



Defining and Estimating the Scope of U.S. Faith-Based International Humanitarian Aid Organizations

Thad S. Austin¹ · David P. King² · Jon Bergdoll² · Brad R. Fulton³

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Abstract This study illuminates the size, scope, and impact of U.S. faith-based nonprofits in the international affairs sector. Through analysis of IRS microdata, we estimate the prevalence, total revenue, and direct charitable giving to Organizations with Religious Expression (OREs) within the International Affairs subsector ($n = 262$). Our study provides new language to categorize religiously identified organizations and seeks to demonstrate the distinctive identities and activities of OREs in contrast to organizations with no known religious expression. We find that OREs constitute more than half of the organizations in the sector and estimate that between a third and almost half of all donations to the international affairs subsector go to OREs. In contrast to organizations with no known religious expression, OREs also receive a much greater share of annual revenue from direct support.

Keywords Organizations with religious expression · Religiously identified organizations · International affairs organizations · Charitable giving · Faith-based

Introduction

In this paper, we estimate the prevalence, total revenue, and direct charitable giving to religious nonprofits within the international affairs sector in the United States. Our study analyzes a sample of international affairs nonprofits ($n = 262$) from the nationally representative data published by the IRS in the microdata file for reporting year 2014. We categorize organizations by religious identity and religious activity, or what we refer to as religious expression. We refer to these organizations as OREs (Organizations with Religious Expression).

How government agencies and scholars define religious organizations influences how they understand and discuss the nonprofit and philanthropic sector. For instance, in relying on the National Taxonomy of Exempt Entities (NTEE) classification, *Giving USA* estimates that 28% of total annual charitable giving goes to religious organizations (Lilly Family School of Philanthropy, 2021). By contrast, another national study, *Connected to Give*, using an open-ended definition relying on donors' own classification found that 73% of total annual charitable giving went to a congregation or other religiously identified organization [RIO] (McKittrick et al., 2013). The disparity between these two estimates demonstrates the continued need to explore methods of categorizing and defining religious organizations to better understand the impact of these institutions on the charitable sector. Appreciating the religious commitments of faith-based nonprofit

✉ David P. King
kingdp@iupui.edu

Thad S. Austin
taustin@div.duke.edu

Jon Bergdoll
jjbergdo@iupui.edu

Brad R. Fulton
fulton@indiana.edu

¹ Ormond Center, Duke University, The Divinity School, 407 Chapel Drive Duke, 059F Langford, Durham, NC 27708-0968, USA

² Indiana University Lilly Family School of Philanthropy, University Hall, Sutie 3000, 301 University Blvd., Indianapolis, IN 46202-5416, USA

³ Indiana University O'Neill School of Public and Environmental Affairs, 1315 E 10th St, Bloomington, IN 47405, USA

organizations is essential for fully understanding religious nonprofits, their motivations, and their work.

In seeking to define and categorize faith-based nonprofits more fully, we focus on the international affairs sector. We have chosen this sample for two reasons. First, in our review of the literature, scholars have focused almost exclusively on domestic human services organizations in the U.S. (Bielefeld & Cleveland, 2013b) with limited studies examining international affairs nonprofits (McCleary & Barro, 2008). Second, the international affairs sector is the smallest of the nonprofit sectors in the United States. Because our methods require extensive manual coding, we chose to test our new schema with the sector that is the most manageable in numbers and under-represented in the literature.

Our coding scheme begins with the assumption that a nonprofit has no religious expression unless we discover evidence of religious identity or religious activity. Using this methodology, we assess publicly available documents (Form 990¹ data and organizational websites) using directive content analysis (Hsieh & Shannon, 2005) to classify the nonprofits in our sample in one of three categories: *no* known religious expression, *either* religious expression of identity *or* activity, or *both* religious expression of identity *and* activity. Based on our analysis, we estimate between 29 and 42% of direct charitable support in the international affairs sector goes to OREs. We also find that organizations with religious expression in categories of both identity *and* activity tend to be larger but less numerous when compared to organizations that express only religious identity *or* activity. With our analysis of OREs in the international affairs subsector, we argue that a more thorough analysis of the landscape of nonprofits as well as attention to the particular nature of an organization's religious expression is necessary to account more fully for the ways in which organizations may accomplish their missions through raising funds, providing services, managing staff and volunteers, as well as interacting with governments, local communities, and peer organizations.

