



FACT SHEET

WYOMING LEGISLATIVE SERVICE OFFICE

WYOMING 501(C) NONPROFIT ORGANIZATIONS AND EMPLOYMENT

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Question: How many nonprofit entities operate in Wyoming and how many people do they employ?

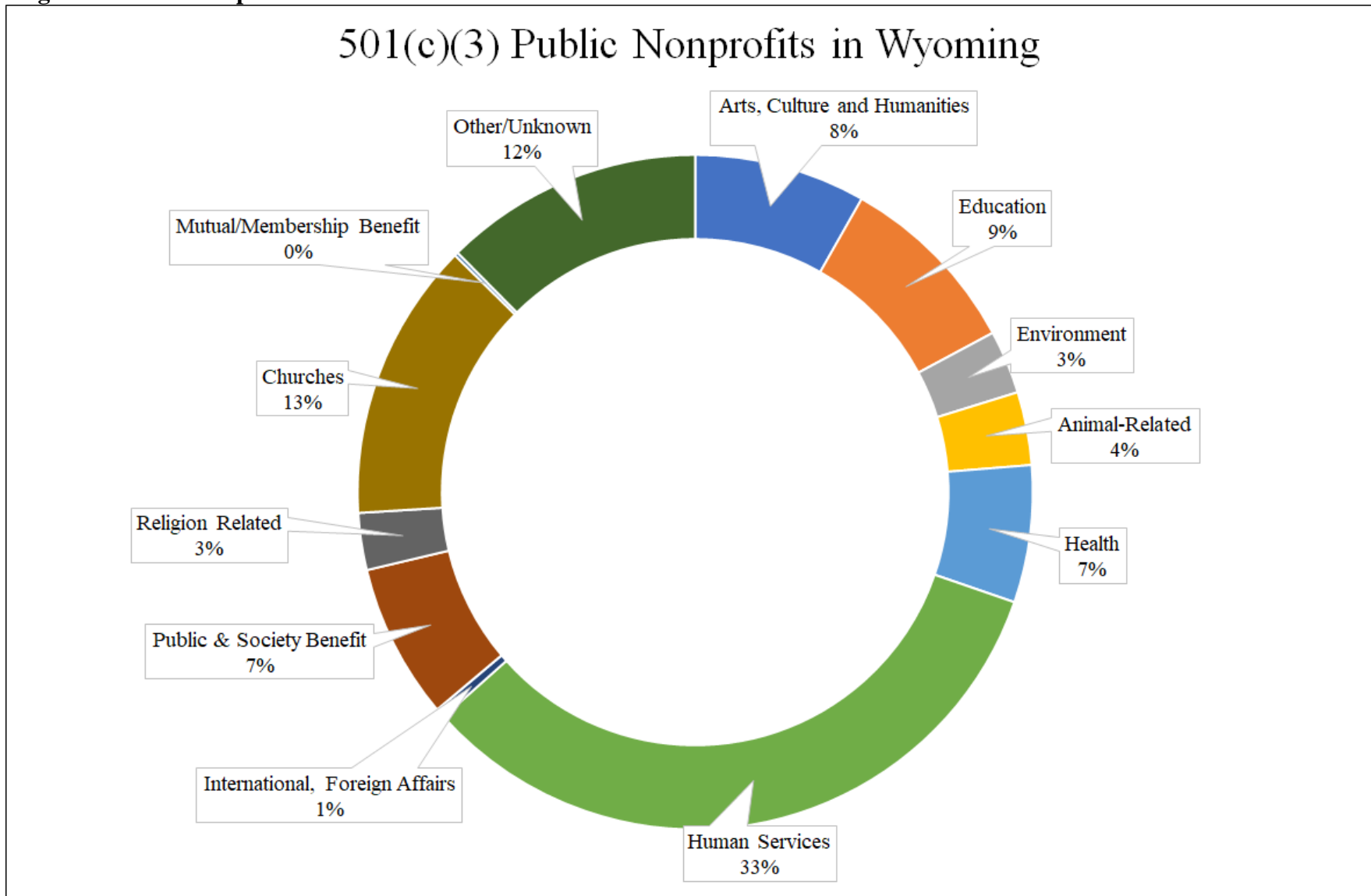
Answer: In Wyoming, there are 5,127 501(c) organizations with 68% (3,483) of those organizations classified as 501(c)(3) public charities and 7% classified as 501(c)(3) private foundations. Together, public and private 501(c)(3) organizations employ 36,977 people in Wyoming as of 2017.

