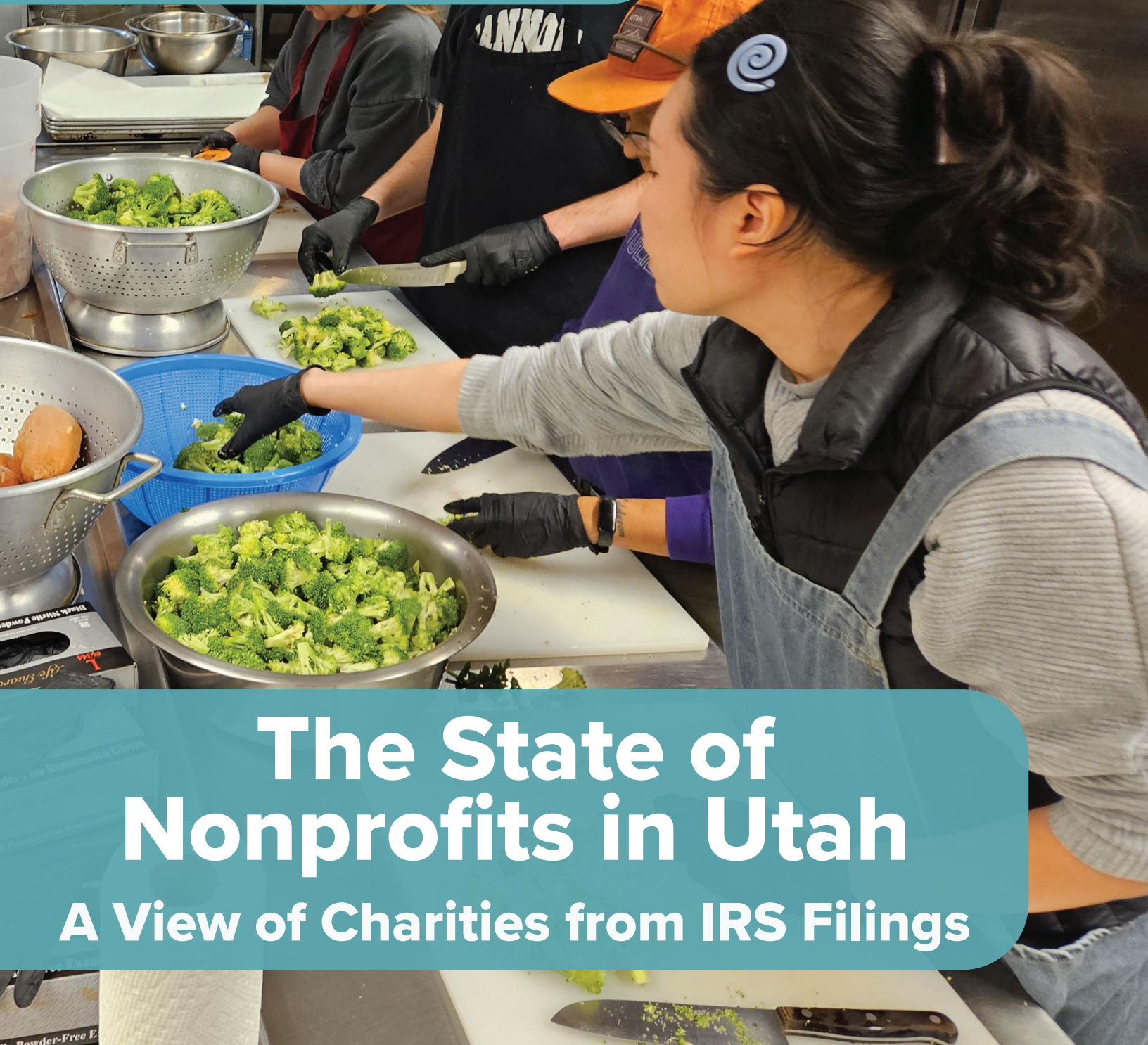




UTAH FOUNDATION
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JANUARY 2026



The State of Nonprofits in Utah

A View of Charities from IRS Filings

THE STATE OF NONPROFITS IN UTAH

A VIEW OF CHARITIES FROM IRS FILINGS

Special thanks to the following for providing project-based support:



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Research Report 838

Cover Photo Credit: Food Justice Coalition

About the Utah Foundation

Since 1945, leaders, legislators, and community members have relied upon the **illuminating, independent, and nonpartisan public-policy research** produced by the Utah Foundation to support informed decision-making on topics that matter most. As a 501(c)3 with broad community support and a 60-member board, the Utah Foundation exists to empower **civic engagement as the foundation for enhanced quality of life for Utahns.**