Literature Review

As the modern U.S. welfare system developed out of President Franklin D. Roosevelt's New Deal during the 1930s and 1940s alongside new professional disciplines such as social work, government institutions and new

“secular” nonprofit organizations began to replace religious organizations as the primary sources of social service provision in the U.S. (Bielefeld & Cleveland, 2013a, p. 443). By the time President Lyndon B. Johnson's Great Society initiatives expanded welfare programs in the mid-1960s, the need for social service provision continued to expand, and an increasing number of secular and religious organizations partnered with local, state and federal government to provide necessary resources. In the 1990s, legislation known as the Charitable Choice initiatives explicitly sought to ensure that faith-based organizations could not be categorically excluded from receiving government funds to provide social services. As the federal government accommodated, partnered with, and relied upon religious organizations to deliver social services, scholars became increasingly interested in what constitutes a religious organization. In focusing on the relationships between faith-based organizations, government and recipients of social services, the scholarly literature sought to categorize the identity and activities of faith-based nonprofits based upon the (1) the definition of faith-based organizations, (2) the nature of service provision by religious entities and (3) the constitutionality of government support for programs offered by religious institutions (Bartkowski & Regis, 2003; Bielefeld & Cleveland, 2013a; Ebaugh et al., 2003; Jeavons, 2004).

Scholars have used a variety of terms to describe religious organizations: faith-based nonprofit organizations (FBNOs), faith-based organizations (FBOs), religious nongovernmental organizations (RINGOs), religiously identified organizations (RIOs), and non-congregational religious organizations (McKittrick et al., 2013). As Sider and Unruh (2004) have noted, “This lack of clarity creates problems for studying, funding, and making policies regarding social service and educational entities with a connection to religion” (p. 110).

Bielefeld and Cleveland (2013a) document the two major approaches that scholars have used to define religious organizations. An organization's religious expression is either (1) self-indicated or (2) classified by a third party. Outside classification most often examines: (a) organizational control (the nature of religiously affiliated authority, decision-making practices, and/or source of funding); (b) religious expression (programmatic outcomes and participant affiliation), and/or (c) program implementation (the extent an organization relies on religiously affiliated service providers, religious expression in service delivery, and/or requirements for religious participation). Our study draws upon both institutional self-definition and an external classification system (focused on religious identity and activity) to define the scope of America's religiously affiliated international affairs organizations.

¹ Section 6033 of the US tax code requires most nonprofit organizations in the United States to report annually to the Internal Revenue Service (IRS). Form 990 is the document that these organizations submit. More information can be found here: <https://www.irs.gov/forms-pubs/about-form-990>.

McKittrick et al. (2013) note that the academic literature often categorizes an organization as a RIO based on whether it uses donations for religious purposes. Frequently relying on the NTEE coding schema, categorizing organizations as “religious” has been narrowly associated with inherently religious activities such as worship, spiritual formation, and/or proselytization (Department of the Treasury (2010), p. 8, 25). Furthermore, the religion code is used when “a more specific code cannot be accurately assigned” (IRS Activity Codes, 2016). “Secular” use has been associated with all other activities, regardless of an organization’s underlying religious expression or motivation. For example, Giving USA, the longest running and most comprehensive annual report on American philanthropy, uses this narrow definition to distinguish between nonprofit subsectors to define only congregations, denominations, missionary societies, and TV and Radio Ministries as gifts to religious organizations (Lilly Family School of Philanthropy, 2021).

As a result, *Giving USA*’s narrow definition leads to an underreporting of donations to religiously affiliated organizations. For example, although at least ten of the fifty largest U.S. nonprofits in total cash support (20%) are religious organizations (Stiffman & Haynes, 2019), only one nonprofit on this list (Cru, also known as Campus Crusade) would qualify as a religious organization under *Giving USA*’s narrow definition. To expand to the top 100 largest nonprofits, nineteen are religious organizations while only four are labeled religious as their primary activity through NTEE coding.²

Noting the variation in estimates based on definitional differences, McKittrick et al. (2013) asked donors to categorize the nonprofits to which they gave as nonreligious or religious beyond their gifts to congregations. American donors claimed that 73% of annual American charitable giving went to organizations identified as religious (41% congregation, 32% religiously identified organizations [RIOs]) (McKittrick et al., 2013). By adding an additional category (RIOs) and relying on donors’ classification in contrast to established NTEE coding, McKittrick et al. (2013) estimate of giving to religious organizations is more than double *Giving USA*’s estimate. Our present research builds upon these approaches to expand the methodology and significance in examining the religious expressions of identity and activity among U.S. nonprofit organizations.

Scholars use a variety of typologies to define religious organizations and compare them with other institutions.

² Grim and Grim (2016) estimate that 40% of America’s top 50 charities are faith-based institutions receiving \$45.3 billion in total annual revenue. These authors also estimate the overall religious economy in America totals \$1.2 trillion per year, equivalent to the world’s 15th largest national economy.

