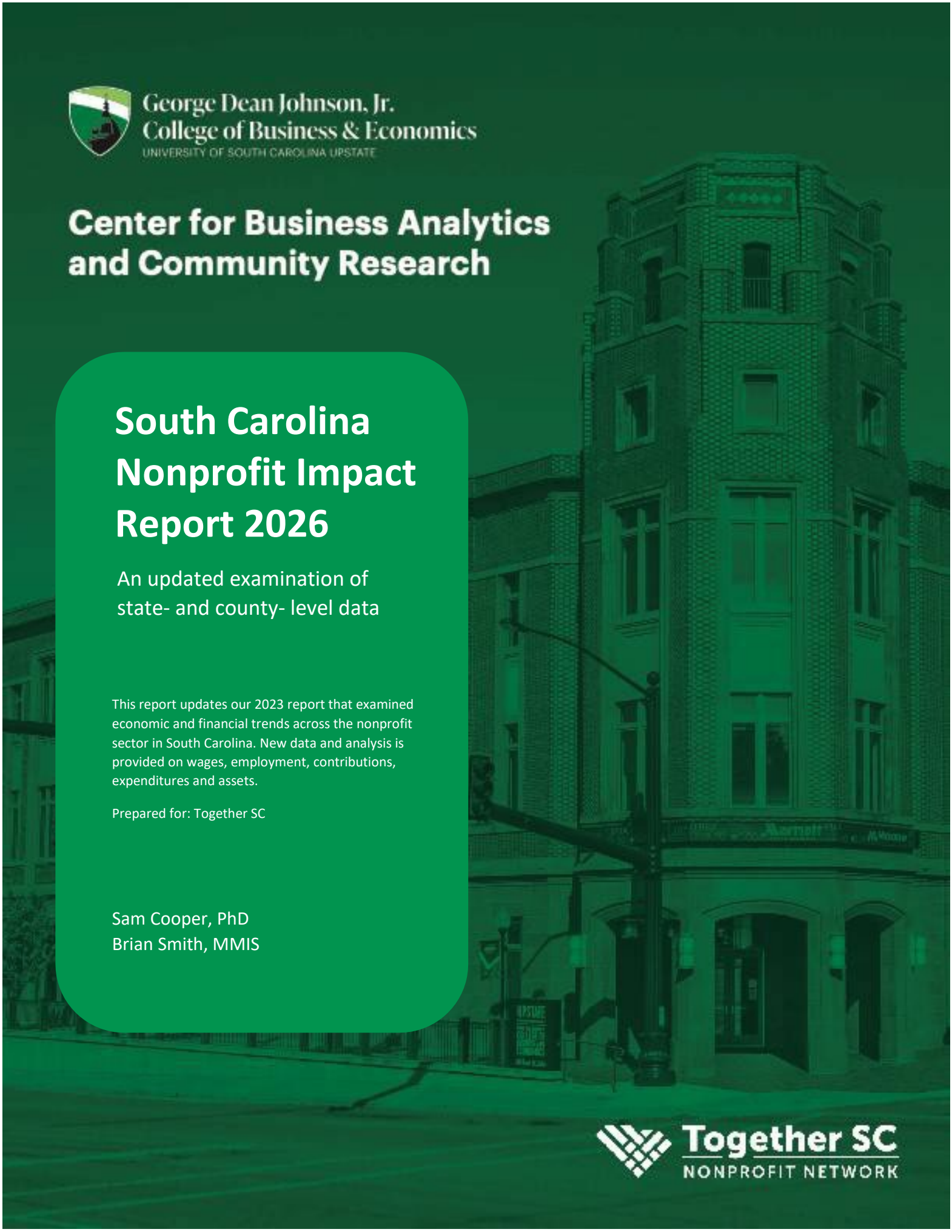


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South Carolina Nonprofit Impact Report 2026

An updated examination of state- and county- level data

This report updates our 2023 report that examined economic and financial trends across the nonprofit sector in South Carolina. New data and analysis is provided on wages, employment, contributions, expenditures and assets.

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Together SC
NONPROFIT NETWORK

Contents

Executive Summary 4
Scale and Economic Contribution 4
Organizational Landscape 4
Workforce and Compensation 5
Contributions and Financial Sustainability 5
Community Need and the Role of Nonprofits 6
Key Findings and Implications for Together SC 6
I. Introduction 7
II. Review of the Literature 9
A. The National Nonprofit Sector: Scale, Growth, and Economic Contribution 9
B. Financial Pressures and Sector Sustainability 9
C. Federal Policy Environment 10
D. Workforce Capacity and Leadership 10
E. Social Needs Context in South Carolina 11
F. South Carolina in the National Context 12
III. Data Sources and Methodology 12
A. Primary Data Source: IRS Form 990 12
B. Unit of Analysis, Data Challenges and Limitations 13
C.1 EIN Count Growth Over Time 13
C.2 Implications for Year-Specific Findings 14
IV. Analysis and Results 15
South Carolina Nonprofit Organizations by IRS 990 Form 15
Employment and Wages 16
Executive and Other Compensation 17
Nonprofit Rank by State Total Employment – Largest 5 Industry Sectors 20
Data by County and 990 Form Completed 20
More on the Distribution and Need Dimension – Urban versus Rural 22
Total Expenses by Year 24
Total Contributions to 501(c) Organizations 25
Nonprofit Assets 26
Sector Results (2023) 28
Conclusions 30

Appendices 32
Appendix 1 - County Level Data 32
Appendix 2 - Largest Employers 36
Appendix 3 - Expanded Potential for Economic Impact 38
Appendix 4 – Distribution of 501(c) Organizations by Sub-Section 39
Appendix 5 – Cross-County Reach of Statewide Organizations and Limits of 990-Based Analysis 40
V. References 42
Original Report and Baseline Source 42
National Sources 42
South Carolina Sources 44
IRS Data Sources and Data Quality 46
Economic Impact Multiplier Sources 47

Executive Summary

This report updates and expands the South Carolina Nonprofit Impact Report originally published in March 2023 by researchers at the USC Upstate Johnson College of Business and Economics for Together SC and the United Way of the Lowcountry (Cooper & Smith, 2023). Drawing on IRS Form 990 data accessed through the Giving Tuesday Data Commons, supplemented by Bureau of Labor Statistics employment data, U.S. Census Bureau population estimates, and a suite of newly published national and state-level research, this updated report documents the economic scale and community impact of South Carolina's nonprofit sector for fiscal years 2018 through 2023.

Important Note: For purposes of this report, "nonprofit organizations" include tax-exempt organizations that file IRS Forms 990, 990-EZ, or 990-PF and report annual revenues greater than $50,000. Although most organizations in this analysis are 501(c)3 charitable organizations, other tax-exempt organizations that meet these reporting criteria are also included. Unless otherwise noted, all findings and totals reflect this population. Table A6 in Appendix 4 provides a breakdown of key metrics by 501(c) subsection and demonstrates that 501(c)3 organizations account for the overwhelming majority of the sector's economic and workforce impact.

Scale and Economic Contribution

- South Carolina is home to approximately 32,146 registered nonprofit organizations listed in the IRS Exempt Organizations Business Master File. The economic and financial analyses presented in this report focus on organizations filing Forms 990, 990-EZ, and 990-PF, which provide the detailed financial and employment information necessary for statewide analysis. As of the April 2026 data extract, 7,804 South Carolina organizations had filed one of these forms for reporting year 2023; this figure may continue to increase modestly as additional late filings are processed and released.
- In 2023, organizations filing the full Form 990 employed approximately 194,501 workers, representing 8.1% of statewide employment and placing the nonprofit sector among South Carolina’s largest employment sectors — behind Health Care and Social Assistance, Retail Trade, Manufacturing, and Accommodation and Food Services.
- Total nonprofit wage expenditures paid by South Carolina nonprofit organizations reached approximately $9.09 billion in 2023, including roughly $8.7 billion in non-executive salaries and wages paid by full-990 filers. Since 2018, non-executive wage expenditures increased by approximately 52%, substantially outpacing inflation over the same period (Bureau of Labor Statistics, 2024).
- With a mean wage of approximately $46,729, substantially above the averages reported in Retail Trade and Accommodation and Food Services, the nonprofit sector remains a significant source of household income and economic activity across all 46 South Carolina counties.
- Total functional expenditures reported by nonprofit organizations filing Forms 990, 990-EZ, and 990-PF exceeded $34.4 billion in 2023, up from approximately $22.4 billion in 2018 — an increase of roughly 53.7% over the five-year study period.
- Total nonprofit assets remained above $56.4 billion in 2023, underscoring the substantial institutional scale of hospitals, universities, foundations, and major human service organizations operating throughout South Carolina.

Organizational Landscape

- The number of nonprofit organizations appearing in IRS filing datasets increased from 5,595 organizations in 2018 to 7,957 in 2022 before moderating slightly to 7,804 in 2023 — a count reflecting organizations filing across all three major IRS 990 form types.

- Geographic concentration remains a defining structural feature of the sector. The five counties with the largest nonprofit presence — Charleston, Greenville, Richland, Beaufort, and Lexington — accounted for approximately 48.3% of all nonprofit organizations filing in 2023. The eight counties with the largest nonprofit presence collectively accounted for nearly 63% of all filing organizations statewide.
- South Carolina's seven largest (Urban) counties, each with populations exceeding 250,000, accounted for 59.5% of nonprofit wage-paying establishments, generated 74.0% of total nonprofit wages, and represented 70.8% of nonprofit employment statewide, despite comprising only 49.3% of the state's total population.
- The remaining 39 counties, home to slightly more than half of South Carolina's population, accounted for just 40.5% of nonprofit wage-paying establishments, 29.2% of nonprofit employment, and 26.0% of nonprofit wages — disparities that carry direct implications for service access and organizational capacity in rural communities.
- Because IRS Form 990 data identify organizational headquarters rather than actual service areas, the current analysis may understate the statewide reach of nonprofits serving rural and less-populated communities. Future research incorporating direct survey and service-area data would provide a more complete assessment of nonprofit impact across South Carolina.

Workforce and Compensation

- Health-related nonprofits remained the state's largest nonprofit employment category, accounting for approximately 80,200 employees — roughly 41% of employment among organizations filing the full Form 990 — and approximately $5.7 billion in wages, representing nearly two-thirds of total wages paid by full-990 nonprofits statewide. Hospitals, healthcare systems, and related organizations continue to serve as major employers and economic anchors in communities across South Carolina.
- Although nonprofit wages increased during the study period, organizations across South Carolina continue to face significant workforce pressures associated with inflation, labor shortages, burnout, and leadership succession challenges. Recent statewide compensation research indicates that more than 40% of South Carolina nonprofits do not pay their lowest-paid employee enough to meet basic living-wage standards for a single adult (Riley Center for Livable Communities, College of Charleston, & Together SC, 2025).
- Mean nonprofit wages continued to exceed average wages reported in Retail Trade and Accommodation and Food Services, reinforcing the sector's role as an important source of professional employment and household income throughout the state economy.
- Leadership succession continues to represent a growing organizational concern, with sector research indicating that many nonprofit organizations still do not maintain formal written succession plans (BoardSource, 2024; Oxford HR, 2024).

Contributions and Financial Sustainability

- Total contributions received by South Carolina nonprofits filing the full Form 990 increased sharply during the COVID-19 period, rising from approximately $3.5 billion in 2018 to more than $6.2 billion in 2021 before moderating to approximately $4.6 billion in 2023 — still roughly 30% above pre-pandemic contribution levels.
- Nationally, nonprofit organizations continue to face significant financial pressure associated with inflationary cost increases, limited cash reserves, rising service demand, and workforce constraints (Nonprofit Finance Fund, 2025).
- In South Carolina, a 2025 Pulse Poll conducted by Together SC and the SC Grantmakers Network documented substantial concern regarding federal funding uncertainty, with respondents reporting paused programs, staffing impacts, delayed funding flows, funding losses, and reductions in services across nonprofit organizations statewide (Together SC & SC Grantmakers Network, 2025).

Community Need and the Role of Nonprofits

- South Carolina's nonprofit sector continues to operate within a high-need environment. In 2023, approximately 42% of the state's 2.16 million households — roughly 915,000 households — fell below the ALICE Threshold of Financial Survival, including 14% living below the federal poverty line and another 28% classified as Asset Limited, Income Constrained, Employed (United Ways of South Carolina & United For ALICE, 2025).
- The cost of meeting basic household needs in South Carolina increased approximately 63% between 2016 and 2024 — more than double the 29% increase reflected in the Consumer Price Index — suggesting that traditional inflation measures substantially understate the financial pressures facing many low- and moderate-income households (Brolliar et al., 2024).
- South Carolina's statewide food insecurity rate remained above the national average during the 2021–2023 reporting period, with several rural counties reporting food insecurity rates exceeding 20%, including Allendale County (USDA Economic Research Service, 2025; South Carolina Food Insecurity Risk Map, 2025).