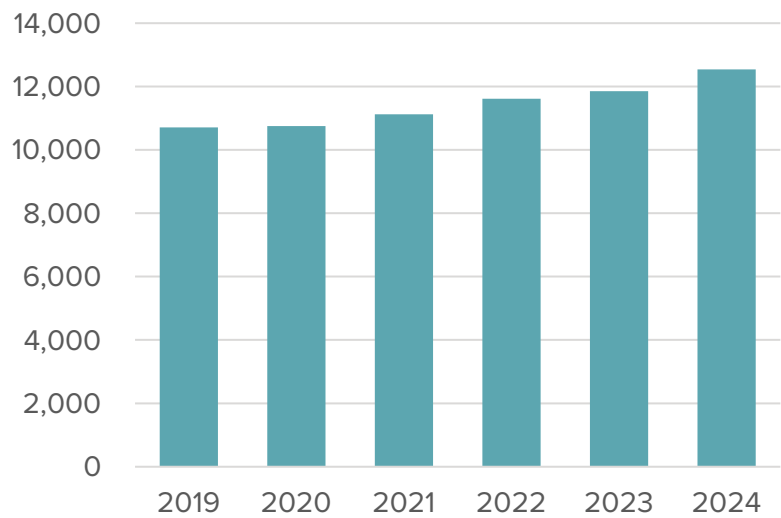
NONPROFIT ORGANIZATIONS

Economic problems are often left to the "invisible hand" of the free market, trusting that each person’s self-interest will maximize the production of goods and services that we all need. We also look to governments when the market falls short. Yet we often overlook the role of nonprofits. These organizations help fill the gaps left by the market or government. This report helps quantify that value.

NONPROFITS IN UTAH

Utah’s nonprofit sector continues to grow. In 2024, the sector saw a 6% increase, bringing the total number of tax-exempt organizations to 12,537.

Figure 1: Year-Over-Year Growth in Tax-Exempt Organizations, Utah, 2019-2024



THERE ARE 12,537 TAX-EXEMPT ORGANIZATIONS IN UTAH.



Photo Credit: Bike Utah

COMPOSITION OF THE TAX-EXEMPT ORGANIZATIONS SECTOR

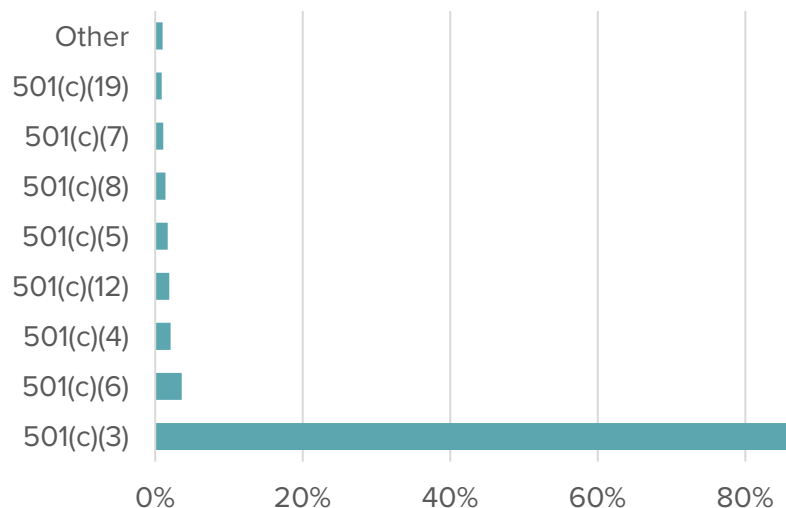
The vast majority of tax-exempt organizations are 501(c)(3) charitable organizations, comprising 86.3% (10,811) of Utah's tax-exempt organizations sector. Charitable nonprofits have missions that serve religious, educational, charitable, scientific, literary, public safety, animal, and child well-being purposes.

THERE ARE 10,811 CHARITABLE NONPROFITS IN UTAH.

Tax-exempt organizations are those listed under the Internal Revenue Code 501(c). In addition to 501(c)(3) charitable organizations, there are numerous other classifications:

- 501(c)(6) are Business Leagues, Chambers of Commerce, and Real Estate Boards
- 501(c)(4) are Civic Leagues, Social Welfare Organizations, and Employee Associations
- 501(c)(12) are Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Phone Companies, and similar organizations
- 501(c)(5) are Labor, Agriculture, and Horticultural Organizations
- 501(c)(8) are Fraternal Beneficiary Societies
- 501(c)(7) are Social and Recreational Clubs
- 501(c)(19) are Veterans' Organizations
- Other 501(c)s have a range of designations, such as state-chartered credit unions and voluntary employee beneficiary associations

Figure 2: Type of Tax-Exempt Organization, by Count, Utah, 2024



NONPROFIT CHARITABLE ORGANIZATIONS

The remainder of this report focuses specifically on charitable 501(c)(3) nonprofit organizations.

