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26 RELIGIOUS ORGANIZATIONS

Crosscutting the Nonprofit Sector

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As other chapters in this section make clear, religious organizations are a significant and pervasive component of the U.S. nonprofit sector. They receive more charitable dollars than any other category of nonprofit organization—more than one third of all giving (Giving USA 2019). Religious organizations also mobilize more volunteers than any other type of nonprofit: three fourths of adult volunteers regularly attend religious services, and one third of adult volunteers learn about service opportunities through their congregation (Grønbjerg and Never 2004; Urban Institute 2004). Religious organizations are also the most prevalent type of organization in the nonprofit sector, encompassing not only congregations but also a wide variety of other faith-based organizations that provide a vast array of products and services (Ressler, Fulton, and Paxton 2019). Religious organizations operate in every major domain of the nonprofit sector and include religious media companies, faith-based prisons, "creation care" environmental movements, and Christian biker clubs.

Given the scope and scale of religious organizations in the nonprofit sector, it is critical to understand what characterizes these organizations, how they are different from and similar to secular nonprofit organizations, and how religion influences the nonprofit sector more broadly. However, nonprofit scholars have dedicated relatively little attention to religious organizations and still less to religion within the nonprofit sector. Indeed, the first edition of this handbook (Powell 1987) did not include a chapter on religious organizations, and the role of religion in the nonprofit sector in general has been understudied (J. Wood 1989; see also DiMaggio and Anheier 1990). A chapter in the second edition of this volume incorporated the sociology of religion but did not consider religious nonprofits through an organizational lens (Cadge and Wuthnow 2006). Organizational scholars have largely ignored religion in their study of organizations, neglecting both the study of religious organizations and the examination of religion in organizations (Tracey, Phillips, and Lounsbury 2014). As a result, little is known about the impact of religion and religious affiliation on nonprofits' characteristics, practices, and outcomes.

Existing research across a range of fields indicates that (1) participating in collective religious practices such as praying or singing together can facilitate social bonding among members of a socially diverse organization (Braunstein, Fulton, and Wood 2014), (2) religious beliefs can be a powerful and sustaining motivator for participating in a wide range of voluntary and charitable activity (Lim and MacGregor 2012), (3) religion and religious organizations play a central role undergirding democratic life in the United States (Fulton and Wood 2018), and (4) religiously rooted calls for justice and equality can provide a broad-based foundation for sustained civic action and advocacy (R. Wood and Fulton 2015). These findings illustrate the relevance of religion and religious organizations in the nonprofit sector and the importance of understanding the mechanisms underlying their impact.

It is also imperative to critically examine the assumed dichotomy between religious and secular nonprofits. The role of religion in the nonprofit sector is relevant to not only religious organizations but also secular organizations that incorporate religious elements or include faith-oriented participants. At the same time, some religious organizations operating in nonreligious domains of the nonprofit sector downplay their religious affiliation, making them functionally indistinguishable from their secular counterparts. In contrast, some religious organizations differentiate themselves from their secular counterparts by adopting an explicitly religious identity and incorporating religious practices into their activities. Despite the substantial overlap in activities and wide variation in approaches to religion, attempts to discern differences and similarities between religious and secular organizations and to understand how religion impacts the nonprofit sector have been inhibited by the dearth of research on religious organizations and religion within nonprofit and organizational scholarship.

This chapter begins by defining the field of religious nonprofit organizations—a task far less straightforward than it may first appear—and estimating the distribution of religious organizations in the major nonreligious domains of the nonprofit sector. The next section identifies religious nonprofits' distinctive characteristics and examines how they are similar to their secular counterparts, illustrating that the activities and goals of many religious organizations are often closely aligned with those of secular nonprofit organizations. Given this alignment, the chapter then explores various research avenues for approaching religious nonprofits. Finally, the chapter looks ahead to a strategic site for future research: hybrid organizations, specifically those that embody both religious and secular characteristics and pursue both nonprofit and for-profit aims. The research directions suggested in this chapter can not only generate insights about the field of religious nonprofits but also lead to greater understanding of the organizational life of the nonprofit sector as a whole.

Defining the Field of Religious Nonprofit Organizations

What defines a religious nonprofit organization in contrast to other types of nonprofits? Understanding the characteristics and activities of religious nonprofit organizations requires a clear definition of this organizational field, but achieving such clarity has vexed scholars for decades (Jeavons 1998). Most scholars agree on the general boundary demarcating secular and religious organizations: secular organizations have no explicit affiliation with religion, whereas religious organizations declare some such affiliation (Bielefeld and Cleveland 2013a). However, on the margins are nonprofits such as Habitat for Humanity and Charity: Water that have faith-inspired origins but provide entirely secular products and services and are perceived by the general public to be secular organizations (Baggett 2000). Similarly marginal are nonprofits such as the American Humanist Association that reject belief in the supernatural but resemble religious organizations in many ways, for example by having chaplains, hosting weekly gatherings, and performing life-cycle ceremonies such as weddings and funerals (Cimino and Smith 2014).

Another key question to address is how different types of religious organizations are classified. Although scholars generally agree on the definitional distinction between religious and secular organizations, they disagree about how to define, demarcate, and designate subsets of religious organizations. Although all religious organizations are considered nonprofits, most scholars recognize congregations as a distinct subset, commonly defining them as local organizations (e.g., churches, synagogues, mosques, and temples) whose primary purpose is to facilitate regular corporate religious worship among their adherents (Cnaan and Curtis 2013). Even religious traditions that are typically not organized as congregations in most parts of the world (e.g., Buddhism, Hinduism, and Sikhism) tend to adopt a congregational form when operating in the United States (Warner 1993, 1994). But although every congregation is a religious organization, not every religious organization is a congregation. And beyond congregations, the differentiations and designations of religious nonprofits become murky (for examples, see Bielefeld and Cleveland 2013a; Chaves 2002; Ebaugh, Chafetz, and Pipes 2006; Jeavons 2004; Scheitle 2010; Torry 2017).