According to Sider and Unruh (2004), “the question of whether an organization is faith-based cannot be answered with a simple yes or no. The faith nature of organizations is multidimensional, requiring a range of types” (p. 116). Monsma (1996) uses a low-medium–high spectrum to assess the religiosity of an organization. Jeavons (1998) identifies particular elements of categorizing an organization’s religiosity from religious identity to decision-making and source of funding. Smith and Sosin (2001) use organizational theory to assess how tightly or loosely coupled an organization’s funding, culture, and power are with a faith tradition. Monsma and Mounts (2002) claim that staff and client religious preferences, values, morality and religious imagery present within the organization may impact an organization’s religious expression. Cameron (2004) encourages Western European scholars to examine the belief systems of a given organization in their context as well.

Green and Sherman (2002) note that evidence of religious expression may be revealed by the relative religious homogeneity of the board, employees, and volunteers. Bielefeld (2006) examines the visible and implicit nature of religious expression and ranks organizational programming from not religious to moderately religious to strongly religious. Ebaugh et al. (2003) use a Likert-scale to measure the degree of religious influence in decision-making tools, resource preferences, organizational culture, and organizational practices.

This literature has largely centered on domestic human service organizations, with few studies of the international affairs subsector. In fact, Brass et al. (2018) literature review of NGOs and international development only makes four passing references to religious international affairs nonprofits. Of the few articles that examine religious organizations within the international affairs category, Schnable (2014) found that more than 40% of websites examined had a form of religious expression. Schnable (2015, 2016) then also examined the way that an organization’s religious expression shapes donors’ preferences for international aid.

Built upon various typologies and spectra, studies of domestic and international religious organizations often depend on small samples or a set of individual case studies. For instance, Schnable (2014) examines case studies from five international affairs organizations. Therefore, findings remain difficult to generalize to larger data sets. As one of the few attempts at a larger data set and one of the only within the international affairs category, McCleary and Barro (2008) categorize 1638 private voluntary organizations (PVOs) engaged in international assistance and registered with the U.S. federal government. These authors classify “religious” or “secular” identity among one of sixteen hybrid categories based upon information from

PVO annual reports, InterAction membership data, information from GuideStar (Candid), Charity Navigator, and Ministry Watch websites, membership directories for religious denominations, listings of international ministries of religious denominations, and written histories of the PVOs.

Our approach examines organizations for aspects of religious expression by identity and activity within organizations' Form 990 and websites (when available). Websites represent an organization's self-constructed narrative for public audiences giving formal expression to the organization's identity and activity. Schnable (2014) uses content analysis to research nonprofit narratives on websites noting common patterns found in the narratives of religious ministries. Religious nonprofits may use spiritual language to frame their work such as "God's will" or "God's love," and they may also encourage supporters to pray for the organization's work. However, Schnable cautions that religious organizations may have reasons to avoid framing their work through explicitly religious terminology. They may, instead, focus on "earthly benefits for recipients" (p. 19). She notes the common use of the term "transformation," the concept of reforming habits, and the formation of new "communities" by religious and secular organizations alike. Working through an experimental design, Oxley (2020) also demonstrates that obfuscating an organization's religious identity may benefit a nonprofit for broader donor support.

Noting the difficulty in producing objective standards by which religious organizations can be categorized, Jeavons (2004) cautions: first, that a Protestant bias may limit the typologies used to identify religious organizations, and second, that unobservable religious motivations may lead to nonprofit action that may not be observed in public filings or other disclosures (pp. 141–142). Jeavons points to Jewish organizations that care for and serve marginalized people in obedience to religious precepts but "do not evoke any religious language or symbols" (p. 142). Consequently, our approach will also likely underreport populations that do not give formal, explicit expression to their organization's underlying religious motivations.

However, our goal in conducting this research is to establish a baseline of observable religious identity and activity for the entire international affairs sector. In order to make claims about organizations with unexpressed religious motivations, scholars will need to conduct in-depth qualitative research, which is beyond our scope. In this study, we are taking aspects of the two main approaches used in prior research to define religious identity (whether institutional self-definition or an external classification system) and applying them to a large and representative data set to make sense of a particular nonprofit subsector.

Methods

The process we use to categorize OREs (organizations with religious expression) involves four steps: (1) identification, (2) coding, (3) categorization, and (4) calculation.

1. Identification.

The IRS microdata file is a sample of nonprofit organizations that contains 100% of the organizations in the largest asset class (\$50 Million in assets and above). The microdata file contains a random sample of smaller nonprofits based upon size, with between 1 and 36% representation to these smaller asset classes (Feng et al., 2014) (Table 1).

Using the NTEE coding system adopted by the IRS and embedded in the 2014 IRS microdata file, we identified all the sample's human service organizations ($n = 3998$) and international affairs organizations ($n = 262$). We also obtained the 2014 Form 990 for each organization in our sample.³ Some organizations listed a website on their Form 990. If no website was listed on Form 990, we conducted web searches to attempt to find a website for the organization.