Key Findings and Implications for Together SC

- South Carolina's nonprofit sector remains both a major economic institution and a critical component of the state's community infrastructure. Nonprofits continue to support employment, wages, regional economic activity, healthcare access, food security, workforce development, education, and a broad range of essential services in communities across the state.
- The sector continues to face simultaneous pressures associated with federal funding uncertainty, post-pandemic contribution moderation, persistent workforce shortages, inflationary operating costs, and compensation constraints that limit competitiveness with private-sector employers — all occurring at a time when community need remains elevated.
- Geographic disparities in nonprofit organizational capacity remain substantial and persistent. Rural counties — where poverty, food insecurity, and household financial hardship are often highest — continue to operate with fewer nonprofit organizations, lower levels of wage generation, and more limited institutional infrastructure relative to need. Additional research is needed to better understand the impact of nonprofits based in larger metropolitan areas on surrounding rural counties (see Appendix 5).
- Together SC's recent survey and data collection efforts — including the January–February 2025 Federal Grant Survey, the May 2025 Federal Funding Pulse Poll, and the 2025 Nonprofit Compensation and Benefits Study — provide South Carolina's nonprofit community with timely information on workforce conditions, funding uncertainty, and organizational pressures that are often not visible through IRS Form 990 data alone, which typically lag current conditions by approximately 18 to 36 months.

I. Introduction

Nonprofit 501(c) organizations play a central role in South Carolina's civic and economic infrastructure. They are the organizations that make up Together SC's network of more than 1,000 member organizations — the hospitals and health clinics, the food banks and workforce programs, the arts organizations and early childhood centers, the community foundations and faith-based social services that stitch together the fabric of civic life in all 46 of South Carolina's counties. They employ tens of thousands of South Carolinians, pay billions in wages, and fill gaps in services that neither government nor the private market fully address.

The original South Carolina Nonprofit Impact Report, prepared in March 2023 by researchers at the USC Upstate Johnson College of Business and Economics for Together SC and the United Way of the Lowcountry, provided a comprehensive county-level economic analysis of the state's nonprofit sector. Drawing directly from IRS 990 data, the 2023 report documented that in 2020, 501(c) organizations accounted for 4.8% of all business establishments in South Carolina, employed 8.4% of the state's nonfarm workforce (171,642 workers), paid nearly $6.5 billion in wages, and generated total functional expenditures approaching $21.8 billion. The nonprofit sector ranked as the fifth largest industry sector in South Carolina by employment — a finding that underscores its importance in ways that public discourse rarely acknowledges. (Cooper and Smith, 2023)

This updated report builds directly on that baseline. In the years since the original analysis was completed, the nonprofit sector has navigated a period of extraordinary turbulence: the continued effects of the COVID-19 pandemic on organizational finances and workforce capacity, significant federal policy shifts affecting grant funding and regulatory environment, inflation-driven cost pressures on service delivery, and a rapidly changing philanthropic landscape. At the same time, the IRS data infrastructure underlying this analysis — the Form 990 ecosystem — experienced its most significant disruption in modern history, with processing backlogs and data release delays that affected the completeness and reliability of publicly available nonprofit financial data for fiscal years 2019 through 2022 and beyond. Understanding and accounting for these data challenges is as important to the integrity of this update as the analysis itself.

The updated report covers fiscal years 2018 through 2023. The analytical framework follows the methodology established in the original Cooper and Smith (2023) report while incorporating refinements necessitated by the evolving post-pandemic nonprofit data environment.

A key methodological distinction in this updated analysis is the source of the IRS Form 990 data. Rather than relying on direct downloads from raw IRS data files, this study utilizes processed nonprofit data made available through the Giving Tuesday Data Commons platform. The Giving Tuesday Data Commons aggregates, standardizes, and maintains IRS Form 990, 990-EZ, and 990-PF filing data and is widely regarded as one of the most reliable and accessible nonprofit data infrastructures currently available for sector-level research and analysis. The Data Commons records were analyzed in conjunction with supplemental datasets from the U.S. Census Bureau, the Bureau of Labor Statistics, the Federal Reserve Bank of St. Louis FRED database, and other relevant sources to develop the analyses presented throughout this report.

As with the original report, the data presented here do not tell the complete story of South Carolina's nonprofit community. Dollar values, employment figures, and expenditure counts are powerful but

partial measures of the total benefits that nonprofits produce for the communities they serve. Whether it is the social and emotional benefits of the arts, the community health implications of faith-based social services, or the economic mobility effects of workforce development programs, nonprofits reach into communities in ways that resist full quantification. The purpose of this report is to document what can be measured rigorously and to be transparent about the limits of that measurement — and to equip Together SC's network with the evidence needed to make the case for a stronger, better-resourced, and a more targeted distribution of nonprofit services in South Carolina.

The following table provides South Carolina findings from the **original 2023 report** along with relevant national data.

Metric	South Carolina	National Benchmark
Registered 501(c) organizations	~29,729 active	~1.6–1.9 million
Nonprofit share of private employment	8.4% (2020 baseline)	9.9% (BLS, 2022)
Total nonprofit sector spending	$21.8 billion (2020)	~$1.4–1.5 trillion
Nonprofit share of total wages	5.8% (2020)	~8–9% (est.)
Top nonprofit subsectors by wages	Health (60%), Education (16%)	Health and Education dominant nationally
Urban/rural resource disparity	7 counties hold 59% of orgs	Nationally documented disparity
Nonprofit sector employment rank	5th largest industry sector (2020)	Varies by state

An important note: The findings presented in this report are based on nonprofit organizations filing IRS Forms 990, 990-EZ, and 990-PF. These filings contain the detailed financial and employment information necessary to analyze organizational revenue, expenditures, wages, employment, contributions, and assets.

As a result, the number of organizations included in this analysis differs from some publicly reported counts of nonprofit organizations operating in South Carolina. Many smaller organizations file the IRS Form 990-N (e-Postcard), which is generally used by organizations with annual gross receipts of $50,000 or less. Unlike the other IRS filing forms, the 990-N contains only limited organizational information and does not report the financial, employment, or operational data analyzed throughout this report.

Consequently, organizations filing only the 990-N are not included in the economic and financial analyses presented here. While these organizations remain an important part of South Carolina's nonprofit community, the organizations included in this report account for the overwhelming majority of reported nonprofit employment, wages, expenditures, contributions, and assets statewide.

II. Review of the Literature

A. The National Nonprofit Sector: Scale, Growth, and Economic Contribution

The nonprofit sector continues to represent a substantial component of the United States economy. As of 2024, the Internal Revenue Service reported approximately 1.54 million registered 501(c) charitable organizations nationally, among roughly 1.8 million total tax-exempt organizations (Internal Revenue Service, 2025; National Council of Nonprofits, 2025).

According to the Bureau of Economic Analysis, nonprofit institutions contributed approximately 5.6% of U.S. gross domestic product in 2024 when measured as value added, including major institutional sectors such as hospitals and universities (Bureau of Economic Analysis, 2024). Broader estimates place total nonprofit-related economic activity at approximately $1.4 trillion annually, excluding many indirect and volunteer-related contributions (Independent Sector, 2025).

The Bureau of Labor Statistics reported approximately 12.8 million nonprofit employees in 2022, representing 9.9% of private-sector employment nationally (Bureau of Labor Statistics, 2024). More recent labor market projections suggest nonprofit employment may continue to grow through 2025 and 2026.

Volunteer activity further expands the sector's civic and economic contribution. The Independent Sector and the Do Good Institute estimated the value of volunteer time in South Carolina at $31.16 per hour based on 2024 wage data (Independent Sector & Do Good Institute, 2025). AmeriCorps and U.S. Census Bureau civic engagement data further indicate that volunteer service remains a substantial source of community support and economic value beyond the direct wages and expenditures captured in IRS 990 data.

B. Financial Pressures and Sector Sustainability

Despite continued organizational activity and service demand, nonprofit organizations continue to face significant financial pressure. Recent Nonprofit Finance Fund research found that 86% of responding organizations reported operational impacts associated with inflationary cost increases, while 52% reported having three months or less cash on hand and 36% ended 2024 operating at a deficit (Nonprofit Finance Fund, 2025).

These pressures have been compounded by increases in labor and operating expenses, particularly as nonprofit organizations continue to navigate inflationary cost growth and a highly competitive workforce environment. In South Carolina, median nonprofit salaries increased approximately 17% since 2022; however, much of that increase has been offset by inflation, resulting in limited real wage growth over the same period (Riley Center for Livable Communities & Together SC, 2025).

Broader charitable giving trends also reflect a more constrained operating environment. Following the surge in philanthropy during the COVID-19 pandemic, national giving growth moderated in 2022 and 2023 before increasing modestly in 2024 (Blackbaud Institute, 2025). Taken together, these trends suggest that many nonprofit organizations continue to operate in an environment characterized by elevated service demand, rising operating costs, and revenue growth that has not consistently kept pace with inflationary pressures.

C. Federal Policy Environment

Federal funding uncertainty has emerged as a significant operational risk factor for nonprofit organizations nationally and within South Carolina. Recent research documents increasing administrative complexity, delays in funding disbursement, and changing grant requirements affecting nonprofit operations and long-term planning (Center on Budget and Policy Priorities, 2025).

A Pulse Poll conducted by Together SC and the SC Grantmakers Network between May 7 and May 21, 2025, highlighted growing concern across South Carolina's nonprofit community regarding federal funding instability and its operational consequences. The survey generated 319 responses from organizations representing all 46 counties in the state. While most respondents (63%) indicated that they did not currently receive active federal grant funding, organizations that did rely on federal support reported significant disruption, including paused or canceled grants and interruptions in funding streams. Across the full survey population, organizations reported a range of operational impacts, including canceled or delayed programs (30%), loss of funding (29%), reductions in services provided (22.5%), and elimination of staff positions (14%). Nearly half of respondents (49%) also indicated they expected additional negative organizational impacts during the following six months (Together SC & SC Grantmakers Network, 2025).

D. Workforce Capacity and Leadership

Workforce shortages remain one of the most significant operational challenges facing the nonprofit sector nationally and in South Carolina. National survey data indicate that approximately three-quarters of nonprofits reported current job vacancies in 2023, particularly in programmatic and direct-service roles (National Council of Nonprofits, 2023). A nationwide survey conducted by Forvis Mazars (2024) similarly found persistent difficulty recruiting and retaining nonprofit employees across multiple service areas.

Compensation constraints remain a central factor driving recruitment and retention difficulties. Nearly three out of four nonprofits (72.2%) cite salary competition as a leading challenge limiting their ability to recruit and retain employees, followed by budget constraints and insufficient funding (66.3%) and staff stress and burnout (50.2%) (National Council of Nonprofits, 2023). Wide-ranging sector research further indicates that many nonprofit organizations continue to struggle to provide compensation levels consistent with living-wage standards, with inflation and rising operating costs identified as major barriers to improving employee compensation (Nonprofit Finance Fund, 2025).

Independent Sector and United for ALICE (2025) further report that nonprofit workers outside the education and healthcare sectors experience disproportionately high levels of financial hardship, with more than one-quarter falling below basic household economic survival thresholds and approximately one in five nonprofit workers nationally living in financially vulnerable households.

Recent labor market analyses suggest that hiring conditions may be stabilizing somewhat relative to the peak workforce disruptions experienced during the COVID-19 period. Even so, nonprofit organizations continue to report persistent challenges associated with compensation competitiveness, recruitment, and retention — particularly in healthcare, education, and human services fields where demand for skilled labor remains high (PNP Staffing Group, 2025; The Nonprofit Times, 2025; Independent Sector, 2025).

Leadership succession has also emerged as a growing operational concern across the nonprofit sector. Sector research indicates that executive turnover is increasing as organizations confront the combined effects of Baby Boomer retirements, leadership burnout, financial uncertainty, and increasing organizational complexity (Kittleman Search, 2025; Wipfli, 2025; Center for Effective Philanthropy, 2024). At the same time, many nonprofit organizations still do not maintain formal written succession plans, increasing institutional vulnerability during periods of leadership transition (BoardSource, 2024; Oxford HR, 2024).

E. Social Needs Context in South Carolina

South Carolina's nonprofit sector operates within a high-need environment that is often understated by conventional measures of economic hardship. The federal poverty level does not fully reflect the actual costs of housing, childcare, transportation, health care, technology, and other basic household expenses, nor does it capture the broader population of households experiencing financial instability above the official poverty threshold (U.S. Census Bureau, 2024; Self-Sufficiency Standard, 2024).

The Self-Sufficiency Standard for South Carolina 2024 illustrates the growing gap between federal poverty guidelines and the income required for families to meet basic needs. For a three-person household, the federal poverty guideline of $25,820 represents, in some South Carolina counties, only about one-third of the income required for economic self-sufficiency (Brolliar, Kucklick, & Manzer, 2024). For a single parent with one preschooler, the hourly wage required to meet basic needs ranges from $19.55 to $32.26 across South Carolina counties, reflecting substantial regional variation in housing, childcare, transportation, and other living costs (Brolliar, Kucklick, & Manzer, 2024).

