Methodology



GuideStar Compensation Report

12TH Edition – September 2012

Compensation Report Overview and Methodology

The 2012 GuideStar Nonprofit Compensation Report draws exclusively from data reported on Form 990 and Form 990-EZ. These are information returns filed annually with the Internal Revenue Service (IRS) by most tax-exempt organizations with annual revenues of \$50,000 or more. Organizations are instructed to supply compensation information for all officers, directors, trustees, and key employees. Additionally, information is provided for the five most highly compensated other employees who earn at least \$100,000.

The report considers 116,807 observations from 77,449 forms filed with the Internal Revenue Service by section 501(c) nonprofits for fiscal year 2010. Statistics are reported on total compensation. Individuals with total compensation of less than \$15,000 were not included in order to make the cleansing and processing of the data more manageable.

The 2012 GuideStar Nonprofit Compensation Report also reports statistics on annual increases in total compensation. Because these statistics are driven by direct comparison with 2009 data for individuals who held the same position at the same organization, these data are less rich. They include 74,264 observations from 58,175 organizations.

Job Categories

The report shows the following job categories broken down by various combinations of gender, geography, organization type, and organization size. Because of the way organizations are required to report compensation on Form 990, only one position is available for most organizations, that of CEO/Executive Director, so the report is extremely robust in that area, less so in the others. The numbers in parentheses indicate the number of individuals in the report who were classified into that position.

- CEO/Executive Director (71,061)
- Top Administrative Position (4,196)
- Top Business Position (2,629)
- Top Development Position (3,063)
- Top Education/Training Position (805)
- Top Facilities Position (580)
- Top Financial Position (19,332)

- Top Human Resources Position (1,673)
- Top Legal Position (1,373)
- Top Marketing Position (994)
- Top Operations Position (6,556)
- Top Program Position (1,979)
- Top Public Relations/Communications Position (710)
- Top Technology Position (1,856)

The machine coding of the information into these job categories was relatively straightforward after extensive data cleansing, except in the case of CEO/Executive Director. Heads of organizations might be called President, CEO, Administrator, or some other title. When someone with such a title was the most highly compensated person reported on an organization's Form 990, the default coding was into the CEO/Executive Director category. In other cases, more care had to be taken. For example, physicians and football coaches frequently make more money than the heads of their organizations.

A single position might be coded into more than one job category. For example, if a person's title was Director of Finance and Operations, and no other person at the organization was more highly compensated in either area, the position was coded as both the top financial position and the top operations position.

A sample of 200 organizations representing 479 individuals was hand-coded and compared with the machine coding. Four coding errors were discovered, which implies that the error rate for machine coding is well within acceptable bounds.

Output Display

For each combination of variables with at least 5 observations, information is displayed. When there are fewer than 10 observations, only the average and median values are displayed. For between 10 and 20 observations, we display the average, and the 25th, median (50th percentile), and 75th percentiles. For more than 20 observations, the 10th and 90th percentiles are also displayed. These percentile values approximate the distribution of compensation within a given category. As an example, if the 25th percentile value is \$43,278, this means that about 25 percent of employees in the category made less than \$43,278 and about 75 percent made more than that.

In cases where there are few observations, the median is likely to be the most reliable statistic. Still, this report does not use sampling but draws instead from every fiscal year 2010 Form 990 available to the author on August 16, 2012, on which compensation information was reported and could be codified. In most categories where the number of observations is small, it is because the number of such organizations in the entire population is as small or almost as small.

In general, the report is not useful for comparisons across categories, especially when the number of observations is small. For example, in the \$250,000 to \$500,000 budget group, the median salary for the top legal position is \$55,099, versus \$40,608 for CEOs. The CEO median, however, is based on 10,945 organizations whereas that for top legal position is based on only 14 organizations, and the CEO is more highly compensated in each of those 14.

Besides job category, results are displayed for various combinations of gender, organization size, geography, and organization type.

Gender

The Form 990 does not require the reporting of gender. All of the gender assignments in the report have been based on first or middle names. It has been assumed that someone with a first name of "Robert" is a male and someone with a first name of "Jane" is a female. Many names, for instance, "Pat" and "Carol," could not be assigned a gender at all.

We believe that this technique is legitimate. It was possible to assign a gender for more than 80 percent of the positions in the report by coding only those with names that are common and almost exclusively associated with one gender. Two different GuideStar employees, one male and one female, went through the process of matching names to genders. The congruence between the two was nearly 100 percent, and final coding was based only on those names that both employees matched to the same gender.

There is, unfortunately, a further validation of this technique. In most instances, female compensation lags behind that of males. Also, females are more prevalent in top positions at small organizations, whereas males dominate medium and large organizations.

Organization Size

Organization size is represented here by annual expenses. Two different groupings are used, depending on the amount of information available for a particular table:

Four groups: \$500,000 or less; \$500,001 to \$1,000,000; \$1,000,001 to \$5,000,000; and greater than \$5,000,000

Nine groups: \$250,000 or less; \$250,001 to \$500,000; \$500,001 to \$1,000,000; \$1,000,001 to \$2,500,000; \$2,500,001 to \$5,000,000; \$5,000,001 to \$10,000,000; \$10,000,000 to \$25,000,000; \$25,000,001 to \$50,000,000; and greater than \$50,000,000

Geography

Two different geographical groupings are used: state (including Puerto Rico), and metropolitan statistical area.

