092	I092	I092	I092
Rental inc. (RI-DF) Bus. code--Col. A						P701	P701	P701	P701	P701	P701	P701	P701	P701	P701	I101	I101	I101	I101	I101	I101	I101	I101
Rental inc. (RI-DF) Amt.--Col. B						P702	P702	P702	P702	P702	P702	P702	P702	P702	P702	I102	I102	I102	I102	I102	I102	I102	I102
Rental inc. (RI-NDF) Bus. code--Col. A						P711	P711	P711	P711	P711	P711	P711	P711	P711	P711	I111	I111	I111	I111	I111	I111	I111	I111
Rental inc. (RI-NDF) Amt.--Col. B						P712	P712	P712	P712	P712	P712	P712	P712	P712	P712	I112	I112	I112	I112	I112	I112	I112	I112
Rental inc. (PP) Bus. code--Col. A						P721	P721	P721	P721	P721	P721	P721	P721	P721	P721	I121	I121	I121	I121	I121	I121	I121	I121
Rental inc. (PP) Amt.--Col. B						P722	P722	P722	P722	P722	P722	P722	P722	P722	P722	I122	I122	I122	I122	I122	I122	I122	I122
Other invest. Bus code--Col. A						P731	P731	P731	P731	P731	P731	P731	P731	P731	P731	I131	I131	I131	I131	I131	I131	I131	I131
Other invest. Amt.--Col. B						P732	P732	P732	P732	P732	P732	P732	P732	P732	P732	I132	I132	I132	I132	I132	I132	I132	I132
Gain(loss) SOA Bus. code--Col. A						P741	P741	P741	P741	P741	P741	P741	P741	P741	P741	I141	I141	I141	I141	I141	I141	I141	I141
Gain(loss) SOA Amt.--Col. B						P742	P742	P742	P742	P742	P742	P742	P742	P742	P742	I142	I142	I142	I142	I142	I142	I142	I142
Fundraising Bus. code--Col. A						P751	P751	P751	P751	P751	P751	P751	P751	P751	P751	I151	I151	I151	I151	I151	I151	I151	I151
Fundraising Amt.--Col. B						P752	P752	P752	P752	P752	P752	P752	P752	P752	P752	I152	I152	I152	I152	I152	I152	I152	I152
Profit(loss) SOI Bus. code--Col. A						P761	P761	P761	P761	P761	P761	P761	P761	P761	P761	I161	I161	I161	I161	I161	I161	I161	I161
Profit(loss) SOI Amt.--Col. B						P762	P762	P762	P762	P762	P762	P762	P762	P762	P762	I162	I162	I162	I162	I162	I162	I162	I162
Sum a-e Bus. code--Col. A						P771	P771	P771	P771	P771	P771	P771	P771	P771	P771	I171	I171	I171	I171	I171	I171	I171	I171
Sum a-e Amt.--Col. B						P772	P772	P772	P772	P772	P772	P772	P772	P772	P772	I172	I172	I172	I172	I172	I172	I172	I172
Subtotal Amt.--Col. B						P782	P782	P782	P782	P782	P782	P782	P782	P782	P782	I182	I182	I182	I182	I182	I182	I182	I182
Adjustment field--Col. B						P792	P792	P792	P792	P792	P792	P792	P792	P792	P792								
Number of taxable subsidiaries							P800	P800	P800	P800	P800	P800	P800	P800	P800	T000	T000	T000	T000	T000	T000	T000	T000
Subsidiary EIN (a)						P801	P801	P801	P801	P801	P801	P801	P801	P801	P801	T010	T010	T010	T010	T010	T010	T010	T010
Percentage of Ownership (a)						P802	P802	P802	P802	P802	P802	P802	P802	P802	P802	T020	T020	T020	T020	T020	T020	T020	T020
Total inc. (a)						P803	P803	P803	P803	P803	P803	P803	P803	P803	P803	T030	T030	T030	T030	T030	T030	T030	T030
End-of-year Assets (a)						P804	P804	P804	P804	P804	P804	P804	P804	P804	P804	T040	T040	T040	T040	T040	T040	T040	T040
Subsidiary EIN (b)						P805	P805	P805	P805	P805	P805	P805	P805	P805	P805	T110	T110	T110	T110	T110	T110	T110	T110
Percentage of Ownership (b)						P806	P806	P806	P806	P806	P806	P806	P806	P806	P806	T120	T120	T120	T120	T120	T120	T120	T120
Total inc. (b)						P807	P807	P807	P807	P807	P807	P807	P807	P807	P807	T130	T130	T130	T130	T130	T130	T130	T130
End-of-year Assets (b)						P808	P808	P808	P808	P808	P808	P808	P808	P808	P808	T140	T140	T140	T140	T140	T140	T140	T140
Subsidiary EIN (c)						P809	P809	P809	P809	P809	P809	P809	P809	P809	P809	T210	T210	T210	T210	T210	T210	T210	T210
Percentage of Ownership (c)						P810	P810	P810	P810	P810	P810	P810	P810	P810	P810	T220	T220	T220	T220	T220	T220	T220	T220
Total inc. (c)						P811	P811	P811	P811	P811	P811	P811	P811	P811	P811	T230	T230	T230	T230	T230	T230	T230	T230
End-of-year Assets (c)						P812	P812	P812	P812	P812	P812	P812	P812	P812	P812	T240	T240	T240	T240	T240	T240	T240	T240
Subsidiary EIN (d)						P813	P813	P813	P813	P813	P813	P813	P813	P813	P813	T310	T310	T310	T310	T310	T310	T310	T310
Percentage of Ownership (d)						P814	P814	P814	P814	P814	P814	P814	P814	P814	P814	T320	T320	T320	T320	T320	T320	T320	T320
Total inc. (d)						P815	P815	P815	P815	P815	P815	P815	P815	P815	P815	T330	T330	T330	T330	T330	T330	T330	T330
End-of-year Assets (d)						P816	P816	P816	P816	P816	P816	P816	P816	P816	P816	T340	T340	T340	T340	T340	T340	T340	T340
<u>Sample Information</u>																							
Sample Count	C997	E997	E997	E997	E997	C997	C997	C997	C997	C997	C997	C997	C997	C997	C997	SAM_CNT	SAM_CNT	SAM_CNT	SAM_CNT	SAM_CNT	SAM_CNT	SAM_CNT	SAM_CNT
Population Count	C998	E998	E998	E998	E998	C998	C998	C998	C998	C998	C998	C998	C998	C998	C998	POP_CNT	POP_CNT	POP_CNT	POP_CNT	POP_CNT	POP_CNT	POP_CNT	POP_CNT
Weight	C999	E999	E999	E999	E999	C999	C999	C999	C999	C999	C999	C999	C999	C999	C999	WEIGHT	WEIGHT	WEIGHT	WEIGHT	WEIGHT	WEIGHT	WEIGHT	WEIGHT
Return Year	C1005	E1005	E1005	E1005	E1006	C1005	C1005	C1005	C1005	C1005	C1005	C1005	C1005	C1005									
SCPL	E1006	E1006	E1006	E1006	E1007	E1006	E1006	E1006	E1006	E1006	E1006	E1006	E1006	E1006	E1006	SCPL	SCPL	SCPL	SCPL	SCPL	SCPL	SCPL	SCPL
<u>Previous 4 Years</u>																							
Gifts, Grants, and Contributions Received--Column A	E198	E198	E198	E198	E198	S198	S198	S198	S198	S198	S198	S198	S198	S198	S198	S200	S200	S200	S200	S200	S200	S200	S200
Gifts, Grants, and Contributions Received--Column E	E199	E199	E199	E199	E199	S199	S199	S199	S199	S199	S199	S199	S199	S199	S199	S205	S205	S205	S205	S205	S205	S205	S205
Membership Fees Received--Column A	E200	E200	E200	E200	E200	S200	S200	S200	S200	S200	S200	S200	S200	S200	S200	S210	S210	S210	S210	S210	S210	S210	S210
Membership Fees Received--Column E	E201	E201	E201	E201	E201	S201	S201	S201	S201	S201	S201	S201	S201	S201	S201	S215	S215	S215	S215	S215	S215	S215	S215
Gross Receipts-Column A	E202	E202	E202	E202	E202	S202	S202	S202	S202	S202	S202	S202	S202	S202	S202	S220	S220	S220	S220	S220	S220	S220	S220
Gross Receipts-Column E	E203	E203	E203	E203	E203	S203	S203	S203	S203	S203	S203	S203	S203	S203	S203	S225	S225	S225	S225	S225	S225	S225	S225
Gross Income Column A	E204	E204	E204	E204	E204	S204	S204	S204	S204	S204	S204	S204	S204	S204	S204	S230	S230	S230	S230	S230	S230	S230	S230
Gross Income Column E	E205	E205	E205	E205	E205	S205	S205	S205	S205	S205	S205	S205	S205	S205	S205	S235	S235	S235	S235	S235	S235	S235	S235

Appendix Figure D.3

Net Income Column A	E206	E206	E206	E206	E206	S206	S206	S206	S206	S206	S206	S206	S206	S206	S206	S240	S240	S240	S240	S240	S240	S240	S240
Net Income Column E	E207	E207	E207	E207	E207	S207	S207	S207	S207	S207	S207	S207	S207	S207	S207	S245	S245	S245	S245	S245	S245	S245	S245
Tax Revenues Column A	E208	E208	E208	E208	E208	S208	S208	S208	S208	S208	S208	S208	S208	S208	S208	S250	S250	S250	S250	S250	S250	S250	S250
Tax Revenues Column E	E209	E209	E209	E209	E209	S209	S209	S209	S209	S209	S209	S209	S209	S209	S209	S255	S255	S255	S255	S255	S255	S255	S255
Value of Services Furnished by Government--Column A	E210	E210	E210	E210	E210	S210	S210	S210	S210	S210	S210	S210	S210	S210	S210	S260	S260	S260	S260	S260	S260	S260	S260
Value of Services Furnised by Government--Column E	E211	E211	E211	E211	E211	S211	S211	S211	S211	S211	S211	S211	S211	S211	S211	S265	S265	S265	S265	S265	S265	S265	S265
Other Income Column A	E212	E212	E212	E212	E212	S212	S212	S212	S212	S212	S212	S212	S212	S212	S212	S270	S270	S270	S270	S270	S270	S270	S270
Other Income Column E	E213	E213	E213	E213	E213	S213	S213	S213	S213	S213	S213	S213	S213	S213	S213	S275	S275	S275	S275	S275	S275	S275	S275
Total Column A	E214	E214	E214	E214	E214	S214	S214	S214	S214	S214	S214	S214	S214	S214	S214	S280	S280	S280	S280	S280	S280	S280	S280
Total Column E	E215	E215	E215	E215	E215	S215	S215	S215	S215	S215	S215	S215	S215	S215	S215	S285	S285	S285	S285	S285	S285	S285	S285