For conceptual simplicity and analytical clarity, this chapter divides the field of religious nonprofits into two major subcategories—congregations and faith-based organizations (FBOs). The FBO subcategory includes all nonprofit organizations, apart from congregations, that include religion as part of their identity, such as (1) nonprofits directly affiliated with congregations (e.g., denominational offices, councils of churches, and mission agencies); (2) nonprofits focused primarily on promoting religious beliefs and practices (e.g., community prayer groups, prison ministries, and religious media producers), which are sometimes referred to as parachurch organizations (Scheitle and McCarthy 2018); and (3) nonprofits that are faith-based but whose core activity is something other than explicitly promoting religion (e.g., education, health care, or human services).

Despite the prevalence and pervasiveness of FBOs throughout the nonprofit sector, the total number and distribution of FBOs in the sector is not known, because the Internal Revenue Service (IRS) classifies an organization as "religious" only if its core activity is related to religion.[1] Organizations that are faith-based but engage primarily in nonreligious activities are classified according to their core activity, such as education or human services. Consequently, there are no data indicating whether an organization engaged primarily in nonreligious activities is faith-based, making it infeasible to calculate the number of FBOs operating in the various domains of the nonprofit sector.

In 2016, however, the IRS made electronically filed Form 990 data publicly available in machine-readable format. Form 990 asks organizations to describe their mission or most significant activities, and in one analysis, Robert Ressler, Pamela Paxton, and I searched these organizations' names and mission statements for key words related to religion in an attempt to identify faith-based nonprofits that are engaged primarily in non-religious activities.[2] Table 26.1 displays the results of that analysis: we found that

Table 26.1 The distribution of religious organizations in the major nonreligious domains of the U.S. nonprofit sector

Major NTEE category (code)	*Number of organizations analyzed*	*Percentage identified as religious organizations*
Arts, culture, and humanities (AR)	15,884	7%
Education (ED)	27,379	18%
Environment (EN)	7,660	3%
Health (HE)	26,419	15%
Human services (HU)	63,170	16%
International (IN)	3,658	30%
Mutual/Membership benefit (MU)	418	27%
Public and societal benefit (PU)	20,194	12%
All nonreligious domains combined	164,782	15%

Note: Results based on a "religious" keyword search of the names and mission statements of all 501(c)(3) organizations that e-filed Form 990 in 2015.

among the nonprofit organizations whose core activity is something other than religion, 15 percent include religious language in their name or mission statement. Each major domain of the nonprofit sector has organizations that appear to be faith-based, and in the education, health, human services, international, and mutual/membership benefit domains, 15 percent or more of the organizations appear to be faith-based. This analysis provides the first estimate of the distribution of FBOs in the major nonreligious domains of the nonprofit sector and indicates that the presence of FBOs is substantial and widespread. Additional calculations indicate that approximately 150,000 FBOs are operating in the nonreligious domains. This estimate does not include the approximately 350,000 FBOs and congregations whose primary activity is to promote religion, resulting in a total of approximately 500,000 r eligious nonprofit organizations in the United States.[3]

Crosscutting the broad range of activities in which FBOs engage is the wide variation in their levels of religiosity. The religiosity of an organization is the extent to which religion is a part of its identity, affiliations, and activities, ranging from being deeply infused with religion to exhibiting only its vestiges. Characteristics used to assess an FBO's religiosity include its mission statement; sources of funding and affiliations with specific religious traditions; the religious commitments of its board, staff, and volunteers; and the amount of religious referencing in its facilities, materials, programs, and goals (Bielefeld and Cleveland 2013a; Ebaugh et al. 2006; Fu, Cooper, and Shumate 2017; Jeavons 1998; Monsma 2009; Sider and Unruh 2004; S. R. Smith and Sosin 2001). These characteristics, however, can fail to uncover religious beliefs and motivations that are not explicitly stated but deeply influence a nonprofit organization's activity (Cameron 2004), especially when the products or services the nonprofit provides appear to be entirely secular (Austin et al. 2018).

In addition, because the measures used to assess organizations' religiosity tend to be more relevant and observable among Christian organizations, focusing on these metrics can hinder researchers' ability to assess the religiosity of nonprofits based in other religious traditions (Bielefeld and Cleveland 2013a; Hugen and Venema 2009; Jeavons 2004; Netting, O'Connor, and Yancey 2006; Schneider and Wittberg 2011).In the United States, the percentage of people identifying as Christian is declining, while the percentage of people who are religiously unaffiliated or affiliated with a non-Christian religious tradition is increasing (Johnson and Grim 2013; Pew Research Center 2015). Similarly, the number of non-Christian congregations in the United States is also growing (Grammich et al. 2012).

Extensive research in the field of religious studies examines differences between religious traditions (H. Smith and Marranca 2009), but relatively little research has examined differences between religious traditions' congregations (Dyck et al. 2005), and still fewer studies have examined how FBOs grounded in different religious traditions resemble or differ from one another (Fulton 2017; Netting et al. 2006). In fact, most research on FBOs has been limited to Christian-based organizations (Torry 2017). Given the variety of religious traditions represented in the faith-based sector (Fulton and Wood 2017) as well as the substantial policy interest in the role of religion in FBOs (Bielefeld and Cleveland 2013b)[4], examining differences across nonprofit organizations with disparate religious affiliations, forms of religious expression, and levels of religiosity is an important area for future research.

The legal definitions used to delineate religious nonprofits introduce a further element of complexity. Despite the increasing religious diversity in the United States, the IRS continues to exhibit a Christian-centric orientation. Its policies and documents use the term *church* to refer to congregations of any religious tradition, even though the term's use is typically limited to Christian congregations. Likewise, the IRS often uses the term *minister* when referencing the leaders of congregations, yet only Protestant Christian congregations use that term to refer to their leaders.

Government entities (e.g., courts, legislatures, and agencies), however, have generally avoided specifying what qualifies as a church (Hopkins and Middlebrook 2008).The IRS states that the term *church* includes any organization claiming to be a church, association of churches, or integrated auxiliary (U.S. Department of the Treasury 2015). Although the IRS does have a list of criteria it uses to assess whether an organization qualifies as a church, these criteria are only guidelines, and organizations claiming church status are not required to fulfill them. In effect, if an organization declares itself to be a church, it will be treated as such by the IRS and will enjoy all the associated privileges and exemptions (assuming that the organization does not violate the other conditions of exempt status, for example by distributing net earnings to individuals or shareholders or campaigning for or against political candidates). For example, in 2005 the IRS allowed the religious organization Young Life, which is generally viewed as a parachurch organization, to be recognized as a church (Bostwick 2007; Scheitle 2010). However, because Young Life was already registered with the IRS and continued to file annual returns, it is unclear what the organization gained (from a legal perspective) by claiming church status. Campus Crusade for Christ, another large parachurch organization claiming church status, does not file annual returns (GuideStar 2018a).Nonetheless, its annual reports, which are audited by independent certified public accountants, are publicly available. The Christian relief organization World Vision International also claims church status and follows a similar reporting model (GuideStar 2018b).