Metropolitan Statistical Area (MSA)

Data are not displayed for all MSAs, based solely on whether there are sufficient data available. The level of detail available varies greatly, with larger MSAs obviously having more information available than smaller ones. At least some information is available for each of the following MSAs:

Abilene, TX Canton-Massillon, OH Fort Pierce-Port St. Lucie, FL Akron, OH Casper, WY Fort Wayne, IN Albany-Schenectady-Troy, NY Cedar Rapids, IA Fort Worth, TX Champaign-Urbana, IL Albuquerque, NM Fresno, CA Allentown-Bethlehem-Easton, PA Charleston, WV Gainesville, FL Altoona, PA Charleston-North Charleston, SC Gary-Hammond-East Chicago, IN Amarillo, TX Charlotte-Gastonia-Rock Hill, NC-SC Grand Forks, ND-MN Anchorage, AK Grand Rapids-Muskegon-Holland, MI Charlottesville, VA Ann Arbor, MI Chattanooga, TN-GA Green Bay, WI Appleton-Oshkosh-Neenah, WI Chicago, IL Greensboro--Winston-Salem--High Point, NC Asheville, NC Chico-Paradise, CA Greenville-Spartanburg-Anderson, SC Cincinnati, OH-KY-IN Hagerstown, MD Atlanta, GA Atlantic City, NJ Cleveland, OH Hamilton-Middletown, OH Augusta-Aiken, GA-SC Colorado Springs, CO Harrisburg-Lebanon-Carlisle, PA Austin-San Marcos, TX Columbia, SC Hartford, CT Bakersfield, CA Columbus, OH Hickory-Morganton-Lenoir, NC Corpus Christi, TX Honolulu, HI Baltimore, MD Corvallis, OR Houston, TX Bangor, ME Barnstable-Yarmouth, MA Dallas-Fort Worth, TX Huntington-Ashland, WV-KY-OH Huntsville, AL Baton Rouge, LA Danbury, CT Beaumont-Port Arthur, TX Davenport-Moline-Rock Island, IA-IL Indianapolis, IN Benton Harbor, MI Daytona Beach, FL Jackson, MS Bergen-Passaic Dayton-Springfield, OH Jackson, TN Biloxi-Gulfport-Pascagoula, MS Denver-Boulder, CO Jacksonville, FL Binghamton, NY Des Moines, IA Jersey City, NJ Birmingham, AL Johnson City-Kingsport-Bristol, TN-VA Detroit, MI Bismarck, ND Johnstown, PA Duluth-Superior, MN-WI Bloomington, IN Dutchess County, NY Kalamazoo-Battle Creek, MI Bloomington-Normal, IL El Paso, TX Kansas City, MO-KS Boise City, ID Erie, PA Knoxville, TN Boston, MA Eugene-Springfield, OR Lafayette, LA **Boulder-Longmont** Evansville-Henderson, IN-KY Lakeland-Winter Haven, FL Brazoria, TX Fargo-Moorhead, ND-MN Lancaster, PA Bridgeport-Milford, CT Fayetteville-Springdale-Rogers, AR Lansing-East Lansing, MI Flagstaff, AZ-UT Las Vegas, NV-AZ Brockton, MA Brownsville-Harlingen-San Benito, TX Flint, MI Lawrence, KS

Fort Collins-Loveland, CO

Fort Myers-Cape Coral, FL

Fort Lauderdale-Hollywood, FL

Lawrence-Haverhill, MA-NH

Lexington, KY

Lincoln, NE

Bryan-College Station, TX

Buffalo-Niagara Falls, NY

Burlington, VT

Little Rock-North Little Rock, AR Olympia, WA Santa Barbara-Santa Maria-Lompoc, CA Los Angeles-Long Beach, CA Omaha, NE-IA Santa Cruz, CA Louisville, KY-IN Orange County, CA Santa Fe. NM Lowell, MA-NH Orlando, FL Santa Rosa, CA Sarasota-Bradenton, FL Lubbock, TX Peoria-Pekin, IL Lynchburg, VA Philadelphia, PA-NJ Savannah, GA Scranton--Wilkes-Barre--Hazleton, PA Macon, GA Phoenix-Mesa, AZ Madison, WI Pittsburgh, PA Seattle-Everett, WA Manchester, NH Pittsfield, MA Sharon, PA Shreveport-Bossier City, LA Mansfield, OH Portland, ME Medford-Ashland, OR Portland, OR-WA Sioux City, IA-NE Melbourne-Titusville-Palm Bay, FL Portsmouth-Dover-Rochester, NH-ME Sioux Falls, SD Memphis, TN-AR-MS Providence-Fall River-Warwick, RI-MA South Bend, IN Miami, FL Provo-Orem, UT Spokane, WA Middlesex-Somerset-Hunterdon, NJ Pueblo, CO Springfield, IL Milwaukee, WI Raleigh-Durham-Chapel Hill, NC Springfield, MA Minneapolis-St. Paul, MN-WI Reading, PA Springfield, MO Missoula, MT Reno, NV St. Louis, MO-IL Richland-Kennewick-Pasco, WA Mobile, AL Stamford, CT Modesto, CA Richmond-Petersburg, VA Stockton-Lodi, CA Monmouth-Ocean, NJ Riverside-San Bernardino-Ontario, CA Syracuse, NY Monroe, LA Roanoke, VA Tacoma, WA Rochester, MN Montgomery, AL Tallahassee, FL Naples, FL Rochester, NY Tampa-St. Petersburg-Clearwater, FL Terre Haute, IN Nashville, TN Rockford, IL Nassau-Suffolk, NY Sacramento, CA Toledo, OH New Bedford, MA Saginaw-Bay City-Midland, MI Topeka, KS New Haven-Meriden, CT Salem, OR Trenton, NJ New London-Norwich, CT-RI Salinas, CA Tucson, AZ

Salt Lake City-Ogden, UT

San Angelo, TX

San Antonio, TX

Newburgh-Middletown, NY
Norfolk-Virginia Beach-Newport News, VA-NC
San Diego, CA
San Francisco-Oakland, CA