2. Coding.

We analyzed the content of each organization's Form 990 and website (if available), using directive content analysis (Hsieh & Shannon, 2005), to identify explicit references to an organization's religious identity or activity to code the organization as an ORE. To be classified as religious, we sought evidence of religious language or symbols within the two main categories most often examined by scholars: identity and activity. Specifically, we sought to identify explicitly religious "activities and verbal messages which are, on their surface, inherently religious" (Unruh, 2004, p. 219).

Identity refers to the organization's name, religious imagery, mission statement, and history. Specifically, we examine the organization's purpose statement/mission, logo, tagline, branding, history, and/or statement of belief or confession. **Activity** refers to areas of religious practice that the organization supports through funding, program goals, products, and/or services.

990s

We began our coding process by examining the organization's Form 990 (or Form 990EZ) and all associated

³ Regrettably, we are not able to analyze IRS Form 1023. IRS Form 1023 is an organization's initial application for 501c3 status which qualifies them for tax exempt status. Although researchers may request this document from individual nonprofits and/or make individual requests of the IRS, we have not been able to find a public depository where this document is consistently available in bulk.

Table 1 IRS microdata file

Asset range	Sample count: number of nonprofits in IRS microdata file sample, overall (2014)	Population count: number of nonprofits in IRS business master file, overall (2014)	Weighting: population count/sample count (2014)	Likelihood of a nonprofit being in sample (1/weight)
< \$500 k	1621	173,253	106.8803	0.94%
\$500-\$1 M	281	30,342	107.9786	0.93%
\$1 M-\$2.5 M	944	33,732	35.73305	2.80%
\$2.5 M-\$5 M	825	18,992	23.02061	4.34%
\$5 M-\$20 M	1493	23,505	15.74347	6.35%
\$20 M-\$50 M	2600	7109	2.734231	36.57%
\$50 M +	5986	5986	1	100.00%

schedules. Within the 990 documents, we looked for evidence of religious expression in the following data points (Table 2).

We used the following rationale to justify the data points we examined:

1. Fields where the organization's name/DBA, organizations acting as subsidiaries of the organization (SCHEDULE A), or healthcare facilities established and named by the organization (SCHEDULE H)
2. Field where the organization characterized itself as a religious organization (SCHEDULE A, Part I)
3. Fields where the organization had the opportunity to insert free response text to answer questions about its identity or activities
4. Names and titles of board members/employees that included religious language were considered evidence of religious identity if (a) the chief officer of the organization (President, CEO) was a religious professional; or (b) more than 50% of the board members of the organization had religious language in their names or titles
5. Fields where the names of partner organizations were listed were NOT chosen as data points, as determining the religious expression of partner organizations was beyond the scope of this study

For a copy of the data gathering instrument, see "Appendix 1"

Websites

On websites, we look for evidence of religious identity through imagery and language on the organization's homepage, "about us" page, resources page, and history page among others. We look for the organization's purpose

statement/mission, logo, tagline, branding, and/or statement of belief or confession, if available. When available, we examine multi-media content such as videos and images. Specifically, we look for evidence of religious expression in the following areas (Table 3):

On websites, we look for evidence of religious activity through program goals, activities, major donations to the organization, products, and/or services. Specifically, we look for evidence of religious expression in the following areas (Table 4):

Inter-Coder Reliability and Codebook

We calculated both a simple agreement percentage and a Cohen's Kappa, which accounts for the chance agreement value for our Inter-Coder Reliability (Lombard et al., 2002). In coding our subsample, coders achieved an agreement of 94% and 92% on Identity and Activity coding, respectively, and a Cohen's Kappa of 0.85 (almost perfect) and 0.67 (substantial) for Identity and Activity coding. Our codebook is found in "Appendix 2"

3. Categorization

Building upon the information already in the IRS microdata file, we established three additional fields: *no* known religious expression, either religious expression of identity *or* activity, or both religious expression of identity *and* activity. Our basic assumption is that organizations have no religious expression until we find evidence to the contrary. When we find evidence of religious language or images in an organization's 990 and/or website, the organization is categorized as having an expression of religious identity, activity, or both. Definitions for all three categories follow (Table 5):