IRS Filings

The tax-exempt sector financial activity data in this report are from the Internal Revenue Service. The data are from charities that file various 990 forms and charities exempt from filing under the Internal Revenue Code in 501(c).

Of the 10,811 nonprofit charitable organizations recognized by the IRS in 2024, 24% filed Forms 990 and 990-EZ for that tax year. About 55% were required to report only minimal information on an “e-postcard.” These organizations report annual revenue of less than \$50,000. Most of the remaining organizations were exempt from filing due to their status as churches and foundations. (See Figure 3.)

Organization Specifics

Most of Utah’s tax-exempt nonprofit charitable organizations are corporations. The rest are associations or trusts, though there are two co-operatives in Utah. (See Figure 4.)

A vast majority of Utah nonprofit charitable organizations are independent entities. This means that they are not affiliated with a national, regional, or geographic grouping of organizations.

About 14% did not file their own application for tax exemption because they are local or subordinate organizations that are covered by a group exemption letter. (See Figure 5.)

Less than one percent of the organizations file as “central” or “intermediate” entities.

Figure 3: Nonprofit Charities’ IRS Filings, Utah, 2024

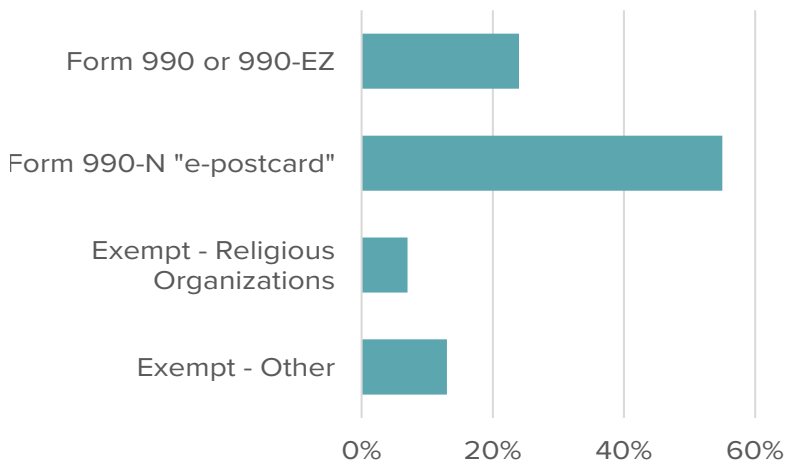


Figure 4: Nonprofit Charities’ Type of Organization, Utah, 2024

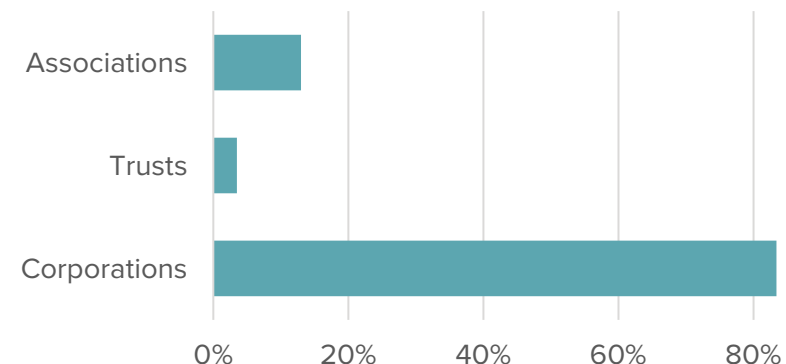
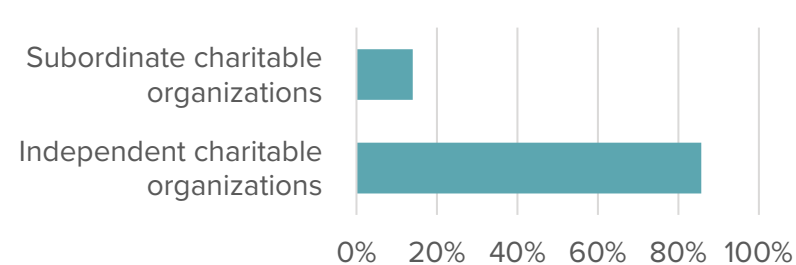


