

### Utah Foundation

**RESEARCH • ANALYZE • INFORM** 

UTAH SOCIAL CAPITAL SERIES PART III



# THE ART OF ASSOCIATION

## **Community Life in Utah**

**DECEMBER 2021** 

### THE ART OF ASSOCIATION

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### George S. and Dolores Doré Eccles f o u n d a t i o n

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The Utah Foundation's mission is to produce objective, thorough and well-reasoned research and analysis that promotes the effective use of public resources, a thriving economy, a well-prepared workforce and a high quality of life for Utahns. The Utah Foundation seeks to help decisionmakers and citizens understand and address complex issues. The Utah Foundation also offers constructive guidance to improve governmental policies, programs and structures.

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P.O. Box 387 Salt Lake City, Utah 84110 utahfoundation.org

### **INTRODUCTION**

Perhaps the most influential book ever produced in the study of the American character is Alexis de Tocqueville's *Democracy in America*. The Frenchman explored the 1830s U.S. with the eyes of an outsider. One object of particular interest was his observation of a vibrant "art" of association, at which Americans were particularly adept. He wrote: "Americans of all ages, all conditions, all minds constantly unite. Not only do they have commercial and industrial associations in which all take part, but they also have a thousand other kinds: religious, moral, grave, futile, very general and very particular, immense and very small."<sup>1</sup>

Even into our own age, outsiders have remarked on the spirit of association that brings Americans together to solve common problems – problems that would otherwise be left entirely to the state. This very report emanates from an organization formed and maintained by an association of citizens who seek to bring dispassionate facts and analysis to the challenges of our time. The art of association opens the way not only for citizens to come together to address those challenges, but also to form social capital through their participation in community life.

This installment in the Utah Social Capital Series seeks to measure participation in community life. We do so using six metrics: charitable donations; volunteering; attendance at religious services; participation in neighborhood groups; the number of non-professional organizations; and the number of professional organizations.

### BACKGROUND

One of the most influential works ever produced on social capital documented a decline in associational life, with a title that says all. Robert Putnam's 2000 landmark work *Bowling Alone* draws from the example of declining bowling leagues to emblemize the disintegration of community participation.<sup>2</sup> This disintegration not only eats away at our social fabric, it can also diminish our mental and physical health.<sup>3</sup> Recent developments, such as the increasing time spent on personal technology devices and the lockdowns in response to the coronavirus pandemic, may only be encouraging these trends. Still, some are hopeful that the movement over the past 60 years from a "we" society to an "I" society can be arrested.<sup>4</sup>



#### **KEY FINDINGS OF THIS REPORT**

- Associational life has been a key characteristic of American culture, but it is in long-term decline.
- Utah is at or next to the top in the nation on four of the six measures of participation in community life. On the other two measures, however, Utah is well below average and in last place on one.
- Utah's charitable giving has consistently outpaced the U.S. at large by a wide margin. In 2019, 66% of Utahns made donations, compared to only 50% of Americans overall. Utah ranked second overall, behind only South Dakota.
- Utah consistently outperforms the nation at large in volunteerism and by a wide margin. No other state has as vigorous a culture of volunteerism.
- The most recent data put Utah clearly in first place nationally for weekly religious service attendance. However, there has been a notable decline in attendance.
- Utah has by far the nation's highest level of neighborhood participation.
- Utah is dead last in the nation when it comes to the number of non-professional organizations per capita.
- Utah is below the national average for the number of professional organizations per capita.

### THE ART OF ASSOCIATION | 1 | UTAH FOUNDATION



#### FORMAT OF THE UTAH SOCIAL CAPITAL SERIES

Social capital refers to the bonds between neighbors and among networks, which they can use to benefit themselves and the group as a whole. Social capital takes many forms. With this series, the Utah Foundation seeks be comprehensive, gathering data on roughly 30 metrics. We sorted them into seven categories:

- Civic Engagement
- Social Trust
- Community Life
- Family Health
- Social Cohesion
- Future Focus
- Social Mobility

In determining the metrics, we explored other social capital analyses, including the indices created by Joint Economic Council and by Harvard University political scientist Robert Putnam. From these, we culled certain metrics that are not reproduced at regular intervals, which could inhibit comparisons over time. We also added a number of factors either because they would be of particular interest to Utah or because they allow us to flesh out our analysis of certain topic areas. Our analysis compares Utah to the U.S. at large and to the other Mountain States (Arizona, Colorado, Idaho, Montana, Nevada, New Mexico and Wyoming). It also examines trends over time. There is no absolute consensus on how to measure social capital.