Despite the transparency of these particular organizations, evidence suggests that the ability to avoid disclosing their financial activity motivates some FBOs to claim church status (Barbee 2004; Barnes 2014; Charity Navigator 2018). Given the lack of restrictions on qualifying as a church, it is not surprising that a nontrivial number of FBOs make this claim. In a 2010 study that analyzed two thousand of the largest Christian nonprofit organizations (excluding traditional churches), approximately 6 percent claimed church status (Scheitle 2010). This statistic underestimates the actual percentage of FBOs that claim church status, because it does not include non-Christian organizations, smaller organizations, or, problematically, organizations that have not registered with the IRS because they are not required to do so because of their church status. As a result, the distinction between congregations and FBOs becomes blurred in a range of instances that cannot reliably be quantified.

This discussion demonstrates that although the idea of a religious organization may seem conceptually simple, delineating and distinguishing among religious organizations is practically challenging. Religious affiliation is not always all-or-nothing; it may appear in different forms and degrees. Moreover, although nonprofits that are influenced by religion need not disclose such affiliation, organizations claiming to be churches are not required to qualify for this status in any formal way. More research is needed to better understand the basic scope and scale of the field of religious nonprofit organizations as well as the varied roles religion plays in these organizations.

Differences Between Religious and Secular Nonprofit Organizations

What does existing research tell us about the differences between religious and secular nonprofit organizations? How are they treated differently under the law, and how does the organizational performance of religious nonprofits compare to that of their secular counterparts?

Legal Status

Religious nonprofits' constitutionally protected status distinguishes them legally from secular nonprofits. Although scholars may differ on how best to assess the religiosity of religious organizations, the U.S. government views all religious organizations equivalently under the religion clauses of the First Amendment. These clauses forbid the government from privileging religion (e.g., supporting religious organizations) and from prohibiting its free exercise (e.g., restricting religious expression). This status imparts both challenges and benefits. Compared with secular nonprofits, religious organizations are less able to procure federal funding to provide social services because of the restrictions on government support for religious organizations. On the other hand, although secular nonprofits must follow all federal employment laws, religious nonprofits are exempt from laws that impose on their religious beliefs such as some antidiscrimination employment laws and the Affordable Care Act mandate to provide health care benefits that cover birth control (Bielefeld and Cleveland 2013b).

The subset of religious nonprofits designated as congregations enjoy further freedoms that are not accorded to secular nonprofits. Although the constitutional nonestablishment and religious freedom laws apply to all religious organizations, the IRS grants special privileges and exemptions that apply only to congregations (and select associated entities such as integrated auxiliaries, associations of congregations, and affiliates of congregations). Notably, as mentioned earlier, congregations are not required to register with the IRS; they are automatically presumed to be tax exempt, their contributors' donations are tax deductible, and they need not file annual tax returns or report their financial activity (Hopkins 2016).[5] Church status also exempts congregations' "ministers" (i.e., staff who perform ministerial services) from paying self-employment, social security, and Medicare taxes and allows them to exclude housing expenses from their taxable income via the ministers' housing allowance (U.S. Department of the Treasury 2017).[6]

In contrast, none of these exemptions are given to employees of FBOs or secular nonprofits, even though the services they provide are often similar to those provided by ministers of congregations. FBOs receive no special privileges and exemptions from the IRS beyond the general exemptions that other, secular 501(c)(3) nonprofit organizations enjoy, such as (1) donations being tax deductible, (2) relaxed restrictions on the use of copyrighted material, (3) eligibility for special nonprofit postal rates and tax-exempt financing, (4) exemption from nondiscriminatory pricing laws, and (5) exemption from paying income tax and federal unemployment tax as well as property tax and, in some states, sales tax.

With their distinct legal status, congregations in the United States come closest to achieving the ideal type of an independent sector organization. Compared with all other types of nonprofit organizations, congregations operate with the greatest degree of independence from the government. The vast majority of congregations receive no financial support from the government; less than 2 percent receive government funding to provide social services (Fulton 2016b). Congregations also face the least amount of government regulation, intervention, and oversight, and their finances and activities are generally free from government entanglement. Congregations' autonomy is most apparent in their functional exemption from certain federal laws. Although no federal statute allows congregations to provide sanctuary to immigrants facing deportation, the government considers congregations to be "sensitive locations," meaning that under most circumstances federal immigration enforcement officers will avoid arresting people in congregations. Consequently, congregations can provide sanctuary knowing that federal agents are unlikely to carry out arrests inside their premises. In addition, congregations are the only organizations exempt from gender antidiscrimination laws, and they can refuse to recognize a same-sex marriage without consequence.

Furthermore, although the Johnson Amendment—a law that prohibits 501(c)(3) nonprofits from endorsing and financially supporting political candidates—applies to both religious and secular nonprofits, if efforts to repeal this amendment succeed, the repeal will affect religious nonprofits in distinct ways. Most significantly, repealing the Johnson Amendment would effectively make contributions to political candidates via 501(c)(3)s tax deductible, and such contributions made via congregations would not be subject to the IRS reporting requirements. The ability to shepherd tax-deductible political contributions without attendant reporting requirements may make claiming church status—a status not available to secular nonprofits—even more attractive to FBOs.

Clearly, U.S. laws grant religious organizations a heightened degree of autonomy. However, only congregations benefit from exemptions from taxes and reporting requirements. Although faith-based nonprofits enjoy some freedoms that secular nonprofits do not—

such as the ability to decline to subsidize employees' birth control—they are otherwise indistinguishable from secular organizations in terms of their treatment under the law. Future research could examine the degree to which tax advantages and other legal distinctions factor into organizations' decisions to identify as FBOs or claim church status.