Appendix Figure D.4

Name	2008	2009	2010	2011	2012	2013	2014	2015
Page 1								
Service Center Cylce Page Line	scpl	scpl	scpl	scpl	scpl	scpl	scpl	scpl
Employer Identification Number	ein	ein	ein	ein	ein	ein	ein	ein
Accounting period	taxpd	taxpd	taxpd	taxpd	taxpd	taxpd	taxpd	taxpd
Name of Organization	name	name	name	name	name	name	name	name
State	state	state	state	state	state	state	state	state
Zip Code	zip	zip	zip	zip	zip	zip	zip	zip
Exempt subsection	subcd	subcd	subcd	subcd	subcd	subcd	subcd	subcd
Group return for affiliates?	grp_ret_for_afflts	grp_ret_for_afflts	grp_ret_for_afflts	grp_ret_for_afflts	grp_ret_for_afflts	grp_ret_for_afflts	grp_ret_for_afflts	grp_ret_for_afflts
All affiliates included?	all_afflts_incld	all_afflts_incld	all_afflts_incld	all_afflts_incld	all_afflts_incld	all_afflts_incld	all_afflts_incld	all_afflts_incld
Group exemption number	grp_exmpt_num	grp_exmpt_num	grp_exmpt_num	grp_exmpt_num	grp_exmpt_num	grp_exmpt_num	grp_exmpt_num	grp_exmpt_num
	yr_frmtn	yr_frmtn						
Termination or contraction	term_or_cntrct	term_or_cntrct	term_or_cntrct	term_or_cntrct	term_or_cntrct	term_or_cntrct	term_or_cntrct	term_or_cntrct
Total number employees	tot_num_empls	tot_num_empls	tot_num_empls	tot_num_empls	tot_num_empls	tot_num_empls	tot_num_empls	tot_num_empls
Statement of Revenue								
Federated campaigns	federated_campaigns	federated_campaigns	federated_campaigns	federated_campaigns	federated_campaigns	federated_campaigns	federated_campaigns	federated_campaigns
Membership dues	memshp_dues	memshp_dues	memshp_dues	memshp_dues	memshp_dues	memshp_dues	memshp_dues	memshp_dues
Fundraising events	fndrsng_events	fndrsng_events	fndrsng_events	fndrsng_events	fndrsng_events	fndrsng_events	fndrsng_events	fndrsng_events
Related organizations	rltd_orgs	rltd_orgs	rltd_orgs	rltd_orgs	rltd_orgs	rltd_orgs	rltd_orgs	rltd_orgs
Government grants (contributions)	govt_grnts	govt_grnts	govt_grnts	govt_grnts	govt_grnts	govt_grnts	govt_grnts	govt_grnts
All other contributions, gifts, etc.	all_oth_contri	all_oth_contri	all_oth_contri	all_oth_contri	all_oth_contri	all_oth_contri	all_oth_contri	all_oth_contri
Noncash contributions	nncsh_contri	nncsh_contri	nncsh_contri	nncsh_contri	nncsh_contri	nncsh_contri	nncsh_contri	nncsh_contri
Total contributions	tot_contri	tot_contri	tot_contri	tot_contri	tot_contri	tot_contri	tot_contri	tot_contri
Program service revenue -- Total	psr_tot	psr_tot	psr_tot	psr_tot	psr_tot	psr_tot	psr_tot	psr_tot
Investment income -- Total	inv_incm_tot_rev	inv_incm_tot_rev	inv_incm_tot_rev	inv_incm_tot_rev	inv_incm_tot_rev	inv_incm_tot_rev	inv_incm_tot_rev	inv_incm_tot_rev
Tax-exempt bond proceeds -- Total	bonds_tot_rev	bonds_tot_rev	bonds_tot_rev	bonds_tot_rev	bonds_tot_rev	bonds_tot_rev	bonds_tot_rev	bonds_tot_rev
Royalties -- Total	roylrev_tot_rev	roylrev_tot_rev	roylrev_tot_rev	roylrev_tot_rev	roylrev_tot_rev	roylrev_tot_rev	roylrev_tot_rev	roylrev_tot_rev
Gross rents -- Real estate	gro_rents_real	gro_rents_real	gro_rents_real	gro_rents_real	gro_rents_real	gro_rents_real	gro_rents_real	gro_rents_real
Rental expense -- Real estate	less_rent_expnss_real	less_rent_expnss_real	less_rent_expnss_real	less_rent_expnss_real	less_rent_expnss_real	less_rent_expnss_real	less_rent_expnss_real	less_rent_expnss_real
Net rent -- Real estate	rental_incm_or_loss_real	rental_incm_or_loss_real	rental_incm_or_loss_real	rental_incm_or_loss_real	rental_incm_or_loss_real	rental_incm_or_loss_real	rental_incm_or_loss_real	rental_incm_or_loss_real
Gross rents -- Personal property	gro_rents_prsn	gro_rents_prsn	gro_rents_prsn	gro_rents_prsn	gro_rents_prsn	gro_rents_prsn	gro_rents_prsn	gro_rents_prsn
Rental expense -- Personal property	less_rent_expnss_prsn	less_rent_expnss_prsn	less_rent_expnss_prsn	less_rent_expnss_prsn	less_rent_expnss_prsn	less_rent_expnss_prsn	less_rent_expnss_prsn	less_rent_expnss_prsn
Net rent -- Personal property	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl	rental_incm_or_loss_prsnl
Net rental income -- Total	net_rent_tot_rev	net_rent_tot_rev	net_rent_tot_rev	net_rent_tot_rev	net_rent_tot_rev	net_rent_tot_rev	net_rent_tot_rev	net_rent_tot_rev
Gross sales -- Securities	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec	gro_amt_sls_asts_sec
Sales expense -- Securities	less_cst_sls_exp_sec	less_cst_sls_exp_sec	less_cst_sls_exp_sec	less_cst_sls_exp_sec	less_cst_sls_exp_sec	less_cst_sls_exp_sec	less_cst_sls_exp_sec	less_cst_sls_exp_sec
Net gain from sales -- Securities	gain_or_loss_sec	gain_or_loss_sec	gain_or_loss_sec	gain_or_loss_sec	gain_or_loss_sec	gain_or_loss_sec	gain_or_loss_sec	gain_or_loss_sec
Gross sales -- Other assets	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth	gro_amt_sls_asts_oth
Sales expense -- Other assets	less_cst_sls_exp_oth	less_cst_sls_exp_oth	less_cst_sls_exp_oth	less_cst_sls_exp_oth	less_cst_sls_exp_oth	less_cst_sls_exp_oth	less_cst_sls_exp_oth	less_cst_sls_exp_oth
Net gain from sales -- Other assets	gain_or_loss_oth	gain_or_loss_oth	gain_or_loss_oth	gain_or_loss_oth	gain_or_loss_oth	gain_or_loss_oth	gain_or_loss_oth	gain_or_loss_oth
Sales of assets -- Total	sale_asts_tot_rev	sale_asts_tot_rev	sale_asts_tot_rev	sale_asts_tot_rev	sale_asts_tot_rev	sale_asts_tot_rev	sale_asts_tot_rev	sale_asts_tot_rev
Gross fundraising	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts	gro_inc_fndrsng_evnts
Fundraising expenses	fndrsng_drct_expns	fndrsng_drct_expns	fndrsng_drct_expns	fndrsng_drct_expns	fndrsng_drct_expns	fndrsng_drct_expns	fndrsng_drct_expns	fndrsng_drct_expns
Fundraising income -- Total	fndrsng_tot_rev	fndrsng_tot_rev	fndrsng_tot_rev	fndrsng_tot_rev	fndrsng_tot_rev	fndrsng_tot_rev	fndrsng_tot_rev	fndrsng_tot_rev
Gross income from gaming	gro_inc_gaming	gro_inc_gaming	gro_inc_gaming	gro_inc_gaming	gro_inc_gaming	gro_inc_gaming	gro_inc_gaming	gro_inc_gaming
Gaming expenses	gaming_drct_expns	gaming_drct_expns	gaming_drct_expns	gaming_drct_expns	gaming_drct_expns	gaming_drct_expns	gaming_drct_expns	gaming_drct_expns
Gaming income -- Total	gaming_tot_rev	gaming_tot_rev	gaming_tot_rev	gaming_tot_rev	gaming_tot_rev	gaming_tot_rev	gaming_tot_rev	gaming_tot_rev
Gross sales of inventory	gro_sls_of_invntry	gro_sls_of_invntry	gro_sls_of_invntry	gro_sls_of_invntry	gro_sls_of_invntry	gro_sls_of_invntry	gro_sls_of_invntry	gro_sls_of_invntry
Cost of goods sold (inventory)	cost_of_gds_sold	cost_of_gds_sold	cost_of_gds_sold	cost_of_gds_sold	cost_of_gds_sold	cost_of_gds_sold	cost_of_gds_sold	cost_of_gds_sold
Income from sales of inventory -- Total	invntry_tot_rev	invntry_tot_rev	invntry_tot_rev	invntry_tot_rev	invntry_tot_rev	invntry_tot_rev	invntry_tot_rev	invntry_tot_rev
Other revenue -- Total	oth_rev_tot	oth_rev_tot	oth_rev_tot	oth_rev_tot	oth_rev_tot	oth_rev_tot	oth_rev_tot	oth_rev_tot
Total revenue	tot_rev	tot_rev	tot_rev	tot_rev	tot_rev	tot_rev	tot_rev	tot_rev
Program service revenue -- Related or exempt	psr_rltd_amt	psr_rltd_amt	psr_rltd_amt	psr_rltd_amt	psr_rltd_amt	psr_rltd_amt	psr_rltd_amt	psr_rltd_amt
Investment income -- Related or exempt	inv_incm_rltd_amt	inv_incm_rltd_amt	inv_incm_rltd_amt	inv_incm_rltd_amt	inv_incm_rltd_amt	inv_incm_rltd_amt	inv_incm_rltd_amt	inv_incm_rltd_amt
Tax-exempt bond proceeds -- Related or exempt	bonds_rltd_amt	bonds_rltd_amt	bonds_rltd_amt	bonds_rltd_amt	bonds_rltd_amt	bonds_rltd_amt	bonds_rltd_amt	bonds_rltd_amt
Royalties -- Related or exempt	roylrev_rltd_amt	roylrev_rltd_amt	roylrev_rltd_amt	roylrev_rltd_amt	roylrev_rltd_amt	roylrev_rltd_amt	roylrev_rltd_amt	roylrev_rltd_amt
Net rental income -- Related or exempt	net_rent_rltd_amt	net_rent_rltd_amt	net_rent_rltd_amt	net_rent_rltd_amt	net_rent_rltd_amt	net_rent_rltd_amt	net_rent_rltd_amt	net_rent_rltd_amt
Sales of assets -- Related or exempt	sale_asts_rltd_amt	sale_asts_rltd_amt	sale_asts_rltd_amt	sale_asts_rltd_amt	sale_asts_rltd_amt	sale_asts_rltd_amt	sale_asts_rltd_amt	sale_asts_rltd_amt
Fundraising income -- Related or exempt	fndrsng_rltd_amt	fndrsng_rltd_amt	fndrsng_rltd_amt	fndrsng_rltd_amt	fndrsng_rltd_amt	fndrsng_rltd_amt	fndrsng_rltd_amt	fndrsng_rltd_amt
Gaming income -- Related or exempt	gaming_rltd_amt	gaming_rltd_amt	gaming_rltd_amt	gaming_rltd_amt	gaming_rltd_amt	gaming_rltd_amt	gaming_rltd_amt	gaming_rltd_amt
Income from sales of inventory -- Related/exempt	invntry_rltd_amt	invntry_rltd_amt	invntry_rltd_amt	invntry_rltd_amt	invntry_rltd_amt	invntry_rltd_amt	invntry_rltd_amt	invntry_rltd_amt
Other revenue -- Related or exempt	oth_rev_rltd_amt	oth_rev_rltd_amt	oth_rev_rltd_amt	oth_rev_rltd_amt	oth_rev_rltd_amt	oth_rev_rltd_amt	oth_rev_rltd_amt	oth_rev_rltd_amt
Total revenue -- Related or exempt	tot_rev_rltd_amt	tot_rev_rltd_amt	tot_rev_rltd_amt	tot_rev_rltd_amt	tot_rev_rltd_amt	tot_rev_rltd_amt	tot_rev_rltd_amt	tot_rev_rltd_amt
Program service revenue -- Unrelated	psr_unrltd_bus_rev	psr_unrltd_bus_rev	psr_unrltd_bus_rev	psr_unrltd_bus_rev	psr_unrltd_bus_rev	psr_unrltd_bus_rev	psr_unrltd_bus_rev	psr_unrltd_bus_rev
Investment income -- Unrelated	inv_incm_unrltd_bus	inv_incm_unrltd_bus	inv_incm_unrltd_bus	inv_incm_unrltd_bus	inv_incm_unrltd_bus	inv_incm_unrltd_bus	inv_incm_unrltd_bus	inv_incm_unrltd_bus
Tax-exempt bond proceeds -- Unrelated	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev	bonds_unrltd_bus_rev
Royalties -- Unrelated	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev	roylrev_unrltd_bus_rev
Net rental income -- Unrelated	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev	net_rent_unrltd_bus_rev
Sales of assets -- Unrelated	sale_asts_unrltd_bus	sale_asts_unrltd_bus	sale_asts_unrltd_bus	sale_asts_unrltd_bus	sale_asts_unrltd_bus	sale_asts_unrltd_bus	sale_asts_unrltd_bus	sale_asts_unrltd_bus
Fundraising income -- Unrelated	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev	fndrsng_unrltd_bus_rev
Gaming income -- Unrelated	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev	gaming_unrltd_bus_rev
Income from sales of inventory -- Unrelated	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev	invntry_unrltd_bus_rev
Other revenue -- Unrelated	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev	oth_rev_unrltd_bus_rev
Total revenue -- Unrelated	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev	tot_rev_unrltd_bus_rev
Program service revenue -- Excluded	psr_excl_amt	psr_excl_amt	psr_excl_amt	psr_excl_amt	psr_excl_amt	psr_excl_amt	psr_excl_amt	psr_excl_amt
Investment income -- Excluded	inv_incm_excl_amt	inv_incm_excl_amt	inv_incm_excl_amt	inv_incm_excl_amt	inv_incm_excl_amt	inv_incm_excl_amt	inv_incm_excl_amt	inv_incm_excl_amt
Tax-exempt bond proceeds -- Excluded	bonds_excl_amt	bonds_excl_amt	bonds_excl_amt	bonds_excl_amt	bonds_excl_amt	bonds_excl_amt	bonds_excl_amt	bonds_excl_amt
Royalties -- Excluded	roylrev_excl_amt	roylrev_excl_amt	roylrev_excl_amt	roylrev_excl_amt	roylrev_excl_amt	roylrev_excl_amt	roylrev_excl_amt	roylrev_excl_amt
Net rental income -- Excluded	net_rent_excl_amt	net_rent_excl_amt	net_rent_excl_amt	net_rent_excl_amt	net_rent_excl_amt	net_rent_excl_amt	net_rent_excl_amt	net_rent_excl_amt
Sales of assets -- Excluded	sale_asts_excl_amt	sale_asts_excl_amt	sale_asts_excl_amt	sale_asts_excl_amt	sale_asts_excl_amt	sale_asts_excl_amt	sale_asts_excl_amt	sale_asts_excl_amt
Fundraising income -- Excluded	fndrsng_excl_amt	fndrsng_excl_amt	fndrsng_excl_amt	fndrsng_excl_amt	fndrsng_excl_amt	fndrsng_excl_amt	fndrsng_excl_amt	fndrsng_excl_amt
Gaming income -- Excluded	gaming_excl_amt	gaming_excl_amt	gaming_excl_amt	gaming_excl_amt	gaming_excl_amt	gaming_excl_amt	gaming_excl_amt	gaming_excl_amt

