

Compensation Report Overview and Methodology

The *2007 GuideStar Nonprofit Compensation Report* draws exclusively from data reported on Part V of Form 990 and Part I from Schedule A. The Form 990 is an information return filed annually with the Internal Revenue Service (IRS) by most tax-exempt organizations with annual revenues of \$100,000 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 \$50,000.

The report considers 102,414 observations from 56,228 Forms 990 filed by 501(c) nonprofits with the Internal Revenue Service for fiscal year 2005. Statistics are reported on total compensation (i.e., the sum of the Form 990 line items compensation; benefits and deferred compensation; and expense account and other allowances). 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 *2007 GuideStar Nonprofit Compensation Report* also reports statistics on annual increases in total compensation. Because these statistics are driven by direct comparison with 2004 data for individuals who held the same position at the same organization, this data is less rich. It includes 50,578 observations from 31,379 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 (52,403)
- Top Administrative Position (7,606)
- Top Business Position (2,384)
- Top Development Position (5,210)
- Top Education/Training Position (890)
- Top Facilities Position (641)
- Top Financial Position (16,088)

- Top Human Resources Position (2,182)
- Top Legal Position (1,017)
- Top Marketing Position (1,556)
- Top Operations Position (5,152)
- Top Program Position (4,334)
- Top Public Relations/Communications Position (972)
- Top Technology Position (1,979)

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 2005 Form 990 available to the author on August 18, 2007, 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 development position is \$60,000, versus \$52,631 for CEOs. The CEO median, however, is based on 2,729 organizations whereas that for development is based on only thirty-four organizations, and the CEO is more highly compensated in all of them.

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; \$10,000,001 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 is 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:

msa
Akron, OH
Albany-Schenectady-Troy, NY
Albuquerque, NM
Allentown-Bethlehem-Easton, PA
Amarillo, TX
Anchorage, AK
Ann Arbor, MI
Appleton-Oshkosh-Neenah, WI
Asheville, NC
Atlanta, GA

Atlantic-Cape May, NJ
Augusta-Aiken, GA-SC
Austin-San Marcos, TX
Bakersfield, CA
Baltimore, MD
Bangor, ME
Baton Rouge, LA
Beaumont-Port Arthur, TX
Bellingham, WA
Bergen-Passaic, NJ
Billings, MT

Binghamton, NY
Birmingham, AL
Bloomington-Normal, IL
Boise City, ID
Boston, MA-NH
Boulder-Longmont, CO
Bremerton, WA
Bridgeport, CT
Brockton, MA
Brownsville-Harlingen-San Benito, TX
Buffalo-Niagara Falls, NY

Burlington, VT
Canton-Massillon, OH
Cedar Rapids, IA
Champaign-Urbana, IL
Charleston, WV
Charleston-North Charleston, SC
Charlotte-Gastonia-Rock Hill, NC-SC
Charlottesville, VA
Chattanooga, TN-GA
Chicago, IL
Chico-Paradise, CA
Cincinnati, OH-KY-IN
Cleveland-Lorain-Elyria, OH
Colorado Springs, CO
Columbia, SC
Columbus, OH
Corpus Christi, TX
Dallas, TX
Danbury, CT
Davenport-Moline-Rock Island, IA-IL
Daytona Beach, FL
Dayton-Springfield, OH
Denver, CO
Des Moines, IA
Detroit, MI
Duluth-Superior, MN-WI
Dutchess County, NY
El Paso, TX
Erie, PA
Eugene-Springfield, OR
Evansville-Henderson, IN-KY
 Fargo-Moorhead, ND-MN
Fayetteville-Springdale-Rogers, AR
Flagstaff, AZ-UT
Flint, MI
Fort Lauderdale, FL
Fort Myers-Cape Coral, FL
Fort Pierce-Port St. Lucie, FL