Table 2 990 data points

990 SECTION	Data points
990	C—Name of organization/DBA Part I, 1—organization mission/significant activities Part III, 1—organization’s mission Part III, 41, 4b, 4c—program service accomplishments Part VII, A. Name/title of board members/employees Part VII, B. 1B —description of services of independent contractors Additional Data
990 EZ	Part III. Organization’s primary exempt purpose Part III, 28–30. Organization’s program service accomplishments Part IV. A—Name and title of board members/employees Part VI. 50a—Name and title of employee Part VI. 51b—Type of service
SCHEDULE A	Part I, 1—“a church, convention of churches....” Box Part I, 12. g(i)—Name of supported organization Part I, 12. g(iii)—Type of organization Part VI—Supplemental Information
SCHEDULE F	Part I, 3. d—Activities conducted in the region Part I, 3. e—describe specific type of service(s) Part II, 1. d Purpose of grant Part II, 1. h Description of non-cash assistance Part III. a—Type of grant or assistance Part III. g—Description of non-cash assistance Part V—Supplemental information
SCHEDULE G	Part I, 2b. (ii)—Activity Additional Information
SCHEDULE H	Part V, A. Name of hospital facilities Part V, C. Supplemental information Part V, D. Other health care facilities Part VI Supplemental Information Additional information
SCHEDULE I	Part II. g—Description of noncash assistance Part II. h—Purpose of grant or assistance Part III. a—Type of grant or assistance Part III. f—Description of noncash assistance Part IV Supplemental Information Additional Information
SCHEDULE J	Part I. 1a—Housing allowance box Part III. Supplemental information
SCHEDULE O	Entire schedule

A. No Known Religious Expression

No discernible religious expression is present in an organization’s identity or activity when examining the organization’s 990 and website. All organizations are in this category unless evidence of religious expression is present.

B. Religious Expression of Identity OR Activity

Discernible religious expression is present in identity OR activity of the organization’s 990 and/or

website. Organizations in this category have evidence of religious expression in 1–2 of the examined measures.

C. Religious Expression of Identity AND Activity

Discernible religious expression is present in identity AND activity in the organization’s 990, website, or both. Organizations in this category have evidence of religious expression in 2–4 of the examined measures. Because we begin with the assumption that nonprofits do

Table 3 Website data points and key indicators of religious identity

IDENTITY	
Key areas of website	Key indicators of religious expression
Home page	Name of organization
About Us	Logo
Mission/Vision	Images/Videos
History/Founding	Sacred Texts; Religious groups/denominations
Staff/Board of directors	Affiliation with a religious group
Other pages	Religious Environment: Building name, religious symbols

Table 4 Website data points and key indicators of religious activity

ACTIVITY	
Key areas of website	Key indicators of religious expression
Home page	Name of activity or program
About Us	Environment of activity or program
Mission/Vision	Religious framing of activity or program
History/Founding	Funding Sources
Programs	Religious framing of activity or program
Resources	Explicit religious content for activity or program (worship, prayer, Bible Study, etc.)
Other pages	Invitation to participation in religious services, programs, or activities
	Mandatory participation to religious services, programs, or activities
	Religious teaching
	Religious goals in programs or activities
	Personal Testimonies
	Other

not have religious expression until we find evidence to suggest otherwise, nonprofits in our sample without a website are coded as “No Known Religious Expression” for the website portion of our schema since no data is available for analysis. Our coding schema, however, allows for these organizations without websites to qualify under the religious categories based solely upon evidence from the organization’s Form 990.

Results

Our results are based on an analysis of the 990s of the 262 international affairs organizations in our data set and their corresponding websites, where applicable. In this section, we compare OREs to organizations with no known religious expression based on their prevalence, total revenue, and direct support. Table 6 displays both our weighted and unweighted descriptive results. The weights used largely serve to weigh up the smaller organizations in our sample (which otherwise would be underrepresented) and allow us to talk about the sector in aggregate, with our 262

organizations representing a weighted total of 7078. Figure 1 illustrates our overall findings.⁴

1. The Number of International Affairs Nonprofits with Religious Expression

The prevalence of OREs among international affairs nonprofits is sizable. The majority of organizations in our weighted sample (55%) have signs of religious expression in their 990 and/or website, while 45% have no known religious expression. Of the OREs we identified, those expressing both religious identity AND activity are almost twice as numerous (36%) as those with either identity OR activity (19%).

2. The Revenue of International Affairs Nonprofits with Religious Expression

Although international affairs OREs are more numerous than those with no religious expression, they bring in

⁴ We use the IRS SOI microdata file on nonprofits for our weighting system, which is designed by the IRS to accurately represent each stratum of revenue overall but not necessarily within each subsector specifically. With the additional fact that the international subsector is smaller relative to many other nonprofit subsectors, we provide both weighted and unweighted results.