Income from sales of inventory -- Excluded	invntry_excl_amt	invntry_excl_amt	invntry_excl_amt	invntry_excl_amt	invntry_excl_amt	invntry_excl_amt	invntry_excl_amt	invntry_excl_amt
Other revenue -- Excluded	oth_rev_excl_amt	oth_rev_excl_amt	oth_rev_excl_amt	oth_rev_excl_amt	oth_rev_excl_amt	oth_rev_excl_amt	oth_rev_excl_amt	oth_rev_excl_amt
Total revenue -- Excluded	tot_rev_excl_amt	tot_rev_excl_amt	tot_rev_excl_amt	tot_rev_excl_amt	tot_rev_excl_amt	tot_rev_excl_amt	tot_rev_excl_amt	tot_rev_excl_amt
Statement of Functional Expenses								
Grants to governments and organizations in the US	grnts_to_dom_org_tot	grnts_to_dom_org_tot	grnts_to_dom_org_tot	grnts_to_dom_org_tot	grnts_to_dom_org_tot	grnts_to_dom_org_tot	grnts_to_dom_org_tot	grnts_to_dom_org_tot
Grants to individuals in the US	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot	grnts_to_dom_ind_tot
Grants to orgs and individuals outside the US	frgn_grnts_tot	frgn_grnts_tot	frgn_grnts_tot	frgn_grnts_tot	frgn_grnts_tot	frgn_grnts_tot	frgn_grnts_tot	frgn_grnts_tot
Benefits paid to or for members	bnfts_to_mems_tot	bnfts_to_mems_tot	bnfts_to_mems_tot	bnfts_to_mems_tot	bnfts_to_mems_tot	bnfts_to_mems_tot	bnfts_to_mems_tot	bnfts_to_mems_tot
Compensation of current officers, directors, etc -- Total	comp_curr_ofcr_tot	comp_curr_ofcr_tot	comp_curr_ofcr_tot	comp_curr_ofcr_tot	comp_curr_ofcr_tot	comp_curr_ofcr_tot	comp_curr_ofcr_tot	comp_curr_ofcr_tot
Compensation of disqualified persons -- Total	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot	comp_disqlfd_prsns_tot
Other salaries and wages -- Total	oth_sal_wg_tot	oth_sal_wg_tot	oth_sal_wg_tot	oth_sal_wg_tot	oth_sal_wg_tot	oth_sal_wg_tot	oth_sal_wg_tot	oth_sal_wg_tot
Pension plan contributions -- Total	pnsn_plan_contris_tot	pnsn_plan_contris_tot	pnsn_plan_contris_tot	pnsn_plan_contris_tot	pnsn_plan_contris_tot	pnsn_plan_contris_tot	pnsn_plan_contris_tot	pnsn_plan_contris_tot
Other employee benefits -- Total	oth_empl_bnfts_tot	oth_empl_bnfts_tot	oth_empl_bnfts_tot	oth_empl_bnfts_tot	oth_empl_bnfts_tot	oth_empl_bnfts_tot	oth_empl_bnfts_tot	oth_empl_bnfts_tot
Payroll taxes -- Total	pyrll_txs_tot	pyrll_txs_tot	pyrll_txs_tot	pyrll_txs_tot	pyrll_txs_tot	pyrll_txs_tot	pyrll_txs_tot	pyrll_txs_tot
Management fees -- Total	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot	mgmt_srvc_fee_tot
Legal fees -- Total	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot	fee_for_srvc_leg_tot
Accounting fees -- Total	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot	fee_for_srvc_acct_tot
Lobbying fees -- Total	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot	fee_for_srvc_lbby_tot
Professional fundraising fees -- Total	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot	fee_for_srvc_prof_tot
Investment management feed -- Total	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot	fee_for_srvc_invst_tot
Other fees -- Total	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot	fee_for_srvc_oth_tot
Advertising and promotion -- Total	advtg_tot	advtg_tot	advtg_tot	advtg_tot	advtg_tot	advtg_tot	advtg_tot	advtg_tot
Office expenses -- Total	ofc_expns_tot	ofc_expns_tot	ofc_expns_tot	ofc_expns_tot	ofc_expns_tot	ofc_expns_tot	ofc_expns_tot	ofc_expns_tot
Information technology -- Total	info_tech_tot	info_tech_tot	info_tech_tot	info_tech_tot	info_tech_tot	info_tech_tot	info_tech_tot	info_tech_tot
Royalties -- Total	rylts_tot	rylts_tot	rylts_tot	rylts_tot	rylts_tot	rylts_tot	rylts_tot	rylts_tot
Occupancy -- Total	occupancy_tot	occupancy_tot	occupancy_tot	occupancy_tot	occupancy_tot	occupancy_tot	occupancy_tot	occupancy_tot
Travel -- Total	trav_tot	trav_tot	trav_tot	trav_tot	trav_tot	trav_tot	trav_tot	trav_tot
Travel/entertainment expenses to public officials -- Total	trav_entrmt_tot	trav_entrmt_tot	trav_entrmt_tot	trav_entrmt_tot	trav_entrmt_tot	trav_entrmt_tot	trav_entrmt_tot	trav_entrmt_tot
Conferences, conventions, meetings -- Total	conf_mtngs_tot	conf_mtngs_tot	conf_mtngs_tot	conf_mtngs_tot	conf_mtngs_tot	conf_mtngs_tot	conf_mtngs_tot	conf_mtngs_tot
Interest expense -- Total	int_total	int_total	int_total	int_total	int_total	int_total	int_total	int_total
Payments to affiliates -- Total	pymt_to_afflt_tot	pymt_to_afflt_tot	pymt_to_afflt_tot	pymt_to_afflt_tot	pymt_to_afflt_tot	pymt_to_afflt_tot	pymt_to_afflt_tot	pymt_to_afflt_tot
Depreciation, depletion, amortization -- Total	deprec_dpltn_tot	deprec_dpltn_tot	deprec_dpltn_tot	deprec_dpltn_tot	deprec_dpltn_tot	deprec_dpltn_tot	deprec_dpltn_tot	deprec_dpltn_tot
Insurance -- Total	insurance_tot	insurance_tot	insurance_tot	insurance_tot	insurance_tot	insurance_tot	insurance_tot	insurance_tot
Other expenses -- Total	oth_expns_tot	oth_expns_tot	oth_expns_tot	oth_expns_tot	oth_expns_tot	oth_expns_tot	oth_expns_tot	oth_expns_tot
Total functional expenses -- Total	tot_func_expns_tot	tot_func_expns_tot	tot_func_expns_tot	tot_func_expns_tot	tot_func_expns_tot	tot_func_expns_tot	tot_func_expns_tot	tot_func_expns_tot
Compensation of current officers, directors, etc -- Program services	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs	comp_curr_ofcr_prg_srvcs
Compensation of disqualified persons -- Program services	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs	comp_disqlfd_prsns_prog_srvcs
Other salaries and wages -- Program services	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs	oth_sal_wg_prg_srvcs
Pension plan contributions -- Program services	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs	pnsn_plan_contris_prog_srvcs
Other employee benefits -- Program services	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs	oth_empl_bnfts_prg_srvcs
Payroll taxes -- Program services	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs	pyrll_txs_prog_srvcs
Management fees -- Program services	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs	mgmt_srvc_fee_prgm_srvcs
Legal fees -- Program services	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs	fee_for_srvc_leg_prg_srvcs
Accounting fees -- Program services	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs	fee_for_srvc_acct_prg_srvcs
Lobbying fees -- Program services	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs	fee_for_srvc_lbby_prg_srvcs
Investment management feed -- Program services	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs	fee_for_srvc_invst_prg_srvcs
Other fees -- Program services	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs	fee_for_srvc_oth_prg_srvcs
Advertising and promotion -- Program services	advtg_prg_srvcs	advtg_prg_srvcs	advtg_prg_srvcs	advtg_prg_srvcs	advtg_prg_srvcs	advtg_prg_srvcs	advtg_prg_srvcs	advtg_prg_srvcs
Office expenses -- Program services	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs	ofc_expns_prg_srvcs
Information technology -- Program services	info_tech_prg_srvcs	info_tech_prg_srvcs	info_tech_prg_srvcs	info_tech_prg_srvcs	info_tech_prg_srvcs	info_tech_prg_srvcs	info_tech_prg_srvcs	info_tech_prg_srvcs
Royalties -- Program services	rylts_prg_srvcs	rylts_prg_srvcs	rylts_prg_srvcs	rylts_prg_srvcs	rylts_prg_srvcs	rylts_prg_srvcs	rylts_prg_srvcs	rylts_prg_srvcs
Occupancy -- Program services	occupancy_prog_srvc	occupancy_prog_srvc	occupancy_prog_srvc	occupancy_prog_srvc	occupancy_prog_srvc	occupancy_prog_srvc	occupancy_prog_srvc	occupancy_prog_srvc
Travel -- Program services	trav_prg_srvcs	trav_prg_srvcs	trav_prg_srvcs	trav_prg_srvcs	trav_prg_srvcs	trav_prg_srvcs	trav_prg_srvcs	trav_prg_srvcs
Travel/entertainment expenses to public officials -- Program services	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs	trav_entrmt_prg_srvcs
Conferences, conventions, meetings -- Program services	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs	conf_mtngs_prg_srvcs
Interest expense -- Program services	int_prg_srvcs	int_prg_srvcs	int_prg_srvcs	int_prg_srvcs	int_prg_srvcs	int_prg_srvcs	int_prg_srvcs	int_prg_srvcs
Payments to affiliates -- Program services	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs	pymt_to_afflt_prg_srvcs
Depreciation, depletion, amortization -- Program services	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs	deprec_dpltn_prg_srvcs
Insurance -- Program services	insurance_prg_srvcs	insurance_prg_srvcs	insurance_prg_srvcs	insurance_prg_srvcs	insurance_prg_srvcs	insurance_prg_srvcs	insurance_prg_srvcs	insurance_prg_srvcs
Other expenses -- Program services	oth_expns_prg_srvcs	oth_expns_prg_srvcs	oth_expns_prg_srvcs	oth_expns_prg_srvcs	oth_expns_prg_srvcs	oth_expns_prg_srvcs	oth_expns_prg_srvcs	oth_expns_prg_srvcs
Total functional expenses -- Program services	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs	tot_func_expns_prg_srvcs
Compensation of current officers, etc -- Management & general	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen	comp_curr_ofcr_mgmt_gen
Compensation of disqualified persons -- Management & general	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen	comp_disqlfd_prsns_mgmt_gen
Other salaries and wages -- Management & general	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen	oth_sal_wg_prg_mgmt_gen
Pension plan contributions -- Management & general	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen	pnsn_plan_contris_mgmt_gen
Other employee benefits -- Management & general	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen	oth_empl_bnfts_mgmt_gen
Payroll taxes -- Management & general	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen	pyrll_txs_mgmt_gen
Management fees -- Management & general	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen	mgmt_srvc_fee_mgmt_gen
Legal fees -- Management & general	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen	fee_for_srvc_leg_mgmt_gen
Accounting fees -- Management & general	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen	fee_for_srvc_acct_mgmt_gen
Lobbying fees -- Management & general	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen	fee_for_srvc_lbby_mgmt_gen
Investment management feed -- Management & general	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen	fee_for_srvc_invst_mgmt_gen
Other fees -- Management & general	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen	fee_for_srvc_oth_mgmt_gen
Advertising and promotion -- Management & general	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen	advtg_prg_mgmt_gen
Office expenses -- Management & general	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen	ofc_expns_mgmt_gen
Information technology -- Management & general	info_tech_mgmt_gen	info_tech_mgmt_gen	info_tech_mgmt_gen	info_tech_mgmt_gen	info_tech_mgmt_gen	info_tech_mgmt_gen	info_tech_mgmt_gen	info_tech_mgmt_gen
Royalties -- Management & general	rylts_mgmt_gen	rylts_mgmt_gen	rylts_mgmt_gen	rylts_mgmt_gen	rylts_mgmt_gen	rylts_mgmt_gen	rylts_mgmt_gen	rylts_mgmt_gen
Occupancy -- Management & general	occupancy_mgmt_gen	occupancy_mgmt_gen	occupancy_mgmt_gen	occupancy_mgmt_gen	occupancy_mgmt_gen	occupancy_mgmt_gen	occupancy_mgmt_gen	occupancy_mgmt_gen
Travel -- Management & general	trav_mgmt_gen	trav_mgmt_gen	trav_mgmt_gen	trav_mgmt_gen	trav_mgmt_gen	trav_mgmt_gen	trav_mgmt_gen	trav_mgmt_gen
Travel/ent expenses to public officials -- Management & general	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen	trav_entrmt_mgmt_gen
Conferences, conventions, meetings -- Management & general	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen	conf_mtngs_mgmt_gen
Interest expense -- Management & general	int_mgmt_gen	int_mgmt_gen	int_mgmt_gen	int_mgmt_gen	int_mgmt_gen	int_mgmt_gen	int_mgmt_gen	int_mgmt_gen
Payments to affiliates -- Management & general	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen	pymt_to_afflt_mgmt_gen