The cost of meeting basic household needs in South Carolina increased by approximately 63% between 2016 and 2024, substantially outpacing the 29% increase reflected in the Consumer Price Index (Brolliar et al., 2024). These findings suggest that traditional inflation measures may underestimate the financial pressures facing many low- and moderate-income households across the state.

The ALICE (Asset Limited, Income Constrained, Employed) framework provides a broader perspective on financial hardship by identifying households that earn above the federal poverty threshold but still struggle to meet basic expenses. In 2023, approximately 42% of South Carolina's 2.16 million households—roughly 915,000 households—fell below the ALICE Threshold of Financial Survival. This included 14% of households living in poverty and an additional 28% classified as ALICE (United Ways of South Carolina & United For ALICE, 2025). South Carolina ranked 34th nationally in overall financial hardship among states and the District of Columbia.

Need is particularly concentrated in rural and historically under-resourced communities. Counties including Marion, Lee, Orangeburg, Allendale, and Hampton reported some of the highest rates of households below the ALICE Threshold in the state (United Ways of South Carolina & United For ALICE, 2025). These same regions also reflect many of the disparities in nonprofit infrastructure and organizational capacity documented elsewhere in this report.

Food insecurity remains another significant indicator of community need. South Carolina's statewide food insecurity rate was 14.4% during the 2021–2023 reporting period (USDA Economic Research Service, 2025). County-level data indicate even greater disparities, with several rural counties reporting food insecurity rates exceeding 20% and Allendale County reporting among the highest rates in the state (South Carolina Food Insecurity Risk Map, 2025). USDA Economic Research Service data further indicate

that South Carolina's food insecurity rate remained statistically above the national average during the same reporting period (USDA Economic Research Service, 2025).

F. South Carolina in the National Context

South Carolina's nonprofit sector reflects many national trends while also exhibiting significant regional disparities in organizational capacity and community need. According to the most recent available IRS and nonprofit sector data, South Carolina is home to approximately 32,146 registered charitable nonprofit organizations (not all file in a given year). Organizations included in the IRS Form 990 dataset collectively report approximately $39.8 billion in annual revenue (Independent Sector, 2024; ProPublica Nonprofit Explorer, 2026). The sector plays a substantial role in the state's economy and civic infrastructure, providing services across health care, education, human services, arts and culture, community development, and faith-based initiatives.

Nonprofit organizations also represent a meaningful share of South Carolina's workforce. Based on the methodology used throughout this report, nonprofit employment accounted for approximately 8.1% of total statewide employment in 2023. Nationally, nonprofit organizations accounted for approximately 9.9% of private-sector employment according to the U.S. Bureau of Labor Statistics (Bureau of Labor Statistics, 2025; Together SC, 2025). Because the state and national figures use somewhat different employment denominators, the percentages should be interpreted as broadly comparable rather than directly equivalent – namely, the difference is due to statewide total employment used in South Carolina versus private sector employment nationally.

At the same time, nonprofit resources and organizational infrastructure remain unevenly distributed across the state. Higher concentrations of nonprofit revenue, staffing capacity, and philanthropic investment are located in metropolitan counties such as Charleston, Richland, and Greenville, where larger institutions and population centers are concentrated. Rural communities, particularly across the Pee Dee, portions of the Lowcountry, and the Interstate 95 corridor, often experience higher rates of poverty, food insecurity, and household financial instability while operating with fewer nonprofit organizations and lower levels of nonprofit expenditure per capita. These disparities continue to create challenges for service delivery, organizational sustainability, and equitable access to community resources across South Carolina (see Appendix 5 for additional context).

III. Data Sources and Methodology

The data sources and analytical methodology for this report are consistent with those used in the original Cooper and Smith (2023) report, with several refinements necessitated by the evolving data environment. This section explains the data sources, unit of analysis, analytical approach, and known limitations of the 990-based data ecosystem. Readers who intend to compare findings across years or to use these data for policy analysis are encouraged to read this section carefully, as the data challenges that emerged during and after the COVID-19 pandemic are material to interpreting year-specific results.

A. Primary Data Source: IRS Form 990

Giving Tuesday Data Commons (GTDC) is a collaborative initiative that provides the public with centralized access to comprehensive IRS 990 datasets and tools. The datasets are directly derived from XML versions released by the US Government. A primary goal of GTDC is to bring the power of big data to the nonprofit sector, with centralized access to comprehensive 990 datasets and tools, enhancing

transparency in the nonprofit sector by making IRS tax filing data more accessible and user-friendly. Historically, major funders of Giving Tuesday Data Commons include the (Bill & Melinda) Gates Foundation, Google, and the Fidelity Charitable Trustees.

For the purposes of this report, GTDC's curated data marts segmented by 990 form type (990, 990PF, 990EZ) were used along with the IRS Exempt Organizations Business Master File (EO BMF). The data analysis for this report is consistent with the methodology established in Cooper and Smith (2023).

The data were obtained by identifying South Carolina-based nonprofit 501(c) organizations using the IRS Exempt Organization Master File and joining this file to the relevant years of the IRS 990, 990-EZ, and 990-PF data from GTDC. The primary key was the unique Employer Identification Number (EIN) assigned to each organization. Key metrics were then computed for each year in the analysis window. The United States Census Bureau, the Bureau of Labor Statistics, the South Carolina Department of Commerce, and the FRED database maintained by the Federal Reserve Bank of St. Louis serve as supplemental data sources, consistent with the original report.

B. Unit of Analysis, Data Challenges and Limitations

The primary unit of analysis is the individual organization as identified by its unique EIN. This is a deliberate methodological choice, consistent with the original report, and its importance has grown given the data quality challenges described in Section C below. Organization names in the IRS data are unstandardized, subject to data entry variation, and do not uniquely identify legal entities. An organization that has changed its name retains the same EIN. Conversely, national organizations with local chapters — fraternal organizations, veterans groups, federated service organizations — may share similar names while each holding a distinct EIN representing a legally separate entity. Using EIN as the unique identifier avoids both the overcounting and undercounting errors that arise from name-based identification.

There is a minor amount of tax return redundancy within the consolidated dataset spanning fiscal years 2018 through 2023. Redundancy may result from amended returns, late filings, fiscal year/calendar year misalignment, changes in filing form type, IRS processing timing differences, or filing inconsistencies.

Following data-cleaning procedures that removed records with exact matches across all fields relevant to this analysis, approximately 0.55% of remaining Form 990 and Form 990-EZ records still reflected duplicate EIN and tax-year combinations associated with differing financial values. These records may marginally affect summarized measures such as revenue, expenses, contributions, assets, executive compensation, and wages. The redundancy rate was disproportionately influenced by fiscal year 2020 filings, likely reflecting broader IRS processing disruptions associated with the COVID-19 period. Excluding 2020 filings reduced the estimated redundancy rate to approximately 0.28% of records.

C.1 EIN Count Growth Over Time

One of the most important characteristics of 990 data is that the count of unique EINs associated with a given fiscal year is not fixed at the time of extraction — it grows over time as late filers submit their returns and as the IRS processes and releases those returns to the public. The original report acknowledged this directly for 2020 data, noting that findings "may change marginally through time" as

late filings are submitted. The magnitude of this phenomenon is larger than the original caveat suggests and is well-documented in the published literature.

As organizations adapted to mandatory restrictions and temporary closures beginning in early 2020 due to COVID-19, IRS Form 990 reporting and processing timelines were significantly disrupted. Candid, one of the largest aggregators of nonprofit data in the United States, has documented these delays extensively. Prior to the pandemic, comprehensive IRS 990 data for a given fiscal year typically became available approximately 1.5 to 2 years after year-end (Clerkin & Koob, 2022).

Following fiscal year 2019, this lag extended to approximately three years or more for many filings, driven by multiple converging factors. These included increased use of filing extensions by organizations, IRS staffing and operational constraints, and the phased implementation of electronic filing requirements under the Taxpayer First Act between July 2019 and July 2021 (Clerkin & Koob, 2022).

Importantly, these COVID-era delays compounded an already existing lag in the data system. Williams and Akaakar (2023) document that even prior to the pandemic, nonprofits typically experienced a 14 to 18-month delay between filing their Form 990—generally due approximately five months after fiscal year close—and the IRS completing processing and public release. The pandemic therefore exacerbated, rather than created, structural delays in nonprofit data availability.

IRS 990 Processing Delays: Documented Data Points from Published Research

Metric	Pre-COVID Baseline	COVID-Era (FY2019–2021)	Source
Typical lag: fiscal year close to comprehensive data available	~1.5–2 years	~3 years or more for many filings	Clerkin & Koob, 2022; Ward & Clerkin, 2023
Lag from filing date to IRS public release	14–18 months	Well over 36 months for FY2019 and later (as of Sept. 2022)	Williams & Akaakar, 2023; Clerkin & Koob, 2022

Sources: Clerkin & Koob (2022) — https://candid.org/blogs/the-data-crisis-catch-22-how-the-pandemic-created-a-social-sector-data-gap/ | Ward & Clerkin (2023) — https://candid.org/blogs/new-990s-are-here-why-thats-a-big-deal-what-happens-now/ | Williams & Akaakar (2023) — https://johnsoncenter.org/blog/irs-delays-and-other-barriers-to-data-mean-real-risks-for-nonprofits/ All figures in this table are explicitly stated in the cited articles. Percentage-based completeness curves for state-level 990 data have not been published by any of these sources and are not included here.

C.2 Implications for Year-Specific Findings

These data challenges have the following specific implications for the findings in this report, which readers should bear in mind when interpreting year-over-year comparisons:

- Fiscal years 2017 and 2018 are the most complete and reliable, falling entirely within the pre-COVID baseline period with sufficient time for late filers to accumulate.
- Fiscal year 2019 data are substantially complete, though additional late filings may still marginally affect final totals. As of the data extracts used in this report, the South Carolina count of organizations filing the full Form 990 in 2019 reached 3,289—approximately 14% higher than the figure reported in the original Cooper and Smith (2023) analysis.

- Fiscal years 2020 and 2021 were the most severely affected by COVID-era data disruptions. The original report excluded 2021 data from the main analysis for precisely this reason, and this report does the same for 2024.
- Fiscal years 2022 and 2023 represent the most recent years with sufficiently complete data available for analysis; however, filings for both years remain in process as late submissions continue to be incorporated into IRS datasets. As a result, organizational counts and aggregate financial measures for these years should still be interpreted as preliminary and subject to future upward revision.
- Sector-level analyses are subject to differential reporting completeness. Larger nonprofit organizations—including many hospitals and higher education institutions—are generally more likely to appear in earlier data extracts because they tend to maintain more consistent reporting capacity and filing timelines. By contrast, estimates for smaller and community-based sectors, including portions of the human services, arts, environmental, and religious nonprofit community, may be more sensitive to filing delays and therefore more likely to be underrepresented in near-term data extracts (Clerkin & Koob, 2022; Ward & Clerkin, 2023).

IV. Analysis and Results

South Carolina Nonprofit Organizations by IRS 990 Form

Table 1 - Number of 501(C) Nonprofit Organizations by Year and 990 Form Completed
Source: IRS 990, 990 EZ, 990 PF (Count of Unique EINs), and United States Census Bureau (SUSB Tables)

	2018	2019	2020	2021	2022	2023
Full 990	3,088	3,277	3,906	3,946	4,153	3,864
990 EZ	1,996	2,170	2,453	3,048	3,102	2,993
990 PF	511	589	830	883	702	947
Total	5,595	6,036	7,189	7,877	7,957	7,804
Percent of SC Employer Enterprises*	6.8%	7.1%	8.6%	9.2%	9.0%	9.1%
Percent of Total Employer Establishments*	5.2%	5.5%	6.4%	6.8%	6.6%	6.3%

*Note: The official figures for South Carolina from the U.S. Census Bureau are detailed below, broken down by Employer Enterprises (Firms with payroll) and Total Employer Establishments (Physical locations).

Table 1 documents the number of South Carolina 501(c) organizations filing the full Form 990, Form 990-EZ, or Form 990-PF between fiscal years 2018 and 2023. The table also places those counts in the broader context of South Carolina business activity using official establishment data from the U.S. Census Bureau Statistics of U.S. Businesses (SUSB) program.

The data show a substantial increase in the number of nonprofit organizations appearing in IRS Form 990 filings across the study period. Total filing organizations increased from 5,595 in 2018 to a peak of 7,957 in 2022 before declining slightly to 7,804 in 2023. This represents an increase of approximately 42.2% between 2018 and 2022 and reflects both the scale of South Carolina's nonprofit sector and the continued accumulation of filings associated with the extended IRS processing delays documented elsewhere in this report.

501(c) organizations represented a significant share of South Carolina business activity throughout the study period. Measured against employer enterprises — firms or legal business entities — 501(c) organizations accounted for 6.8% and 7.1% of South Carolina enterprises in 2018 and 2019, respectively, rising to between 8.6% and 9.2% between 2020 and 2023. When measured against total employer establishments — individual physical business locations — 501(c) organizations represented 5.2% and 5.5% of establishments statewide in 2018 and 2019, increasing to between 6.3% and 6.8% during the 2020–2023 period.