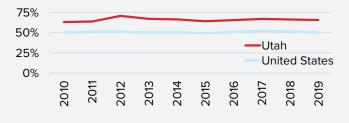
For the purposes of this series, the Utah Foundation defines participation in community life as the ways in which people participate in and financially support non-governmental community endeavors.

### **CHARITABLE DONATIONS**

It has been suggested that certain kinds of activities linked to social capital (like participation in a community organization) significantly increase rates of charitable donation.<sup>5</sup> However, this does not mean that all kinds of social capital should be assumed to increase charitable donation; some, like political engagement, have only negligible effects.<sup>6</sup> It is not so much that donating money strengthens interpersonal bonds in a community, but rather that charitable giving demonstrates a level of communal trust that one's donation can make a difference. That said, if social capital increases charitable donations, then those donations can conversely be assumed to offer a significant

### Utah has seen fairly steady reported donor activity during the past decade.

Figure 1: Share of Residents Reporting a Donation of at Least \$25 to a Charitable Group, Utah and the United States, 2010-2019



For source information on all figures, see the Appendix.

measure of participation in community life.

In this section, we look at the share of people reporting donations to charitable groups.<sup>7</sup> While the Utah Foundation considered looking at actual charitable deductions, tax changes in 2017 drastically changed the charitable deduction landscape. Instead, we analyzed a survey administered by the U.S. Census Bureau that focuses on community engagement – specifically, the share of respondents who report donating at least \$25 to a charitable group.

### **Utah's Charitable Donations Over Time**

The share of Utahns reporting a donation of at least \$25 to a charitable group has remain fairly steady during the past decade. From a low point in 2010 of 63%, charitable giving jumped to 71% by 2012, but

### Utah is among the very top states in terms of charitable giving.

Figure 2: Share of Residents Reporting a Donation of at Least \$25 to a Charitable Group by State, 2019



settled back down somewhat and stood at 66% by 2019. (For source information on all figures, see Appendix A.)

### **Utah and the Nation**

Utah's charitable giving has consistently outpaced the U.S. at large by a wide margin. In 2019, 66% of Utahns made donations, compared to only 50% of Americans overall. Utah ranked second overall, behind only South Dakota. Utah's widespread

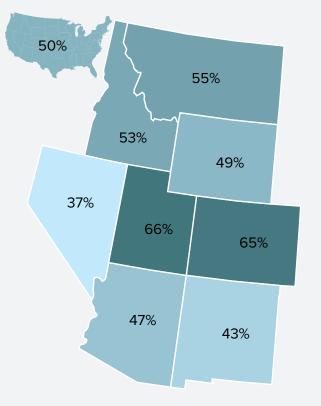
charitable giving may be influenced by the fact that a large share of the population are members of the Church of Jesus Christ of Latter-day Saints, which strongly encourages a 10% tithe among participating members.

### Charitable Donations in the Mountain States

With the exceptions of Utah and Colorado (which ranks just behind Utah, at third nationally), the Mountain States as a group do not perform remarkably well in charitable donations. In fact, New Mexico is in the bottom five, and Nevada is dead last. Two other Mountain States are below the national average. Utah has consistently outperformed the region over time.

### In 2019, Utah and Colorado were by far the most generous of the Mountain States.



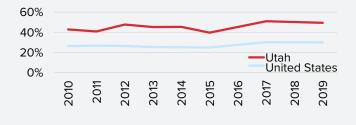


### VOLUNTEERING

One of the most established metrics for determining the level of social capital in a community is the rate at which people volunteer. There are few better indicators of participation in community life than the willingness to expend effort to make the community a better place without expecting any form of compensation.<sup>8</sup> Moreover, higher levels of volunteering, particularly in communities where social capital rates are already high, can lead to improved "norms of reciprocity" among a community. Norms

### Utah's volunteerism rates have recently strengthened.

Figure 4: Share of Adults Who Report Volunteering, Utah and the United States, 2010-2019



of reciprocity are the norms that community members have set around what is expected of citizens to give to the community around them, and when norms have been set it is expected that people try to exceed the expectations of those norms, further increasing volunteerism.<sup>9</sup> Essentially, volunteering in the right context is a component in a positive feedback loop that encourages more people to be generous and volunteer.