Oakland, CA San Jose, CA Oklahoma City, OK San Juan, PR

New Orleans, LA

New York, NY-NJ

Newark, NJ

fose, CA Waco, TX
fuan, PR Washington, DC-MD-VA

Tulsa, OK

Utica-Rome, NY

Ventura, CA

Vallejo-Fairfield-Napa, CA

Visalia-Tulare-Porterville, CA

Waterbury, CT West Palm Beach-Boca Raton, FL Wichita, KS

Wilmington, DE-NJ-MD Wilmington, NC Worcester, MA

Yakima, WA York, PA Youngstown-Warren, OH

Organization Type

Organization type is classified from the National Taxonomy of Exempt Entities (NTEE), a hierarchical system developed by the National Center for Charitable Statistics (NCCS) and used to group nonprofit organizations. The only exception for this is that non-501(c)(3) organizations without NTEE major group codes are listed under their IRS subsection. The report uses three levels of the hierarchy: NTEE major group (general), NTEE decile group (more specific), and NTEE centile group (most specific). For example, the Museum of Modern Art belongs to the NTEE major group "Arts, Culture, and Humanities," the NTEE decile group "Museum, Museum Activities," and the NTEE Centile group "Art Museums." More information about the NTEE system, including definitions, is available at the NCCS Web site (http://nccs.urban.org/classification/NTEE.cfm), Note: N.E.C. below means "not elsewhere classified."

These are the NTEE major groups used in this report:

Animal Related Arts, Culture and Humanities Health - General and Rehabilitative

Civil Rights, Social Action, Advocacy Community Improvement, Capacity Building **Human Services**

Crime, Legal Related

Diseases, Disorders, Medical Disciplines

Education

Employment, Job Related

Environmental Quality, Protection, and Beautification

Food, Agriculture, and Nutrition

Housing, Shelter

International, Foreign Affairs, and National Security

Medical Research

Mental Health, Crisis Intervention Mutual/Membership Benefit

Philanthropy, Voluntarism, and Grantmaking Foundations

Public Safety, Disaster Preparedness, and Relief

Public, Societal Benefit

Recreation, Sports, Leisure, Athletics

Religion

Science and Technology Research Institutes, Services

Social Science Research Institutes, Services

Unclassified Youth Development

These are the NTEE decile groups used in this report:

Animal Related: Animal Protection, Welfare and Services Arts, Culture and Humanities: Humanities

Animal Related: Service and Other

Arts, Culture and Humanities: Arts and Culture Arts, Culture and Humanities: Historical Societies Arts, Culture and Humanities: Media and Communications

Arts, Culture and Humanities: Museums Arts, Culture and Humanities: Performing Arts Arts, Culture and Humanities: Service and Other Arts, Culture and Humanities: Visual Arts

Civil Rights, Social Action, Advocacy: Civil Rights and Liberties

Civil Rights, Social Action, Advocacy: Service and Other

Civil Rights, Social Action, Advocacy: Voter Education and Registration Community Improvement, Capacity Building: Business and Industry Community Improvement, Capacity Building: Community Coalitions Community Improvement, Capacity Building: Community Service Clubs Community Improvement, Capacity Building: Economic Development Community Improvement, Capacity Building: Nonprofit Management Community Improvement, Capacity Building: Service and Other

Crime, Legal Related: Administration of Justice, Courts

Crime, Legal Related: Crime Prevention

Crime, Legal Related: Law Enforcement Agencies (Police Departments)

Crime, Legal Related: Legal Services

Crime, Legal Related: Protection Against, Prevention of Neglect, Abuse, Exploitation

Crime, Legal Related: Rehabilitation Services for Offenders

Crime, Legal Related: Service and Other

Diseases, Disorders, Medical Disciplines: Birth Defects and Genetic Diseases

Diseases, Disorders, Medical Disciplines: Cancer

Diseases, Disorders, Medical Disciplines: Diseases of Specific Organs

Diseases, Disorders, Medical Disciplines: Medical Disciplines

Diseases, Disorders, Medical Disciplines: Nerve, Muscle and Bone Diseases

Diseases, Disorders, Medical Disciplines: Service and Other

Diseases, Disorders, Medical Disciplines: Specifically Named Diseases

Education: College and University Education: Elementary and Secondary

Education: Elementary and Secondary Schools

Education: Libraries

Education: Service and Other

Education: Vocational, Technical, and Adult

Employment, Job Related: Employment Procurement Assistance, Job Training

Employment, Job Related: Service and Other Employment, Job Related: Vocational Rehabilitation

Environmental Quality, Protection, and Beautification: Beautification and Horticulture Environmental Quality, Protection, and Beautification: Conservation and Environmental

Education

Environmental Quality, Protection, and Beautification: Pollution

Environmental Quality, Protection, and Beautification: Service and Other

Food, Agriculture, and Nutrition: Agricultural Programs

Food, Agriculture, and Nutrition: Food Service, Free Food Distribution Programs

Food, Agriculture, and Nutrition: Service and Other

Health - General and Rehabilitative: Health Support Services

Health - General and Rehabilitative: Health Treatment Facilities, Primarily Outpatient

Health - General and Rehabilitative: Health, General and Financing

Health - General and Rehabilitative: Hospitals and Related Primary Medical Care Facilities

Health - General and Rehabilitative: Nursing Services (General) Health - General and Rehabilitative: Public Health Programs

Health - General and Rehabilitative: Rehabilitative Medical Services

Health - General and Rehabilitative: Reproductive Health Care Facilities and Allied Services

Health - General and Rehabilitative: Service and Other

Housing, Shelter: Housing Development, Construction, Management

Housing, Shelter: Housing Support Services -- Other Housing, Shelter: Low-Cost Temporary Housing