Fort Wayne, IN
Fort Worth-Arlington, TX
Fresno, CA
Gainesville, FL
Gary, IN
Grand Rapids-Muskegon-Holland, MI
Greensboro--Winston-Salem--High Point, NC
Greenville-Spartanburg-Anderson, SC
Hagerstown, MD
Hamilton-Middletown, OH
Harrisburg-Lebanon-Carlisle, PA
Hartford, CT
Hickory-Morganton-Lenoir, NC
Honolulu, HI
Houston, TX
Huntington-Ashland, WV-KY-OH
Huntsville, AL
Indianapolis, IN
Iowa City, IA
Jackson, MS
Jackson, TN
Jacksonville, FL
Jamestown, NY
Janesville-Beloit, WI
Jersey City, NJ
Johnson City-Kingsport-Bristol, TN-VA
Johnstown, PA
Kalamazoo-Battle Creek, MI
Kansas City, MO-KS
Killeen-Temple, TX
Knoxville, TN
Lafayette, IN
Lafayette, LA
Lakeland-Winter Haven, FL
Lancaster, PA
Lansing-East Lansing, MI
Las Vegas, NV-AZ
Lawrence, MA-NH

Lewiston-Auburn, ME
Lexington, KY
Lima, OH
Lincoln, NE
Little Rock-North Little Rock, AR
Los Angeles-Long Beach, CA
Louisville, KY-IN
Lowell, MA-NH
Lynchburg, VA
Macon, GA
Madison, WI
Manchester, NH
Medford-Ashland, OR
Memphis, TN-AR-MS
Miami, FL
Middlesex-Somerset-Hunterdon, NJ
Milwaukee-Waukesha, WI
Minneapolis-St. Paul, MN-WI
Mobile, AL
Modesto, CA
Monmouth-Ocean, NJ
Montgomery, AL
Naples, FL
Nashville, TN
Nassau-Suffolk, NY
New Bedford, MA
New Haven-Meriden, CT
New London-Norwich, CT-RI
New Orleans, LA
New York, NY
Newark, NJ
Newburgh, NY-PA
Norfolk-Virginia Beach-Newport News, VA-NC
Oakland, CA
Odessa-Midland, TX
Oklahoma City, OK
Olympia, WA
Omaha, NE-IA

Orange County, CA
Orlando, FL
Parkersburg-Marietta, WV-OH
Pensacola, FL
Peoria-Pekin, IL
Philadelphia, PA-NJ
Phoenix-Mesa, AZ
Pittsburgh, PA
Pittsfield, MA
Portland, ME
Portland-Vancouver, OR-WA
Portsmouth-Rochester, NH-ME
Providence-Fall River-Warwick, RI-MA
Raleigh-Durham-Chapel Hill, NC
Reading, PA
Redding, CA
Reno, NV
Richland-Kennewick-Pasco, WA
Richmond-Petersburg, VA
Riverside-San Bernardino, CA
Roanoke, VA
Rochester, MN
Rochester, NY
Rockford, IL
Sacramento, CA
Saginaw-Bay City-Midland, MI
Salem, OR
Salinas, CA

Salt Lake City-Ogden, UT
San Antonio, TX
San Diego, CA
San Francisco, CA
San Jose, CA
San Juan-Bayamon, PR
Santa Barbara-Santa Maria-Lompoc, CA
Santa Cruz-Watsonville, CA
Santa Fe, NM
Santa Rosa, CA
Sarasota-Bradenton, FL
Scranton--Wilkes-Barre--Hazleton, PA
Seattle-Bellevue-Everett, WA
Sharon, PA
Shreveport-Bossier City, LA
Sioux City, IA-NE
Sioux Falls, SD
South Bend, IN
Spokane, WA
Springfield, IL
Springfield, MA
Springfield, MO
St. Louis, MO-IL
Stamford-Norwalk, CT
State College, PA
Stockton-Lodi, CA
Syracuse, NY
Tacoma, WA

Tallahassee, FL
Tampa-St. Petersburg-Clearwater, FL
Terre Haute, IN
Toledo, OH
Topeka, KS
Trenton, NJ
Tucson, AZ
Tulsa, OK
Tyler, TX
Utica-Rome, NY
Vallejo-Fairfield-Napa, CA
Ventura, CA
Waco, TX
Washington, DC-MD-VA-WV
Waterbury, CT
West Palm Beach-Boca Raton, FL
Wheeling, WV-OH
Wichita Falls, TX
Wichita, KS
Williamsport, PA
Wilmington, NC
Wilmington-Newark, DE-MD
Worcester, MA-CT
Yakima, WA
York, PA
Youngstown-Warren, OH
Yuba City, CA

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>).