Organizational Effectiveness

A core function of nonprofit voluntary associations is bringing people together around a shared interest, and congregations gather more people more regularly than any other type of association, faith-based or secular (Chaves 2004). Congregations' effectiveness as conveners is due primarily to their distinct role as facilitators of regular corporate religious worship. However, apart from conducting religious rituals, most of congregations' nonritual activities are similar to those offered by FBOs and secular nonprofits. For example, all three types of nonprofits have organizations involved in educating participants, facilitating artistic activity, hosting social events, raising funds, mobilizing volunteers, offering humanitarian aid, deploying disaster relief efforts, providing social services, and advocating for issues or groups. The main difference between organizational types is that congregations' involvement in these activities is secondary to their primary function of gathering people for religious worship, whereas FBOs' and secular nonprofits' involvement in a particular activity tends to be its primary function (Clerkin and Grønbjerg 2007). As a result, FBOs and secular nonprofits tend to be more specialized than congregations, but congregations are likely to have a larger, more committed, and more cohesive corps of volunteers (Graddy and Ye 2006).

Despite their myriad shared endeavors, most research comparing the activities of congregations, FBOs, and secular nonprofits has focused on similarities and differences in their provision of social services—assessing the quality, characteristics, and types of services provided—and the comparisons tend to be primarily between FBOs and secular human service organizations. Although no study has systematically compared the functioning and effectiveness of FBOs with those of secular organizations, comparisons of specific types of programs indicate that faith-based nonprofits tend to provide equivalent or superior services compared with their secular counterparts (Bielefeld and Cleveland 2013b). The comparisons include examinations of prisoner reform programs (LaVigne, Brazzell, and Small 2007), international development organizations (Clarke and Ware 2015), nursing homes (Amirkhanyan, Kim, and Lambright 2008), refugee resettlement agencies (Eby et al. 2011), and poverty relief programs (Kissane 2008).

Faith-based and secular human service nonprofits often have similar functional characteristics with regard to the services they provide, yet many FBOs have additional features as well as ties to congregations that can facilitate service provision, such as (1) free meeting space at partner congregations, which reduces operating costs (Ammerman 2005); (2) clergy referral systems, which can help connect new clients with the appropriate services (Yamada, Lee, and Kim 2012); (3) spiritual intervention methods, which offer a wider array of therapeutic strategies (Hodge 2011); (4) broad social support systems, which can facilitate recovery and social stability (Levin 2014); and (5) a large volunteer base, which can enable the provision of services on a larger scale (Leviton et al. 2006).

On the other hand, faith-based human service organizations address fewer types of needs (often limited to immediate needs and emergency assistance) (Boddie and Cnaan

2012), offer a narrower range of services (providing primarily food, clothing, shelter, and basic health care) (Clerkin and Grønbjerg 2007), and are less likely to employ certified professionals than secular nonprofits. The differences in the service provision focuses of faith-based and secular nonprofits, however, are often complementary (Graddy and Ye 2006). Secular nonprofits provide primary services such as substance abuse and mental health treatment, while FBOs offer supplemental services such as informal counseling, mentoring, and support groups (Wong, Fulton, and Derose 2018). Consequently, it is common for faith-based and secular nonprofits to collaborate in providing services (Ebaugh et al. 2007; Fulton 2016a). Some secular mental health care providers enlist faith-based collaborators to create a continuum of care for the client and the client's family. For example, a faith-based foster care and placement program may collaborate with a secular nonprofit agency that is licensed to certify foster parents (Thomas 2009). Such collaborations enable the respective organizations to leverage their assets to more effectively accomplish their shared goals.

These findings show that when religious organizations are compared to secular organizations performing equivalent functions, the faith-based organizations appear to do so marginally more effectively, likely because of the additional resources available to FBOs through their close associations with congregations. However, because FBOs and secular organizations tend to provide slightly different services in overlapping realms, they need not be approached as competitors. Although more comprehensive comparisons of the organizational performance of religious and secular organizations would be valuable, the ways in which these classes of organizations collaborate is also an important area for further study.

Similarities Between Religious and Secular Nonprofit Organizations

Having discussed some of the ways in which religious and secular organizations differ, this section asks how they are similar. An often overlooked similarity between religious and secular nonprofits is that both types of organizations can be influenced by religion. The religious–secular dichotomy among nonprofit organizations oversimplifies religion's place in the nonprofit sector. Secular nonprofits are not necessarily entirely nonreligious (Cadge and Konieczny 2014). Religion can be present in and influence secular nonprofits through the religious beliefs, commitments, and practices of an organization's founders, staff, or volunteers (Tracey et al. 2014). In both religious and secular nonprofits, religion can influence attitudes toward work and volunteering as well as approaches to making decisions, setting goals, and resolving conflict (Weaver and Stansbury 2014). Religion's role in an organization is not limited to only prosocial outcomes; it can also fuel prejudice, undermine cohesion, and provoke conflict (Chan-Serafin, Brief, and George 2013). Despite religion's capacity to influence organizational life, research on the role of religion in nonprofit organizations has been limited, especially among secular nonprofits. Religion's persistence and pervasiveness in U.S. society warrants exploration of its impact on the nonprofit sector.

Additionally, every major domain of the nonprofit sector has a distinct faith-based (often Christian) organizational presence, from traditional poverty relief efforts to mental health, education, and the arts. These organizations and their secular counterparts often operate in similar spheres, either in cooperation or in direct competition. Likewise, they face similar operational, management, and personnel concerns and are subjected to the same legal requirements. Despite FBOs' religious basis, these organizations tend to mimic the form of their secular counterparts with regard to authority, governance, and hierarchy, as well as processes such as bureaucratization and professionalization (Hinings and Raynard 2014). Indeed, when congregations are excluded from the discussion, faith-based and secular nonprofits tend to be much more similar than different.

This resemblance, however, has not always been so apparent. Amid the general rise of formal organization as a central feature of civil society (see Bromley, Chapter 4, "The Organizational Transformation of Civil Society"), research that examined religious organizations tended to focus on their distinctly religious nature and sacred characteristics (Beckford 1985). Following the widespread onset of secularization in the 1960s, however, the line between the sacred and the secular within religious organizations has been blurred substantially (Chaves 1993), as has the line between religious and secular nonprofits.