Figure 5: Affiliation Type of Charity, Utah, 2024



Charities' Income

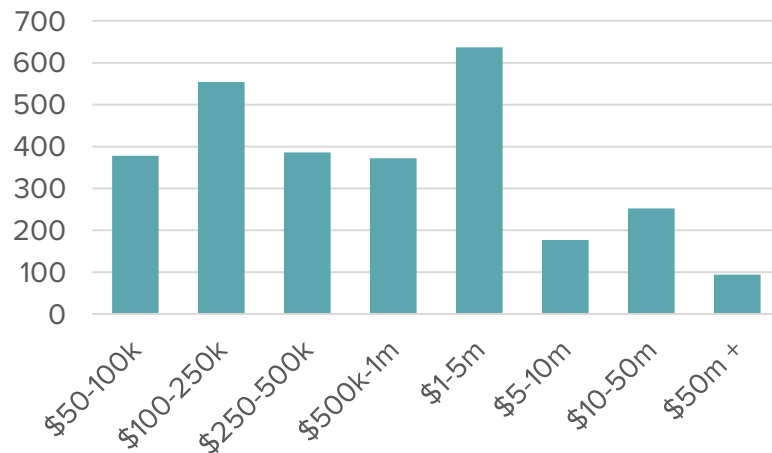
Many organizations with incomes less than \$50,000 are listed as reporting no income. This comes to about 44% of organizations. Many of these entities filed on IRS Form 990-N which does not require an amount.

Another 12% of organizations report incomes between \$1 and \$50,000. This suggests that at least 56% of charities are small, with annual income under \$50,000.

In addition, religiously oriented entities and some private foundations are exempt from filing annual disclosures and so report no income. 18% of organizations were not required to report income.

More robust information is available on the remaining 26% of charities. Of those, about 46% are medium-sized charities with between \$50,000 and \$500,000 in income, while about 54% are large charities. (See Figure 6.)

Figure 6: Charities Reporting more than \$50,000 in Income, Utah, 2024



Source of Income

The IRS filings provide some information about the source of income for charities.

- 41% of organizations receive a substantial part of their support from a governmental unit or the general public.
- 34% of organizations normally receive no more than one-third of their support from gross investment income and unrelated business income, and at the same time, more than one-third of their support from contributions, fees, and gross receipts related to exempt purposes.
- 13% are foundations.
- 8% are religiously affiliated organizations.
- 2% are schools.
- 2% are other types of organizations.



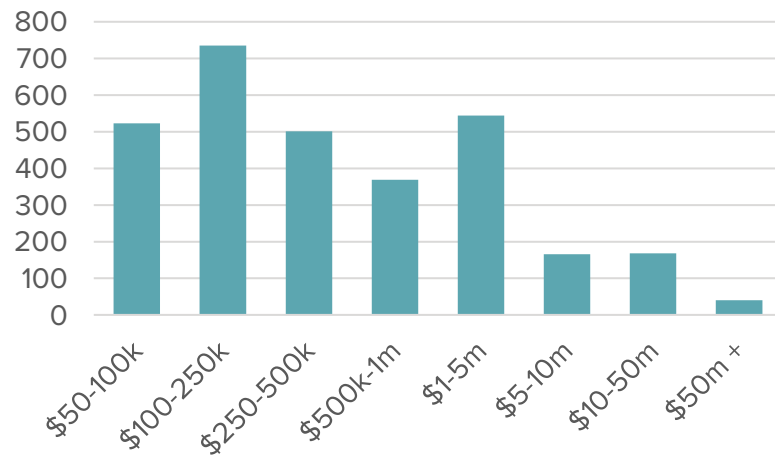
Photo Credit: United Way of Utah

Charities' Assets

As with income, most charities have assets below \$50,000 per year. About 45% of organizations show \$0 for assets and 9% of organizations report assets between \$1 and \$50,000. Another 18% of organizations were not required to report assets.

Of the remaining 28% of organizations, about 58% have assets under \$500,000. About 42% have assets of \$500,000 or more.