The distinction between enterprises and establishments is important in interpreting these findings. Many for-profit firms operate multiple establishments under a single enterprise structure, while nonprofit organizations are more commonly organized as single-entity operations associated with one primary EIN. As a result, comparisons to employer enterprises provide the clearest measure of the nonprofit sector's relative organizational presence within the state economy, while establishment comparisons provide additional context regarding physical operating locations.

The distribution of filings across IRS form types also provides insight into reporting patterns during and after the COVID-19 disruption period. Full Form 990 filings increased from 3,088 organizations in 2018 to 4,153 in 2022 — an increase of approximately 34.5%. Form 990-EZ filings increased more sharply, rising from 1,996 to 3,102 organizations over the same period, a 55.4% increase. This pattern suggests that smaller nonprofit organizations — particularly those below the revenue threshold requiring the full Form 990 — appear to have been disproportionately represented among organizations submitting delayed returns during the post-pandemic reporting period. Form 990-PF filings also increased substantially between 2018 and 2021 before stabilizing in subsequent years.

The overall increase in the nonprofit sector's reported share of South Carolina enterprises between 2018 and 2023 underscores the sector's sustained structural role within the state economy. Even amid the disruption associated with the COVID-19 period, 501(c) organizations continued to represent a significant and persistent component of South Carolina's institutional and economic infrastructure. A breakdown of 501 (c) organizations by sub-section is provided in Appendix 4.

Employment and Wages

Table 2 presents nonprofit employment trends in South Carolina across the study period, including the fluctuations associated with the reporting disruptions and filing delays that characterized the COVID-19 era.

Table 2 – 501(c) Nonprofit Employment for Select Years
Sources: IRS Exempt Organizations Business Master File and **Full 990**, St. Louis Federal Reserve FRED (Table SCNAN)

	2018	2019	2020	2021	2022	2023
SC Nonprofits	176,690	183,574	190,740	198,086	230,852	194,501
Percent of SC	8.3%	8.4%	9.5%	9.2%	10.3%	8.1%

Employment among organizations filing the full Form 990 increased from 176,690 employees in 2018 to a peak of 230,852 employees in 2022 — an increase of approximately 54,162 workers, or 30.7%, over the four-year period. This growth is particularly notable given the broader economic disruption associated with the COVID-19 period, including workforce shortages, inflationary pressures, and operational instability across many sectors of the economy and likely reflects both actual employment

growth in major nonprofit sectors — particularly healthcare, education, and human services — and the continued accumulation of delayed IRS filings following the pandemic-related disruption period.

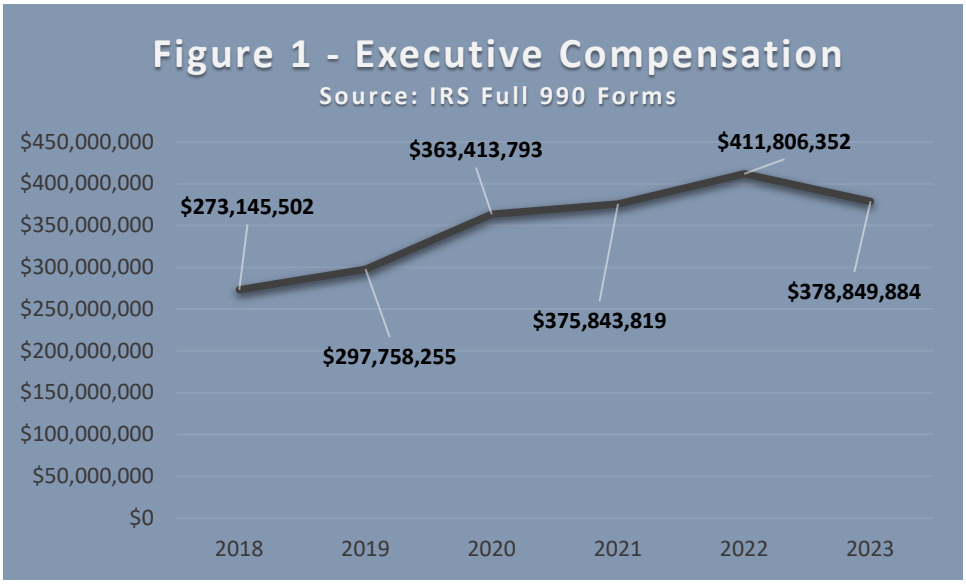
Nonprofit employment accounted for between 8.1% and 10.3% of South Carolina's total nonfarm workforce during the study period, underscoring the sector's sustained role as a significant component of the state's labor market and economic infrastructure. By 2022, organizations filing the full Form 990 accounted for more than one in ten South Carolina jobs represented in the comparison dataset.

Because these figures are derived exclusively from organizations filing the full Form 990, they likely understate total nonprofit employment statewide. Smaller organizations filing Form 990-EZ or Form 990-N frequently report limited or no employment data, meaning the employment footprint reflected in Table 2 should be interpreted as a conservative estimate of the broader nonprofit workforce in South Carolina.

The decline to 194,501 employees in the 2023 extract should be interpreted cautiously. Given the continuing IRS processing delays affecting recent filing years, the reduction likely reflects at least some degree of reporting incompleteness rather than a definitive contraction in nonprofit employment statewide.

Executive and Other Compensation

Figure 1 traces executive compensation reported by South Carolina 501(c) organizations filing the full Form 990 between 2018 and 2023. Executive compensation, as defined by the IRS Form 990, includes compensation paid to officers, directors, trustees, key employees, and certain highly compensated employees, and provides a useful indicator of organizational scale, administrative complexity, and leadership investment across the nonprofit sector.



The figure documents sustained growth in aggregate executive compensation across the study period. As discussed elsewhere in this report, year-to-year changes in aggregate compensation totals may also be influenced in part by IRS reporting delays and the continued accumulation of late filings following the COVID-19 period. Aggregate executive compensation among full-990 filers increased from approximately $273.1 million in 2018 to a peak of approximately $411.8 million in 2022 — an increase of roughly $138.7 million, or 50.8%, over the four-year period.

This growth is consistent with several overlapping trends affecting the nonprofit sector during and after the pandemic period, including the increasing scale of large nonprofit institutions, rising compensation pressures in professional labor markets, and the continued accumulation of delayed IRS filings during the post-pandemic reporting period.

As with other recent measures in this report, the 2023 executive compensation totals remain preliminary and will likely increase as additional IRS filings are processed and released publicly.

At the same time, executive compensation represented a relatively modest share of total personnel expenditure across the sector. At its 2022 peak, aggregate executive compensation of approximately $411.8 million accounted for roughly 4.5% of the approximately $9.1 billion in total wages paid by full-990 filers that year. This distinction is important because discussions of nonprofit executive compensation often occur without broader labor market context. The overwhelming majority of nonprofit wage expenditures in South Carolina are associated with the sector's broader workforce rather than executive leadership positions.

Figure 2, immediately below, presents aggregate non-executive salaries and wages paid by South Carolina 501(c) organizations filing the full Form 990 between 2018 and 2023. These data capture compensation paid to employees other than officers, directors, trustees, and key employees and represent the largest component of nonprofit labor expenditures statewide. Combined with the executive compensation presented in Figure 1, these wages reflect the sector's total direct wage contribution to the South Carolina economy.

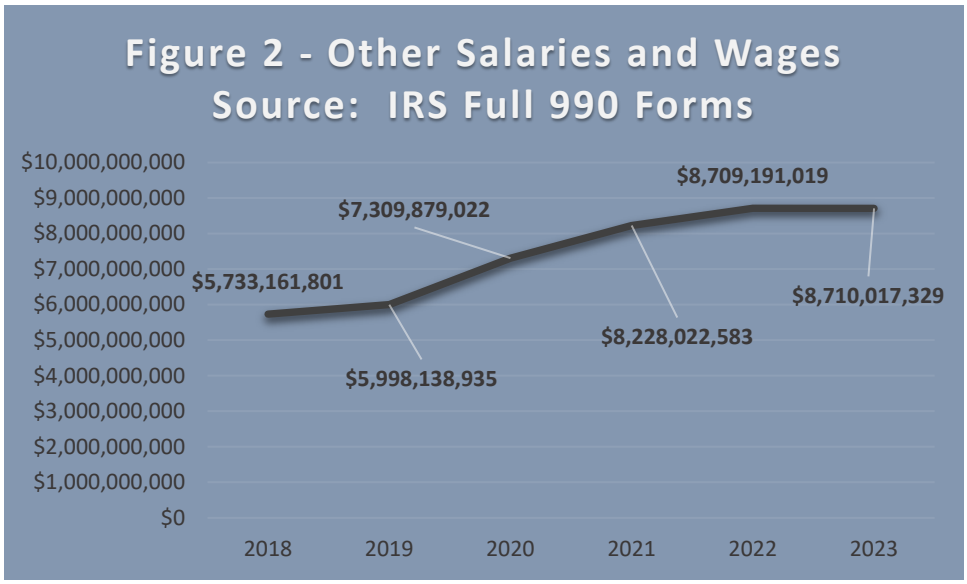


Figure 2 documents aggregate non-executive nonprofit wage expenditures across the study period. Non-executive salaries and wages increased from approximately $5.73 billion in 2018 to approximately $8.71 billion in 2023 — an increase of roughly $2.98 billion, or 51.9%, over the five-year period. This increase substantially exceeded cumulative inflation over the same period, which rose by approximately 25% based on the Bureau of Labor Statistics CPI-U All Items Index between December 2017 and December 2023 (Bureau of Labor Statistics, 2024). The magnitude of the increase suggests that factors beyond inflation alone contributed to rising nonprofit wage expenditures, including growth in employment, expansion among large nonprofit institutions, and elevated service demand during and after the COVID-19 period.

The largest year-over-year increase occurred between 2019 and 2020, when aggregate non-executive wages increased by approximately $1.3 billion. This sharp increase coincided with the period of greatest pandemic-related disruption and likely reflects a combination of expanded organizational activity in healthcare and human services, increased community demand, and the broader cohort of organizations captured in the more complete post-pandemic IRS filing data.

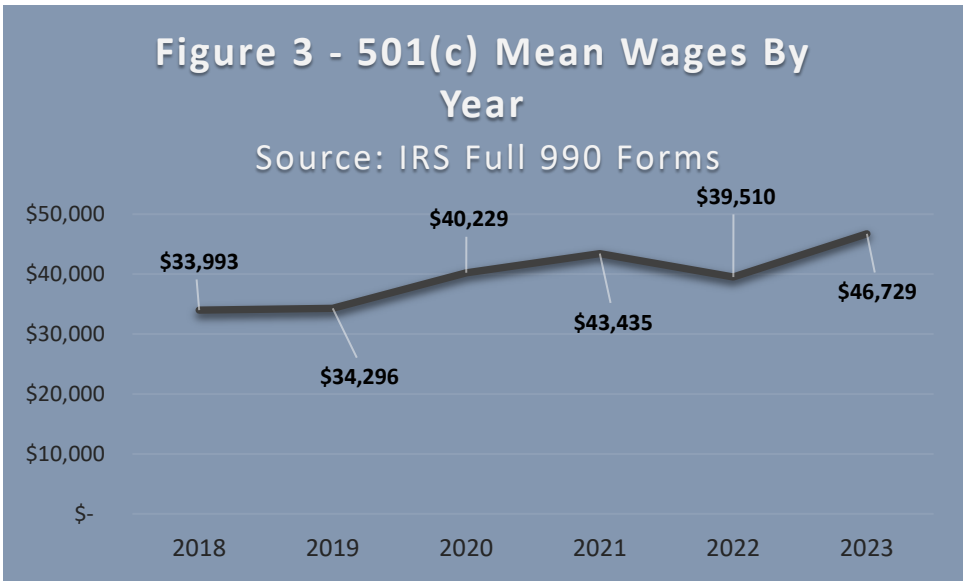


Figure 3 presents data on overall mean wages paid by South Carolina organizations filing the full Form 990 between 2018 and 2023. Mean wages increased from approximately $33,993 in 2018 to $46,729 in 2023 — an increase of roughly 37.5% over the five-year period that modestly exceeded cumulative inflation during the same timeframe. Some year-to-year variation likely reflects IRS filing and processing disruptions associated with the COVID-19 period, particularly for earlier years with less complete filing coverage. Smaller organizations — which often report lower average wages and have more limited administrative capacity — were also more likely to appear in delayed filings, potentially affecting mean wage estimates in earlier years and helping explain variation from comparable data reported in the original 2023 Cooper and Smith analysis.