Description								
Depreciation, depletion, etc -- Management & general	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen	deprec_dpltn_mgmt_gen
Insurance -- Management & general	insurance_mgmt_gen	insurance_mgmt_gen	insurance_mgmt_gen	insurance_mgmt_gen	insurance_mgmt_gen	insurance_mgmt_gen	insurance_mgmt_gen	insurance_mgmt_gen
Other expenses -- Management & general	oth_expns_mgmt_gen	oth_expns_mgmt_gen	oth_expns_mgmt_gen	oth_expns_mgmt_gen	oth_expns_mgmt_gen	oth_expns_mgmt_gen	oth_expns_mgmt_gen	oth_expns_mgmt_gen
Total functional expenses -- Management & general	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen	tot_func_expns_mgmt_gen
Compensation of current officers, etc -- Fundraising	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng	comp_curr_ofcr_fndrsng
Compensation of disqualified persons -- Fundraising	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng	comp_disqlfd_prsns_fndrsng
Other salaries and wages -- Fundraising	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng	oth_sal_wg_fndrsng
Pension plan contributions -- Fundraising	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng	pnsn_plan_contris_fndrsng
Other employee benefits -- Fundraising	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng	oth_empl_bnfts_fndrsng
Payroll taxes -- Fundraising	pyrll_txs_fndrsng	pyrll_txs_fndrsng	pyrll_txs_fndrsng	pyrll_txs_fndrsng	pyrll_txs_fndrsng	pyrll_txs_fndrsng	pyrll_txs_fndrsng	pyrll_txs_fndrsng
Management fees -- Fundraising	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng	mgmt_srvc_fee_fndrsng
Legal fees -- Fundraising	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng	fee_for_srvc_leg_fndrsng
Accounting fees -- Fundraising	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng	fee_for_srvc_acct_fndrsng
Lobbying fees -- Fundraising	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng	fee_for_srvc_lbby_fndrsng
Professional fundraising fees -- Fundraising	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng	fee_for_srvc_prof_fndrsng
Investment management feed -- Fundraising	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng	fee_for_srvc_invst_fndrsng
Other fees -- Fundraising	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng	fee_for_srvc_oth_fndrsng
Advertising and promotion -- Fundraising	advtg_prg_fndrsng	advtg_prg_fndrsng	advtg_prg_fndrsng	advtg_prg_fndrsng	advtg_prg_fndrsng	advtg_prg_fndrsng	advtg_prg_fndrsng	advtg_prg_fndrsng
Office expenses -- Fundraising	ofc_expns_fndrsng	ofc_expns_fndrsng	ofc_expns_fndrsng	ofc_expns_fndrsng	ofc_expns_fndrsng	ofc_expns_fndrsng	ofc_expns_fndrsng	ofc_expns_fndrsng
Information technology -- Fundraising	info_tech_fndrsng	info_tech_fndrsng	info_tech_fndrsng	info_tech_fndrsng	info_tech_fndrsng	info_tech_fndrsng	info_tech_fndrsng	info_tech_fndrsng
Royalties -- Fundraising	rylts_fndrsng	rylts_fndrsng	rylts_fndrsng	rylts_fndrsng	rylts_fndrsng	rylts_fndrsng	rylts_fndrsng	rylts_fndrsng
Occupancy -- Fundraising	occupancy_fndrsng	occupancy_fndrsng	occupancy_fndrsng	occupancy_fndrsng	occupancy_fndrsng	occupancy_fndrsng	occupancy_fndrsng	occupancy_fndrsng
Travel -- Fundraising	trav_fndrsng	trav_fndrsng	trav_fndrsng	trav_fndrsng	trav_fndrsng	trav_fndrsng	trav_fndrsng	trav_fndrsng
Travel/ent expenses to public officials -- Fundraising	trav_entrmt_fndrsng	trav_entrmt_fndrsng	trav_entrmt_fndrsng	trav_entrmt_fndrsng	trav_entrmt_fndrsng	trav_entrmt_fndrsng	trav_entrmt_fndrsng	trav_entrmt_fndrsng
Conferences, conventions, meetings -- Fundraising	conf_mtngs_fndrsng	conf_mtngs_fndrsng	conf_mtngs_fndrsng	conf_mtngs_fndrsng	conf_mtngs_fndrsng	conf_mtngs_fndrsng	conf_mtngs_fndrsng	conf_mtngs_fndrsng
Interest expense -- Fundraising	int_fndrsng	int_fndrsng	int_fndrsng	int_fndrsng	int_fndrsng	int_fndrsng	int_fndrsng	int_fndrsng
Payments to affiliates -- Fundraising	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng	pymt_to_afflt_fndrsng
Depreciation, depletion, amortization -- Fundraising	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng	deprec_dpltn_fndrsng
Insurance -- Fundraising	insurance_fndrsng	insurance_fndrsng	insurance_fndrsng	insurance_fndrsng	insurance_fndrsng	insurance_fndrsng	insurance_fndrsng	insurance_fndrsng
Other expenses -- Fundraising	oth_expns_fndrsng	oth_expns_fndrsng	oth_expns_fndrsng	oth_expns_fndrsng	oth_expns_fndrsng	oth_expns_fndrsng	oth_expns_fndrsng	oth_expns_fndrsng
Total functional expenses -- Fundraising	tot_func_expns_fndrsng	tot_func_expns_fndrsng	tot_func_expns_fndrsng	tot_func_expns_fndrsng	tot_func_expns_fndrsng	tot_func_expns_fndrsng	tot_func_expns_fndrsng	tot_func_expns_fndrsng