Figure 7: Charities Reporting more than \$50,000 in Assets, Utah, 2024



**ALMOST THREE-QUARTERS OF
CHARITIES ARE SMALL IN TERMS
OF ASSETS AND INCOME**

Charities by Cause

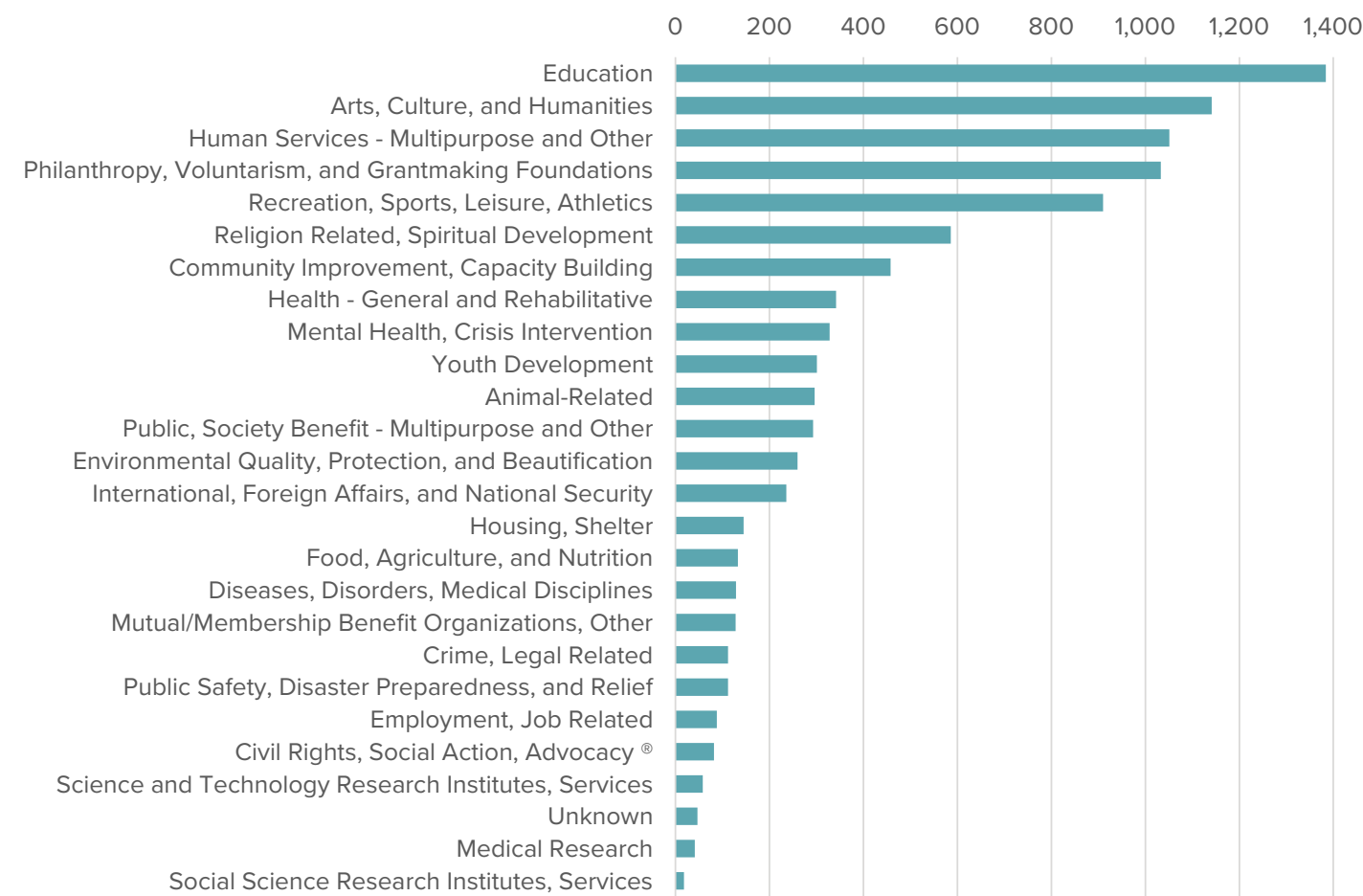
Most organizations list their charity’s cause using a National Taxonomy of Exempt Entities code, which determines their “Cause Area.” This would align with the mission of the organization. About 57% of charities are in five of the 25 cause types. (See Figure 8.)

Nonprofits with No Listed Cause

Of the 10,811 charities, 1,164 do not have a National Taxonomy of Exempt Entities code, which determines their “Cause Area.” These organizations use activities codes, which became obsolete with the adoption of the National Taxonomy of Exempt Entity coding system in January 1995. While some charities that have existed since before 1995 have updated their filings with Entities codes, others have not. Of these, the main five groups are:

- Religious-oriented (34%)
- Education-related (28%)
- Arts and culture (7%)
- Foundations (6%)
- Health-related (4%)
- Other (21%)