Types of Nonprofit Entities in Wyoming

There are several IRS classifications for nonprofit organizations. A fact sheet provided by the Wyoming Nonprofit Network, attached to this Fact Sheet as **Appendix A**, explains the requirements for each of the 501(c) IRS classifications. This Fact Sheet focuses on 501(c)(3) public and private organizations because they make up a majority of 501(c) organizations in Wyoming. 501(c)(3) public organizations must be organized and operated exclusively for charitable, religious, educational, scientific, literary, testing for public safety, fostering national and international amateur sports competition, and preventing cruelty to children and animals.

In addition to IRS nonprofit classifications, the National Taxonomy of Exempt Entities (NTEE) classifies nonprofits based on their primary tax-exempt activity. The attached Wyoming Nonprofit Network fact sheet also describes how 501(c)(3) public charities in Wyoming are categorized based on the NTEE. These categories include: Arts, Culture and Humanities; Education; Environment; Animal-Related; Health; Human Services; International, Foreign Affairs and National Security; Public & Society Benefit; Religion Related; Mutual/Membership Benefit; Other. For this data, churches were separated from the religion related category as they are not required to file IRS 900 Annual Tax Returns, nor register with the IRS (Wyoming Nonprofit Network). **Figure 1** on the following page illustrates the NTEE classification of Wyoming nonprofit organizations.

Figure 1. NTEE Nonprofit Classification



Source: LSO staff research; Data from Wyoming Nonprofit Network

Wyoming Nonprofit Employment

According to the Bureau of Labor Statistics (BLS) private nonprofits in Wyoming employed 12,527 people, accounting for 6.1% of private employment in 2016 (ranking 46 out of 50 states). Furthermore, from 2007 to 2016, nonprofits in Wyoming grew by 3.7%. **Table 1** below outlines employment and wage information for 501(c)(3) organizations in Wyoming. 501(c)(3) public organizations account for more than 50% of the workforce in the following industries: Educational services, colleges universities and professional schools, outpatient care centers, social assistance, and child daycare services. 501(c)(3) public organizations in the health care and social assistance industry provide employment to 8,960 people, more than any other type of nonprofit industry.

Table 1. 501(c)(3) Employment Information

Industry Title	Average # of Establishments	Annual Average of Employment	Total Annual Wages (thousands)	Annual Wages per Employee	Percent Employment 501(c)(3)
Total Private	814	12,389	\$437,950	\$35,350	6.1%
Real Estate and Rental and Leasing	18	65	\$1,867	\$28,730	1.6%
Professional, Scientific, and Technical Services	37	140	\$8,040	\$57,430	1.6%
Administrative and Support and Waste Management and Remediation Services	15	93	\$3,568	\$38,366	1.1%
Educational Services	80	1,089	\$36,285	\$33,319	63.6%
Colleges, Universities, and Professional Schools	30	138	\$3,584	\$25,968	60.8%
Health Care and Social Assistance	426	8,960	\$329,769	\$36,805	36.2%
Offices of Physicians	19	458	\$34,266	\$74,816	13.9%
Outpatient Care Centers	45	673	\$28,047	\$41,675	50.9%
Nursing and Residential Care Facilities	42	1,532	\$46,223	\$30,172	34.5%