Balance Sheet

Description								
Cash -- non-interest bearing -- eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy	csh_nnint_bearng_eoy
Savings and temporary cash investments -- eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy	savngs_temp_csh_invst_eoy
Pledges and grants receivable -- eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy	pledge_grnts_rcvbl_eoy
Accounts receivable -- eoy	accts_rcvbl_eoy	accts_rcvbl_eoy	accts_rcvbl_eoy	accts_rcvbl_eoy	accts_rcvbl_eoy	accts_rcvbl_eoy	accts_rcvbl_eoy	accts_rcvbl_eoy
Receivables from officers, directors, etc. -- eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy	rcvbl_from_ofcrs_etc_eoy
Receivables from disqualified persons -- eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy	rcvbl_from_dsqlfy_prsns_eoy
Notes and loans receivables -- eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy	oth_nts_lns_rcvbl_net_eoy
Inventories for sale or use -- eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy	invntry_for_sl_or_use_eoy
Prepaid expenses or deferred charges -- eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy	prepaid_exp_defrd_chrgs_eoy
Land, buildings, & equipment (net) -- eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy	land_bldgs_equip_bss_net_eoy
Investments in publicly traded securities -- eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy	invst_pub_trd_sec_eoy
Investements in other securities -- eoy	invst_oth_sec_eoy	invst_oth_sec_eoy	invst_oth_sec_eoy	invst_oth_sec_eoy	invst_oth_sec_eoy	invst_oth_sec_eoy	invst_oth_sec_eoy	invst_oth_sec_eoy
Program-related investments -- eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy	invst_prg_rltd_eoy
Intangible assets -- eoy	intangible_assts_eoy	intangible_assts_eoy	intangible_assts_eoy	intangible_assts_eoy	intangible_assts_eoy	intangible_assts_eoy	intangible_assts_eoy	intangible_assts_eoy
Other assets -- eoy	oth_asts_tot_eoy	oth_asts_tot_eoy	oth_asts_tot_eoy	oth_asts_tot_eoy	oth_asts_tot_eoy	oth_asts_tot_eoy	oth_asts_tot_eoy	oth_asts_tot_eoy
Total assets -- eoy	tot_asts_eoy	tot_asts_eoy	tot_asts_eoy	tot_asts_eoy	tot_asts_eoy	tot_asts_eoy	tot_asts_eoy	tot_asts_eoy
Accounts payable and accrued expenses -- eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy	accts_pybl_accr_exp_eoy
Grants payable -- eoy	grnts_pybl_eoy	grnts_pybl_eoy	grnts_pybl_eoy	grnts_pybl_eoy	grnts_pybl_eoy	grnts_pybl_eoy	grnts_pybl_eoy	grnts_pybl_eoy
Deferred revenue -- eoy	defrd_rev_eoy	defrd_rev_eoy	defrd_rev_eoy	defrd_rev_eoy	defrd_rev_eoy	defrd_rev_eoy	defrd_rev_eoy	defrd_rev_eoy
Tax-exempt bond liabilities -- eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy	tx_exmpt_bnds_liab_eoy
Escrow account liability -- eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy	escrow_acct_liab_eoy
Payables to officers, directors, etc. -- eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy	lns_from_ofcr_dir_eoy
Secured mortgages and notes payable -- eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy	sec_mrtg_nts_pybl_eoy
Unsecured mortgages and notes payable -- eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy	unsec_nts_lns_pybl_eoy
Other liabilities -- eoy	oth_liab_eoy	oth_liab_eoy	oth_liab_eoy	oth_liab_eoy	oth_liab_eoy	oth_liab_eoy	oth_liab_eoy	oth_liab_eoy
Total liabilities -- eoy	tot_liab_eoy	tot_liab_eoy	tot_liab_eoy	tot_liab_eoy	tot_liab_eoy	tot_liab_eoy	tot_liab_eoy	tot_liab_eoy
Unrestricted net assets -- eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy	unrstrd_net_asts_eoy
Temporarily restricted net assets -- eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy	temp_rstrd_net_asts_eoy
Permanently restricted net assets -- eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy	perm_rstrd_net_asts_eoy
Retained earnings -- eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy	cap_stck_trst_pr_curr_fnd_eoy
Permanently restricted net assets -- eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy	pd_cap_srpls_lnd_bldg_fnd_eoy
Paid-in or capital surplus -- eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy	rtn_earn_endow_etc_eoy
Total Net Assets -- eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy	tot_net_asts_fnd_bal_eoy
Total Liabilities + Net Assets -- eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy	tot_liab_net_asts_fnd_bal_eoy
Method of accounting	method_of_acctng	method_of_acctng	method_of_acctng	method_of_acctng	method_of_acctng	method_of_acctng	method_of_acctng	