Figure 8: Charities by Cause Area, Number, Utah, 2024

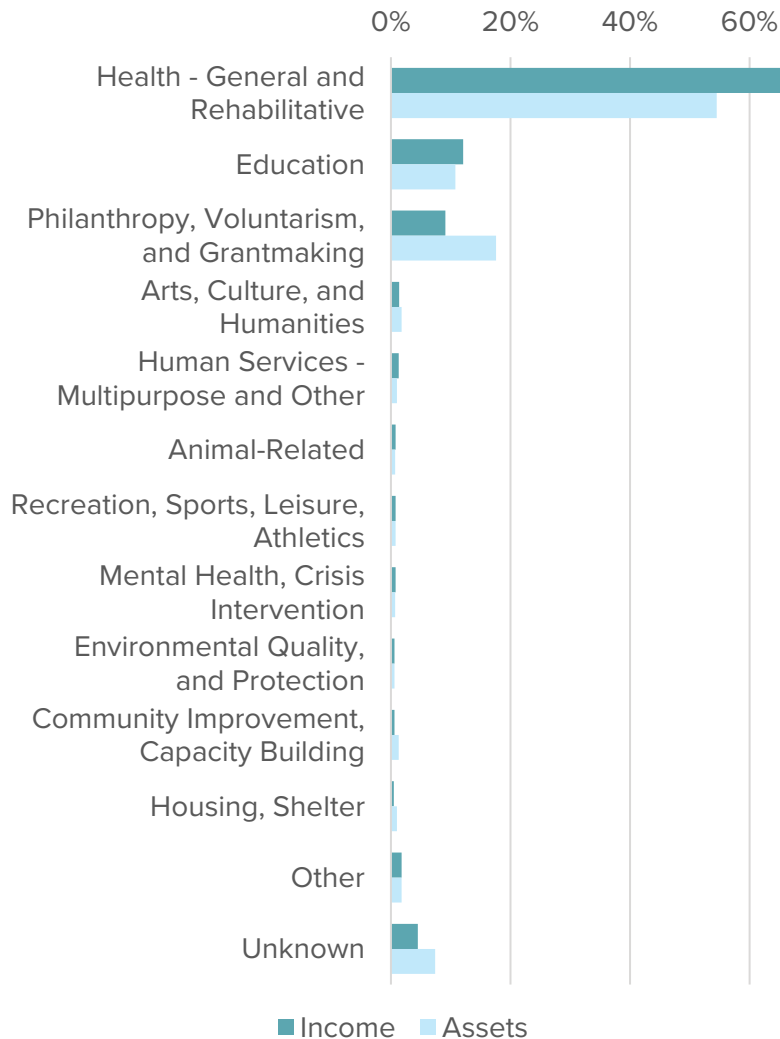


Income and Assets by Charity Cause Category

Charities in Utah hold over \$57 billion in assets.

Large organizations, especially nonprofit hospitals and universities, dominated the financial activity of the charitable sector. Public charities with assets over \$10 million filed only 3% of the returns for the tax year 2024, but they accounted for over 94% of the assets and 93% of the income reported.

Figure 9: Nonprofit Cause Areas by Income and Assets, Utah, 2024



Over half of those assets and income are held by only four registered charities. They are registered as either “Health - General and Rehabilitative” or “Philanthropy, Voluntarism, and Grantmaking Foundations.” In fact, of all the charities holding over \$500 million in assets – 17 in all – all fall into those two categories or “Education.” These 17 organizations collectively hold nearly \$40 billion in assets, or nearly 70%.

Top cause categories hold 83% of nonprofit charities’ assets:

- Health - General and Rehabilitative: 55%
- Philanthropy, Voluntarism, and Grantmaking Foundations: 18%
- Education: 11%

Of those charities without National Taxonomy of Exempt Entities codes, health-related organizations and foundations top the list, with nearly two-thirds of the \$3.2 billion in assets and nearly half of the \$1.2 billion in income.

THE 17 LARGEST CHARITIES HOLD NEARLY 70% OF ALL UTAH CHARITIES' ASSETS.

Charities by County

Some charities focus on very specific areas within the state, while others focus on regions, the whole state, or even beyond Utah's borders. Nonetheless, charities include their main location when they file with the Internal Revenue Service.

When looking at charitable nonprofits per 1,000 people in each county, some stand out. Perhaps surprisingly, rural Wayne, Grand, Garfield, and Kane counties top the list, along with Summit County.

On average, Utah has 3.03 charities per 1,000 people. The U.S. has 4.75 charities per 1,000 people.

Please note that 21 charities' counties are unknown.