### **Utah Volunteering Over Time**

Volunteering in Utah has strengthened in recent years. From a decade low of 40% of Utahns reporting volunteering in 2015, the number hovered near 50% from 2017 to 2019.

### **Utah and the Nation**

Utah consistently outperforms the nation at large in volunteerism – and by a wide margin. At times, Utah's level of volunteerism has been nearly double the national average. As of 2019, the share of Utahns who reported volunteering stood at 49%, compared to only 30% nationally.

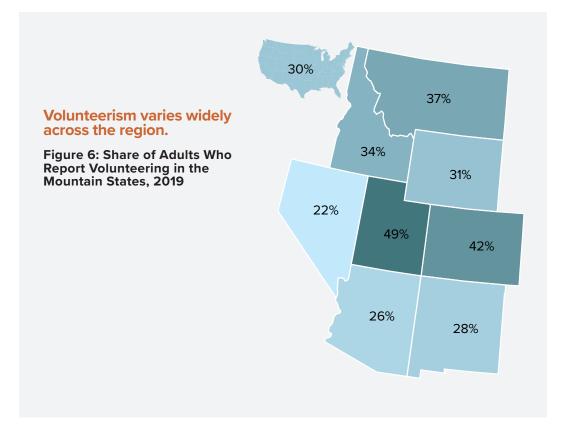
Not surprisingly then, Utah was the national leader in volunteering in 2019.

Nearly two-thirds of Utah's volunteering in 2018 was through a religious organization, perhaps again reflective of the large share of Utah's population who participating in the Church of Jesus Christ, which encourages and assigns its members to participate in service activities.<sup>10</sup>

### Utah clearly leads the nation in volunteerism.

Figure 5: Share of Adults Who Report Volunteering by State, 2019





### **Volunteering in the Mountain States**

Volunteering in the Mountain States varies about as widely as possible, with Utah at No. 1 and Nevada in last place. Aside from Utah, two other states are in the top 10: Colorado (4<sup>th</sup>) and Montana (8<sup>th</sup>). However, Utah's 49% volunteerism rate significantly exceeds even Colorado's 42%. Utah has consistently provided higher levels of volunteerism than other Mountain States.

### **RELIGIOUS PARTICIPATION**

Religious groups are perhaps the most powerful forum for creating social connections, providing a far more formative vector than the workplace, civic groups or neighborhoods. One prominent expert told the Utah Foundation that roughly half of all U.S. social capital comes from religious groups in one form or another.<sup>11</sup> Religion, in fact, pervades several of the other metrics included in this report, including charitable giving, volunteerism and associational memberships.<sup>12</sup> While religion can produce social sorting and form dividing lines, the relatively high and growing degree of religious toleration in the U.S. has opened the way for interfaith connections.<sup>13</sup>

Nationally, religious participation is also correlated with economic success and self-reported happiness; and apparently the key is not just to believe, but also to participate in worship services.<sup>14</sup> Here at home, the Utah Foundation has found that those who identify with a religion report a higher community quality of life on 19 out of the 20 measures we employed.<sup>15</sup> Numerous studies have found religious participation to be a protective factor for both physical and mental health.<sup>16</sup> One recent review highlighted the "indisputable" role of faith in addiction recovery programs and concluded that the decline in religious affiliation is a national health concern.<sup>17</sup>

Many of the benefits derived from religion, such as higher life satisfaction, are mediated through the social networks forged in religious congregations.<sup>18</sup> Those social connections greatly expand the capacity of individuals to address problems that arise in their lives and expand their opportunities. This discussion looks at weekly religious service attendance. Another interesting metric, the number of congregations and religious nonprofits, is included in Appendix B. It has been excluded from this analysis because the particular dynamics of different denominations can produce misleading results. For instance, while Tennessee and Utah have the highest levels of attendance at worship services in the nation, religious activity in Utah is highly concentrated in the Church of Jesus Christ of Latter-day Saints, placing Utah last in terms of the number of congregations and religious nonprofits. Tennessee, by contrast, has one of the most robust evangelical protestant populations in the nation, scattering congregations and nonprofits across one of the nation's most numerous collections of individual entities. (In some cases, however, participation and the number of entities aligns, as in Vermont and Maine, which have low levels on both metrics.)