These are the NTEE major groups used in this report:

Animal Related	Food, Agriculture, and Nutrition	Public Safety, Disaster Preparedness, and Relief
Arts, Culture and Humanities	Health - General and Rehabilitative	Public, Societal Benefit
Civil Rights, Social Action, Advocacy	Housing, Shelter	Recreation, Sports, Leisure, Athletics
Community Improvement, Capacity Building	Human Services	Religion
Crime, Legal Related	International, Foreign Affairs, and National Security	Science and Technology Research Institutes, Services
Diseases, Disorders, Medical Disciplines	Medical Research	Social Science Research Institutes, Services
Education	Mental Health, Crisis Intervention	Unclassified
Employment, Job Related	Mutual/Membership Benefit	Youth Development
Environmental Quality, Protection, and Beautification	Philanthropy, Voluntarism, and Grantmaking Foundations	

These are the NTEE decile groups used in this report:

Animal Related: Animal Protection, Welfare and Services	Arts, Culture and Humanities: Service and Other
Animal Related: Service and Other	Arts, Culture and Humanities: Visual Arts
Animal Related: Zoos and Veterinary Services	Civil Rights, Social Action, Advocacy: Civil Rights and Liberties
Arts, Culture and Humanities: Arts and Culture	Civil Rights, Social Action, Advocacy: Service and Other
Arts, Culture and Humanities: Historical Societies	Civil Rights, Social Action, Advocacy: Voter Education and Registration
Arts, Culture and Humanities: Humanities	Community Improvement, Capacity Building: Business and Industry
Arts, Culture and Humanities: Media and Communications	Community Improvement, Capacity Building: Community Coalitions
Arts, Culture and Humanities: Museums	Community Improvement, Capacity Building: Community Service Clubs
Arts, Culture and Humanities: Performing Arts	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: 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: Labor Unions, Organizations
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 Owners, Renters Organizations
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 Affairs, Foreign Policy and GI
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 Tr
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

Mutual/Membership Benefit: Cemeteries, Burial Services
 Mutual/Membership Benefit: Fraternal Beneficiary Societies
 Philanthropy, Voluntarism, and Grantmaking Foundations: Fund Raising Organizations That Cross Categ
 Philanthropy, Voluntarism, and Grantmaking Foundations: Named Trusts/Foundation N.E.C.
 Philanthropy, Voluntarism, and Grantmaking Foundations: Philanthropy, Charity, Voluntarism Promotio
 Philanthropy, Voluntarism, and Grantmaking Foundations: Private Grantmaking Foundations
 Philanthropy, Voluntarism, and Grantmaking Foundations: Public Foundations
 Philanthropy, Voluntarism, and Grantmaking Foundations: Service and Other
 Philanthropy, Voluntarism, and Grantmaking Foundations: Voluntarism Promotion
 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: Financial Institutions, Services (Non-Government Related)
 Public, Societal Benefit: Government and Public Administration
 Public, Societal Benefit: Leadership Development
 Public, Societal Benefit: Military, Veterans' Organizations
 Public, Societal Benefit: Service and Other
 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: Recreational, Pleasure, or Social Club
 Recreation, Sports, Leisure, Athletics: Service and Other
 Recreation, Sports, Leisure, Athletics: Sports Training Facilities, Agencies
 Religion: Christian
 Religion: Jewish
 Religion: Religious Media
 Religion: Service and Other
 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: Physical Sciences, Earth Sciences Research an
 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