Table 5 Categorization of OREs by religious expression

No known religious expression					
	990		Website		Total # of evidence (# of “Yes”)
	Identity	Activity	Identity	Activity	
No measures					
Religious expression	No	No	No	No	0
Religious expression of identity OR activity					
	990		Website		Total # of evidence (# of “Yes”)
	Identity	Activity	Identity	Activity	
<i>1 Measure</i>					
Religious expression	Yes	No	No	No	1
Religious expression	No	Yes	No	No	1
Religious expression	No	No	Yes	No	1
Religious expression	No	No	No	Yes	1
	990		Website		Total # of evidence (# of “Yes”)
	Identity	Activity	Identity	Activity	
<i>2 Measures</i>					
Religious expression	Yes	No	Yes	No	2
Religious expression	No	Yes	No	Yes	2
Religious expression of identity AND activity					
	990		Website		Total evidence (# of “Yes”)
	Identity	Activity	Identity	Activity	
<i>2–4 measures</i>					
Religious expression	Yes	Yes	No	No	2
Religious expression	No	No	Yes	Yes	2
Religious expression	Yes	Yes	Yes	No	3
Religious expression	Yes	Yes	No	Yes	3
Religious Expression	Yes	No	Yes	Yes	3
Religious expression	No	Yes	Yes	Yes	3
Religious expression	Yes	Yes	Yes	Yes	4

substantially less revenue. In measuring revenue, we include foundation grants, membership fees, service fees, unrelated business income, investment income, government grants, and other income in addition to charitable contributions (see page 9 of the 990 where “statement of revenue” is listed). Organizations with no known religious expression received 65% of the total weighted revenue for the sector. Organizations with religious identity OR activity received 11% of total revenue while organizations with religious identity AND activity received 24% of total revenue. Figure 2 shows the weighted revenue of international affairs nonprofits in total dollar amounts segmented by religious expression.

There are far more smaller international affairs organizations under \$1 million in revenue than large organizations with multi-million dollar revenues. Figure 3 shows weighted distribution of organizations segmented by religious expression across three ranges of annual revenue. As with the sector overall, OREs also tend to have smaller

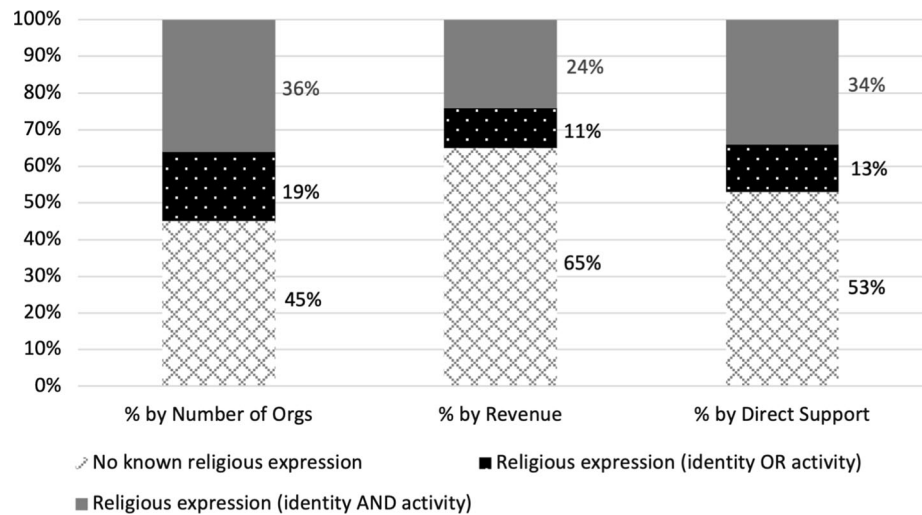
revenues. When compared to organizations with no known religious expression or organizations with religious identity OR activity, 14% more organizations with religious identity AND activity have annual revenues under \$1million. Among larger organizations (with revenues between \$1 and \$20 million), OREs with religious identity AND activity are less common. There are 50% fewer organizations with identity AND activity when compared to organizations with no known religious expression or organizations with religious identity OR activity. Similarly, among the largest organizations with \$20 million in annual revenue, twice as many have no known religious affiliation when compared to OREs.

Although our findings approach significance among our weighted sample (and are significant among our unweighted sample), the distribution of organizations by religious expression across sizes of annual revenue is consistent when analyzing average revenue. Within our weighted sample, an organization with no known religious

Table 6 Results

Category	% by number		% by total revenue		% by direct support (philanthropic contributions)	
	Unweighted (%)	Weighted (%)	Unweighted (%)	Weighted (%)	Unweighted (%)	Weighted (%)
No known religious expression	62	45	66	65	56	53
Religious expression (identity OR activity)	15	19	12	11	13	13
Religious expression (identity AND Activity)	23	36	22	24	30	34

Fig. 1 Percentages of categorized international affairs organizations (weighted) by number, revenue, and direct support



expression was more than twice as large as the average revenue for OREs. Yet, among OREs, those organizations with more measures of religious affiliation (identity AND activity) tend to have larger revenues (\$2,909,526) when compared to those with only one measure (identity OR activity: \$2,589,105).