Housing, Shelter: Service and Other

Human Services: Children's, Youth Services

Human Services: Emergency Assistance (Food, Clothing, Cash)

Human Services: Family Services

Human Services: Human Service Organizations - Multipurpose

Human Services: Personal Social Services Human Services: Residential, Custodial Care

Human Services: Service and Other

Human Services: Services to Promote the Independence of Specific Populations

International, Foreign Affairs, and National Security: International Development and Relief

Service

International, Foreign Affairs, and National Security: International Human Rights International, Foreign Affairs, and National Security: International Peace and Security International, Foreign Affairs, and National Security: Promotion of International

Understanding

International, Foreign Affairs, and National Security: Service and Other

Medical Research: Cancer Research

Medical Research: Medical Specialty Research

Medical Research: Service and Other Medical Research: Specific Organ Research

Medical Research: Specifically Named Diseases Research

Mental Health, Crisis Intervention: Alcohol, Drug and Substance Abuse, Dependency

Prevention and Treatment

Mental Health, Crisis Intervention: Counseling, Support Groups Mental Health, Crisis Intervention: Hot Line, Crisis Intervention Services

Mental Health, Crisis Intervention: Mental Health Associations, Multipurpose

Mental Health, Crisis Intervention: Mental Health Treatment Mental Health, Crisis Intervention: Service and Other

Philanthropy, Voluntarism, and Grantmaking Foundations: Fund Raising Organizations That

Cross Categories

Philanthropy, Voluntarism, and Grantmaking Foundations: Named Trusts/Foundations N.E.C.

Philanthropy, Voluntarism, and Grantmaking Foundations: Philanthropy, Charity,

Voluntarism Promotion

Philanthropy, Voluntarism, and Grantmaking Foundations: Private Grantmaking Foundations

Philanthropy, Voluntarism, and Grantmaking Foundations: Public Foundations Philanthropy, Voluntarism, and Grantmaking Foundations: Service and Other

Public Safety, Disaster Preparedness, and Relief: Safety Education Public Safety, Disaster Preparedness, and Relief: Service and Other

Public, Societal Benefit: Consumer Protection, Safety

Public, Societal Benefit: Government and Public Administration

Public, Societal Benefit: Leadership Development

Public, Societal Benefit: Military, Veterans' Organizations Public, Societal Benefit: Public Transportation Systems, Services

Public, Societal Benefit: Service and Other

These are the NTEE centile groups used in this report:

Animal Related: Alliance/Advocacy Organizations Animal Related: Animal Protection and Welfare

Animal Related: Bird Sanctuary, Preserve Animal Related: Fisheries Resources

Animal Related: Single Organization Support Animal Related: Wildlife Preservation, Protection Animal Related: Wildlife Sanctuary, Refuge

Animal Related: Zoo, Zoological Society

Animal-Related N.E.C.

Arts, Culture and Humanities: Art Museums Arts, Culture and Humanities: Arts Council/Agency Recreation, Sports, Leisure, Athletics: Amateur Sports Clubs, Leagues Recreation, Sports, Leisure, Athletics: Amateur Sports Competitions

Recreation, Sports, Leisure, Athletics: Physical Fitness and Community Recreational Facilities

Recreation, Sports, Leisure, Athletics: Recreational and Sporting Camps

Recreation, Sports, Leisure, Athletics: Service and Other

Religion: Christian Religion: Jewish

Religion: Religious Media Religion: Service and Other

Science and Technology Research Institutes, Services: Engineering and Technology Research,

Services

Science and Technology Research Institutes, Services: Physical Sciences, Earth Sciences

Research ar

Science and Technology Research Institutes, Services: Science, General Science and Technology Research Institutes, Services: Service and Other Social Science Research Institutes, Services: Interdisciplinary Research

Social Science Research Institutes, Services: Service and Other

Social Science Research Institutes, Services: Social Science Institutes, Services

Youth Development: Adult, Child Matching Programs

Youth Development: Scouting Organizations
Youth Development: Service and Other

Youth Development: Youth Centers, Clubs, Multipurpose Youth Development: Youth Development Programs, Other

Arts, Culture and Humanities: Arts Education

Arts, Culture and Humanities: Arts Service Organizations and Activities Arts, Culture and Humanities: Arts, Cultural Organizations - Multipurpose

Arts, Culture and Humanities: Ballet

Arts, Culture and Humanities: Children's Museums
Arts, Culture and Humanities: Cultural, Ethnic Awareness

Arts, Culture and Humanities: Dance Arts, Culture and Humanities: Film, Video

Arts, Culture and Humanities: Fund Raising and/or Fund Distribution

Arts, Culture and Humanities: Historical Organizations

Arts, Culture and Humanities: History Museums

Arts, Culture and Humanities: Humanities Organizations

Arts, Culture and Humanities: Management & Technical Assistance Arts, Culture and Humanities: Media, Communications Organizations

Arts, Culture and Humanities: Museum, Museum Activities

Arts, Culture and Humanities: Music

Arts, Culture and Humanities: Music Groups, Bands, Ensembles

Arts, Culture and Humanities: Natural History, Natural Science Museums

Arts, Culture and Humanities: Nonmonetary Support N.E.C.