The distinctiveness of religious organizations has been eclipsed by expectations that they perform like secular organizations (Hinings and Raynard 2014). All organizations face pressures to adopt legitimate forms and practices, and because many board members of nonprofit organizations (faith-based and secular) work in the for-profit sector, they bring templates for how effective organizations should look and function. These templates include formal organizational structures, standardized administrative processes, and specialization among staff and volunteers. Despite being predominantly secular in their origins, these models are embraced equally by faith-based and secular nonprofits (Hinings and Raynard 2014). Likewise, religious and secular organizations encounter similar challenges related to scaling activities, managing resource flows, and sustaining a stable base of volunteers. Although having an affiliation with religion distinguishes faith-based nonprofits from their secular counterparts, both types of organizations face these common institutional pressures and organizational demands.

These observations illustrate that religious and secular organizations share not only similar structural characteristics and organizational challenges but also, in the United States at least, religious influence through participants and leadership. Because faith-based and secular nonprofits operate alongside each other in many of the same activity domains and operate similarly as organizations, comparative analyses across all domains are certain to advance understanding of both types of nonprofits as well as the nonprofit sector in general. The following section considers some relevant organizational theory approaches that could be used to engage such lines of inquiry.

Religious Organizations and Organizational Theory

What can studies of religious organizations tell us about organizations more generally and nonprofit organizations in particular? What theories can be applied to these investigations to further our understanding of the nonprofit sector? Noting the relative dearth of research at the intersection of religion and organizations, this section examines three prominent organizational theories that could be used to inform understanding of religious nonprofits and how they are different from and similar to their secular counterparts: organizational identity, organizational culture, and institutional theory. By describing these theories' relevance and application to a wide array of religious organizations, this section demonstrates how examining religious organizations can advance understanding of nonprofit organizations as a whole. The section underscores the importance of examining religion in nonprofit organizations that may not be explicitly religious. In doing so, it further illustrates the myriad types of religious organizations whose activities extend beyond religion to engage other domains of the nonprofit sector, including immigrant rights advocacy, microfinance, higher education, and environmental activism.

Organizational Identity

The concept of organizational identity is prominent in organizational research, and its relevance and significance for understanding the function and distinctiveness of religious nonprofits cannot be overstated. The identity of a religious organization is central to its existence and purpose. An organization's identity is based on characteristics that are both projected and perceived as being central, enduring, and distinct to the organization (Albert and Whetten 1985). Because claims on an organization's identity can come from multiple sources, an organization can have multiple, often competing or contradicting identities (Pratt and Foreman 2000). Religious nonprofits typically have a diverse array of constituents, stakeholders, and critics and often must compete with one another and their secular counterparts. Consequently, religious organizations face unique and significant challenges in establishing organizational identities that appeal to their diverse audiences and enable them to maintain their competitive advantage.

An organization's projected and perceived identity is shaped by its objective features, the subjective experiences of its participants, and its surrounding environment (He and Brown 2013). Among religious nonprofits, the identity-shaping process is complicated by each organization's need to manage both a religious identity and an identity related to its functional purpose, which is often not explicitly religious—for instance, Jewish Family Services offers programs for seniors, Catholic Charities provides support to refugees, and Jobs for Life helps formerly incarcerated people obtain jobs. Consequently, religious nonprofits must often determine how much they want to claim religion as part of their identity. Some religious nonprofits, especially those aligned with conservative religious movements (e.g., Bob Jones University, Mercaz USA, and the Catholic League), emphasize their religious identity to appeal to their base and distinguish themselves from their secular or "less religious" competitors (Emerson and Hartman 2006). In contrast, other religious nonprofit organizations—often those operating outside the United States, such as World Relief and International Justice Mission—downplay their religious roots because they believe that their affiliations with religion may impede their ability to accomplish their objectives (Berger 2003).

Because a nonprofit organization's religious identity and functional identity compete with each other for prominence, on occasion one identity must surrender to the other. For example, over time the Young Men's Christian Association adopted its acronym *YMCA* as its primary identity, and in 2010 began referring to itself simply as *the Y*, effectively masking its association with Christianity. Interestingly, though, the Y remains registered with the IRS as a religious organization. In contrast, most of the general public perceives the Y to be a secular health and fitness center. To further complicate this case, local Y chapters operate with a high level of autonomy and vary tremendously in how much they emphasize their Christian identity. The degree to which these chapters explicitly highlight Christianity depends on the priorities and orientations of the chapter's executive director, board members, and surrounding community (Herzog 2016).

As this example highlights, given religious organizations' often complex structural arrangements, competing priorities, diverse stakeholders, and varied surrounding environments, they provide excellent cases for examining differences between an organization's projected and perceived identity as well as the relationship between those identities—topics that organizational theorists continue to debate (Brown et al. 2006; Ravasi 2016). Research that shows how religious nonprofits manage competing identities can inform nonprofit scholarship in general—for example, by illuminating how nonprofits address conflicts between their social mission and financial sustainability (Jäger and Beyes 2010) or how they resolve tensions between volunteers' and employees' differing perceptions of their organization's identity (Kreutzer and Jäger 2011).

Research on organizational identity formation can also help explain how religious nonprofits develop an identity that enables them to engage and retain a socially diverse base of participants. For example, Dennis A. Gioia and his colleagues (2010) analyze how a new organization with a diverse group of constituents forges its identity and find that the organization moves through a sequential four-stage process to ultimately converge on a consensual identity. They also identify recurrent processes, such as negotiating identity claims and assimilating legitimizing feedback, that cross-cut the stages and can disrupt or facilitate identity consensus. If a nonprofit organization regularly runs aground when negotiating claims between competing identities, it can struggle to coalesce around a consensual identity. On the other hand, if an organization can effectively generate and incorporate legitimizing feedback from external stakeholders, this practice can bolster the organization's efforts to forge a consensual identity. Such research, which highlights the interaction between internal resources and external influences in the identity formation process, is critical for understanding how religious nonprofits form their identity (Gioia et al. 2013). More broadly, scholars can draw on organizational identity research to examine how the nonprofit sector, with its diverse collection of subsectors, stakeholders, social purposes, and civic aspirations, forges a cohesive identity.