3. The Direct Support of International Affairs Nonprofits with Religious Expression

“Direct support” includes total contributions and grants (excluding contributions from related organizations, membership dues, and government grants).⁵ Figure 4 shows the weighted distribution of organizations segmented by religious expression across three ranges of direct support. Largely following the patterns demonstrated in Fig. 3, a higher percentage of OREs with both identity AND activity fall into direct support categories under \$1 million, but in contrast to annual revenue, OREs with

identity AND activity also make up the highest percentages of organizations with direct support over \$20 million.

As reported in Table 6, organizations with no known religious expression receive slightly more than half of total direct support (53%) while organizations with religious expression (identity OR activity: 13%; identity AND activity: 34%) receive 47% of total direct support. While the total percentage of direct support to OREs is close to the percentage of direct support of organizations with no known religious expression, OREs rely more heavily on philanthropic contributions as a percentage of their annual revenue. Figure 5 shows total weighted direct support by religious expression.

When examining an organizations’ average direct support (Table 7), our focus on OREs tells a slightly different story. When comparing average revenue with direct support, we find that 79% of revenue for OREs is generated from direct support. Organizations with no known religious expression generate only 48% of revenue from direct support. This contrast between the share of revenue from direct support among OREs and organizations with no

⁵ In calculating direct support from an organization’s form 990, we include the following lines: Federated Campaigns, Fundraising Events, All Other.

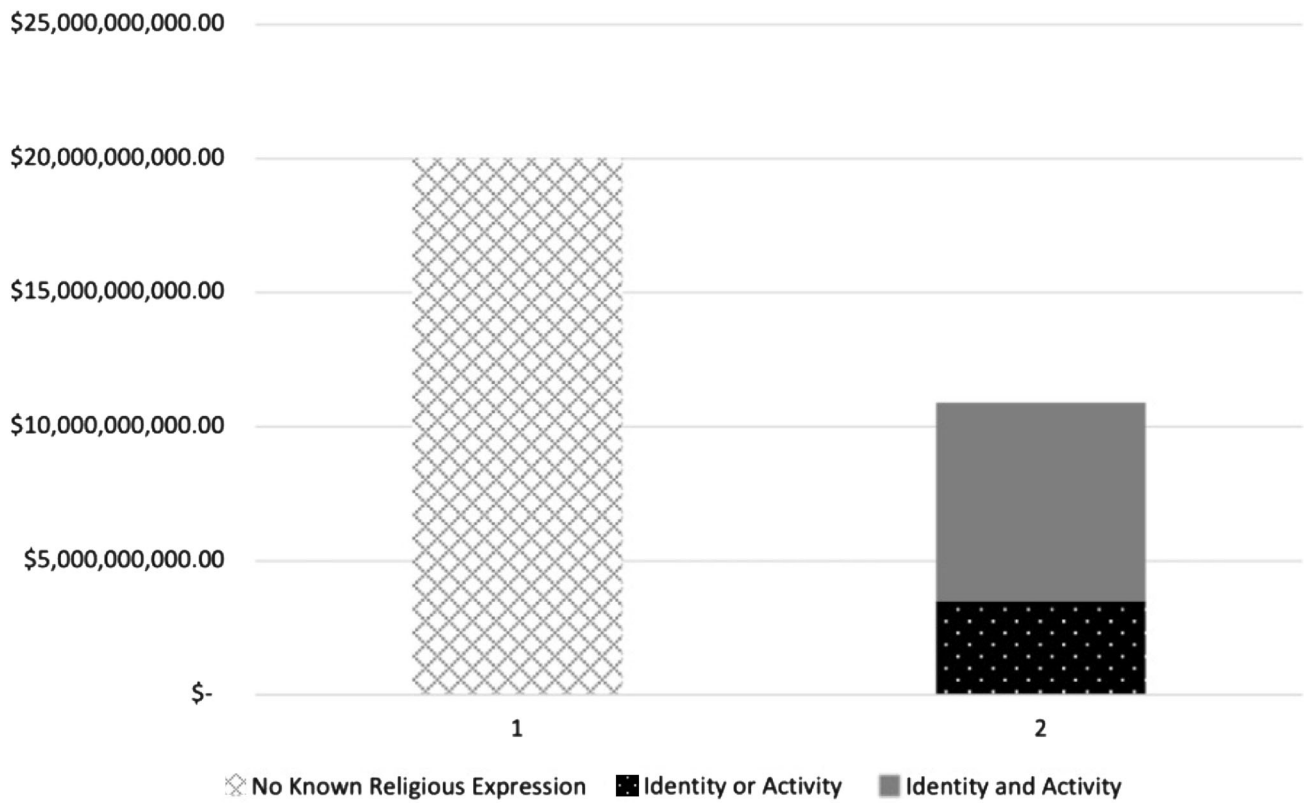
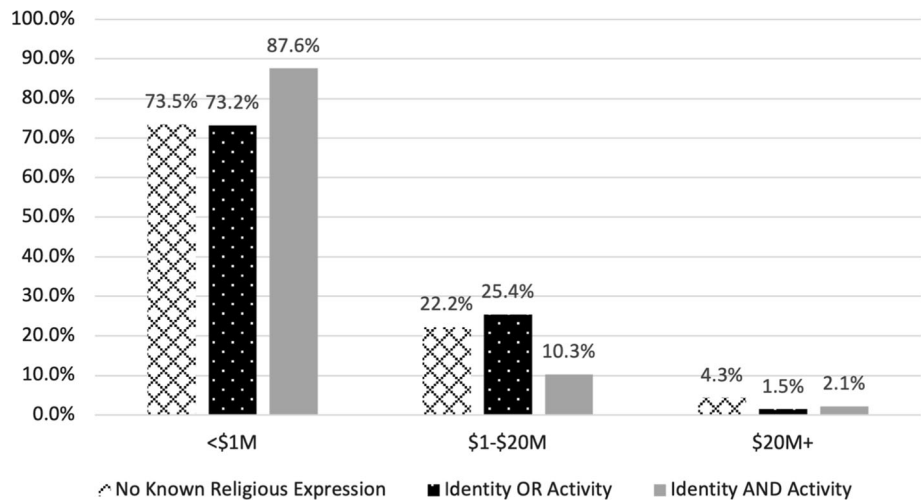