Arts, Culture and Humanities: Opera

Arts, Culture and Humanities: Performing Arts Centers
Arts, Culture and Humanities: Performing Arts Organizations
Arts, Culture and Humanities: Performing Arts Schools
Arts, Culture and Humanities: Printing, Publishing

Arts, Culture and Humanities: Professional Societies, Associations

Arts, Culture and Humanities: Radio

Arts, Culture and Humanities: Research Institutes and/or Public Policy Analysis

Arts, Culture and Humanities: Science and Technology Museums

Arts, Culture and Humanities: Singing, Choral

Arts, Culture and Humanities: Single Organization Support Arts, Culture and Humanities: Symphony Orchestras

Arts, Culture and Humanities: Television Arts, Culture and Humanities: Theater

Arts, Culture and Humanities: Visual Arts Organizations

Arts, Culture, and Humanities N.E.C.

Civil Rights, Social Action, Advocacy N.E.C.

Civil Rights, Social Action, Advocacy: Civil Liberties Advocacy

Civil Rights, Social Action, Advocacy: Civil Rights, Advocacy for Specific Groups

Civil Rights, Social Action, Advocacy: Disabled Persons' Rights
Civil Rights, Social Action, Advocacy: Intergroup, Race Relations
Civil Rights, Social Action, Advocacy: Lesbian, Gay Rights
Civil Rights, Social Action, Advocacy: Minority Rights
Civil Rights, Social Action, Advocacy: Right to Life

Civil Rights, Social Action, Advocacy: Voter Education, Registration

Civil Rights, Social Action, Advocacy: Women's Rights Community Improvement, Capacity Building N.E.C.

Community Improvement, Capacity Building: Business and Industry Community Improvement, Capacity Building: Community Coalitions

Community Improvement, Capacity Building: Community Service Clubs

Community Improvement, Capacity Building: Community, Neighborhood

Development, Improvement (General

Community Improvement, Capacity Building: Economic Development

Community Improvement, Capacity Building: Fund Raising and/or Fund Distribution Community Improvement, Capacity Building: Management & Technical Assistance Community Improvement, Capacity Building: Management Services for Small Business,

Entrepreneurs

Community Improvement, Capacity Building: Neighborhood, Block Associations Community Improvement, Capacity Building: Nonmonetary Support N.E.C. Community Improvement, Capacity Building: Nonprofit Management

Community improvement, capacity building. Honprofit Management

Community Improvement, Capacity Building: Professional Societies, Associations

Community Improvement, Capacity Building: Promotion of Business

Community Improvement, Capacity Building: Research Institutes and/or Public Policy

Analysis

Community Improvement, Capacity Building: Rural Development

Community Improvement, Capacity Building: Single Organization Support

Community Improvement, Capacity Building: Urban, Community Economic Development

Community Improvement, Capacity Building: Women's Service Clubs

Crime, Legal Related N.E.C.

Crime, Legal Related: Administration of Justice, Courts Crime, Legal Related: Alliance/Advocacy Organizations Crime, Legal Related: Child Abuse, Prevention of Crime, Legal Related: Crime Prevention N.E.C. Crime, Legal Related: Delinquency Prevention

Crime, Legal Related: Dispute Resolution, Mediation Services

Crime, Legal Related: Drunk Driving Related

Crime, Legal Related: Fund Raising and/or Fund Distribution

Crime, Legal Related: Law Enforcement Agencies (Police Departments)

Crime, Legal Related: Legal Services

Crime, Legal Related: Nonmonetary Support N.E.C.

Crime, Legal Related: Prison Alternatives

Crime, Legal Related: Professional Societies, Associations

Crime, Legal Related: Protection Against, Prevention of Neglect, Abuse, Exploitation

Crime, Legal Related: Public Interest Law, Litigation Crime, Legal Related: Rehabilitation Services for Offenders

Crime, Legal Related: Services to Prisoners and Families - Multipurpose

Crime, Legal Related: Sexual Abuse, Prevention of Crime, Legal Related: Single Organization Support

Crime, Legal Related: Spouse Abuse, Prevention of

Crime, Legal Related: Transitional Care, Half-Way House for Offenders, Ex-Offenders

 $Diseases,\,Disorders,\,Medical\,\,Disciplines\,\,N.E.C.$

Diseases, Disorders, Medical Disciplines: AIDS

Diseases, Disorders, Medical Disciplines: Alzheimer's Disease

Diseases, Disorders, Medical Disciplines: Arthritis Diseases, Disorders, Medical Disciplines: Autism

Diseases, Disorders, Medical Disciplines: Birth Defects and Genetic Diseases

Diseases, Disorders, Medical Disciplines: Brain Disorders

Diseases, Disorders, Medical Disciplines: Cancer

Diseases, Disorders, Medical Disciplines: Diseases of Specific Organs

Diseases, Disorders, Medical Disciplines: Down Syndrome

Diseases, Disorders, Medical Disciplines: Ear and Throat Diseases

Diseases, Disorders, Medical Disciplines: Epilepsy

Diseases, Disorders, Medical Disciplines: Eye Diseases, Blindness and Vision Impairments

Diseases, Disorders, Medical Disciplines: Fund Raising and/or Fund Distribution

Diseases, Disorders, Medical Disciplines: Heart and Circulatory System Diseases, Disorders

Diseases, Disorders, Medical Disciplines: Kidney Disease Diseases, Disorders, Medical Disciplines: Lung Disease Diseases, Disorders, Medical Disciplines: Medical Disciplines

Diseases, Disorders, Medical Disciplines: Nerve, Muscle and Bone Diseases

Diseases, Disorders, Medical Disciplines: Nonmonetary Support N.E.C. Diseases, Disorders, Medical Disciplines: Professional Societies, Associations

Diseases, Disorders, Medical Disciplines: Single Organization Support

Diseases, Disorders, Medical Disciplines: Specifically Named Diseases

Education N.E.C.