Table 3 – 501(c) Total Wages as Percentage of State Wages by Year
Source: Full Form 990 Data, St. Louis Federal Reserve (table SCWTOT)

2018	2019	2020	2021	2022	2023
5.9%	5.9%	6.9%	7.5%	7.1%	6.6%

Regarding nonprofit wages as a percentage of total South Carolina wages, Table 3 documents a notable increase across the study period, rising from 5.9% in 2018 and 2019 to a peak of 7.5% in 2021 before moderating to 6.6% in 2023. This pattern is generally consistent with the broader expansion in nonprofit employment and wage activity observed during the COVID-19 period, followed by partial normalization in subsequent years. Additionally, as remaining late filings are processed, the 2023 percentage is expected to increase marginally.

The nonprofit sector's approximately $8.7 billion non-executive wage base represents a substantial source of household income and local economic activity across South Carolina communities. Combined with executive compensation of approximately $378.8 million in 2023, the sector's total reported direct wage contribution approached $9.1 billion. Because nonprofit employment is distributed across all 46 counties, these wages also reflect one of the sector's broadest and most geographically dispersed economic contributions to the state economy.

Nonprofit Rank by State Total Employment – Largest 5 Industry Sectors

Table 4 - Top 5 Industries by Share of Employment – South Carolina, 2023Q3
Source: SC Department of Commerce/JobsEQ, Bureau of Labor Statistics Employment and Wages Data Viewer, and Full 990

Rank	Industry Classification	Employment	% Total SC Employment	Mean wage
1	Health Care and Social Assistance	308,125	12.8%	$61,175
2	Retail Trade	275,454	11.4%	$37,503
3	Manufacturing	266,239	11.1%	$70,562
4	Accommodation and Food Services	243,780	10.1%	$24,763
5	Nonprofits	194,501	8.1%	$46,729
	All other SC Industries	1,113,596	46.5%	NA
	Total Employment in SC as of 2023Q3	2,401,695	100%	$56,383

Table 4 situates South Carolina's nonprofit sector within the state's overall employment landscape and confirms a finding first identified in the original Cooper and Smith (2023) report, namely that nonprofits continue to rank among the state's largest employment sectors. With approximately 194,501 workers in 2023, the nonprofit sector represented 8.1% of total state employment, ranking behind Health Care and Social Assistance, Retail Trade, Manufacturing, and Accommodation and Food Services.

The table also highlights meaningful differences in wage levels across industries. At a mean annual wage of $46,729, nonprofit wages exceeded the average wages reported in both Retail Trade ($37,503) and Accommodation and Food Services ($24,763), though it remained below Manufacturing ($70,562) and the statewide mean wage of $56,383. These comparisons suggest that nonprofit employment occupies an important middle position within South Carolina's labor market, providing wages above many lower-wage service industries while supporting a broad range of professional, technical, administrative, and direct-service occupations.

Interpretation of the Health Care and Social Assistance category requires additional context, as a substantial share of nonprofit employment is embedded within nonprofit hospitals, health systems, and human service organizations. As a result, the nonprofit and health care categories are not mutually exclusive. A precise separation of nonprofit, for-profit, and government employment within health care would require a more detailed crosswalk between organizational tax status and NAICS industry classifications than is available within the current dataset.

Even with these limitations, Table 4 demonstrates the scale of the nonprofit sector's role within South Carolina's economy. Nonprofit employment levels are comparable to several of the state's largest major industries and reflect the sector's substantial contribution to workforce participation, household income, and community stability across all regions of the state.

Data by County and 990 Form Completed

Table 5 presents data on the number of organizations in each South Carolina county by 990 form filed in 2023. The table is ranked in alphabetical order. Table 6 will also provide a distributional analysis by urban versus rural counties. Appendix A (Tables A1 – A3) provides additional county level data on the number of nonprofit employees, wages paid, and total functional expenditures based on the 990 form completed. The EZ and PF tables do not include data on number of employees or wages due to the reduced detail of these forms.

Table 5 - 501C3's by County by Filing Type (2023)									
County	**990 Orgs**	**990EZ Orgs**	**990PF Orgs**	**Total**	**County**	**990 Orgs**	**990EZ Orgs**	**990PF Orgs**	**Total**
Abbeville	14	9	2	25	Hampton	7	7	1	15
Aiken	119	87	18	224	Horry	164	181	31	376
Allendale	2	3	0	5	Jasper	20	18	16	54
Anderson	115	95	22	232	Kershaw	43	32	19	94
Bamberg	11	4	0	15	Lancaster	52	55	14	121
Barnwell	12	12	2	26	Laurens	19	21	7	47
Beaufort	187	143	87	417	Lee	8	2	1	11
Berkeley	106	109	32	247	Lexington	194	175	41	410
Calhoun	3	8	1	12	Marion	22	17	4	43
Charleston	496	341	186	1023	Marlboro	10	11	3	24
Cherokee	29	17	6	52	McCormick	5	11	1	17
Chester	17	25	2	44	Newberry	17	27	9	53
Chesterfield	29	14	3	46	Oconee	59	78	21	158
Clarendon	16	10	0	26	Orangeburg	51	43	13	107
Colleton	26	28	8	62	Pickens	63	54	8	125
Darlington	41	37	6	84	Richland	535	340	74	949
Dillon	8	15	5	28	Saluda	6	2		8
Dorchester	64	75	15	154	Spartanburg	209	124	36	369
Edgefield	13	7	0	20	Sumter	67	35	14	116
Fairfield	13	12	2	27	Union	16	22	2	40
Florence	87	67	16	170	Williamsburg	28	14	5	47
Georgetown	64	64	14	142	York	205	146	36	387
Greenville	495	341	137	973	Zip (No Zip Code)	2	2	1	5
Greenwood	95	53	26	174	Totals	3,864	2,993	947	7,804

The county-level data presented in Table 5 highlight the substantial geographic concentration that characterizes South Carolina's nonprofit sector. The five counties with the largest nonprofit presence — Charleston, Greenville, Richland, Beaufort, and Lexington — accounted for approximately 48.3% of all nonprofit organizations filing in 2023. Expanding to the eight counties with the largest nonprofit presence, including York, Horry, and Spartanburg, raises that share to nearly 63% of all filing organizations statewide.

This concentration reflects more than population distribution alone. Larger metropolitan counties tend to benefit from stronger philanthropic infrastructure, greater institutional density, larger donor bases, and more established networks of hospitals, universities, foundations, and community-based organizations. Together, these factors can create reinforcing advantages in organizational capacity, fundraising, staffing, and long-term sustainability.

At the same time, the table illustrates the limited nonprofit infrastructure present in many rural communities across the state. Several counties reported fewer than 20 total filing organizations in 2023, including Allendale, Hampton, Lee, Calhoun, and Saluda. Allendale County—one of the state's most economically distressed counties—reported only five nonprofit filings, including just two full Form 990 organizations. These patterns reflect a broader mismatch between organizational capacity and community need that has been documented throughout the literature on rural nonprofit access and philanthropic investment.

The distribution of filing types also provides insight into organizational scale and capacity. In many smaller and rural counties, a substantial share of organizations filed Form 990-EZ returns, which are generally submitted by nonprofits with lower annual revenues and more limited operational capacity. This pattern suggests that many community-based organizations across rural South Carolina operate with comparatively small budgets and limited staffing infrastructure, potentially constraining their ability to pursue large-scale funding opportunities, manage complex compliance requirements, or expand service delivery capacity.

More on the Distribution and Need Dimension – Urban versus Rural

Table 6 – Counties with 250K or Larger Population Relative to Remaining Counties, 2023
Sources: United States Census ,IRS Exempt Organizations Business Master File, **Full 990** -Giving Tuesday Data Commons

County	Population	Nonprofit Wage Paying Establishments	Total Wages	Employment
Greenville	530,685	495	$3,728,742,167	57,491
Richland	415,759	535	$420,312,575	14,443
Charleston	408,235	496	$865,346,797	30,740
Horry	369,992	164	$228,328,758	5,820
Spartanburg	341,454	209	$509,380,530	13,090
Lexington	297,384	194	$858,561,979	10,115
York	286,680	205	$116,337,793	6,037
Total Large Counties	2,650,189	2298	$6,727,010,599	137,736
Total for Remaining Counties	2,723,366	1,566	$2,361,856,614	56,765
State Total	5,373,555	3,864	$9,088,867,213	194,501

Table 6 more specifically highlights the substantial geographic concentration of nonprofit organizational capacity, employment, and wages within South Carolina's largest population centers. The state's seven counties with populations exceeding 250,000—Greenville, Richland, Charleston, Horry, Spartanburg, Lexington, and York—collectively accounted for approximately 49.3% of South Carolina's population in 2023. At the same time, these counties represented 59.5% of nonprofit wage-paying establishments, 70.8% of nonprofit employment, and 74.0% of total nonprofit wages statewide.

Across all measures, nonprofit capacity and resources were concentrated disproportionately within South Carolina's larger counties relative to their share of the state population. As noted above, this pattern likely reflects the cumulative effects of institutional density, philanthropic infrastructure, population growth, and the presence of major nonprofit employers, including hospitals, universities, and large regional service organizations—within metropolitan areas.

The remaining 39 counties, which collectively accounted for slightly more than half of South Carolina's population, represented a substantially smaller share of nonprofit economic activity. Together, these counties accounted for 40.5% of nonprofit wage-paying establishments, 29.2% of nonprofit employment, and 26.0% of total nonprofit wages statewide.

Per-capita differences further illustrate the uneven distribution of nonprofit infrastructure across the state. Larger counties reported approximately 86.7 nonprofit establishments per 100,000 residents, compared to 57.5 establishments per 100,000 residents across the remaining counties. Nonprofit wages reflected an even wider disparity, with larger counties generating approximately $2,538 in nonprofit wages per resident compared to approximately $867 per resident in the remaining counties.

Several county-level patterns further illustrate the variation in nonprofit employment and wage structures across South Carolina's largest counties. Greenville County reported approximately $3.73 billion in nonprofit wages paid to more than 57,000 employees, reflecting the concentration of large health systems and institutional employers within the county. Lexington County reported the highest average wages per employee among the seven largest counties, while Richland County—despite hosting the largest number of nonprofit establishments statewide—reported comparatively lower average wages per employee, reflecting a more diverse mix of statewide associations, educational institutions, advocacy organizations, and community-based service providers. York County reported the lowest average wages among the seven largest counties, consistent with a nonprofit sector composed more heavily of smaller service-oriented and community-based organizations.

The difference in average wages between larger counties and the remaining counties—approximately $48,840 compared to $41,608—was narrower than the broader disparities in employment and aggregate wages might initially suggest. This indicates that smaller counties are not uniformly characterized by low-wage nonprofit employment. In many communities, nonprofit hospitals, healthcare providers, and human service organizations continue to serve as important local employers and sources of stable wages.

The more significant distinction appears to involve the overall scale of nonprofit activity rather than wage levels alone. Although nonprofit infrastructure is more limited in many rural and smaller counties, local organizations continue to serve as important providers of services, employment, and community economic activity. The disparities identified here underscore the importance of continued capacity-building, philanthropic investment, and organizational support strategies in communities where nonprofit resources remain comparatively limited.

Finally, regarding the urban versus rural comparison, a noted limitation of the current analysis is that IRS Form 990 data identify organizational headquarters rather than actual service areas, potentially understating the reach of statewide nonprofits operating in rural and less-populated communities. Future research incorporating direct survey and service-area data would provide a more accurate assessment of organizational reach statewide. The 990 data discussed above is the foundation for this 2026 update, but we have included Appendix 5 to provide more context to this issue. Future research can be developed to address this known issue more directly.

Total Expenses by Year

In addition to the substantial non-monetary benefits nonprofit organizations provide to South Carolina communities, the sector also generates significant direct economic activity through expenditures occurring across local communities, counties, and regions of the state. Table 7 presents reported expenditure data for South Carolina 501(c) organizations by IRS Form 990 filing type for select years between 2018 and 2023.

Table 7 – Total Expenses for 501(c) Nonprofits By Year
Source: IRS 990 via Giving Tuesday Data Commons

Year	Full 990 Total Expenses	990 EZ Total Expenses	990 PF Total Expenses	Grand Total
2018	$22,133,945,408	$116,099,103	$141,073,077	$22,391,117,588
2019	$24,923,392,961	$121,735,495	$144,824,128	$25,189,952,584
2020	$32,534,473,286	$113,691,948	$223,828,076	$32,871,993,310
2021	$32,658,852,606	$157,729,214	$312,886,551	$33,129,468,371
2022	$33,820,413,960	$179,972,618	$231,475,017	$34,231,861,595
2023	$33,865,398,489	$179,539,198	$361,580,445	$34,406,518,132

The expenditure data presented in Table 7 illustrate the substantial economic scale of South Carolina's nonprofit sector and the significant increase in organizational spending that occurred during and after the COVID-19 period. Total reported expenditures increased from approximately $22.4 billion in 2018 to more than $34.4 billion in 2023 — an increase of approximately $12.0 billion, or 53.7%, over the five-year period.

Organizations filing the full Form 990 accounted for the overwhelming majority of total expenditures in every year examined, consistently representing approximately 98.4% to 98.9% of aggregate nonprofit spending statewide. This concentration reflects the dominant economic role of larger nonprofit institutions, particularly hospitals, healthcare systems, educational institutions, and major human service organizations. Even so, smaller nonprofit organizations outside the healthcare and education sectors continue to provide meaningful local economic and community impact across South Carolina.