Recent research applies organizational identity theories to the Episcopal Church and the identify transformation it is experiencing in the wake of electing its first openly gay bishop (Kreiner et al. 2015). This decision has generated both harsh criticism and exuberant praise from the denomination's members as competing subgroups concurrently seek to change and preserve their organization's identity. The authors use the case of the church's "identity crisis" to refine the concept of organizational identity work—the processes by which participants transform an organization's identity (Sveningsson and Alvesson 2003). The authors develop the construct of *identity elasticity*—tensions that simultaneously stretch and hold together social constructions of identity—to explain how an organization's identity is produced through ongoing dialectic tensions that both stretch and strengthen it. This concept of identity elasticity, developed through research on a religious organization, also advances understanding of identity change processes in organizations in general. Research on organizational identity transformation is particularly relevant to nonprofit organizations because they operate in social, political, and economic contexts that are often shifting, which requires them to adapt their identities in order to remain relevant and competitive.

Although organizational identity has become a core component of organization theory, relatively few examinations of religious organizations use an organizational identity frame (Tracey 2012). Religious nonprofits provide a rich empirical context in which to study the formation, maintenance, and transformation of organizational identities for several reasons. To begin with, new religious nonprofits often develop distinct organizational identities. Many long-standing religious nonprofits, meanwhile, have strong and enduring identities, while others are undergoing significant identity transformations. Moreover, because religious organizations operate in every major domain of the nonprofit sector, they provide a natural comparison group when analyzing the identities of secular nonprofits.

Organizational Culture

Closely related to but distinct from organizational identity is organizational culture (Whetten 2006). Early research on organizational culture focused on an organization's values, norms, and practices and tended to be oriented around three major perspectives: integration, differentiation, and fragmentation (Alvesson 2012; Martin and Frost 2011; Schein 2010). Integration focuses on efforts to create a unified organizational culture; differentiation focuses on the dynamics of competing subcultures within an organization; and fragmentation focuses on the ambiguities, contradictions, and paradoxes found within most organizational cultures.

A recent development in organizational culture research draws from sociological analyses of groups and focuses on the patterns, styles, and modes of interaction between group participants (Fine 2012). Building on the concept of inhabited institutions (i.e., recognizing that institutions are inhabited by people doing things together), this research reveals how an organization's culture is developed through its members' interactions (Fine and Hallett 2014). For example, examinations of socially diverse nonprofit organizations reveal the variety of competing cultures they contain and illustrate how interactions among members from diverse backgrounds shape the organizations' distinctly intersectional cultures (Walker and Stepick 2014). Such meso-level analyses, which examine aggregations of people characterized by a shared place and social network, are well suited for research on the complex organizational cultures that often characterize religious organizations and other types of nonprofits.

Although many religious nonprofits, especially congregations, tend to be socially homogenous, an increasing number are actively seeking to become more diverse along multiple social dimensions (Edwards, Christerson, and Emerson 2013). However, their often-entrenched organizational cultures related to gender, race, and class can hinder advances in diversity (Fulton, Oyakawa, and Wood forthcoming). For example, an analysis of evangelical parachurch organizations reveals that although they espouse egalitarian views on gender, traditional gender norms persist within the organizations and adversely affect female employees' fund-raising efforts and leadership prospects (Perry 2013). Research on multiracial congregations indicates that despite their racial diversity, such congregations often need to privilege white members' religiocultural preferences to keep these members involved (Edwards 2008). Betsy Leondar-Wright (2014) shows how leaders' inability to understand and bridge different class cultures within class-diverse, faith-based organizations can undermine their capacity to address common organizational problems.

As this body of research shows, socially diverse religious nonprofits face challenges in their efforts to create inclusive, cohesive organizational cultures. But as other studies show, religion can be a resource in this effort as a bridge between social differences. A study of faith-based community organizing organizations indicates that religious practices, such as collective prayer, can function as cultural bridges that enable these organizations to foster bonds across racial and socioeconomic differences (Braunstein et al. 2014). Related research on cultures of interaction among faith-based housing advocates offers insight into how an organization's group style can influence its ability to involve a diverse base of constituents (Eliasoph and Lichterman 2003; Lichterman 2012).Group styles are routine ways of talking and acting that shape the everyday interactions of a set of people. This cultural-interactionist framework highlights the importance of creating an inclusive group culture within which all parties in a diverse organization feel comfortable and represented (Leondar-Wright 2014; Lichterman 1995). Cultural practices that can help bridge social differences extend beyond religious practices to include activities such as playing games, sharing a meal, and singing together. Such practices are not restricted to religious nonprofits; they can be observed—and studied—in secular nonprofits as well.

A recent study of faith-based immigrant rights organizations extends this line of research by analyzing how an organization's group style influences constituent involvement (Yukich, Fulton, and Wood 2019). The study examines the conditions that produce substantial organizational involvement across lines of difference. The authors highlight the notion of a *representative* group style—that is, a style that incorporates preferred practices of the full spectrum of constituents an organization seeks to involve. The authors find that a representative group style can enable organizations to achieve and sustain greater levels of social diversity than nonrepresentative group styles enable. Such research leverages the complex internal dynamics of religious nonprofits to better understand an organization's culture and how it influences participants' involvement. These insights can be applied to any organization that aspires to be more socially diverse, a common goal for many nonprofit organizations.

Institutional Theory

Institutional theory, which focuses on how institutional environments shape organizations' structures and practices, is another broad framework that nonprofit scholars can use to examine religious organizations (Meyer and Rowan 1977). To date, however, their use of this theoretical framework to analyze religious nonprofits has been limited (Tracey 2012). Among the few examples is a study that examines the diffusion of organizational innovation among Christian denominations with respect to the practice of ordaining women (Chaves 1996). Another study demonstrates how concerns about institutional legitimacy influenced the votes of leaders who participated in the Second Vatican Council (Wilde et al. 2010). A third study illustrates how isomorphic pressures can influence black churches' likelihood of sponsoring HIV/AIDS programs (Fulton 2011).Although these sociologists of religion have used institutional theory to better understand religious organizations, rarely have religious organizations been used to further develop institutional theory. Given the pervasiveness of religious nonprofit organizations, this gap represents an opportunity to pursue more robust theoretical frameworks.