### Utah's decrease in regular religious participation mirrors the decrease nationally.

Figure 7: Share of Population Attending Religious Services Weekly, Utah and the United States, 2007-2014



### **Religious Service Attendance Over Time**

There is growing distrust of institutions in America, and organized religion is not immune. According to a Gallup study, 68% of Americans in 1975 said they had confidence in organized religion; by 2002, that number had dropped to 36%.<sup>19</sup>

This distrust may be affecting church attendance. Throughout the U.S., church attendance has been in long-term decline. Utah is no exception. In 2007, 57% of Utahns polled said they attended at least once a week, 23% said a few times or more per year, and 20% said seldom/never. By 2014, 53% (a 4% decrease) said at least once a week, 23% (a 4% decrease) a few times or more per year, and 28% said seldom/never (an 8% increase).

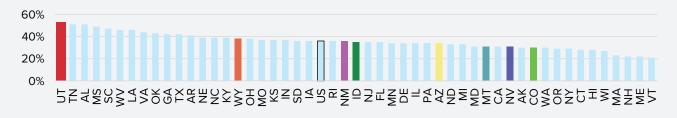
There are 2.1 million Utahns who are members of the Church of Jesus Christ of Latter-day Saints – about 69% of the state's population – according to the church's membership statistics.<sup>20</sup> However, this does not reflect those who actually attend services.<sup>21</sup> As noted earlier, certain key social capital benefits from religiosity require actual participation, rather than simply belief or membership.

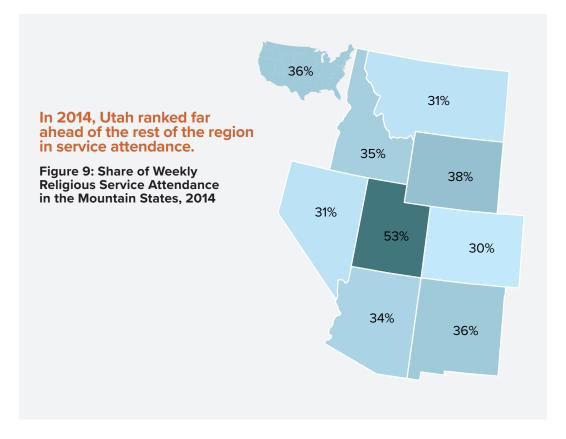
### **Utah and the Nation**

The most recent data put Utah clearly in first place nationally for weekly service attendance. It is one of only three states with more than 50% attending services weekly. And it is the only Western state among the top 10 nationally. Most of the other top states are concentrated in and around the South.

### Utah tops the nation in religious service attendance.

Figure 8: Share of Population Attending Religious Services Weekly by State, 2014

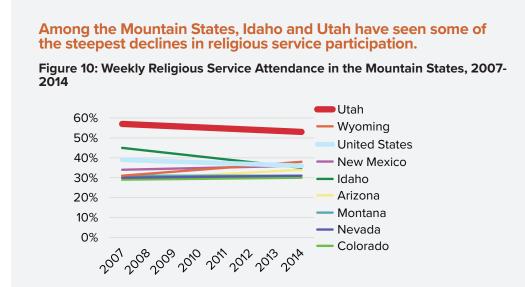




### **Religious Service Attendance in the Mountain States**

Utah is by far the most religious of the Mountain States. At 53% weekly attendance, it was well ahead of the second-ranked Mountain State (Wyoming, at 38%) in 2014. Colorado, Nevada and Montana had the lowest attendance in the region, with less than one-third participating weekly.

However, Utah saw a notable decline in 2014 compared to 2007. Idaho saw the most remarkable decline, dropping from 45% weekly attendance to 35%. Wyoming, by contrast, saw a notable increase.