Education: Adult, Continuing Education Education: Alliance/Advocacy Organizations

Education: Alumni Associations

Education: Charter Schools

Education: Community or Junior Colleges

Education: Educational Services and Schools - Other Education: Elementary, Secondary Education, K - 12 Education: Fund Raising and/or Fund Distribution

Education: Graduate, Professional Schools (Separate Entities)

Education: Higher Education Institutions

Education: Kindergarten, Preschool, Nursery School, Early Admissions

Education: Libraries

Education: Management & Technical Assistance

Education: Nonmonetary Support N.E.C.

Education: Parent/Teacher Group

Education: Primary, Elementary Schools

Education: Professional Societies, Associations

Education: Remedial Reading, Reading Encouragement Education: Research Institutes and/or Public Policy Analysis

Education: Scholarships, Student Financial Aid Services, Awards

Education: Secondary, High School Education: Single Organization Support

Education: Specialized Education Institutions Education: Student Services, Organizations of Students

Education: Student Sororities, Fraternities Education: Undergraduate College (4-year) Education: University or Technological Institute

Education: Vocational, Technical Schools

Employment, Job Related N.E.C.

Employment, Job Related: Employment Procurement Assistance, Job Training

Employment, Job Related: Goodwill Industries

Employment, Job Related: Labor Unions, Organizations

Employment, Job Related: Research Institutes and/or Public Policy Analysis

Employment, Job Related: Sheltered Remunerative Employment, Work Activity Center

N.E.C.

Employment, Job Related: Vocational Counseling, Guidance and Testing

Employment, Job Related: Vocational Rehabilitation Employment, Job Related: Vocational Training

Environmental Quality, Protection, and Beautification N.E.C.

Environmental Quality, Protection, and Beautification: Alliance/Advocacy Organizations Environmental Quality, Protection, and Beautification: Botanical Gardens, Arboreta and

Botanical Or

Environmental Quality, Protection, and Beautification: Botanical, Horticultural, and

Landscape Services

Environmental Quality, Protection, and Beautification: Energy Resources Conservation and

Development

Environmental Quality, Protection, and Beautification: Environmental Beautification and

Aesthetics

Environmental Quality, Protection, and Beautification: Environmental Education and Outdoor

Survival

Environmental Quality, Protection, and Beautification: Forest Conservation Health - General and Rehabilitative: Hospital, Specialty Environmental Quality, Protection, and Beautification: Fund Raising and/or Fund Distribution Health - General and Rehabilitative: Hospitals and Related Primary Medical Care Facilities Environmental Quality, Protection, and Beautification: Garden Club, Horticultural Program Health - General and Rehabilitative: Management & Technical Assistance Environmental Quality, Protection, and Beautification: Land Resources Conservation Health - General and Rehabilitative: Nonmonetary Support N.E.C. Environmental Quality, Protection, and Beautification: Management & Technical Assistance Health - General and Rehabilitative: Nursing Services (General) Environmental Quality, Protection, and Beautification: Natural Resources Conservation and Health - General and Rehabilitative: Nursing, Convalescent Facilities Protection Health - General and Rehabilitative: Organ and Tissue Banks Environmental Quality, Protection, and Beautification: Pollution Abatement and Control Health - General and Rehabilitative: Patient Services - Entertainment, Recreation Health - General and Rehabilitative: Professional Societies, Associations Services Health - General and Rehabilitative: Public Health Program (Includes General Health and Environmental Quality, Protection, and Beautification: Professional Societies, Associations Environmental Quality, Protection, and Beautification: Recycling Programs Wellness Pr Environmental Quality, Protection, and Beautification: Research Institutes and/or Public Health - General and Rehabilitative: Rehabilitative Medical Services Health - General and Rehabilitative: Reproductive Health Care Facilities and Allied Services Environmental Quality, Protection, and Beautification: Single Organization Support Health - General and Rehabilitative: Research Institutes and/or Public Policy Analysis Environmental Quality, Protection, and Beautification: Water Resource, Wetlands Health - General and Rehabilitative: Single Organization Support Conservation and Ma Housing, Shelter N.E.C. Housing, Shelter: Fund Raising and/or Fund Distribution Food, Agriculture, and Nutrition N.E.C. Food, Agriculture, and Nutrition: Agricultural Programs Housing, Shelter: Home Improvement and Repairs Food, Agriculture, and Nutrition: Congregate Meals Housing, Shelter: Homeless, Temporary Shelter For Housing, Shelter: Housing Development, Construction, Management Food, Agriculture, and Nutrition: Food Banks, Food Pantries Food, Agriculture, and Nutrition: Food Service, Free Food Distribution Programs Housing, Shelter: Housing Expense Reduction Support Food, Agriculture, and Nutrition: Meals on Wheels Housing, Shelter: Housing Owners, Renters Organizations Housing, Shelter: Housing Rehabilitation Food, Agriculture, and Nutrition: Nutrition Programs Health - General and Rehabilitative N.E.C. Housing, Shelter: Housing Search Assistance Health - General and Rehabilitative: Alliance/Advocacy Organizations Housing, Shelter: Housing Support Services -- Other Health - General and Rehabilitative: Ambulance, Emergency Medical Transport Services Housing, Shelter: Low-Cost Temporary Housing Health - General and Rehabilitative: Ambulatory Health Center, Community Clinic Housing, Shelter: Management & Technical Assistance Health - General and Rehabilitative: Blood Supply Related Housing, Shelter: Nonmonetary Support N.E.C. Health - General and Rehabilitative: Community Health Systems Housing, Shelter: Public Housing Facilities Health - General and Rehabilitative: Family Planning Centers Housing, Shelter: Senior Citizens' Housing/Retirement Communities Health - General and Rehabilitative: Fund Raising and/or Fund Distribution Housing, Shelter: Single Organization Support Health - General and Rehabilitative: Group Health Practice (Health Maintenance Human Services - Multipurpose and Other N.E.C. Human Services: Adoption Organizations) Health - General and Rehabilitative: Health Support Services Human Services: Alliance/Advocacy Organizations Health - General and Rehabilitative: Health Treatment Facilities, Primarily Outpatient Human Services: Blind/Visually Impaired Centers, Services Health - General and Rehabilitative: Health, General and Financing Human Services: Child Day Care Health - General and Rehabilitative: Home Health Care Human Services: Children's, Youth Services