Figure 10: Charities in Counties per 1,000 Residents, Utah, 2024

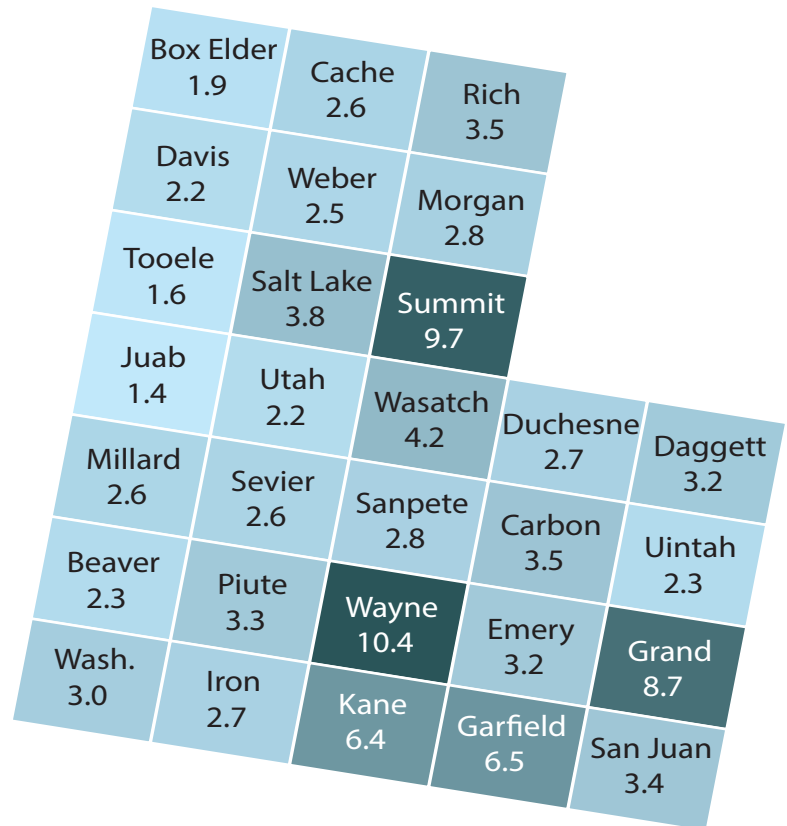
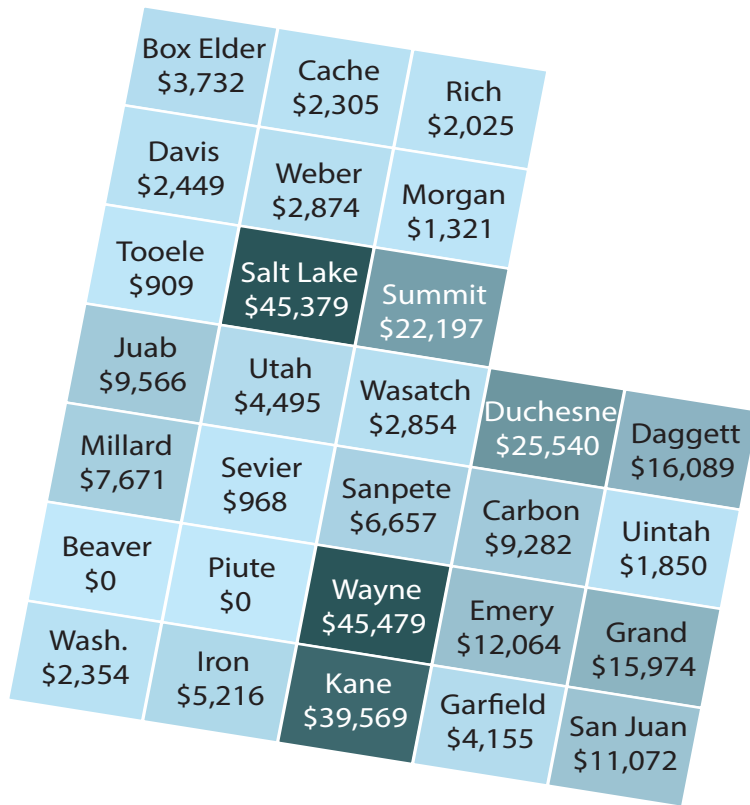