Recent developments in institutional theory, specifically related to institutional logics and institutional work, are particularly relevant to research on religious organizations and nonprofits more broadly (Gümüsay 2017). Institutional logics are systems of cultural elements and practices that individuals and organizations use to structure their activity and provide meaning (Thornton and Ocasio 1999). Although religion is recognized as a core societal institution with an associated logic (Friedland and Alford 1991), organizational scholars rarely incorporate the logic of religion into their analyses of secular organizations. Indeed, among the core societal institutions defined by institutional logics, religion is the least examined by organizational scholars, and among the core logics, the logic of religion is the least used (Tracey et al. 2014). Although these metrics suggest a general bias against religion among organizational scholars, they also reveal gaps in the literature waiting to be filled. At the same time, research on religious organizations rarely incorporates the other core logics (e.g., the state, market, professions, and community) (Tracey 2012). If more nonprofit scholars were to make an analytical shift to include the logic of religion in their analyses of secular nonprofits and incorporate other core logics in their analyses of religious nonprofits, this research would both facilitate comparisons between religious and secular nonprofits and generate broader insights about the logics driving the nonprofit sector.

Religious nonprofits provide fertile terrain for understanding how organizations leverage complementing logics and negotiate competing logics. Recent research demonstrates how the different forms of religious nonprofits incorporate the logic of religion and combine it with other logics. For example, religious universities seeking to compete athletically with secular universities confront competing logics in defining success as an organization based on religious mission, educational commitments, and athletic ambitions (Nite, Singer, and Cunningham. 2013). Similarly, Islamic banks face the oppositional logics of Islamic religion and the market (Syakhroza, Paolella, and Munir 2018). These opposing logics can influence the banks' hiring practices (Boone and Özcan 2016) and lead to innovative adaptations such as microfinance programs that target families and incorporate religious work incentives (Gümüsay 2015).

In another example from the nonprofit sector, faith-based humanitarian organizations that are headquartered in the United States and provide services in other countries encounter distinct institutional logics that span multiple societal contexts and involve actors from different institutional arenas (Burchardt 2013). The new meanings and practices emerging at the interface of the distinct institutional logics can influence an organization's form, dynamics, and performance. Similarly, interfaith social change organizations involved in the religious-environmental movement employ a strategic combination of moral, communal, and economic logics when encouraging faith communities to adopt energy-saving technologies and behaviors (Biscotti and Biggart 2014).

Examining the logic of religion and its intersection with other logics is critical for understanding religious nonprofits that are engaged with broader aspects of society, including their secular counterparts. In addition, understanding how religious organizations manage competing logics and respond to pressures from secular organizations could help advance scholarship on the contemporary issues of institutional complexity and pluralism (Greenwood et al. 2011).Overall, the logic of religion merits more attention from not only nonprofit scholars but also organizational theorists. Such research could help advance institutional theory by creating more opportunities to explore compatibilities between logics.

Institutional work, which examines how individual and organizational actors affect institutions, is another strand of institutional theory that is relevant for religious nonprofits and the broader nonprofit sector (Lawrence and Suddaby 2006). Most institutional approaches to understanding organizations focus on the convergence and reproduction of organizational norms and practices, rather than on efforts to resist isomorphic pressures (Battilana and D'Aunno 2009). A growing literature on institutional work, however, has been filling this gap by highlighting the role of individuals and organizations in creating, maintaining, and disrupting institutions (Lawrence and Suddaby 2006; Lawrence, Suddaby, and Leca 2009; Lawrence, Leca, and Zilber 2013).

Research that applies an institutional work lens to its examination of religion and religious organizations has helped explain the emergence of new organizational forms, the maintenance of precarious inter-institutional arrangements, and the disruption of organizational fields. For example, studies of the Emerging Church, a nascent Christian movement known for its anti-institutional orientation, explain how the movement's affiliated nonprofit organizations engage in institutional work to resist normative pressures that value reliance on formally trained and credentialed professionals (Marti and Ganiel 2014; Packard 2011).Some of these organizations resist institutionalization by adopting an inverted labor structure; they fill full-time positions with lay workers and employ religious professionals on a part-time basis. This practice leverages the intimate knowledge that homegrown leaders possess and reduces opportunities for religious professionals to implement institutional processes.

Other research examines the challenges that evangelical Christian colleges face in straddling the institutional fields of conservative theology and higher education, which exert conflicting pressures (Taylor 2015). Taylor's analysis reveals that some of these colleges successfully navigate this tension and maintain viability by engaging in creative institutional work that appeases one set of stakeholders without alienating another (Taylor 2015). A study of the religious nonprofit The Fellowship—a low-profile prayer group for government, corporate, and religious elites—describes how the organization combines institutional and anti-institutional elements to resist the push to bureaucratization (Lindsay 2010). This intentional organizing strategy enables The Fellowship to locate itself at the interstices of multiple institutional arenas, which allows it to draw from multiple resource streams and maintain a desired level of anonymity. Each of these examples illustrates the utility and promise of incorporating an institutional work framework to better understand the role actors play in shaping religious nonprofits—an approach that clearly applies to other nonprofit organizations as well.

The myriad types of religious organizations mentioned in this section highlight their broad range and presence in every major domain of the nonprofit sector. As a field, religious organizations offer a variety of contexts that both resemble and differ from their secular counterparts; applying organizational theories to the novel contexts of religious organizations may help refine these theoretical constructs in ways that further our understanding of nonprofit organizations as a whole. The combination of nonprofit scholars' minimal attention to religion, sociology of religion scholars' minimal contributions to organizational theory, and organizational scholars' minimal engagement with religious organizations has resulted in limited knowledge about the dynamics of religion in the nonprofit sector. In recent years, however, these fields have revived appeals to advance research at the intersection of religion and organizations. Such research promises to increase the relevance and scope of organizational theory as well as our understanding of religious organizations and the role of religion in the nonprofit sector.

Hybridity Among Religious Organizations

I have argued that one promising route to advancing our understanding of the nonprofit sector is to bring the sociology of religion and organizational scholarship together in two ways: by integrating research on religious nonprofits with organizational scholarship and by examining religion in organizations. To illustrate the prospects of this integration of fields, this chapter concludes with a discussion of hybridity and hybrid organizational forms. It addresses questions of what hybrid organizations are, how they emerge, what forms they take on within the nonprofit sector, and what types of hybridity are presently seen among religious nonprofits.

Hybridity refers to the combination of disparate elements to form distinct entities. Hybrid organizations draw from multiple institutional logics to create novel organizational forms that span institutional boundaries and operate at the intersection of multiple logics (Jay 2013). Some scholars assert that the entire nonprofit sector is a collection of hybrid organizations that variously combine elements of the market, state, and community logics (Brandsen, Van de Donk, and Putters 2005).