Human Services: Deaf/Hearing Impaired Centers, Services

Health - General and Rehabilitative: Hospital, General

Human Services: Developmentally Disabled Centers, Services Human Services: Emergency Assistance (Food, Clothing, Cash)

Human Services: Ethnic, Immigrant Centers, Services

Human Services: Family Counseling Human Services: Family Services

Human Services: Family Services, Adolescent Parents Human Services: Family Violence Shelters, Services Human Services: Financial Counseling, Money Management

Human Services: Foster Care

Human Services: Fund Raising and/or Fund Distribution

Human Services: Gift Distribution

Human Services: Group Home (Long Term)

Human Services: Homeless Persons Centers, Services Human Services: Homemaker, Home Health Aide

Human Services: Hospice

Human Services: Human Service Organizations - Multipurpose

Human Services: Management & Technical Assistance Human Services: Neighborhood Centers, Settlement Houses

Human Services: Nonmonetary Support N.E.C. Human Services: Personal Social Services

Human Services: Professional Societies, Associations

Human Services: Research Institutes and/or Public Policy Analysis

Human Services: Residential, Custodial Care Human Services: Senior Centers, Services

Human Services: Senior Continuing Care Communities

Human Services: Services to Promote the Independence of Specific Populations

Human Services: Single Organization Support

Human Services: Thrift Shops

Human Services: Transportation, Free or Subsidized

Human Services: Travelers' Aid Human Services: Urban League Human Services: Victims' Services

Human Services: Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)

International, Foreign Affairs, and National Security N.E.C.

International, Foreign Affairs, and National Security: Alliance/Advocacy Organizations

International, Foreign Affairs, and National Security: Arms Control, Peace Organizations International, Foreign Affairs, and National Security: Fund Raising and/or Fund Distribution

International, Foreign Affairs, and National Security: International Agricultural Development

International, Foreign Affairs, and National Security: International Cultural

Exchange

International, Foreign Affairs, and National Security: International Development, Relief

Services

International, Foreign Affairs, and National Security: International Economic Development International, Foreign Affairs, and National Security: International Exchanges, N.E.C. International, Foreign Affairs, and National Security: International Human Rights

International, Foreign Affairs, and National Security: International Migration, Refugee Issues International, Foreign Affairs, and National Security: International Peace and Security

International, Foreign Affairs, and National Security: International Relief

International, Foreign Affairs, and National Security: International Student Exchange and Aid

International, Foreign Affairs, and National Security: Nonmonetary Support N.E.C. International, Foreign Affairs, and National Security: Professional Societies, Associations

International, Foreign Affairs, and National Security: Promotion of International

Understanding

International, Foreign Affairs, and National Security: Research Institutes and/or Public Policy

International, Foreign Affairs, and National Security: Single Organization Support

Medical Research N.E.C.

Medical Research: AIDS Research

Medical Research: Biomedicine, Bioengineering Research

Medical Research: Cancer Research

Mental Health, Crisis Intervention N.E.C.

Medical Research: Fund Raising and/or Fund Distribution

Medical Research: Medical Specialty Research Medical Research: Nerve, Muscle, Bone Research Medical Research: Professional Societies, Associations Medical Research: Single Organization Support

Mental Health, Crisis Intervention: Alcohol, Drug Abuse, Prevention Only Mental Health, Crisis Intervention: Alcohol, Drug Abuse, Treatment Only

Mental Health, Crisis Intervention: Alcohol, Drug and Substance Abuse, Dependency

Prevention and Treatment

Mental Health, Crisis Intervention: Alliance/Advocacy Organizations Mental Health, Crisis Intervention: Community Mental Health Center Mental Health, Crisis Intervention: Counseling, Support Groups

Mental Health, Crisis Intervention: Fund Raising and/or Fund Distribution

Mental Health, Crisis Intervention: Group Home, Residential Treatment Facility - Mental