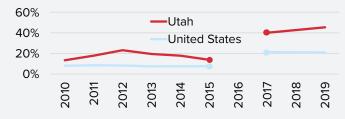
Utah has by far the nation's largest share of adults participating in neighborhood projects. The level of neighborhood participation in Utah is more than twice the national average.

#### **NEIGHBORHOOD PARTICIPATION**

People often find common cause and opportunities for community connections through participation at the neighborhood level. Indeed, neighborhood projects are one way that communal social capital can be converted into communal physical capital. While some have argued that religiosity can inhibit neighborhood level participation,<sup>22</sup> quite the opposite appears to be the case in Utah, which tops the nation on both counts.

### Neighborhood participation in Utah consistently outperforms the nation.

Figure 11: Share of Adults Who Report Participating in Neighborhood Projects, Utah and the United States, 2010-2019



Note: Survey change after 2015 makes previous comparisons impossible.

### Utah Participation in Neighborhood Projects Over Time

Utah has consistently enjoyed strong neighborhood participation. However, due to a change in the way the people were surveyed, the numbers through 2015 cannot be compared to the numbers thereafter. (See Appendix A.) Still, with the broader question in place, neighborhood participation did increase from 2017 to 2019.

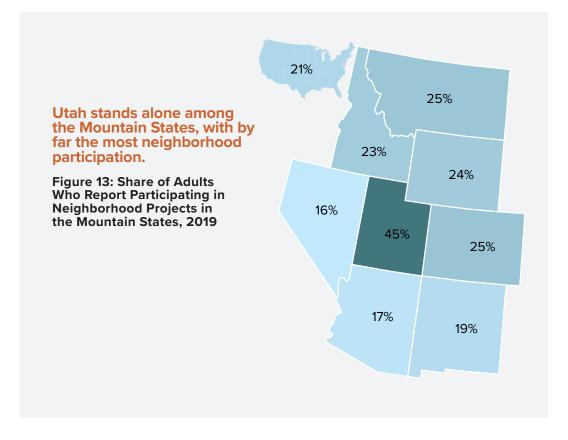
### **Utah and the Nation**

Utah has by far the nation's largest share of adults participating in neighborhood projects. The level of neighborhood participation in Utah is more than twice the national average.

### Utah clearly leads the nation in neighborhood participation.

Figure 12: Share of Adults Who Report Participating in Neighborhood Projects by State, 2019





### **Neighborhood Participation in the Mountain States**

While several Mountain States perform relatively well on neighborhood participation rates, Utah's 45% stands alone in the region. Nonetheless, Colorado and Montana (at 25% reporting participation in neighborhood projects) both show up in the top 10 nationally, and Wyoming and Idaho are not far behind. Nevada and Arizona perform particularly poorly on this measure, with both landing in the bottom four nationally.

### NON-PROFESSIONAL ORGANIZATIONS

If asked about the most quintessentially American things, non-professional associations may not come to mind like baseball or apple pie, but they have arguably played a far more important role in the development of our democracy and social capital.<sup>23</sup> America has a particularly robust network of these kinds of voluntary associations, dating back to the associations that buttressed the War of Independence and the founding of the United States. These associations include: service organiza-

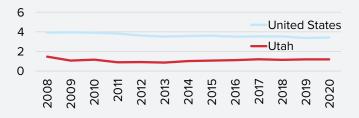
tions; fraternities, sororities, or and alumni groups; homeowner and tenant groups; military and veteran organizations; and citizen participation groups. When meeting regularly and in manageable sizes, these organizations provide people a chance to build their social networks.

### **Utah Non-Professional Organizations Over Time**

While the per capita number of non-professional organizations in Utah has declined overall since 2008, an upward shift appears to have commenced after 2013.