Although many nonprofit scholars use the concept of hybridity merely to describe blended organizational forms, some scholars have begun to theorize how hybrid forms emerge (Skelcher and Smith 2015). Institutional theory, specifically the institutional logics perspective described in the previous section, provides a helpful theoretical foundation for explaining the emergence of hybrid organizations (Pache and Santos 2013). Scholars claim that hybrid organizational forms develop in contexts of overlapping institutional logics (Skelcher and Smith 2015). For example, the Delancey Street Foundation simultaneously engages multiple logics through its residential self-help organization. This organization employs participants to work in its social enterprise ventures and uses the profits, along with private donations and government grants, to provide new residents with free housing, food, clothing, and job development training. The plurality of competing and contradicting institutional logics in play prompts the creation of novel organizational forms that can accommodate these logics, and the various combinations of logics produce a variety of hybrid forms.

The nonprofit sector is particularly suited for developing theories of hybridization, because nonprofit organizations often operate under a plurality of logics (Pache and Santos 2013). They respond to these multiple logics by adapting their organizational forms to accommodate their embedded position in multiple institutional arenas (Kraatz and Block 2008). An early example of research on hybridity in the nonprofit sector examines the development of the service/advocacy organizational form, which integrates political advocacy with service provision in response to competing institutional pressures to relieve immediate needs and provide long-term solutions (Minkoff 2002). More recently, social enterprise organizations, which straddle the logics of the market and community, emerged in response to competing pressures to both meet social needs and be financially self-sustaining (Doherty, Haugh, and Lyon 2014; Gidron and Hasenfeld 2012).

Religious nonprofit organizations offer an even richer context for theorizing about hybrids, because many such organizations operate by default at the intersection of more than one logic. As *religious* organizations, they are influenced by the logic of religion, and those whose primary activity is something other than religion are also influenced by the logic associated with that arena of activity. Consequently, religious nonprofits can provide excellent cases for examining the mechanisms underlying the formation and sustainability of hybrid organizations.

Faith-based philanthropy is one arena in which elements from multiple institutional logics can be combined to create innovative organizational forms and leveraged to accomplish organizational objectives. For example, the Israel bond project, which solicits gift investments from the Jewish-American diaspora, combines elements of the market, state, community, and religion logics to create a program for generating financial resources that overcomes limitations associated with transnational bond markets and conventional philanthropy (Lainer-Vos 2012).

Another example relates to the professionalization of the nonprofit sector (Hwang and Powell 2009) and the emergence of hybrid professions in religious organizations (Torry 2017). As congregations adopt businesslike models and require greater managerial oversight, the position of executive pastor (i.e., the congregation's chief operating officer) has emerged and grown in prominence (Powell 2009). This development has altered the training and credentialing expectations of religious leaders such that many seminaries and divinity schools have begun offering management courses (Cornwell 2017), and some nonprofit management programs are marketing to religious professionals (Ebrahim 2012). Similarly, many of the leadership skills needed to lead FBOs are now more likely to be obtained from a public affairs or business school than a seminary or divinity school (Torry 2014).

Finally, social entrepreneurial activity is becoming more prevalent among religious organizations and individuals acting on their religious beliefs (Spear 2010). Some religious organizations form social enterprises that sell secular products and services to fund their charity work (Starling 2010). Other faith-based social enterprises have been established to help start congregations and supplement the salaries of bi-vocational pastors (Picardo 2015) or to partner with government agencies to support community development initiatives (Fitzgerald 2009). Despite religious organizations' and individuals' increased involvement with social entrepreneurship, the relationship between religion and social entrepreneurship remains underexamined (Tracey 2012). Analyzing this relationship could reveal more about why certain organizations and individuals engage in social entrepreneurial activity.

More broadly, including religion and religious nonprofits in research on hybridity can help scholars better understand who is innovating in the nonprofit sector and why particular hybrid organizational forms emerge. The variety and complexity of newly emergent forms present a ripe opportunity for examining the evolving role of religion in the nonprofit sector.

Conclusion

Defying the predictions of secularization theory (Berger 1967), religious organizations remain an integral aspect of contemporary society. Congregations continue to be the most ubiquitous voluntary organization in the United States, and FBOs maintain a substantial presence in every major domain of the nonprofit sector. Many religious organizations have exhibited shifting identities, cultures, and logics, often in response to broader social changes and pressures, and some have taken on new hybrid forms by incorporating corporate-style management structures and social entrepreneurship. Despite the unique status of congregations in the United States, the many similarities (as well as notable differences) between FBOs and secular nonprofits indicate that research on religious organizations can yield new advancements in our overall understanding of the nonprofit sector. At present, the limited research on religious organizations and religion in the nonprofit sector leaves a substantial gap in our knowledge of the sector. Pursuing such research can broaden our understanding of who participates in the sector and how different types of organizations define, run, and adapt themselves in a complex institutional environment amid shifting social, political, and economic conditions.

Endnotes

1. The classification system the IRS uses to classify nonprofit organizations based on their core activity is the National Taxonomy of Exempt Entities (NTEE).
2. In this analysis, we used the code developed by Robert W. Ressler and his colleagues (2018) to parse the unstructured XML data and convert them to a structured format.
3. The calculations are based on results from our analysis in this study and nonprofit sector estimates provided in Brauer 2017, Candid 2019, McKeever 2018, and Scheitle, Dollhopf, and McCarthy 2016.
4. An ongoing debate concerns the White House Faith-Based Initiative and whether the federal gov-ernment should give money (via grants and contracts) to faith-based social service organizations. Some opponents of the initiative argue that FBOs subject their clients to religion and therefore the government giving such organizations money violates the separation of church and state. Proponents counter that FBOs are providing needed services and that the organizations' religious beliefs and practices should not be a factor in the decision. A relatively underexamined topic in this debate is the functional role that religion plays in FBOs (Ebaugh et al. 2006; Sinha 2013).
5. Because congregations are not required to report their financial activity to the IRS, publicly available data on the finances and economic practices of congregations is scant (Mundey, King, and Fulton 2019).
6. In 2017, the U.S. District Court for the Western District of Wisconsin declared the ministers' housing allowance unconstitutional (*Gaylor v. Mnuchin*, No. 16-cv-215). As this chapter went to press, the court's decision on this case was under appeal.

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