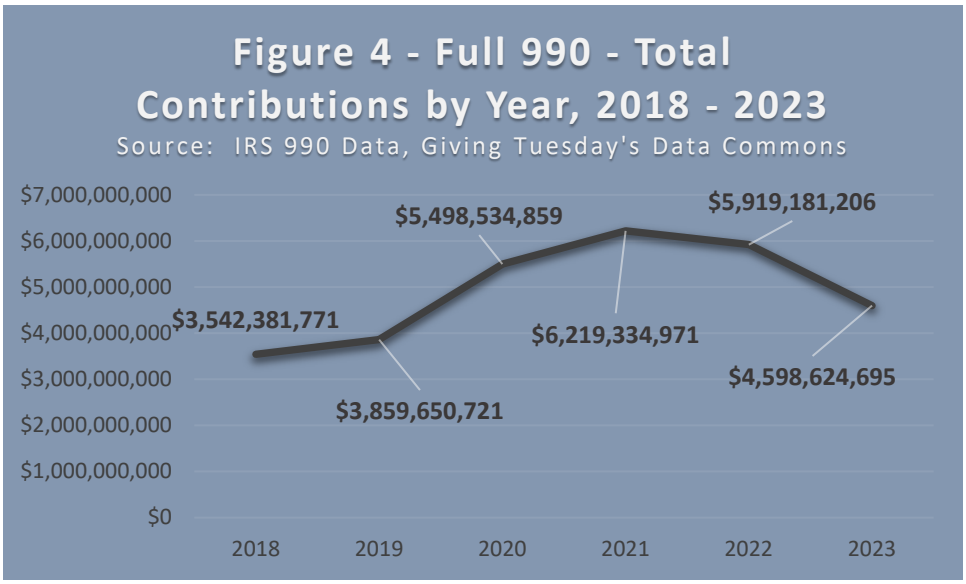
The largest year-over-year increase occurred between 2019 and 2020, when total nonprofit expenditures increased by approximately $7.7 billion, rising from $25.2 billion to $32.9 billion. This increase likely reflects several overlapping factors, including heightened demand for nonprofit services during the COVID-19 period, expanded expenditures within healthcare and human service organizations, pandemic-related relief funding flows, and the broader cohort of organizations appearing in the more complete post-pandemic IRS filing extracts. As discussed in the Methodology section, variation in filing completeness across years also contributes to fluctuations in aggregate financial totals.

Equally notable is the relative stability of total expenditures between 2020 and 2023, with annual nonprofit spending remaining consistently within the approximately $32.9 billion to $34.4 billion range throughout the post-pandemic period. This pattern suggests that the elevated level of nonprofit activity observed during the pandemic did not fully return to pre-2020 levels. Instead, many organizations appear to have continued operating at sustained levels of service provision and organizational activity in response to persistent needs across South Carolina communities.

The expenditure totals also underscore the broader economic role nonprofits play within the state economy. Beyond direct service delivery, nonprofit expenditures support employment, purchasing, contracting, facility operations, and local economic activity across all regions of South Carolina. The sector's sustained spending levels therefore reflect both continuing community need and the ongoing importance of nonprofit organizations as major economic and civic institutions within the state. Appendix 3 provides additional discussion of economic spending multipliers and the potential secondary and upstream economic impacts nonprofit expenditures may generate within local, regional, and statewide economies.

Total Contributions to 501(c) Organizations

Figure 4 presents total reported contributions received by South Carolina 501(c) organizations filing the full Form 990 between 2018 and 2023. The contribution trends shown differ in important ways from the employment and expenditure patterns discussed elsewhere in this report and provide additional insight into the financial dynamics affecting the nonprofit sector during and after the COVID-19 period.



Between 2018 and 2021, total contributions to South Carolina full form 990 nonprofits increased from approximately $3.5 billion to more than $6.2 billion — an increase of roughly $2.7 billion, or 75.6%, over the three-year period. This sharp rise likely reflects several overlapping factors, including elevated charitable giving during the COVID-19 period, pandemic-era relief funding flows, and the broader cohort of organizations captured in the more complete post-pandemic IRS filing data.

Contribution levels moderated following the 2021 peak. By 2023, total reported contributions had declined to approximately $4.6 billion, representing a decrease of roughly 26.1% from 2021 levels while remaining approximately 30% above the pre-pandemic baseline recorded in 2018. This pattern is broadly consistent with national charitable giving trends documented by the Blackbaud Institute and

Giving USA, both of which found that contribution levels moderated following the extraordinary increases observed during the pandemic period but remained above pre-2020 totals in absolute terms.

Nationally, pandemic-era growth in charitable giving was unevenly distributed across nonprofit sectors. Giving increased substantially between 2020 and 2021 as donors responded to COVID-19-related needs, economic disruption, and heightened public attention to racial and social justice issues (Giving USA Foundation & Indiana University Lilly Family School of Philanthropy, 2021; 2022). Much of this increase was concentrated among human services, public-society benefit, and health-related organizations. At the same time, many arts, culture, and humanities organizations experienced significant financial disruption during 2020 as pandemic-related closures affected in-person programming, earned revenue, and fundraising activity (Americans for the Arts, 2021; Giving USA Foundation & Indiana University Lilly Family School of Philanthropy, 2021). Although many organizations experienced contribution recovery in 2021, the post-pandemic financial environment remained uneven across sectors (Blackbaud Institute, 2025; Nonprofit Finance Fund, 2025).

For South Carolina nonprofits, these contribution patterns carry important implications for long-term financial sustainability. Many organizations increased staffing levels, service provision, and organizational activity during the period of elevated contributions and emergency funding between 2020 and 2021. The subsequent moderation in contribution revenue suggests that many organizations may now be operating in an environment where service demand remains elevated while philanthropic and external funding streams have become less predictable. Viewed alongside the federal funding uncertainty discussed elsewhere in this report, these trends underscore the importance of revenue diversification, long-term financial planning, and organizational resilience strategies across the nonprofit sector.

Nonprofit Assets

Table 8 – SC Nonprofit Assets by 990 Form Type
Source: IRS 990 Data, Giving Tuesday's Data Commons

Year	Full Form 990 - Total Assets	990EZ - Total Assets	990 PF - Total Assets
2018	$40,225,645,879	$154,813,131	$1,735,295,570
2019	$44,373,735,237	$166,077,480	$1,994,754,924
2020	$55,374,306,573	$199,260,327	$3,691,420,453
2021	$54,322,994,815	$246,319,373	$4,720,808,643
2022	$56,613,430,220	$249,766,616	$2,788,642,315
2023	$51,769,153,190	$235,838,180	$4,420,783,418

Table 8 presents total assets reported by South Carolina 501(c) organizations across all three IRS filing types between 2018 and 2023. Total assets — including cash, investments, property, equipment, receivables, and other holdings reported on organizational balance sheets — provide an important indicator of the nonprofit sector's long-term financial capacity and institutional stability. While expenditures and wages reflect annual operating activity, asset levels provide additional insight into organizations' ability to sustain operations, absorb financial disruptions, and support future service delivery.

Across the study period, total nonprofit assets increased substantially, rising from approximately $42.1 billion in 2018 to a peak of approximately $59.7 billion in 2022 — an increase of roughly 41.7% over the

four-year period. Asset growth was concentrated overwhelmingly among organizations filing the full Form 990, which consistently accounted for approximately 92% to 95% of total sector assets statewide. This concentration likely reflects the substantial balance sheets held by larger institutional organizations, including hospital systems, universities, foundations, and major human service providers.

Assets reported by full form 990 organizations increased from approximately $40.2 billion in 2018 to approximately $56.6 billion in 2022, representing growth of approximately 40.7% and an increase of more than $16.4 billion over the period. The largest single-year increase occurred between 2019 and 2020, when full form 990 assets increased by approximately $11.0 billion, or 24.8%. As noted in other sections, this increase likely reflects a combination of broader filing cohorts, pandemic-related funding increases, balance sheet expansion during the COVID-19 period, and investment market appreciation during a period of strong financial market performance.

The overall asset trajectory was not uniform across years. Total sector assets remained relatively stable between 2020 and 2021 before increasing again in 2022. Within the full form 990 category, assets declined modestly between 2020 and 2021, while growth in private foundation and 990-EZ assets offset much of that decline at the aggregate sector level. These fluctuations likely reflect changing market conditions, pandemic-related expenditure demands, variation in organizational reserve levels, and differences in filing completeness across years.

A more pronounced decline occurred between 2022 and 2023, when full form 990 assets decreased by approximately $4.8 billion, or 8.6%, and total sector assets declined by approximately 5.4%, from roughly $59.7 billion to $56.4 billion. Several factors may contribute to this pattern, including moderation in contribution levels, financial market volatility affecting investment portfolios, changes in organizational balance sheet positions following the pandemic period, and variation in the composition of organizations included in annual filing cohorts. As with other recent-year indicators examined in this report, asset totals for 2022 and 2023 should also be interpreted cautiously given continuing IRS processing delays and incomplete filing coverage within publicly available datasets.

Private foundation assets reported through Form 990-PF filings exhibited substantially greater year-to-year volatility than assets reported by full form 990 organizations. Foundation assets increased from approximately $1.7 billion in 2018 to nearly $4.7 billion in 2021 before declining sharply to approximately $2.8 billion in 2022 and rebounding to approximately $4.4 billion in 2023. Because a relatively small number of large private foundations account for a substantial share of assets within this category, changes involving only a limited number of organizations can produce significant swings in aggregate totals from year to year.

Assets reported by 990-EZ filers — generally the smallest organizations included in the filing universe — followed the most consistent growth trajectory across the study period. Total 990-EZ assets increased from approximately $154.8 million in 2018 to approximately $249.8 million in 2022 before moderating slightly to approximately $235.8 million in 2023. Despite this growth, 990-EZ organizations represented less than one-half of one percent of total nonprofit assets in 2023, underscoring the substantial concentration of financial resources among larger institutional nonprofits.

The relationship between assets and expenditures provides additional perspective on the nonprofit sector's financial position. Based on IRS Form 990 data compiled for this report, South Carolina full form 990 organizations reported approximately $51.8 billion in total assets relative to approximately $33.9 billion in total expenditures in 2023, representing an asset-to-expenditure ratio of approximately 1.53.

While this ratio reflects substantial aggregate resources within the sector overall, those assets remain heavily concentrated among large institutions, including hospital systems, university foundations, and major philanthropic organizations located primarily in Charleston, Richland, and Greenville counties. National survey research continues to indicate that many nonprofit organizations operate with limited financial flexibility despite the presence of substantial aggregate sector assets (Nonprofit Finance Fund, 2025).

Sector Results (2023)

Table 9 provides data on the number of employees and the wages paid by nonprofit sector. The classification of these sectors is based on the National Taxonomy of Exempt Entities defined in the IRS Exempt Organization Business Master File Extract.

The sector-level data presented illustrate the uneven distribution of nonprofit employment and wages across South Carolina's nonprofit subsectors, as well as substantial variation in compensation levels across different fields of service. Health – General and Rehabilitative organizations represent the largest nonprofit employment category in the state, accounting for approximately 80,200 employees, or 41% of all employment among full form 990 filing nonprofits in South Carolina. These organizations also reported approximately $5.6 billion in other salaries & wages in 2023 and another $93 million in executive compensation, representing nearly two-thirds of all wages paid by full form 990 nonprofits statewide.

