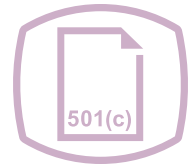
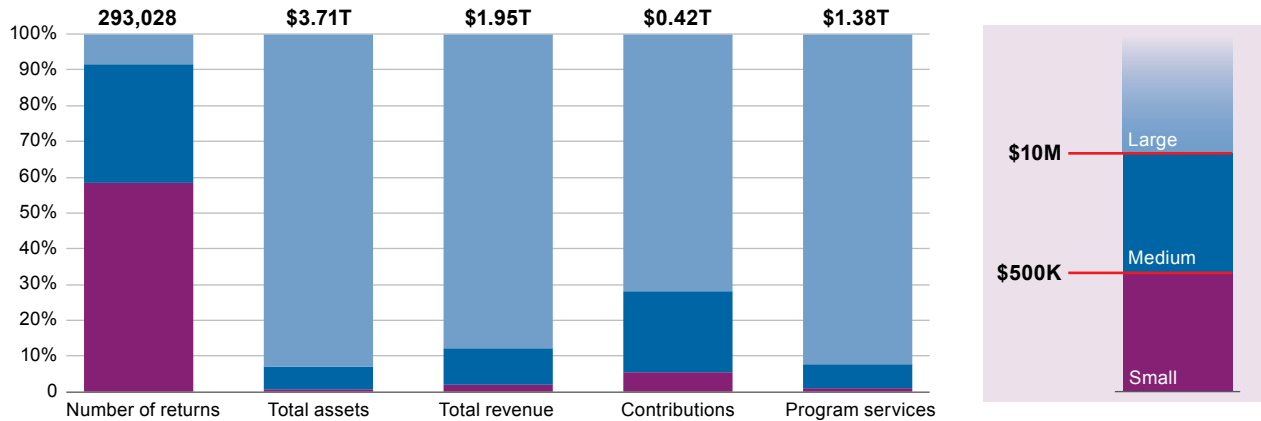


Charities and Other Tax-Exempt Organizations, 2014

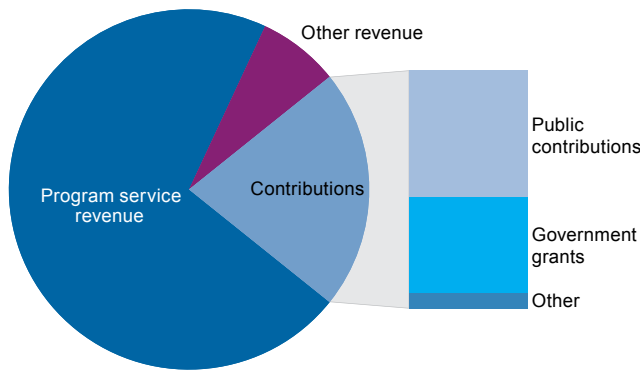


SOI conducts annual studies on nonprofit charitable and other tax-exempt organizations. Analysts derive estimates of tax-exempt sector financial activity from a sample of Forms 990 filed by these organizations. Organizations covered by the SOI sample include those exempt under Internal Revenue Code subsections 501(c)(3) through 501(c)(9).

Nonprofit Charitable Organizations: Selected Data, by Size of Total Assets, Tax Year 2014



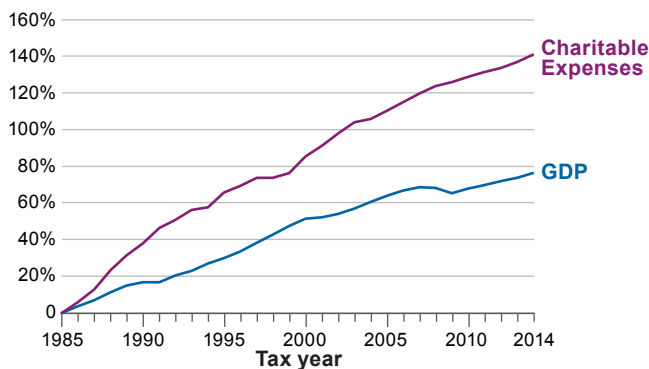
Sources of Charitable Organization Revenue, Tax Year 2014



Highlights of the Data

- Nonprofit charities exempt under section 501(c)(3) represent the overwhelming majority of organizations, and account for the bulk of the financial activity for the tax-exempt sector.
- For Tax Year 2014, over 293,000 charities exempt under section 501(c)(3) filed Forms 990 with the IRS reporting over \$3.7 trillion in assets and nearly \$2.0 billion in revenue.
- Large organizations, especially hospitals and universities, dominated the financial activity of the charitable sector. Charities with assets over \$10 million filed only 8 percent of the returns for Tax Year 2014, but they accounted for 93 percent of the assets and 88 percent of revenue reported. While small charities filed over 60 percent of returns, they represented a negligible amount of the sector's financial holdings and activity.
- Over 71 percent of revenue received by charitable organizations came from program services, which include payments to organizations in the form of tuition, patient charges, admission fees, etc.
- Contributions, gifts, and grants comprised the other major sources of charitable revenue. While most contributions came from the public (either directly or through federated campaigns), over 40 percent were in the form of government grants.
- The nonprofit sector has grown steadily and significantly over the years that SOI has conducted studies. Total charitable expenditures showed a cumulative real growth of 141 percent between Tax Years 1985 and 2014. Over the same period, cumulative growth in GDP measured 76 percent.

Cumulative Growth in GDP and Charitable Expenses, Tax Years 1985–2014



All data are adjusted for inflation using the chain-type price index as reported by the U.S. Department of Commerce, Bureau of Economic Analysis.



Exempt Organization Tax Statistics