### Utah's non-professional organizations have seen a slight upward shift in recent years.





### Utah ranks lowest in the nation in the number of non-professional organizations.

Figure 15: Number of Non-Professional Associations Per 100,000 People by State, 2020

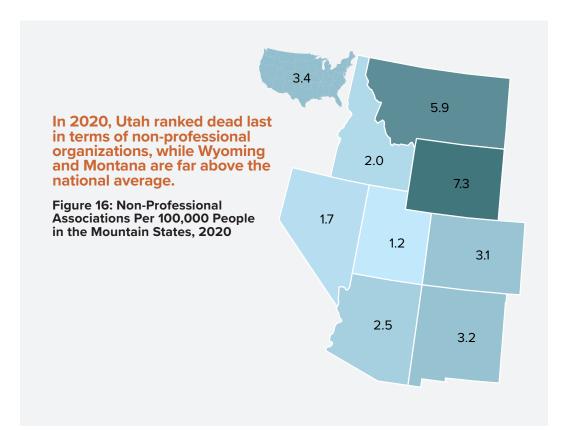


#### **Utah and the Nation**

The upward trend of non-professional organizations in Utah, albeit slight, is bucking the continued downward national trend. That said, the number per capita in Utah remains far below the national level. This contrast sharply with Utah's performance on the previous four metrics examined in this report.

### **Non-Professional Organizations in the Mountain States**

Utah has by far the lowest number of non-professional organizations per capital in the Mountain States. Wyoming leads strongly on this measure, with Montana performing well above the national level as well – and with multiple times the level seen in Utah. That said, a couple other Mountain States fall far below the national level: Idaho and Nevada.





While Utah's level of professional associations has not declined to the same degree as the national level, the Beehive State remains below the nation at large.

### **PROFESSIONAL ORGANIZATIONS**

Professional organizations, or organizations formed to promote the interests of a particular profession, have become a staple of the working world. They are generally defined as "Learned societies, professional councils, and other organizations that bring together individuals or organizations with a common professional or vocational interest."<sup>24</sup> Examples include the Governmental Research Association, Utah Education Association, United Association of Journeymen & Apprentices of the Plumbing & Pipe, Future Business Leaders of America, Utah Minority Bar Association,

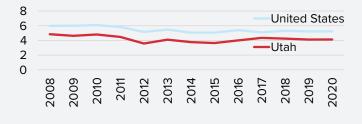
Utah HVAC Contractors Association, Utah Brewers Guild, Utah Government Finance Officers Association, Utah Society of Addition Medicine, and Utah Student Nurses Association. Social networks built through professional organizations can help benefit individuals with advice and job leads.

### **Utah Professional Organizations Over Time**

The number of professional associations per 100,000 Utahns, while higher than a few years ago, has been in general decline. In 2008, there were nearly five such organizations per 100,000 Utahns; now there are closer to four.

### Utah's level of professional organizations is trending downward.

Figure 17: Number of Professional Associations Per 100,000 People, Utah and the United States: 2008-2020



### Utah and the Nation

Utah's level of professional associations has declined at about the same degree as the national level. The Beehive State (at 4.1 associations per 100,000 people) remains below the nation at large (at 5.2).

#### Utah is at the lower end of the U.S. in terms of professional organizations.

Figure 18: Number of Professional Associations Per 100,000 People by State, 2020





### **Professional Organizations in the Mountain States**

Several states in our region have professional organization levels near the national level. However, the two smallest Mountain States in terms of population – Wyoming and Montana – do show up in the top 10 nationally. Arizona and Nevada both have worse showings than Utah's and are in the bottom 10.

It should be noted that, when it comes to both professional and non-professional organizations, Utah's low metrics may be the flip side of its strong religious participation. In other words, Utahns may be satisfying their associational needs in ways that do not require a high number of professional and non-professional organizations.

### CONCLUSION

This report measures participation in community life using six metrics. Interestingly, three of these metrics put Utah in the top spot nationally and one puts Utah in second place, while one puts Utah in last place, with the final metric placing Utah toward the lower end nationally.

In charitable donations, Utah is second only to South Dakota. Colorado is in third place. No other state in the region comes close. Nevada is last in the nation.

Utah is No. 1 in the nation in volunteerism. Colorado is again in the top five. And again, Nevada is last in the nation.

Interestingly, three of the metrics put Utah in the top spot nationally and one puts Utah in second place, while one puts Utah in last place, with the final metric placing Utah toward the lower end nationally.



Utah's decline in religious participation and the state's low number of professional and non-professional organizations deserve further study to uncover the full range of reasons.