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: Protection of Endangered Species
 Animal Related: Single Organization Support
 Animal Related: Wildlife Preservation, Protection
 Animal Related: Wildlife Sanctuary, Refuge
 Animal Related: Zoo, Zoological Society
 Arts, Culture and Humanities: Art Museums
 Arts, Culture and Humanities: Arts Council/Agency

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: Community Celebrations
 Arts, Culture and Humanities: Cultural, Ethnic Awareness
 Arts, Culture and Humanities: Dance
 Arts, Culture and Humanities: Film, Video
 Arts, Culture and Humanities: Folk Arts
 Arts, Culture and Humanities: Fund Raising and/or Fund Distribution
 Arts, Culture and Humanities: Historical Organizations

Arts, Culture and Humanities: Historical Societies and Historic Preservation
Arts, Culture and Humanities: History Museums
Arts, Culture and Humanities: Humanities Organizations
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: Children's Rights
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: Professional Societies, Associations
Community Improvement, Capacity Building: Promotion of Business
Community Improvement, Capacity Building: Real Estate Organizations
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: Child Abuse, Prevention of
Crime, Legal Related: Correctional Facilities N.E.C.
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: 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: Professional Societies, Associations
Diseases, Disorders, Medical Disciplines: Single Organization Support
Diseases, Disorders, Medical Disciplines: Specifically Named Diseases
Diseases, Disorders, Medical Disciplines: Surgery
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: Energy Resources Conservation and
Developmen
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
Environmental Quality, Protection, and Beautification: Fund Raising and/or Fund Distribution
Environmental Quality, Protection, and Beautification: Garden Club, Horticultural Program
Environmental Quality, Protection, and Beautification: Land Resources Conservation
Environmental Quality, Protection, and Beautification: Management & Technical Assistance
Environmental Quality, Protection, and Beautification: Natural Resources Conservation and
Protectio
Environmental Quality, Protection, and Beautification: Pollution Abatement and Control
Services
Environmental Quality, Protection, and Beautification: Professional Societies, Associations
Environmental Quality, Protection, and Beautification: Recycling Programs
Environmental Quality, Protection, and Beautification: Research Institutes and/or Public
Policy Ana
Environmental Quality, Protection, and Beautification: Single Organization Support
Environmental Quality, Protection, and Beautification: Water Resource, Wetlands
Conservation and Ma
Food, Agriculture, and Nutrition N.E.C.
Food, Agriculture, and Nutrition: Agricultural Programs
Food, Agriculture, and Nutrition: Congregate Meals
Food, Agriculture, and Nutrition: Food Banks, Food Pantries
Food, Agriculture, and Nutrition: Food Service, Free Food Distribution Programs
Food, Agriculture, and Nutrition: Meals on Wheels
Food, Agriculture, and Nutrition: Nutrition Programs
Food, Agriculture, and Nutrition: Professional Societies, Associations
Food, Agriculture, and Nutrition: Research Institutes and/or Public Policy Analysis
Health - General and Rehabilitative N.E.C.
Health - General and Rehabilitative: Alliance/Advocacy Organizations
Health - General and Rehabilitative: Ambulance, Emergency Medical Transport Services
Health - General and Rehabilitative: Ambulatory Health Center, Community Clinic
Health - General and Rehabilitative: Blood Supply Related
Health - General and Rehabilitative: Community Health Systems
Health - General and Rehabilitative: Family Planning Centers
Health - General and Rehabilitative: Fund Raising and/or Fund Distribution
Health - General and Rehabilitative: Group Health Practice (Health Maintenance
Organizations)
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: Home Health Care
Health - General and Rehabilitative: Hospital, General
Health - General and Rehabilitative: Hospital, Specialty
Health - General and Rehabilitative: Hospitals and Related Primary Medical Care Facilities
Health - General and Rehabilitative: Management & Technical Assistance
Health - General and Rehabilitative: Nonmonetary Support N.E.C.
Health - General and Rehabilitative: Nursing Services (General)
Health - General and Rehabilitative: Nursing, Convalescent Facilities
Health - General and Rehabilitative: Organ and Tissue Banks
Health - General and Rehabilitative: Patient Services - Entertainment, Recreation
Health - General and Rehabilitative: Professional Societies, Associations
Health - General and Rehabilitative: Public Health Program (Includes General Health and
Wellness Pr
Health - General and Rehabilitative: Rehabilitative Medical Services
Health - General and Rehabilitative: Reproductive Health Care Facilities and Allied Services
Health - General and Rehabilitative: Research Institutes and/or Public Policy Analysis
Health - General and Rehabilitative: Single Organization Support
Housing, Shelter N.E.C.
Housing, Shelter: Home Improvement and Repairs
Housing, Shelter: Homeless, Temporary Shelter For
Housing, Shelter: Housing Development, Construction, Management
Housing, Shelter: Housing Expense Reduction Support
Housing, Shelter: Housing Owners, Renters Organizations
Housing, Shelter: Housing Rehabilitation
Housing, Shelter: Housing Search Assistance
Housing, Shelter: Housing Support Services -- Other
Housing, Shelter: Low-Cost Temporary Housing
Housing, Shelter: Management & Technical Assistance
Housing, Shelter: Professional Societies, Associations
Housing, Shelter: Public Housing Facilities
Housing, Shelter: Senior Citizens' Housing/Retirement Communities
Housing, Shelter: Single Organization Support
Human Services - Multipurpose and Other N.E.C.
Human Services: Adoption
Human Services: Adult Day Care
Human Services: Alliance/Advocacy Organizations
Human Services: Blind/Visually Impaired Centers, Services
Human Services: Child Day Care