Social Assistance	290	4,196	\$107,436	\$25,604	57.3%
Individual and Family Services	159	1,842	\$44,454	\$24,133	48.3%
Child Day Care Services	68	1,343	\$35,830	\$26,679	58.1%
Arts, Entertainment, and Recreation	46	597	\$15,548	\$26,043	16.5%
Other Services (except Public Administration)	155	1,058	\$32,909	\$31,105	14.6%
Religious, Grantmaking, Civic, Professional, and Similar Organizations	142	912	\$29,979	\$32,872	49.8%
Civic and Social Organizations	17	363	\$4,823	\$13,287	48.2%
Business, Professional, Labor, Political, and Similar Organizations	17	40	\$1,765	\$44,114	7.5%

Source: U.S. Bureau of Labor Statistics, *Nonprofit Establishment Employment and Wage Estimates 2017 Annual Figures*

Table 2 on the following page breaks down nonprofit employment by county. Natrona county has the highest number of employees who work for public 501(c)(3) organizations (3,262 employees), whereas Goshen, Johnson, Platte, and Uinta counties do not have any records of employees working for 501(c)(3) public organizations¹. In both Carbon and Sheridan Counties, over 70% of employees in the social assistance industry are employed by 501(c)(3) public organizations. Additionally, in Sheridan County almost 80% of those employed in the individual and family services industry work for 501(c)(3) public organizations.

¹ Data not included for nonprofits which self-insure nor those with four employees or less

Table 2. 501(c)(3) Employment Information by County

Geographic Title	Industry Title	Average # of Establishments²	Annual Average Employment	Total Annual Wages (thousands)	Annual Wages per Employee	Percent Employment 501(c)(3)
Albany County	Total Private	54	908	\$27,417	\$30,195	9.3%
	Health Care and Social Assistance	21	658	\$17,172	\$26,097	42.0%
Campbell County	Total Private	24	309	\$9,015	\$29,174	1.6%
	Health Care and Social Assistance	15	279	\$8,099	\$29,028	27.6%
Carbon County	Total Private	24	139	\$3,394	\$24,415	2.8%
	Social Assistance	18	108	\$2,271	\$21,026	70.1%
Fremont County	Total Private	68	1,163	\$35,993	\$30,948	11.7%
	Social Assistance	19	134	\$4,217	\$31,468	25.4%
	Other Services (except Public Administration)	16	91	\$4,787	\$52,608	19.7%
Goshen County	Total Private	18	569	\$24,874	\$43,716	19.1%
Johnson County	Total Private	18	151	\$2,818	\$18,662	6.9%
Laramie County	Total Private	111	1,453	\$47,748	\$32,862	4.6%
	Educational Services	15	70	\$2,838	\$40,536	32.4%
	Health Care and Social Assistance	47	882	\$31,532	\$35,751	20.6%
	Social Assistance	28	523	\$15,309	\$29,271	39.9%
	Other Services (except Public Administration)	25	268	\$6,777	\$25,287	22.4%
Natrona County	Total Private	111	2,461	\$101,740	\$41,341	7.6%
	Health Care and Social Assistance	51	2,036	\$90,727	\$44,561	34.3%
	Social Assistance	38	672	\$17,845	\$26,555	57.9%