Photo Credit: Bike Utah

Figure 11: Charities' Assets by County per 1,000 Residents, Utah, 2024



Charities' Assets and Income

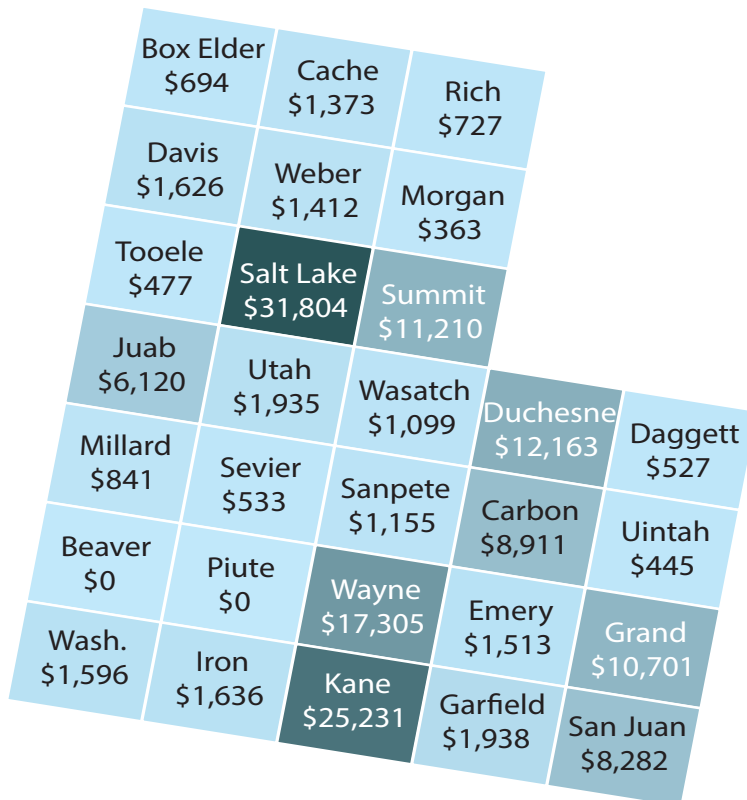
Again, some counties stand out in terms of the assets their charities hold. Wayne County edges out Salt Lake County. In addition, Kane County is near the top of the list. (See Figure 11 and 12.)

Most of the assets in Kane County are from Best Friends Animal Society, and most in Wayne County are from the Wayne Community Health Centers. Salt Lake County assets are distributed much like Utah generally, as shown on page 8.

In the U.S., charities have assets of about \$10,522 per 1,000 residents. Utah has about \$18,531.

The income for the state per 1,000 Utahns is \$12,391. This far surpasses the U.S. at \$7,064.

Figure 12: Charities' Income by County per 1,000 Residents, Utah, 2024



APPENDIX

Figure 13: Charities by County

Beaver	17
Box Elder	125
Cache	388
Carbon	73
Daggett	3
Davis	838
Duchesne	57
Emery	33
Garfield	34
Grand	85
Iron	182
Juab	19
Kane	55
Millard	35
Morgan	37
Piute	5
Rich	10
Salt Lake	4,737
San Juan	51
Sanpete	86
Sevier	59
Summit	418
Tooele	141
Uintah	87
Utah	1,688
Wasatch	161
Washington	637
Wayne	27
Weber	702
unknown	21
Total	10,811

Figure 14: Assets by County

Beaver	\$0
Box Elder	27,663,671
Cache	323,723,239
Carbon	185,020,330
Daggett	0
Davis	747,806,932
Duchesne	196,916,955
Emery	6,326,004
Garfield	20,224,684
Grand	154,808,745
Iron	125,567,419
Juab	129,246,427
Kane	203,251,424
Millard	6,546,415
Morgan	5,262,978
Piute	0
Rich	650,840
Salt Lake	50,360,702,908
San Juan	134,266,627
Sanpete	56,994,074
Sevier	7,110,418
Summit	847,300,328
Tooele	60,960,646
Uintah	24,206,123
Utah	2,057,569,792
Wasatch	109,088,662
Washington	465,267,966
Wayne	13,199,679
Weber	666,668,836
unknown	125,410,511
Total	\$57,061,762,633

Figure 15: Income by County

Beaver	\$0
Box Elder	21,118,660
Cache	196,133,576
Carbon	183,158,432
Daggett	0
Davis	544,576,504
Duchesne	148,061,529
Emery	5,113,937
Garfield	9,725,035
Grand	102,882,591
Iron	43,080,950
Juab	82,985,276
Kane	180,047,927
Millard	1,710,831
Morgan	1,720,639
Piute	0
Rich	93,254
Salt Lake	31,543,062,368
San Juan	119,294,626
Sanpete	25,956,360
Sevier	10,060,373
Summit	430,214,341
Tooele	39,760,625
Uintah	13,752,659
Utah	1,147,868,568
Wasatch	42,070,740
Washington	329,117,343
Wayne	13,416,997
Weber	346,543,411
unknown	84,404,799
Total	\$35,665,932,351



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