Revenue Reconcilliation

Description								
Revenue less expenses						rcncltn_rev_exp	rcncltn_rev_exp	rcncltn_rev_exp
Net unrealized gains on investments						rcncl_unrlzd_inv	rcncl_unrlzd_inv	rcncl_unrlzd_inv
Donated services and use of facilities						rcncltn_dntd_srvc	rcncltn_dntd_srvc	rcncltn_dntd_srvc
Investment expenses						rcncltn_inv_exp	rcncltn_inv_exp	rcncltn_inv_exp
Prior period adjustments						rcncltn_pri_adj	rcncltn_pri_adj	rcncltn_pri_adj
Other changes in net assets						rcncltn_oth_chg	rcncltn_oth_chg	rcncltn_oth_chg
Method of accounting						method_of_acctng	method_of_acctng	method_of_acctng

Nonprofit Status and Support

Description								
Reason for non-private foundation status code	non_pf_status_cd	non_pf_status_cd	non_pf_status_cd	non_pf_status_cd	non_pf_status_cd	non_pf_status_cd	non_pf_status_cd	non_pf_status_cd
Type of supporting organization	type_suprtng_org	type_suprtng_org	type_suprtng_org	type_suprtng_org	type_suprtng_org	type_suprtng_org	type_suprtng_org	type_suprtng_org
Organization not controlled by disqualified persons...	cert_chkbx	cert_chkbx	cert_chkbx	cert_chkbx	cert_chkbx			
Sum of amounts of support	sum_of_suprtd_amts	sum_of_suprtd_amts	sum_of_suprtd_amts	sum_of_suprtd_amts	sum_of_suprtd_amts	sum_of_suprtd_amts	sum_of_suprtd_amts	sum_of_suprtd_amts

Escrow

Description								
Beginning of year escrow balance	begng_bal	begng_bal	begng_bal	begng_bal	begng_bal	begng_bal	begng_bal	begng_bal

Appendix Figure D.4

Additions during the year (escrow)	addn_during_yr	addn_during_yr	addn_during_yr	addn_during_yr	addn_during_yr	addn_during_yr	addn_during_yr	addn_during_yr
Distributions during the year (escrow)	distri_during_yr	distri_during_yr	distri_during_yr	distri_during_yr	distri_during_yr	distri_during_yr	distri_during_yr	distri_during_yr
Ending balance (escrow)	endng_bal	endng_bal	endng_bal	endng_bal	endng_bal	endng_bal	endng_bal	endng_bal
Include an amount on Form 990, Part X, line 21?	incld_on_fs	incld_on_fs	incld_on_fs	incld_on_fs	incld_on_fs	incld_on_fs	incld_on_fs	incld_on_fs
Endowment								
Beginning of year balance	cy_begng_yr_bal	cy_begng_yr_bal	cy_begng_yr_bal	cy_begng_yr_bal	cy_begng_yr_bal	cy_begng_yr_bal	cy_begng_yr_bal	cy_begng_yr_bal
Contributions	cy_contri	cy_contri	cy_contri	cy_contri	cy_contri	cy_contri	cy_contri	cy_contri
Investment earnings or losses	cy_invst_earn_or_loss	cy_invst_earn_or_loss	cy_invst_earn_or_loss	cy_invst_earn_or_loss	cy_invst_earn_or_loss	cy_invst_earn_or_loss	cy_invst_earn_or_loss	cy_invst_earn_or_loss
Grants or scholarships	cy_grnt_or_schlr	cy_grnt_or_schlr	cy_grnt_or_schlr	cy_grnt_or_schlr	cy_grnt_or_schlr	cy_grnt_or_schlr	cy_grnt_or_schlr	cy_grnt_or_schlr
Other expenditures	cy_oth_expend	cy_oth_expend	cy_oth_expend	cy_oth_expend	cy_oth_expend	cy_oth_expend	cy_oth_expend	cy_oth_expend
Administrative expenses	cy_admin_expns	cy_admin_expns	cy_admin_expns	cy_admin_expns	cy_admin_expns	cy_admin_expns	cy_admin_expns	cy_admin_expns
End of year balance	cy_end_yr_bal	cy_end_yr_bal	cy_end_yr_bal	cy_end_yr_bal	cy_end_yr_bal	cy_end_yr_bal	cy_end_yr_bal	cy_end_yr_bal
Board designated EOY balance	brd_desg_eoy_bal	brd_desg_eoy_bal	brd_desg_eoy_bal	brd_desg_eoy_bal	brd_desg_eoy_bal	brd_desg_eoy_bal	brd_desg_eoy_bal	brd_desg_eoy_bal
Permanent endowment EOY balance	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal	perm_endwmt_eoy_bal
Term endowment EOY balance	term_endwmt_eoy_bal	term_endwmt_eoy_bal	term_endwmt_eoy_bal	term_endwmt_eoy_bal	term_endwmt_eoy_bal	term_endwmt_eoy_bal	term_endwmt_eoy_bal	term_endwmt_eoy_bal
Investments - Land, Buildings, and Equipment								
Investments -- Land	land_bk_vl	land_bk_vl	land_bk_vl	land_bk_vl	land_bk_vl	land_bk_vl	land_bk_vl	land_bk_vl
Investments -- Buildings	bldg_bk_vl	bldg_bk_vl	bldg_bk_vl	bldg_bk_vl	bldg_bk_vl	bldg_bk_vl	bldg_bk_vl	bldg_bk_vl
Investments -- Leasehold improvements	lshld_imprv_bk_vl	lshld_imprv_bk_vl	lshld_imprv_bk_vl	lshld_imprv_bk_vl	lshld_imprv_bk_vl	lshld_imprv_bk_vl	lshld_imprv_bk_vl	lshld_imprv_bk_vl
Investments -- Equipment	equip_bk_vl	equip_bk_vl	equip_bk_vl	equip_bk_vl	equip_bk_vl	equip_bk_vl	equip_bk_vl	equip_bk_vl
Investments -- Other	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl	oth_lnd_bldg_bk_vl
Investments								
Total book value of investments	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg	d_tot_bk_vl_land_bldg
Net Income (Rev & Expense) Reconcilliation to Financial Statements								
Total revenue - Schedule D reconciliation	d_tot_rev	d_tot_rev	d_tot_rev	d_tot_rev				
Total expenses - Schedule D reconciliation	d_tot_expns	d_tot_expns	d_tot_expns	d_tot_expns				
Excess or deficit - Schedule D reconciliation	d_excss_or_dfct	d_excss_or_dfct	d_excss_or_dfct	d_excss_or_dfct				
Net Unrealized gains (losses) on investments	net_unrlzd_gl_invst	net_unrlzd_gl_invst	net_unrlzd_gl_invst	net_unrlzd_gl_invst				
Donated services and use of facilities	dnt_srvc_and_fclts	dnt_srvc_and_fclts	dnt_srvc_and_fclts	dnt_srvc_and_fclts				
Investment expenses	invst_expns	invst_expns	invst_expns	invst_expns				
Prior period adjustments	pr_pd_adj	pr_pd_adj	pr_pd_adj	pr_pd_adj				
Other changes amount	d_oth_amt	d_oth_amt	d_oth_amt	d_oth_amt				
Total adjustments (net) (add lines 4-8)	d_tot_adj	d_tot_adj	d_tot_adj	d_tot_adj				
Excess for the year per financial statements	excss_or_dfct_per_fs	excss_or_dfct_per_fs	excss_or_dfct_per_fs	excss_or_dfct_per_fs				
Total revenue per audited financial statments	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt	tot_rev_etc_aud_fincl_stmt
Net unrealized gains on investments	net_unrlzd_gns_invst	net_unrlzd_gns_invst	net_unrlzd_gns_invst	net_unrlzd_gns_invst	net_unrlzd_gns_invst	net_unrlzd_gns_invst	net_unrlzd_gns_invst	net_unrlzd_gns_invst
Donated services and use of facilities	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts	dnt_srvc_and_use_of_fclts
Recoveries of prior year grants	rcvry_of_py_grnts	rcvry_of_py_grnts	rcvry_of_py_grnts	rcvry_of_py_grnts	rcvry_of_py_grnts	rcvry_of_py_grnts	rcvry_of_py_grnts	rcvry_of_py_grnts
Other revenues - Schedule D reconciliation	d_oth_revs	d_oth_revs	d_oth_revs	d_oth_revs	d_oth_revs	d_oth_revs	d_oth_revs	d_oth_revs
Total amounts - Schedule D reconciliation	rev_not_rptd_f990	rev_not_rptd_f990	rev_not_rptd_f990	rev_not_rptd_f990	rev_not_rptd_f990	rev_not_rptd_f990	rev_not_rptd_f990	rev_not_rptd_f990
Revenue subtotal - Schedule D reconciliation	rev_subtotal	rev_subtotal	rev_subtotal	rev_subtotal	rev_subtotal	rev_subtotal	rev_subtotal	rev_subtotal
Investment expenses not included on Form 990	invst_expns_not_incld	invst_expns_not_incld	invst_expns_not_incld	invst_expns_not_incld	invst_expns_not_incld	invst_expns_not_incld	invst_expns_not_incld	invst_expns_not_incld
Other revenue not included - Sch D reconciliation	oth_rev_not_incld	oth_rev_not_incld	oth_rev_not_incld	oth_rev_not_incld	oth_rev_not_incld	oth_rev_not_incld	oth_rev_not_incld	oth_rev_not_incld
Total revenue not included - Sch D reconciliation	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt	rev_not_rptd_on_fincl_stmt
Total revenue - Sch D reconciliation	tot_rev_per_f990	tot_rev_per_f990	tot_rev_per_f990	tot_rev_per_f990	tot_rev_per_f990	tot_rev_per_f990	tot_rev_per_f990	tot_rev_per_f990
Total Expenses, and Losses per financial stmts	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt	tot_expns_etc_aud_fincl_stmt
Donated Services and Use of Facilities	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts	dnt_srvc_use_of_fclts
Prior year adjustments - Sch D reconciliation	py_adj	py_adj	py_adj	py_adj	py_adj	py_adj	py_adj	py_adj
Losses reported - Sch D reconciliation	loss_rptd	loss_rptd	loss_rptd	loss_rptd	loss_rptd	loss_rptd	loss_rptd	loss_rptd
Other expenses included - Sch D reconciliation	oth_expns_incld	oth_expns_incld	oth_expns_incld	oth_expns_incld	oth_expns_incld	oth_expns_incld	oth_expns_incld	oth_expns_incld
Expenses not reported on Form 990	expns_not_rptd_f990	expns_not_rptd_f990	expns_not_rptd_f990	expns_not_rptd_f990	expns_not_rptd_f990	expns_not_rptd_f990	expns_not_rptd_f990	expns_not_rptd_f990
Expenses subtotal - Sch D reconciliation	expns_subtotal	expns_subtotal	expns_subtotal	expns_subtotal	expns_subtotal	expns_subtotal	expns_subtotal	expns_subtotal
Investment expenses not included on Form 990	invst_expns_not_incld2	invst_expns_not_incld2	invst_expns_not_incld2	invst_expns_not_incld2	invst_expns_not_incld2	invst_expns_not_incld2	invst_expns_not_incld2	invst_expns_not_incld2
Other expenses - Sch D reconciliation	oth_expns_not_incld	oth_expns_not_incld	oth_expns_not_incld	oth_expns_not_incld	oth_expns_not_incld	oth_expns_not_incld	oth_expns_not_incld	oth_expns_not_incld
Expenses not reported on financial statements	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt	expns_not_rptd_on_fincl_stmt
Total expenses per Form 990 - Sch D reconciliation	tot_expns_per_f990	tot_expns_per_f990	tot_expns_per_f990	tot_expns_per_f990	tot_expns_per_f990	tot_expns_per_f990	tot_expns_per_f990	tot_expns_per_f990
Fundraising Revenues/Expenses								
Gross receipts, total - Schedule G	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot	evnts_info_gro_rcpt_tot
Charitable contributions, total - Schedule G	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot	evnts_info_chrtbl_contri_tot
Gross revenue, total	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot	evnts_info_gro_rev_tot
Cash prizes, total	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot	evnts_info_csh_prz_tot
Non-cash prizes, total	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot	evnts_info_ncsh_prz_tot
Rent or facility costs, total	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot	evnts_info_rnt_fclty_cst_tot
Food and beverage expenses, other events			evnts_info_evnt_fd_bev_tot	evnts_info_evnt_fd_bev_tot	evnts_info_evnt_fd_bev_tot	evnts_info_evnt_fd_bev_tot	evnts_info_evnt_fd_bev_tot	evnts_info_evnt_fd_bev_tot
Entertainment expenses, other events			evnts_info_ent_entrtn_tot	evnts_info_ent_entrtn_tot	evnts_info_ent_entrtn_tot	evnts_info_ent_entrtn_tot	evnts_info_ent_entrtn_tot	evnts_info_ent_entrtn_tot
Other direct expenses, total	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot	evnts_info_oth_drct_exp_tot
Direct expense summary	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum	evnts_info_drct_exp_sum
Net income summary	evnts_info_net_incm_sum	evnts_info_net_incm_sum	evnts_info_net_incm_sum	evnts_info_net_incm_sum	evnts_info_net_incm_sum	evnts_info_net_incm_sum	evnts_info_net_incm_sum	evnts_info_net_incm_sum
Gaming Rev/Exp								
Gross revenue, total	gam_info_gro_rev_tot	gam_info_gro_rev_tot	gam_info_gro_rev_tot	gam_info_gro_rev_tot	gam_info_gro_rev_tot	gam_info_gro_rev_tot	gam_info_gro_rev_tot	gam_info_gro_rev_tot
Cash prizes, total	gam_info_csh_prz_tot	gam_info_csh_prz_tot	gam_info_csh_prz_tot	gam_info_csh_prz_tot	gam_info_csh_prz_tot	gam_info_csh_prz_tot	gam_info_csh_prz_tot	gam_info_csh_prz_tot
Non-cash prizes, total	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot	gam_info_ncsh_prz_tot
Rent or facility costs, total	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot	gam_info_rnt_fclt_cst_tot
Other direct expenses, total	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot	gam_info_oth_drct_exp_tot
Direct expense summary	gam_info_drct_exp_sum	gam_info_drct_exp_sum	gam_info_drct_exp_sum	gam_info_drct_exp_sum	gam_info_drct_exp_sum	gam_info_drct_exp_sum	gam_info_drct_exp_sum	gam_info_drct_exp_sum
Net gaming income summary	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum	gam_info_net_gam_incm_sum
Non Cash Contributions								
Works of art -- number	works_num_of_contri	works_num_of_contri	works_num_of_contri	works_num_of_contri	works_num_of_contri	works_num_of_contri	works_num_of_contri	works_num_of_contri
Historical treasures -- number	arth_num_of_contri	arth_num_of_contri	arth_num_of_contri	arth_num_of_contri	arth_num_of_contri	arth_num_of_contri	arth_num_of_contri	arth_num_of_contri
Fractional interests -- number	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri
Books -- number	books_ncsh_contri_rptd_f990	books_ncsh_contri_rptd_f990	books_ncsh_contri_rptd_f990	books_ncsh_contri_rptd_f990	books_ncsh_contri_rptd_f990	artf_num_of_contri	artf_num_of_contri	artf_num_of_contri