² The 4-quarter average number of establishments for the year

	Individual and Family Services	21	339	\$9,029	\$26,635	52.1%
	Other Services (except Public Administration)	29	215	\$5,491	\$25,538	15.7%
Park County	Total Private	50	975	\$46,902	\$48,104	9.6%
	Health Care and Social Assistance	29	737	\$39,635	\$53,779	52.0%
	Social Assistance	16	163	\$5,233	\$32,101	46.0%
Platte County	Total Private	17	278	\$13,363	\$48,067	10.5%
Sheridan County	Total Private	65	879	\$24,210	\$27,543	9.0%
	Health Care and Social Assistance	38	605	\$16,046	\$26,522	41.7%
	Social Assistance	25	432	\$10,182	\$23,570	79.7%
	Individual and Family Services	15	246	\$5,915	\$24,044	79.9%
Sweetwater County	Total Private	30	472	\$11,996	\$25,416	2.7%
	Health Care and Social Assistance	21	409	\$11,037	\$26,984	31.0%
	Social Assistance	15	265	\$6,222	\$23,478	51.9%
Teton County	Total Private	81	904	\$36,713	\$40,611	4.9%
	Health Care and Social Assistance	17	285	\$9,897	\$34,728	34.0%
	Other Services (except Public Administration)	26	102	\$5,946	\$58,297	16.5%
Uinta County	Total Private	23	555	\$14,439	\$26,017	9.2%

Source: U.S. Bureau of Labor Statistics, Nonprofit Establishment Employment and Wage Estimates 2017 Annual Figures

Appendix A



Wyoming Nonprofit Network

The Wyoming Nonprofit Network represents the collective voice of the Wyoming charitable nonprofit sector and brings best practices, resources, and support to the nonprofit community.

Wyoming's Nonprofit Sector

Prepared for Wyoming LSO – 6/8/2020

Type	Number
501(c)(3) Public Charities	3,483
501(c)(3) Private Foundations	355
Other 501(c) Organizations	1,289
Total	5,127

IRS Classifications

501(c)(3) Public Charities

In order to be tax-exempt under 501(c)3, an organization must be organized and operated exclusively for one of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national and international amateur sports competition, and preventing cruelty to children and animals.

501(c)3 Private Foundations

These are not public charities. Typical they are established with funds from a single source such as a family, individual, or corporation. Earnings from the investment of these funds are used to support charitable causes.

Other 501(c) Organizations

Includes civic leagues, labor organizations, business leagues, social and recreation clubs, fraternal societies, employee associations, veteran's organizations and others. The IRS list and definitions of all tax-exempt entities under 501(c) can be found in the IRS Publication 557 (pages 68-69): <https://www.irs.gov/pub/irs-pdf/p557.pdf>.

The National Taxonomy of Exempt Entities (NTEE) is a coding system used to classify nonprofits in terms of its primary exempt activity. The table reflects the broad grouping of different codes.

The description and total number of 501(c)(3) public charities within each group is noted below.

501(c)(3) Public Charities - Wyoming

NTEE Description	Total #	>\$50K Revenue
Arts, Culture and Humanities	286	89
Education: Educational Institutions and Related Activities	312	111
Environment: Environmental Quality, Protection and Beautification	106	39
Animal-Related	122	35
Health: Health, Mental Health, Crises Intervention, Diseases, Disorders, Medical Disciplines, Medical Research	229	99
Human Services: Crime, Legal-Related, Employment, Job-Related, Food, Agriculture, Nutrition, Housing, Shelter, Public Safety, Disaster Preparedness/Relief, Recreation, Sports, Leisure, Athletics, Youth Development, Human Services	1,153	387
International, Foreign Affairs and National Security	16	4
Public & Society Benefit: Civil Rights, Social Action, Advocacy, Community Improvement, Capacity Building, Philanthropy, Voluntarism, Grantmaking, Science & Technology Research, Social Science Research and other Public/Society Benefit	259	78
Religion Related, Spiritual Development	95	29
Churches (<i>see note below</i>) – <i>Often included in category above but broke out in this table.</i>	466	2
Mutual/Membership Benefit	6	4
Other/Unknown	433	14
TOTALS	3,483	891

Churches are not required to file IRS 900 Annual Tax Return. They are also not required to register with the IRS. As noted above, there are 467 churches that have registered.

The third column is the number organizations with greater than \$50,000 in annual revenue according to the most recent IRS 990 tax return filed.

Sources:

IRS Business Master File – Updated data posting date 5/11/20

GuideStar.org – 6/8/2020