The Beehive State is first in the nation in religious participation, and no other state in the region comes close. However, Utah's religious participation is in significant decline. Colorado appears to be the least religious of the Mountain States.

Utah also tops the nation in neighborhood participation. No other state in the nation comes close. Nevada is second to last nationally.

On the remaining two measures, Utah performs poorly.

Wyoming leads the Mountain States in non-professional organizations. Utah is last in the nation. Nevada and Idaho are both in the bottom five nationally.

Wyoming also leads the region in professional organizations. Utah has about half the professional associations per 100,000 people found in Wyoming and Montana. Arizona and Nevada are both in the bottom 10 nationally.

All in all, Utah performs impressively on the measures of participation in community life. Based on the first four measures alone, it appears that Utah has the nation's strongest participation in community life. Utah's strong performance on these metrics contrasts remarkably with the consistently weak showing from Nevada. However, Utah's decline in religious participation, as well as the state's low number of professional and non-professional organizations, deserve further study to uncover the full range of reasons and the implications for community life.

### **APPENDIX A: Technical Data Section**

### The Share of Residents Reporting a Donation of at Least \$25 to a Charitable Group

These data are gathered by the U.S. Census Bureau through a supplementary section of the Current Population Survey (CPS). The supplement was issued annually from 2010-2015 and has been issued biennially since 2015. 2019 represents the latest data available.

Prior to 2016, the question was worded "During the past 12 months, did you donate money, assets, or property with a combined value of more than \$25 to charitable or religious organizations?" After 2016, the question was modified slightly to "In the past 12 months, did you give money or possessions with a combined value of more than \$25 to a non-political group or organization, such as a charity, school, or religious organization?"

The data are taken from the CPS microsample.<sup>25</sup> Respondents could reply yes, no, do not know, refuse, or simply provide no answer. The Utah Foundation calculated the share donating as the share who replied "yes" out of all these available responses and used the supplement weight.

### The Share of Adults Who Report Volunteering

These data are gathered by the U.S. Census Bureau through a supplementary section of the Current Population Survey (CPS).<sup>26</sup> The supplement was issued annually from 2010-2015 and has been issued biennially since 2015; 2019 represents the latest data available.

The data are taken from the CPS microsample. The Census Bureau categorized respondents as "volunteer" or "non-volunteer" based on their responses to several questions. Respondents were only classified as volunteers if they had volunteered within the past 12 months. The Utah Foundation calculated the share of volunteers as the share categorized as "volunteer" by the Census Bureau and used the supplement weight.

#### Weekly Church/Religious Service Attendance

These data are collected from the 2007 and 2014 Pew *Religious Landscape Study*, a representative national survey. <sup>27</sup>

### The Share of Adults Who Report Participating in Neighborhood Projects

These data are gathered by the U.S. Census Bureau through a supplementary section of the Current Population Survey (CPS). The supplement was issued annually from 2010-2015, and biannually since 2015. 2019 represents the latest data available.

Through 2015, the question was worded, "Since September 1st ... have you worked with other people in your neighborhood to fix or improve something?" After 2015, the question was modified to "In the past 12 months, did you get together with other people from your neighborhood to do something positive for your neighborhood or the community?"

The data are taken from the CPS microsample.<sup>28</sup> Respondents could reply yes, no, do not know, refuse, or simply provide no answer. The Utah Foundation calculated the share participating as the share who replied "yes" out of all these available responses and used the supplement weight.

#### The Number of Non-Professional Associations Per 100,000 People

These data are gathered from the IRS Business Master File which lists nonprofit organizations registered or active with the IRS. The Utah Foundation used the files hosted by the Urban Institute.<sup>29</sup> To ensure that we counted only active organizations, we restricted the count to nonprofits filing within the previous two years and those filing with more than \$0 in gross receipts.<sup>30</sup>

Nonprofit organizations are categorized based on the National Taxonomy of Exempt Entities (NTEE) code. In order to look at just non-professional organizations, we restricted the count to those where the where the first digit was "A", "N", "S", or "T" which represents "Arts, Culture & Humanities," "Recreation & Sports," "Community Improvement & Capacity Building," and "Philanthropy, Voluntarism & Grantmaking Foundations" respectively. Utah Foundation also included more targeted groups including:

- Food Programs, Food Banks & Pantries, Congregate Meals, Soup Kitchens, and Meals on Wheels
- Human Service Organizations, American Red Cross, Urban League, Salvation Arby, Volunteers of America, Young Men's or Women's Associations, Neighborhood Centers, and Thrift Shops
- Student Sororities & Fraternities
- Alumni Associations
- Parent Teacher Groups
- Labor Unions
- Homeowner & Tenants Associations
- Citizen Participation
- Military & Veterans Organizations
- Leadership Development

In 2017, several states were missing data. In these cases, the data were calculated by averaging their 2016 and 2018 numbers.

The NTEE classification used to identify the type of organization is not complete in the IRS file, so the NCCS systematically created a version of the NTEE classification to fill in the gaps. Because these were not reported by the organizations themselves, there is a possibility of misclassification.

### **Professional Organizations Per 100,000**

These data are gathered from the IRS Business Master File which lists nonprofit organizations registered or active with the IRS. The Utah Foundation used the files hosted by the Urban Institute.<sup>31</sup> To ensure that we counted only active organizations, we restricted the count to nonprofits filing within the previous two years and those filing with more than \$0 in gross receipts.<sup>32</sup>

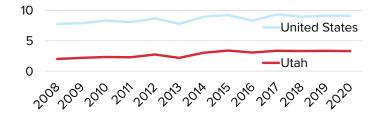
Nonprofit organizations are categorized based on the National Taxonomy of Exempt Entities (NTEE) code. In order to look at just professional organizations, we restricted the count to those where the where the second and third digit is "03" which represents "Professional Societies & Associations" organizations across major group areas. In 2017, several states were missing data. In these cases, the data were calculated by averaging their 2016 and 2018 numbers.

The NTEE classification used to identify the type of organization is not complete in the IRS file, so the NCCS systematically created a version of the NTEE classification to fill in the gaps. Because these were not reported by the organizations themselves, there is a possibility of misclassification.

### APPENDIX B: THE NUMBER OF CONGREGATIONS AND RELIGIOUS NON-PROFITS PER 100,000 PEOPLE

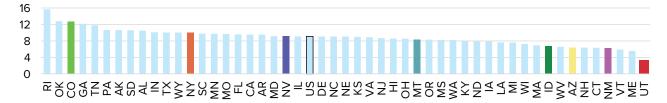
### Utah has seen a significant increase in the number of congregations and religious nonprofits.

Figure B1: Congregations and Religious Non-Profits Per 100,000 People, Utah and the United States, 2008-2020



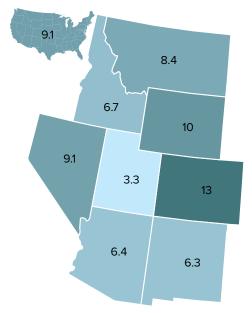
Due largely to the prevalence of the LDS Church, Utah has by far the lowest number of individual congregations and religious nonprofits in the nation, relative to its population.

Figure B2: Congregations and Religious Non-Profits Per 100,000 People by State, 2020



### In 2020, Utah ranked last among the Mountain States in terms of congregations and religious nonprofits. No other state was close.

Figure B3: Congregations and Religious Non-Profits Per 100,000 People in the Mountain States, 2020



Congregations and religious non-profits data are gathered from the IRS Business Master File, which lists nonprofit organizations registered or active with the IRS. The Utah Foundation used the files hosted by the Urban Institute.<sup>33</sup> To ensure that we counted only active organizations, we restricted the count to nonprofits filing within the previous two years and those filing with more than \$0 in gross receipts.<sup>34</sup> Nonprofit organizations are categorized based on the National Taxonomy of Exempt Entities (NTEE) code. In order to look at just religious organizations, we restricted the count to those where the where the first digit was "X", which represents "Religion-Related." In 2017, several states were missing data. In these cases, the data were calculated by averaging their 2016 and 2018 numbers. The NTEE classification used to identify the type of organization is not complete in the IRS file, so the NCCS systematically created a version of the NTEE classification to fill in the gaps. Because these were not reported by the organizations themselves, there is a possibility of misclassification.

### **ENDNOTES**

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