Health Related

Mental Health, Crisis Intervention: Hot Line, Crisis Intervention Services Public, Societal Benefit: Management & Technical Assistance Mental Health, Crisis Intervention: Management & Technical Assistance Public, Societal Benefit: Military, Veterans' Organizations Mental Health, Crisis Intervention: Mental Health Association, Multipurpose Public, Societal Benefit: Nonmonetary Support N.E.C. Mental Health, Crisis Intervention: Mental Health Disorders Public, Societal Benefit: Professional Societies, Associations Mental Health, Crisis Intervention: Mental Health Treatment - Multipurpose and N.E.C. Public, Societal Benefit: Public Finance, Taxation, Monetary Policy Mental Health, Crisis Intervention: Nonmonetary Support N.E.C. Public, Societal Benefit: Public Transportation Systems, Services Mental Health, Crisis Intervention: Professional Societies, Associations Public, Societal Benefit: Research Institutes and/or Public Policy Analysis Mental Health, Crisis Intervention: Psychiatric, Mental Health Hospital Public, Society Benefit - Multipurpose and Other N.E.C. Mental Health, Crisis Intervention: Rape Victim Services Recreation, Sports, Leisure, Athletics N.E.C. Recreation, Sports, Leisure, Athletics: Amateur Sports Clubs, Leagues, N.E.C. Mental Health, Crisis Intervention: Research Institutes and/or Public Policy Analysis Mental Health, Crisis Intervention: Single Organization Support Recreation, Sports, Leisure, Athletics: Amateur Sports Competitions Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C. Recreation, Sports, Leisure, Athletics: Baseball, Softball Philanthropy, Voluntarism, and Grantmaking Foundations: Community Foundations Recreation, Sports, Leisure, Athletics: Basketball Philanthropy, Voluntarism, and Grantmaking Foundations: Fund Raising and/or Fund Recreation, Sports, Leisure, Athletics: Community Recreational Centers Distribution Recreation, Sports, Leisure, Athletics: Equestrian, Riding Philanthropy, Voluntarism, and Grantmaking Foundations: Fund Raising Organizations That Recreation, Sports, Leisure, Athletics: Fairs, County and Other Cross Categories Recreation, Sports, Leisure, Athletics: Fund Raising and/or Fund Distribution Philanthropy, Voluntarism, and Grantmaking Foundations: Named Trusts/Foundations N.E.C. Recreation, Sports, Leisure, Athletics: Golf Philanthropy, Voluntarism, and Grantmaking Foundations: Nonmonetary Support N.E.C. Recreation, Sports, Leisure, Athletics: Parks and Playgrounds Recreation, Sports, Leisure, Athletics: Physical Fitness and Community Recreational Facilities Philanthropy, Voluntarism, and Grantmaking Foundations: Philanthropy, Charity, Voluntarism Promotion Recreation, Sports, Leisure, Athletics: Professional Societies, Associations Philanthropy, Voluntarism, and Grantmaking Foundations: Private Grantmaking Foundations Recreation, Sports, Leisure, Athletics: Recreational and Sporting Camps Philanthropy, Voluntarism, and Grantmaking Foundations: Private Independent Foundations Recreation, Sports, Leisure, Athletics: Recreational, Pleasure, or Social Club Philanthropy, Voluntarism, and Grantmaking Foundations: Private Operating Foundations Recreation, Sports, Leisure, Athletics: Single Organization Support Philanthropy, Voluntarism, and Grantmaking Foundations: Professional Societies, Recreation, Sports, Leisure, Athletics: Soccer Clubs, Leagues Associations Recreation, Sports, Leisure, Athletics: Special Olympics Philanthropy, Voluntarism, and Grantmaking Foundations: Public Foundations Recreation, Sports, Leisure, Athletics: Sports Training Facilities, Agencies Philanthropy, Voluntarism, and Grantmaking Foundations: Single Organization Support Recreation, Sports, Leisure, Athletics: Swimming, Water Recreation Philanthropy, Voluntarism, and Grantmaking Foundations: Voluntarism Promotion Recreation, Sports, Leisure, Athletics: Tennis, Racquet Sports Clubs, Leagues Public Safety, Disaster Preparedness, and Relief N.E.C. Recreation, Sports, Leisure, Athletics: Winter Sports (Snow and Ice) Public Safety, Disaster Preparedness, and Relief: Automotive Safety Religion Related, Spiritual Development N.E.C.

Public Safety, Disaster Preparedness, and Relief: Disaster Preparedness and Relief Services

Public Safety, Disaster Preparedness, and Relief: Fire Prevention, Protection, Control

Public, Societal Benefit: Financial Institutions, Services (Non-Government Related)

Public Safety, Disaster Preparedness, and Relief: Safety Education

Public, Societal Benefit: Government and Public Administration

Public, Societal Benefit: Consumer Protection, Safety

Public, Societal Benefit: Leadership Development

Religion Related, Spiritual Development N.I.

Religion: Christian

Religion: Fund Raising and/or Fund Distribution

Religion: Interfaith Issues

Religion: Jewish

Religion: Management & Technical Assistance

Religion: Nonmonetary Support N.E.C.

Religion: Professional Societies, Associations

Religion: Protestant

Religion: Religious Media, Communications Organizations

Religion: Religious Printing, Publishing

Religion: Religious Radio Religion: Religious Television Religion: Roman Catholic

Religion: Single Organization Support

Science and Technology Research Institutes, Services N.E.C.

Science and Technology Research Institutes, Services: Biological, Life Science Research Science and Technology Research Institutes, Services: Engineering and Technology Research,

Services

Science and Technology Research Institutes, Services: Fund Raising and/or Fund Distribution Science and Technology Research Institutes, Services: Marine Science and Oceanography Science and Technology Research Institutes, Services: Physical Sciences, Earth Sciences

Research an

Science and Technology Research Institutes, Services: Professional Societies, Associations Science and Technology Research Institutes, Services: Research Institutes and/or Public

Policy Anal

Science and Technology Research Institutes, Services: Science, General Social Science Research Institutes, Services: Economics (as a social science) Social Science Research Institutes, Services: Interdisciplinary Research

Social Science Research Institutes, Services: International Studies Social Science Research Institutes, Services: Political Science

Social Science Research Institutes, Services: Professional Societies, Associations

Social Science Research Institutes, Services: Research Institutes and/or Public Policy Analysis

Youth Development N.E.C.

Youth Development: Adult, Child Matching Programs

Youth Development: Big Brothers, Big Sisters Youth Development: Boy Scouts of America

Youth Development: Boys and Girls Clubs (Combined)

Youth Development: Boys Clubs Youth Development: Camp Fire

Youth Development: Fund Raising and/or Fund Distribution

Youth Development: Girl Scouts of the U.S.A.

Youth Development: Girls Clubs

Youth Development: Scouting Organizations

Youth Development: Youth Centers, Clubs, Multipurpose Youth Development: Youth Development - Agricultural Youth Development: Youth Development - Business

Youth Development: Youth Development - Religious Leadership Youth Development: Youth Development Programs, Other