Table 9 – Key Data by Sector – 2023 Full Form 990 – Ranked by number of Employees
Source: IRS 990 Data, Giving Tuesday's Data Commons

Sector	Organizations	Employees	Executive Compensation	Other Salaries & Wages	Wage %	Mean Wages
Health - General and Rehabilitative	177	80,200	$93,250,052	$5,641,548,277	63%	$71,506.21
Z (No NTEE Code)	1058	33,464	$95,779,454	$705,270,580	9%	$23,937.67
Education	463	26,739	$43,129,936	$1,043,352,994	12%	$40,632.89
Human Services - Multipurpose and Other	410	22,698	$31,413,437	$390,190,422	5%	$18,574.49
Philanthropy, Voluntarism and Grantmaking Foundations	127	9,295	$12,927,132	$410,835,668	5%	$45,590.40
Arts, Culture and Humanities	216	3,396	$10,778,699	$50,591,776	1%	$18,071.40
Recreation, Sports, Leisure, Athletics	163	3,207	$6,525,449	$43,062,738	1%	$15,462.48
Youth Development	102	1,902	$5,962,600	$35,679,632	0%	$21,893.92
Housing, Shelter	158	1,875	$6,159,511	$52,678,794	1%	$31,380.43
Animal-Related	98	1,859	$4,304,557	$35,398,722	0%	$21,357.33
Religion-Related, Spiritual Development	187	1,619	$13,962,913	$39,730,830	1%	$33,164.76
Z (Unknown)	15	1,163	$109,500	$610,810	0%	$619.36
Community Improvement, Capacity Building	190	1,107	$11,046,820	$38,606,178	1%	$44,853.66
Mental Health, Crisis Intervention	73	863	$3,488,945	$22,325,462	0%	$29,912.41
Environmental Quality, Protection and Beautification	85	860	$7,328,269	$35,317,314	0%	$49,587.89
Crime, Legal-Related	37	720	$2,454,531	$20,699,171	0%	$32,157.92

Table 9 – Key Data by Sector – 2023 Full Form 990 – Ranked by number of Employees *Source: IRS 990 Data, Giving Tuesday's Data Commons*						
Sector	Organizations	Employees	Executive Compensation	Other Salaries & Wages	Wage %	Mean Wages
Science and Technology Research Institutes, Services	11	573	$8,023,717	$43,721,599	1%	$90,305.96
Employment, Job-Related	16	535	$1,827,215	$12,925,195	0%	$27,574.60
Public, Society Benefit - Multipurpose and Other	56	485	$3,481,833	$7,721,262	0%	$23,099.16
Food, Agriculture and Nutrition	40	467	$1,525,624	$10,990,352	0%	$26,800.81
Public Safety, Disaster Preparedness and Relief	50	421	$4,019,296	$12,591,932	0%	$39,456.60
Diseases, Disorders, Medical Disciplines	31	311	$1,761,447	$9,225,736	0%	$35,328.56
Medical Research	16	292	$3,162,674	$17,586,794	0%	$71,059.82
International, Foreign Affairs and National Security	39	237	$3,242,578	$20,422,155	0%	$99,851.19
Mutual/Membership Benefit Organizations, Other	28	103	$1,232,564	$4,925,784	0%	$59,789.79
Civil Rights, Social Action, Advocacy	13	87	$1,147,434	$2,805,146	0%	$45,431.95
Social Science Research Institutes, Services	5	23	$803,697	$1,202,006	0%	$87,204.48
Total	3,864	194,501	$378,849,884	$8,710,017,329	100%	$46,729.15

This concentration is consistent with national nonprofit employment patterns and reflects the labor-intensive nature of hospitals, health systems, and rehabilitative care organizations. The mean wage within this subsector ($71,506) also exceeds the overall nonprofit sector mean wage of $46,729, contributing substantially to the sector-wide average. **Note: mean wages can be poor measures of typical pay across a sector. Averages are subject to distortion when exceedingly large or small values are present in the data. Unfortunately, the data do not permit calculation of median wages – a better measure of typical pay.**

By comparison, Human Services – Multipurpose and Other organizations employed approximately 22,698 workers while reporting a mean wage of $18,574. Because many of these organizations provide direct services to low-income households, vulnerable populations, and communities experiencing high levels of need, these comparatively low wage levels may present ongoing challenges for workforce recruitment, retention, and organizational sustainability. Similar compensation pressures are visible across several other service-oriented nonprofit subsectors, including Arts, Culture and Humanities ($18,071), Recreation and Sports ($15,462), and Youth Development ($21,894).

The table also highlights the significance of the large "Z (No NTEE Code)" category, which includes 1,058 organizations employing more than 33,000 workers. Because these organizations lack standardized NTEE classifications, they cannot easily be incorporated into subsector-specific analyses. The comparatively low mean wage reported within this category ($23,938) may reflect a concentration of smaller organizations, inconsistencies in reporting practices, or limitations in organizational classification data contained within IRS filings.

At the upper end of the compensation spectrum, Science and Technology Research Institutes ($90,306 mean wage) and International Affairs organizations ($99,851 mean wage) reported the highest average

wages among nonprofit subsectors. These wage levels likely reflect the specialized professional expertise, technical credentials, and highly skilled labor markets associated with these fields. Overall, the data demonstrate the wide variation in organizational scale, workforce composition, and compensation structures that exist across South Carolina's nonprofit sector.

Conclusions

South Carolina's nonprofit sector remains one of the state's most significant contributors to economic stability and community well-being. Across every major indicator examined in this report — employment, wages, expenditures, contributions, and organizational assets — nonprofit organizations demonstrated both substantial scale and sustained importance within South Carolina's economy between 2018 and 2023.

Organizations filing the full form 990 employed nearly 195,000 South Carolinians in 2023 and generated approximately $9.1 billion in total wage expenditures statewide. Total nonprofit expenditures exceeded $34 billion annually during the post-pandemic period, while aggregate nonprofit assets remained above $56 billion despite increased volatility in financial markets, contribution levels, and the broader funding environment. Collectively, these figures underscore the extent to which nonprofit organizations function not only as service providers, but also as major employers, economic anchors, and institutional partners within communities across the state.

At the same time, the report documents substantial structural disparities in nonprofit capacity across South Carolina. Organizational infrastructure, employment, and financial resources remain heavily concentrated within the state's largest metropolitan counties, while many rural communities continue to experience elevated poverty, food insecurity, household financial hardship, and comparatively limited in-county nonprofit resources. These disparities highlight the uneven distribution of organizational capacity relative to community need and reinforce the importance of targeted investment in historically under-resourced regions of the state.

The findings also reflect the continuing effects of the COVID-19 period on nonprofit organizations and the broader data environment. Pandemic-era disruptions affected contribution patterns, workforce dynamics, organizational expenditures, and IRS reporting timelines in ways that continue to shape the financial trends visible throughout this analysis. While many organizations demonstrated remarkable resilience and adaptability during this period, the sector continues to face mounting pressures associated with inflation, workforce shortages, leadership succession challenges, contribution volatility, and growing uncertainty surrounding government funding streams.

Viewed collectively, the findings reinforce the nonprofit sector's dual role within South Carolina. Nonprofits remain both essential service providers addressing community needs and major economic institutions supporting employment, wages, purchasing activity, and regional economic stability across all 46 counties. Their role extends well beyond the financial measures captured in this report, touching nearly every dimension of community life — from healthcare access and food security to education, workforce development, cultural vitality, and community resilience.

Finally, the findings in this report further underscore the importance of continued investment in nonprofit workforce development, organizational capacity building, leadership succession planning, and

rural nonprofit infrastructure. As community needs remain elevated and funding environments become increasingly uncertain, the long-term strength of South Carolina's nonprofit sector will depend not only on the resilience of individual organizations, but also on the broader systems of support, philanthropy, public policy, and collaboration that sustain them.

Appendices

Appendix 1 - County Level Data

Tables A1 – A3 provide data on the number of organizations and total expenditures for each county by 990 form completed. The tables are sorted in descending order by the number of organizations in each county, with county state totals at the top. For organizations completing the full form 990, the employee count and wages paid are also provided by county.

Table A1 -Totals by County (2023), Ranked by Number of Organizations: Source IRS **Full Form** 990

County	Organizations	Employees	Expenditures	Executive Compensation	Other Salaries and Wages
Richland	535	14,443	$3,250,067,411	$58,808,168	$361,504,407
Charleston	496	30,740	$2,950,755,334	$57,315,861	$808,030,936
Greenville	495	57,491	$8,825,234,426	$68,671,905	$3,660,070,262
Spartanburg	209	13,090	$898,542,588	$23,134,318	$486,246,212
York	205	6,037	$499,757,194	$11,839,317	$104,498,476
Lexington	194	10,115	$2,108,045,667	$34,046,084	$824,515,895
Beaufort	187	3,926	$509,606,833	$10,655,084	$96,043,496
Horry	164	5,820	$896,236,270	$11,580,351	$216,748,407
Aiken	119	2,035	$284,212,144	$6,244,692	$47,106,793
Anderson	115	9,187	$1,066,747,309	$13,269,570	$383,322,672
Berkeley	106	2,466	$6,413,088,307	$10,706,652	$96,010,565
Greenwood	95	3,337	$322,004,100	$8,368,598	$110,216,970
Florence	87	14,584	$2,799,646,395	$15,155,795	$867,340,697
Sumter	67	1,835	$195,242,126	$3,312,796	$39,532,207
Georgetown	64	3,534	$775,270,076	$5,449,038	$222,471,625
Dorchester	64	1,088	$51,148,033	$2,356,584	$15,497,372
Pickens	63	2,032	$399,672,892	$4,607,219	$36,535,118
Oconee	59	855	$46,306,690	$2,769,011	$9,435,375
Lancaster	52	556	$97,176,486	$3,279,947	$35,230,633
Orangeburg	51	916	$70,538,946	$1,917,058	$26,530,935
Kershaw	43	656	$66,094,599	$400,711	$14,141,761
Darlington	41	1,969	$146,305,441	$1,836,649	$60,256,981
Chesterfield	29	363	$174,833,003	$2,208,169	$14,131,197
Cherokee	29	396	$72,507,412	$1,380,349	$5,208,324
Williamsburg	28	391	$154,899,909	$1,234,689	$14,918,672
Colleton	26	307	$40,989,254	$1,270,895	$4,660,036
Marion	22	124	$10,986,687	$631,667	$2,093,958
Jasper	20	321	$31,209,084	$697,387	$12,079,876
Laurens	19	436	$13,317,173	$509,160	$3,617,620
Newberry	17	1,115	$140,619,607	$1,989,672	$20,358,995
Chester	17	216	$30,078,729	$3,818,290	$10,209,355
Clarendon	16	424	$21,092,476	$298,524	$9,157,928
Union	16	208	$8,058,459	$521,874	$1,242,067
Abbeville	14	696	$117,744,448	$1,054,738	$18,909,008
Edgefield	13	375	$82,817,622	$1,692,323	$15,985,963
Fairfield	13	261	$12,374,362	$740,173	$4,079,396
Barnwell	12	16	$9,907,343	$413,268	$1,800,322
Bamberg	11	465	$109,750,375	$1,816,778	$3,880,195
Marlboro	10	203	$9,862,817	$518,554	$3,710,626

Table A1 -Totals by County (2023), Ranked by Number of Organizations: Source IRS **Full Form** 990					
County	Organizations	Employees	Expenditures	Executive Compensation	Other Salaries and Wages
Lee	8	117	$4,509,416	$136,554	$1,750,543
Dillon	8	254	$9,894,579	$182,246	$120,989
Hampton	7	423	$37,032,621	$690,235	$17,423,292
Saluda	6	296	$18,791,811	$150,921	$9,652,022
McCormick	5	3	$1,411,339	$0	$103,050
Calhoun	3	65	$51,995,966	$535,379	$0
Allendale	2	307	$28,231,517	$577,654	$13,543,250
Zip (No Zip)	2	7	$783,213	$54,977	$92,850
Totals (2023)	3,864	194,501	$33,865,398,489	$378,849,884	$8,710,017,329

Table A2 - Totals by County (2023) - Ranked by Number of Organizations, Source: IRS 990EZ		
County	Organizations	Expenditures
Charleston	341	$21,236,057.00
Greenville	341	$21,646,091.00
Richland	340	$20,824,302.00
Horry	181	$9,523,045.00
Lexington	175	$11,358,760.00
York	146	$9,786,648.00
Beaufort	143	$9,833,904.00
Spartanburg	124	$7,379,770.00
Berkeley	109	$6,505,642.00
Anderson	95	$5,808,660.00
Aiken	87	$5,682,975.00
Oconee	78	$3,995,478.00
Dorchester	75	$4,243,659.00
Florence	67	$3,632,548.00
Georgetown	64	$3,792,100.00
Lancaster	55	$2,732,736.00
Pickens	54	$3,873,231.00
Greenwood	53	$2,724,742.00
Orangeburg	43	$3,145,537.00
Darlington	37	$1,680,652.00
Sumter	35	$1,358,260.00
Kershaw	32	$1,676,681.00
Colleton	28	$1,359,366.00
Newberry	27	$1,577,424.00
Chester	25	$1,151,693.00
Union	22	$810,782.00
Laurens	21	$1,555,373.00
Jasper	18	$901,557.00
Cherokee	17	$779,072.00
Marion	17	$637,619.00
Dillon	15	$581,895.00
Chesterfield	14	$1,002,411.00
Williamsburg	14	$914,479.00
Barnwell	12	$505,568.00
Fairfield	12	$837,800.00
Marlboro	11	$440,949.00
McCormick	11	$731,852.00
Clarendon	10	$709,435.00
Abbeville	9	$528,274.00
Calhoun	8	$776,151.00
Edgefield	7	$228,637.00
Hampton	7	$410,145.00
Bamberg	4	$171,944.00
Allendale	3	$48,493.00
Lee	2	$42,907.00
Saluda	2	$168,044.00
Z (No Zip Code)	2	$225,850.00
Totals (2023)	2,993	$179,539,198.00

Table A3 - Totals by County (2023) - Ranked by Number of Organizations, Source: IRS 99PF		
County	Organizations	Expenditures
Charleston	186	$63,772,802
Greenville	137	$61,934,500
Beaufort	87	$7,386,893
Richland	74	$35,071,285
Lexington	41	$6,944,065
York	36	$56,394,988
Spartanburg	36	$14,452,507
Berkeley	32	$3,368,715
Horry	31	$1,171,409
Greenwood	26	$3,193,766
Anderson	22	$4,095,040
Oconee	21	$1,739,851
Kershaw	19	$711,508
Aiken	18	$6,878,762
Florence	16	$10,687,745
Jasper	16	$2,733,192
Dorchester	15	$1,373,036
Lancaster	14	$11,035,860
Sumter	14	$6,309,495
Georgetown	14	$6,000,204
Orangeburg	13	$903,589
Newberry	9	$402,920
Colleton	8	$3,822,515
Pickens	8	$3,250,645
Laurens	7	$653,913
Cherokee	6	$2,651,066
Darlington	6	$1,328,203
Williamsburg	5	$36,125,406
Dillon	5	$276,916
Marion	4	$603,467
Marlboro	3	$3,421,898
Chesterfield	3	$412,596
Chester	2	$1,221,022
Barnwell	2	$588,726
Abbeville	2	$152,468
Union	2	$38,217
Fairfield	2	$4,064
Calhoun	1	$357,406
McCormick	1	$73,405
Hampton	1	$22,869
Z(No Zip Code)	1	$10,895
Lee	1	$2,616
Allendale	0	$0
Bamberg	0	$0
Clarendon	0	$0
Edgefield	0	$0
Saluda	0	$0
Totals (2023)	947	$361,580,445

Appendix 2 - Largest Employers

Table A4 identifies the twenty-five largest 501(c) employers in South Carolina based on reported employee counts from 2023 IRS Form 990 filings. Collectively, these organizations employed 98,485 workers, representing approximately 50.6% of all full form 990 nonprofit employment statewide. The table highlights the substantial concentration of nonprofit employment within a relatively small number of large institutional organizations.