Human Services: Children's, Youth Services
 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: Pregnancy Centers
 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: Fund Raising and/or Fund Distribution

International, Foreign Affairs, and National Security: International Affairs, Foreign Policy and GI
 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 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: Promotion of International Understanding
 International, Foreign Affairs, and National Security: Research Institutes and/or Public Policy Ana
 International, Foreign Affairs, and National Security: Single Organization Support
 Medical Research N.E.C.
 Medical Research: Biomedicine, Bioengineering Research
 Medical Research: Cancer Research
 Medical Research: Fund Raising and/or Fund Distribution
 Medical Research: Medical Specialty Research
 Mental Health, Crisis Intervention N.E.C.
 Mental Health, Crisis Intervention: Addictive Disorders N.E.C.
 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 Tr
 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: Group Home, Residential Treatment Facility - Mental Health Rela
 Mental Health, Crisis Intervention: Hot Line, Crisis Intervention Services
 Mental Health, Crisis Intervention: Management & Technical Assistance
 Mental Health, Crisis Intervention: Mental Health Association, Multipurpose
 Mental Health, Crisis Intervention: Mental Health Treatment - Multipurpose and N.E.C.

Mental Health, Crisis Intervention: Nonmonetary Support N.E.C.
Mental Health, Crisis Intervention: Professional Societies, Associations
Mental Health, Crisis Intervention: Psychiatric, Mental Health Hospital
Mental Health, Crisis Intervention: Rape Victim Services
Mutual/Membership Benefit Organizations, Other N.E.C.
Mutual/Membership Benefit: Cemeteries, Burial Services
Mutual/Membership Benefit: Local Benevolent Life Insurance Associations, Mutual Irrigation and Tele
Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.
Philanthropy, Voluntarism, and Grantmaking Foundations: Community Foundations
Philanthropy, Voluntarism, and Grantmaking Foundations: Fund Raising and/or Fund Distribution
Philanthropy, Voluntarism, and Grantmaking Foundations: Fund Raising Organizations That Cross Cate
Philanthropy, Voluntarism, and Grantmaking Foundations: Named Trusts/Foundation N.E.C.
Philanthropy, Voluntarism, and Grantmaking Foundations: Philanthropy, Charity, Voluntarism Promotio
Philanthropy, Voluntarism, and Grantmaking Foundations: Private Grantmaking Foundations
Philanthropy, Voluntarism, and Grantmaking Foundations: Private Independent Foundations
Philanthropy, Voluntarism, and Grantmaking Foundations: Private Operating Foundations
Philanthropy, Voluntarism, and Grantmaking Foundations: Professional Societies, Associations
Philanthropy, Voluntarism, and Grantmaking Foundations: Public Foundations
Philanthropy, Voluntarism, and Grantmaking Foundations: Single Organization Support
Philanthropy, Voluntarism, and Grantmaking Foundations: Voluntarism Promotion
Public Safety, Disaster Preparedness, and Relief: Automotive Safety
Public Safety, Disaster Preparedness, and Relief: Disaster Preparedness and Relief Services