Cars and vehicles -- number	cars_num_of_contri	cars_num_of_contri	cars_num_of_contri	cars_num_of_contri	cars_num_of_contri	cars_num_of_contri	cars_num_of_contri	cars_num_of_contri
Boats and planes -- number	boats_num_of_contri	boats_num_of_contri	boats_num_of_contri	boats_num_of_contri	boats_num_of_contri	boats_num_of_contri	boats_num_of_contri	boats_num_of_contri
Intellectual property -- number	iprop_num_of_contri	iprop_num_of_contri	iprop_num_of_contri	iprop_num_of_contri	iprop_num_of_contri	iprop_num_of_contri	iprop_num_of_contri	iprop_num_of_contri
Publicly-traded securities -- number	spt_num_of_contri	spt_num_of_contri	spt_num_of_contri	spt_num_of_contri	spt_num_of_contri	spt_num_of_contri	spt_num_of_contri	spt_num_of_contri
Closely-held stock -- number	schs_num_of_contri	schs_num_of_contri	schs_num_of_contri	schs_num_of_contri	schs_num_of_contri	schs_num_of_contri	schs_num_of_contri	schs_num_of_contri
Partnership/LLC/Trust -- number	spti_num_of_contri	spti_num_of_contri	spti_num_of_contri	spti_num_of_contri	spti_num_of_contri	spti_num_of_contri	spti_num_of_contri	spti_num_of_contri
Miscellaneous securities -- number	smisc_num_of_contri	smisc_num_of_contri	smisc_num_of_contri	smisc_num_of_contri	smisc_num_of_contri	smisc_num_of_contri	smisc_num_of_contri	smisc_num_of_contri
Conservation (Historic) -- number	qchs_num_of_contri	qchs_num_of_contri	qchs_num_of_contri	qchs_num_of_contri	qchs_num_of_contri	qchs_num_of_contri	qchs_num_of_contri	qchs_num_of_contri
Conservation (other) -- number	qco_num_of_contri	qco_num_of_contri	qco_num_of_contri	qco_num_of_contri	qco_num_of_contri	qco_num_of_contri	qco_num_of_contri	qco_num_of_contri
Real estate (residential) -- number	rer_num_of_contri	rer_num_of_contri	rer_num_of_contri	rer_num_of_contri	rer_num_of_contri	rer_num_of_contri	rer_num_of_contri	rer_num_of_contri
Real estate (commercial) -- number	rec_num_of_contri	rec_num_of_contri	rec_num_of_contri	rec_num_of_contri	rec_num_of_contri	rec_num_of_contri	rec_num_of_contri	rec_num_of_contri
Real estate (other) -- number	reo_num_of_contri	reo_num_of_contri	reo_num_of_contri	reo_num_of_contri	reo_num_of_contri	reo_num_of_contri	reo_num_of_contri	reo_num_of_contri
Collectibles -- number	coll_num_of_contri	coll_num_of_contri	coll_num_of_contri	coll_num_of_contri	coll_num_of_contri	coll_num_of_contri	coll_num_of_contri	coll_num_of_contri
Food inventory -- number	food_num_of_contri	food_num_of_contri	food_num_of_contri	food_num_of_contri	food_num_of_contri	food_num_of_contri	food_num_of_contri	food_num_of_contri
Drugs and medical supplies -- number	drugs_num_of_contri	drugs_num_of_contri	drugs_num_of_contri	drugs_num_of_contri	drugs_num_of_contri	drugs_num_of_contri	drugs_num_of_contri	drugs_num_of_contri
Taxidermy -- number	txdrmy_num_of_contri	txdrmy_num_of_contri	txdrmy_num_of_contri	txdrmy_num_of_contri	txdrmy_num_of_contri	txdrmy_num_of_contri	txdrmy_num_of_contri	txdrmy_num_of_contri
Historical artifacts -- number	histart_num_of_contri	histart_num_of_contri	histart_num_of_contri	histart_num_of_contri	histart_num_of_contri	histart_num_of_contri	histart_num_of_contri	histart_num_of_contri
Scientific Specimens -- number	spcmn_num_of_contri	spcmn_num_of_contri	spcmn_num_of_contri	spcmn_num_of_contri	spcmn_num_of_contri	spcmn_num_of_contri	spcmn_num_of_contri	spcmn_num_of_contri
Archeological artifacts -- number	archart_num_of_contri	archart_num_of_contri	archart_num_of_contri	archart_num_of_contri	archart_num_of_contri	archart_num_of_contri	archart_num_of_contri	archart_num_of_contri
Sum of other contributed property -- number	oth_prprty_num_of_contri	oth_prprty_num_of_contri	oth_prprty_num_of_contri	oth_prprty_num_of_contri	oth_prprty_num_of_contri	oth_prprty_num_of_contri	oth_prprty_num_of_contri	oth_prprty_num_of_contri
Works of art -- revenues	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990	works_ncsh_contri_rptd_f990
Historical treasures -- revenues	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990	arth_ncsh_contri_rptd_f990
Fractional interests -- revenues	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990	artf_ncsh_contri_rptd_f990
Clothing/Household goods -- revenues	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990	goods_ncsh_contri_rptd_f990
Cars and vehicles -- revenues	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990	cars_ncsh_contri_rptd_f990
Boats and planes -- revenues	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990	boats_ncsh_contri_rptd_f990
Intellectual property -- revenues	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990	iprop_ncsh_contri_rptd_f990
Publicly-traded securities -- revenues	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990	spt_ncsh_contri_rptd_f990
Closely-held stock -- revenues	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990	schs_ncsh_contri_rptd_f990
Partnership/LLC/Trust -- revenues	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990	spti_ncsh_contri_rptd_f990
Miscellaneous securities -- revenues	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990	smisc_ncsh_contri_rptd_f990
Conservation (historic) -- revenues	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990	qchs_ncsh_contri_rptd_f990
Conservation (other) -- revenues	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990	qco_ncsh_contri_rptd_f990
Real estate (residential) -- revenues	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990	rer_ncsh_contri_rptd_f990
Real estate (commercial) -- revenues	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990	rec_ncsh_contri_rptd_f990
Real estate (other) -- revenues	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990	reo_ncsh_contri_rptd_f990
Collectibles -- revenues	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990	coll_ncsh_contri_rptd_f990
Food inventory -- revenues	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990	food_ncsh_contri_rptd_f990
Drugs and medical supplies -- revenues	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990	drugs_ncsh_contri_rptd_f990
Taxidermy -- revenues	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990	txdrmy_ncsh_contri_rptd_f990
Historical artifacts -- revenues	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990	histart_ncsh_contri_rptd_f990
Scientific Specimens -- revenues	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990	spcmn_ncsh_contri_rptd_f990
Archeological artifacts -- revenues	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990	archart_ncsh_contri_rptd_f990
Sum of other contributed property -- revenues	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990	oth_prprty_contri_rptd_f990
NTEE code	ntee	ntee	ntee	ntee	ntee	ntee	ntee	ntee
Sample code	samp_cd	samp_cd	samp_cd	samp_cd	samp_cd	samp_cd	samp_cd	samp_cd
Sample weight	weight	weight	weight	weight	weight	weight	weight	weight
Sample count (sample code)	sam_cnt	sam_cnt	sam_cnt	sam_cnt	sam_cnt	sam_cnt	sam_cnt	sam_cnt
Population count (sample code)	pop_cnt	pop_cnt	pop_cnt	pop_cnt	pop_cnt	pop_cnt	pop_cnt	pop_cnt