Table A4 - Top 25 501(c) Employers in SC, 2023 Source: IRS 990, Data Commons

Organization	Employees
Prisma Health-Upstate	12,453
Prisma Health-Midlands	8,595
Apella Health Management Inc	8,010
ROPER ST FRANCIS HEALTHCARE	7,902
Prisma Health	7,666
Prisma Health-University Medical Group	5,699
MCLEOD REGIONAL MEDICAL CENTER OF	5,204
LEXINGTON HEALTH INC	5,029
ANMED HEALTH	4,145
Prisma Health Medical Group-Midlands	2,755
GEORGETOWN HOSPITAL SYSTEM	2,735
St Francis Hospital Inc	2,720
PALMETTO GOODWILL	2,680
Roper Hospital Inc	2,584
CONWAY HOSPITAL INC	2,380
MCLEOD PHYSICIAN ASSOCIATES II	2,342
BJU Inc	2,243
MCLEOD LORIS SEACOAST HOSPITAL	1,836
Roper St Francis Physicians Network	1,824
Anderson University	1,745
Presbyterian Communities of South Carolina	1,717
LUTHERAN HOMES OF SOUTH CAROLINA INC	1,602
The Blood Connection Inc	1,558
Bon Secours-St Francis Xavier Hospital Inc	1,555
WATERFRONT EMPLOYERS - ILA WELFARE PL	1,506
Total	98,485

Health care organizations dominate the list. Hospital systems, physician practice groups, and related health organizations account for the majority of top-25 employment, reinforcing the sector-level employment patterns identified earlier in the report. Prisma Health-affiliated entities alone accounted for more than 45,000 employees in 2023—approximately 23% of all full form 990 nonprofit employment statewide. Roper St. Francis and McLeod Health organizations also appeared multiple times within the top 25, reflecting the central role large regional health systems play within South Carolina's nonprofit workforce and economy.

Organizations outside the health care sector appear to generally operate on a much smaller employment scale. Palmetto Goodwill was the largest non-health organization on the list with

approximately 2,680 employees, while Bob Jones University and Anderson University represented the largest higher education employers. The geographic distribution of organizations in the table broadly aligns with the metropolitan concentration patterns identified elsewhere in the report, with many of the state's largest nonprofit employers associated with the Greenville, Columbia, Charleston, Lexington, and Horry County regions.

More broadly, the table illustrates the pronounced difference in scale between South Carolina's largest nonprofit employers and the remainder of the sector. While nearly all full form 990 organizations in the state employed fewer than 1,506 workers in 2023, the twenty-five largest organizations alone accounted for more than half of statewide nonprofit employment. These patterns underscore the extent to which nonprofit employment in South Carolina is concentrated within a relatively small number of large institutional employers, particularly within the health care sector.

Appendix 3 - Expanded Potential for Economic Impact

An important principle of economic activity is that spending in one part of the economy generates income and economic activity in another. This dynamic applies to nonprofit organizations as well. Nonprofit expenditures circulate through local and regional economies by supporting employment, purchasing goods and services, contracting with vendors, and generating household income that is subsequently re-spent within communities.

Table 7 and Appendix 1 (Table A1) present expenditure data for South Carolina 501(c) organizations filing Forms 990, 990-EZ, and 990-PF. These expenditures provide an important indicator of the scale of nonprofit economic activity across the state and illustrate the substantial role nonprofit organizations play within South Carolina's broader economy.

To provide additional context for understanding the potential economic effects of this spending, Table A5 summarizes estimated economic multipliers commonly associated with several major nonprofit subsectors. These estimates are drawn from published economic impact studies, IMPLAN-based analyses, and related industry literature. The multipliers reflect the extent to which an initial dollar of nonprofit spending may generate additional indirect and induced economic activity within a regional economy.

Table A5- Estimated Economic Impact Multipliers For Select Nonprofit Sectors

Sector	Estimated Multiplier Range	Source Type
Hospitals	1.9 – 2.3	AHA/Lightcast (2023); Novant Health/FTI (2024); Implan Literature
Colleges & Universities	1.7 – 2.0	AAMC/Implan (2022): Moore School of Business (2025)
K-12	1.5 – 1.8	BEA RIMS II benchmarks: state-level studies
Arts & Culture	1.9 – 2.1	Americans for the Arts AEP6 (2023): Implan based
Grantmaking/Social Services	1.3 – 1.6	BEA RIMS II Industry aggregates
Religious Organizations	1.4 – 1.8	Limited published estimates; inferred service-sector analogs

When considered alongside the expenditure data presented elsewhere in this report, these multipliers provide a general framework for understanding the broader economic influence of nonprofit spending. At the same time, formal economic impact analysis requires substantially more detailed modeling, including information regarding the geographic source of funds, organizational spending patterns, regional purchasing behavior, and inter-industry economic linkages.

For that reason, this report does not attempt to calculate a single statewide economic impact estimate for South Carolina's nonprofit sector. Instead, the expenditure data and multiplier ranges presented here are intended to provide a foundation for future economic impact analysis and to illustrate the broader economic significance of nonprofit activity across South Carolina communities.

Appendix 4 – Distribution of 501(c) Organizations by Sub-Section

Table A6 - Distribution of 501(c) Organizations by Sub-Section – 2023 Source: Giving Tuesday Data Commons Full 990								
Sub-Section	Firms	Employees	Revenue	Expenses	Assets	Contributions	Executive Comp	Other Wages
2	6	10	$2,241,905	$1,616,776	$16,325,396	$0	$0	$173,656
3	3,075	173,854	$29,637,297,283	$28,314,617,037	$42,000,004,344	$4,250,698,374	$305,957,552	$8,454,942,858
4	101	936	$227,574,620	$214,458,129	$590,817,036	$24,162,894	$8,540,488	$30,929,323
5	54	1,673	$80,956,527	$78,279,418	$166,774,030	$8,244,376	$5,398,666	$5,217,650
6	228	1,133	$373,609,756	$366,694,974	$491,872,844	$186,077,911	$23,189,254	$47,830,716
7	95	3,420	$201,167,968	$182,224,041	$318,854,623	$22,027,290	$4,803,480	$54,583,993
8	34	116	$7,360,672	$6,701,475	$23,080,698	$2,484,557	$179,049	$583,424
9	15	1,507	$195,123,302	$197,395,117	$61,650,510	$35,428	$103,262	$0
10	15	40	$5,861,142	$5,084,756	$36,514,846	$2,403,890	$102,838	$140,540
12	45	2,402	$3,625,819,364	$3,708,653,386	$5,565,906,372	$539,262	$18,440,500	$23,473,349
13	13	15	$2,498,773	$1,948,346	$19,008,306	$397,464	$73,244	$440,250
14	7	309	$55,698,004	$44,373,540	$849,668,166	$0	$0	$13,646,479
15	1	2	$195,358	$211,223	$1,611,963	$0	$45,098	$1,230
19	34	219	$9,334,400	$7,823,178	$25,581,233	$3,473,160	$271,244	$1,376,540
25	1	-	$198,634	$157,445	$1,896,631	$0	$0	$0
26	1	-	$590,802	$381,169	$1,504,746	$0	$0	$0
Unknown	139	8,865	$663,261,198	$734,778,479	$1,598,081,446	$98,080,089	$11,745,209	$76,677,321
Total	3,864	194,501	$35,088,789,708	$33,865,398,489	$51,769,153,190	$4,598,624,695	$378,849,884	$8,710,017,329

Table A6 presents 2023 financial and employment data across all active 501(c) subsections filing in South Carolina. While the broader nonprofit universe encompasses a diverse range of organizational types — including trade associations, social clubs, credit unions, and mutual benefit organizations — the sector is overwhelmingly shaped by 501(c)(3) public charities. Representing 79.6% of all filing organizations, 501(c)(3)s accounted for 89.4% of nonprofit employment, 84.5% of total revenue, 81.1% of total assets, and 92.4% of all contributions received statewide in 2023. Public charities also generated more than 97% of all reported nonprofit wage expenditures statewide. By virtually every major financial and employment measure, public charities constitute the dominant organizational form within South Carolina's nonprofit sector.

Appendix 5 – Cross-County Reach of Statewide Organizations and Limits of 990-Based Analysis

The county-level analysis presented throughout this report is based on IRS Form 990 filing data, which identifies nonprofit organizations according to the address associated with their legal headquarters or principal office. This methodology is consistent with standard nonprofit sector research practice and provides the most comprehensive and systematically available source for statewide analysis of nonprofit organizations, employment, wages, expenditures, and assets.

At the same time, a nonprofit organization's filing address is not necessarily equivalent to its operational service area. Many South Carolina nonprofits headquartered in larger metropolitan counties maintain regional service networks that extend across multiple counties. As a result, the county-level data presented in this report accurately document where nonprofit organizations are legally registered and administratively anchored, but they do not fully capture the geographic reach of nonprofit service delivery.

This distinction is particularly important when interpreting the report's urban-rural comparisons. Counties with relatively few nonprofit filers may nevertheless receive services from organizations headquartered elsewhere in the state. National research has documented this limitation directly. The Urban Institute's *Nonprofit Trends and Impacts* study noted that IRS Form 990 addresses do not necessarily reflect operational service locations and therefore collected separate information on headquarters and program-service geography (Faulk et al., 2021). Other research examining rural nonprofit infrastructure similarly found that organizations frequently serve multi-county regions from a single headquarters location, particularly in rural and persistently poor communities (Duquette, 2022; Walters et al., 2023).

South Carolina provides several clear examples of this regional service structure, including but not limited to the following:

Organization	Headquarters County	Regional Service Reach
Harvest Hope Food Bank	Richland	Serves 20 counties across the Midlands, Pee Dee, and Upstate
Lowcountry Food Bank	Charleston	Serves 10 coastal counties including Hampton, Jasper, and Williamsburg
Prisma Health	Greenville / Richland	Operates hospitals, clinics, and outreach programs across a multi-county service region
SC 2-1-1 / United Way Association of SC	Richland	Provides statewide referral and information services across all 46 counties

These examples illustrate an important nuance in interpreting the county-level findings presented in this report. The relatively low number of nonprofit filers appearing in some rural counties does not imply a complete absence of nonprofit services. At the same time, regional service reach is not equivalent to locally rooted nonprofit capacity. Counties with relatively few resident nonprofit organizations may still face limitations associated with transportation barriers, reduced philanthropic infrastructure, limited local administrative capacity, and fewer organizations physically embedded within the community itself.

National research consistently finds that rural-serving nonprofits often operate across larger geographic territories with fewer financial and administrative resources than their urban counterparts (Brimsek et al., 2023; Walters et al., 2023).

Accordingly, the county-level patterns documented throughout this report should be interpreted primarily as measures of nonprofit organizational infrastructure rather than precise maps of service delivery geography. The findings accurately identify where nonprofit institutions are headquartered, where employment and wages are concentrated, and where organizational capacity is administratively anchored. These remain important and policy-relevant measures of nonprofit sector strength, particularly in assessing the distribution of organizational infrastructure, staffing capacity, and economic activity across South Carolina communities.

Future research could address this limitation more directly through supplemental primary data collection. A statewide nonprofit survey could collect information on program service locations, counties served, and operational geography in addition to headquarters addresses. Such an effort would provide a more complete picture of nonprofit service delivery across South Carolina and would help distinguish between the presence of regional service access and the availability of locally embedded nonprofit infrastructure.

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