Public Safety, Disaster Preparedness, and Relief: Fire Prevention, Protection, Control
Public Safety, Disaster Preparedness, and Relief: Safety Education
Public, Societal Benefit: Alliance/Advocacy Organizations
Public, Societal Benefit: Consumer Protection, Safety
Public, Societal Benefit: Credit Unions
Public, Societal Benefit: Financial Institutions, Services (Non-Government Related)
Public, Societal Benefit: Government and Public Administration
Public, Societal Benefit: Leadership Development
Public, Societal Benefit: Management & Technical Assistance
Public, Societal Benefit: Military, Veterans' Organizations
Public, Societal Benefit: Nonmonetary Support N.E.C.

Public, Societal Benefit: Professional Societies, Associations
Public, Societal Benefit: Public Finance, Taxation, Monetary Policy
Public, Societal Benefit: Public Transportation Systems, Services
Public, Societal Benefit: Public Utilities
Public, Societal Benefit: Research Institutes and/or Public Policy Analysis
Public, Society Benefit - Multipurpose and Other N.E.C.
Recreation, Sports, Leisure, Athletics N.E.C.
Recreation, Sports, Leisure, Athletics: Amateur Sports Clubs, Leagues, N.E.C.
Recreation, Sports, Leisure, Athletics: Amateur Sports Competitions
Recreation, Sports, Leisure, Athletics: Baseball, Softball
Recreation, Sports, Leisure, Athletics: Community Recreational Centers
Recreation, Sports, Leisure, Athletics: Equestrian, Riding
Recreation, Sports, Leisure, Athletics: Fairs, County and Other
Recreation, Sports, Leisure, Athletics: Fund Raising and/or Fund Distribution
Recreation, Sports, Leisure, Athletics: Golf
Recreation, Sports, Leisure, Athletics: Parks and Playgrounds
Recreation, Sports, Leisure, Athletics: Physical Fitness and Community Recreational Facilities
Recreation, Sports, Leisure, Athletics: Professional Societies, Associations
Recreation, Sports, Leisure, Athletics: Recreational and Sporting Camps
Recreation, Sports, Leisure, Athletics: Recreational, Pleasure, or Social Club
Recreation, Sports, Leisure, Athletics: Single Organization Support
Recreation, Sports, Leisure, Athletics: Soccer Clubs, Leagues
Recreation, Sports, Leisure, Athletics: Special Olympics
Recreation, Sports, Leisure, Athletics: Sports Training Facilities, Agencies
Recreation, Sports, Leisure, Athletics: Swimming, Water Recreation
Recreation, Sports, Leisure, Athletics: Tennis, Racquet Sports Clubs, Leagues
Recreation, Sports, Leisure, Athletics: Winter Sports (Snow and Ice)
Religion Related, Spiritual Development N.E.C.
Religion: Christian
Religion: Fund Raising and/or Fund Distribution
Religion: Interfaith Issues
Religion: Jewish
Religion: Management & Technical Assistance
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: Computer Science

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

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 N.E.C.

Social Science Research Institutes, Services: Behavioral Science

Social Science Research Institutes, Services: Professional Societies, Associations

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: 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