Appendix E: Industry Concentration Graphs

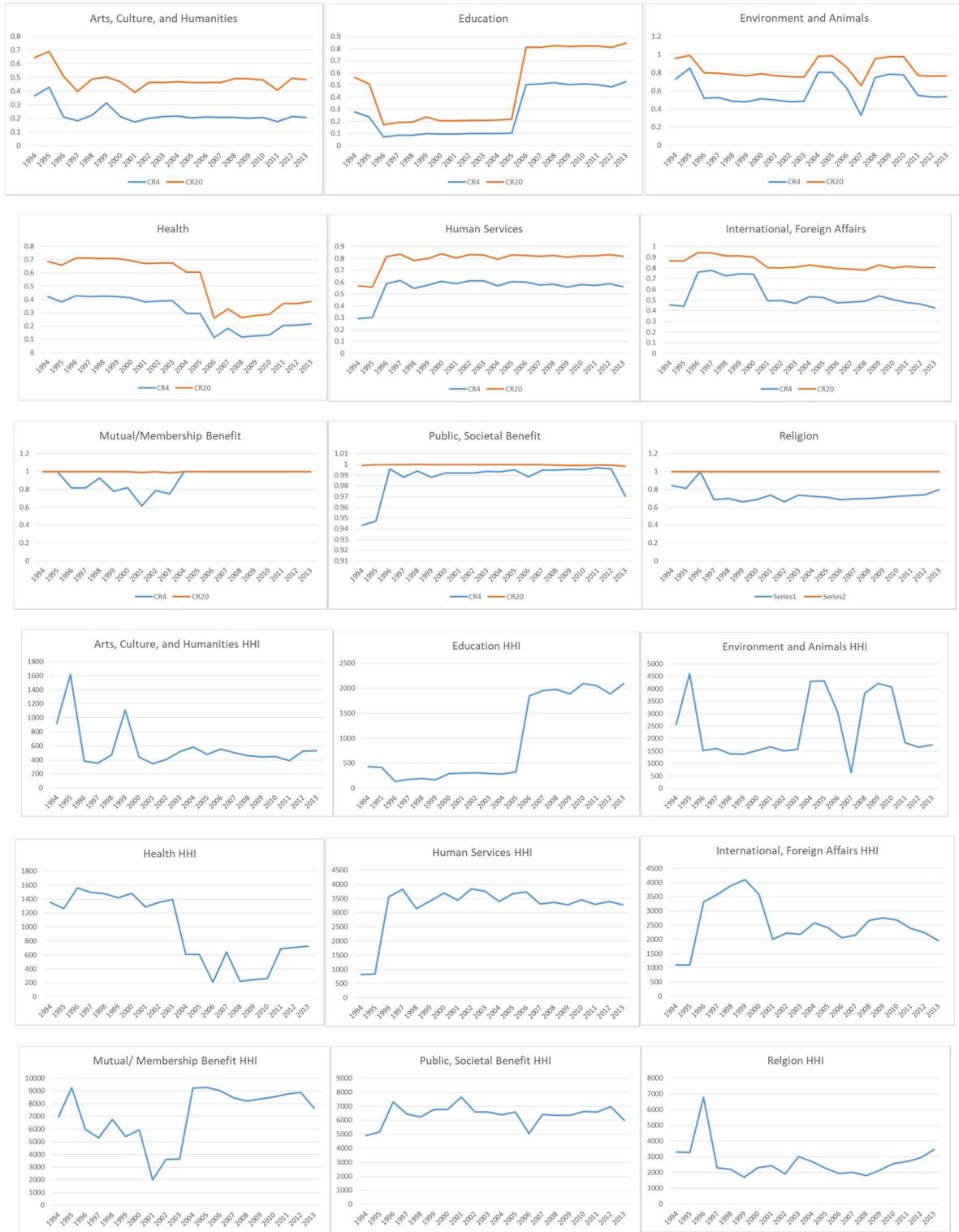**Figure E.1**: **(Program Service Revenue)** CR4, CR20, and HHI for all nine categories

Figure E.2: (Contributions) CR4, CR20, and HHI for all nine categories
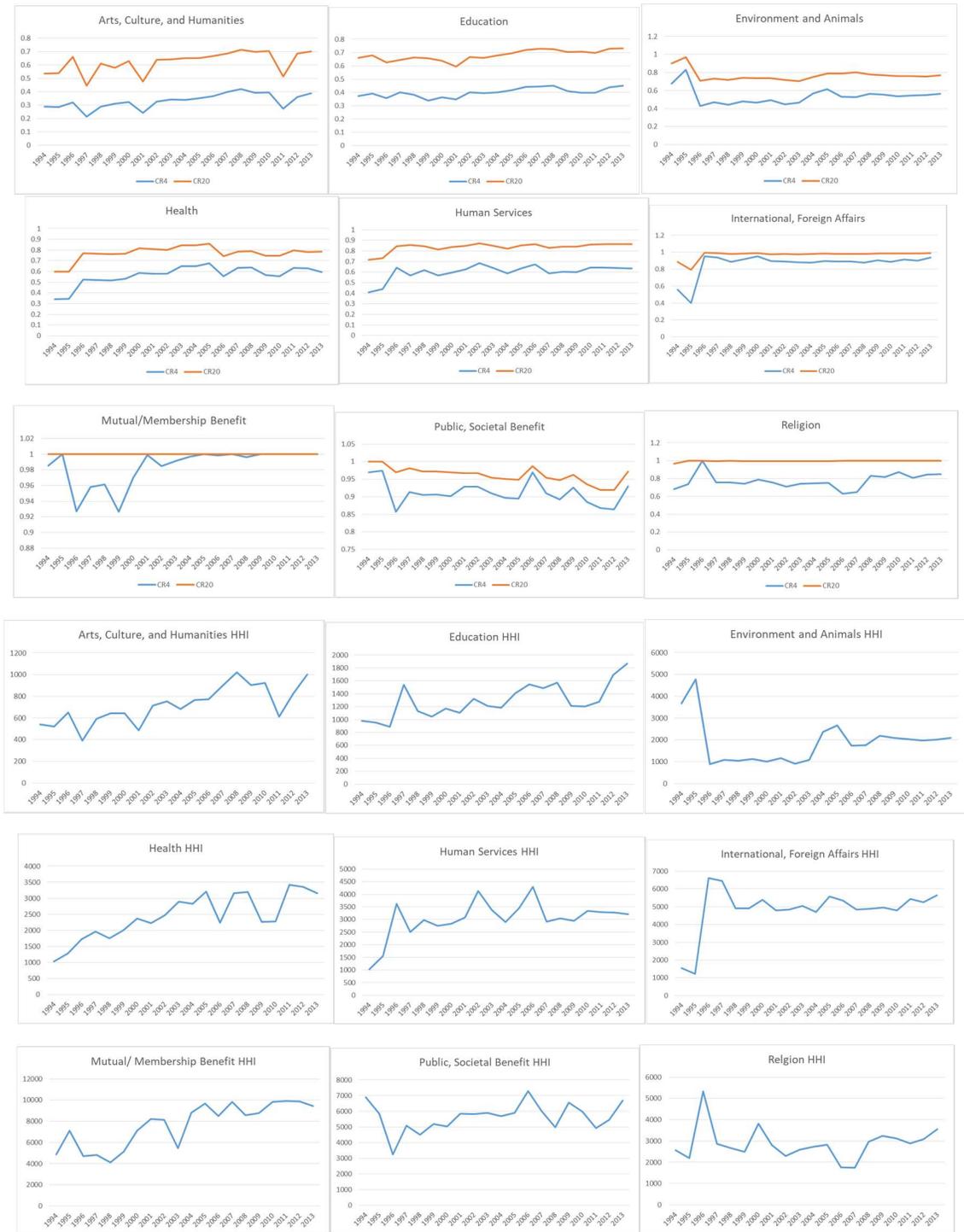
Figure E.3: (Contributions + Program Service Revenue) CR4, CR20, and HHI for all nine categories