Fig. 2 Total weighted revenue of international affairs nonprofits categorized by religious expression

Fig. 3 Weighted organizational distribution by revenue of international affairs organizations categorized by religious expression



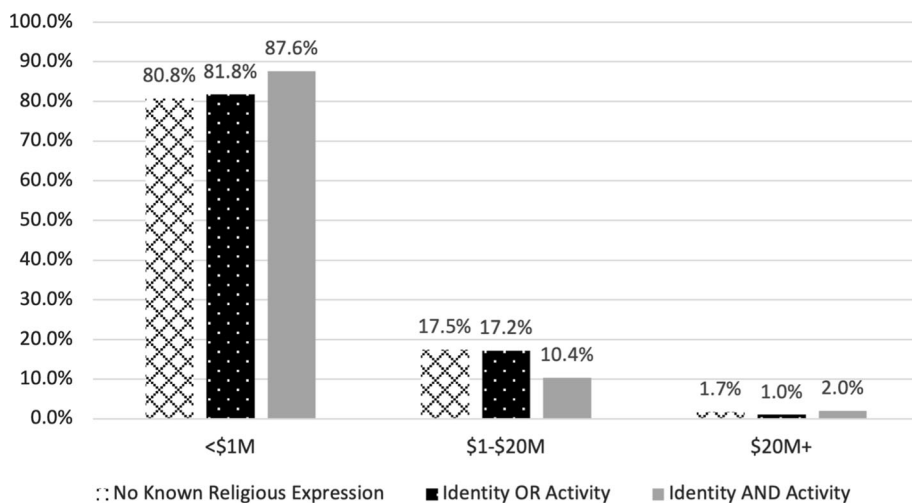
known religious expression is shown to have high significance in our regression results (Table 8).⁶

⁶ The contrast between the revenue and direct support shares of OREs vs non-ORE organizations was tested with an OLS regression with robust standard errors using direct support as the dependent variable and total revenue along with a categorical on ORE status as independent variables. Religious identification was positively significant at a $p < 0.05$ level in weighted & unweighted regressions, using

Calculating the direct support of international affairs organizations across the same dataset, *Giving USA (2015)* reports that the subsector received \$15.10 billion in 2014. Of this total, we estimate that in 2014 OREs received between \$6.24 billion (identity OR activity category) and

Footnote 6 continued either logged or non-logged financial variables. Results available upon request.

Fig. 4 Weighted organizational distribution by direct support of international affairs organizations categorized by religious expression



\$8.60 billion (identity OR activity/identity AND activity categories combined) in direct support.

Limitations and Qualifications

We see three main limitations and qualifications to our study. First, our estimates likely underreport the number of organizations with religious expression. Some religious organizations (especially those operating in a transnational

context) do not formally state their religious identity or activity on government documents, websites, or other public disclosures. With the complicated nature of religion in transnational geopolitical contexts, OREs may be sensitive about the use and presentation of religious language and/or images. Additionally, some religious organizations avoid explicit religious language and/or images out of fear of becoming ineligible from receiving funding from sources such as government entities, corporate sponsorships,

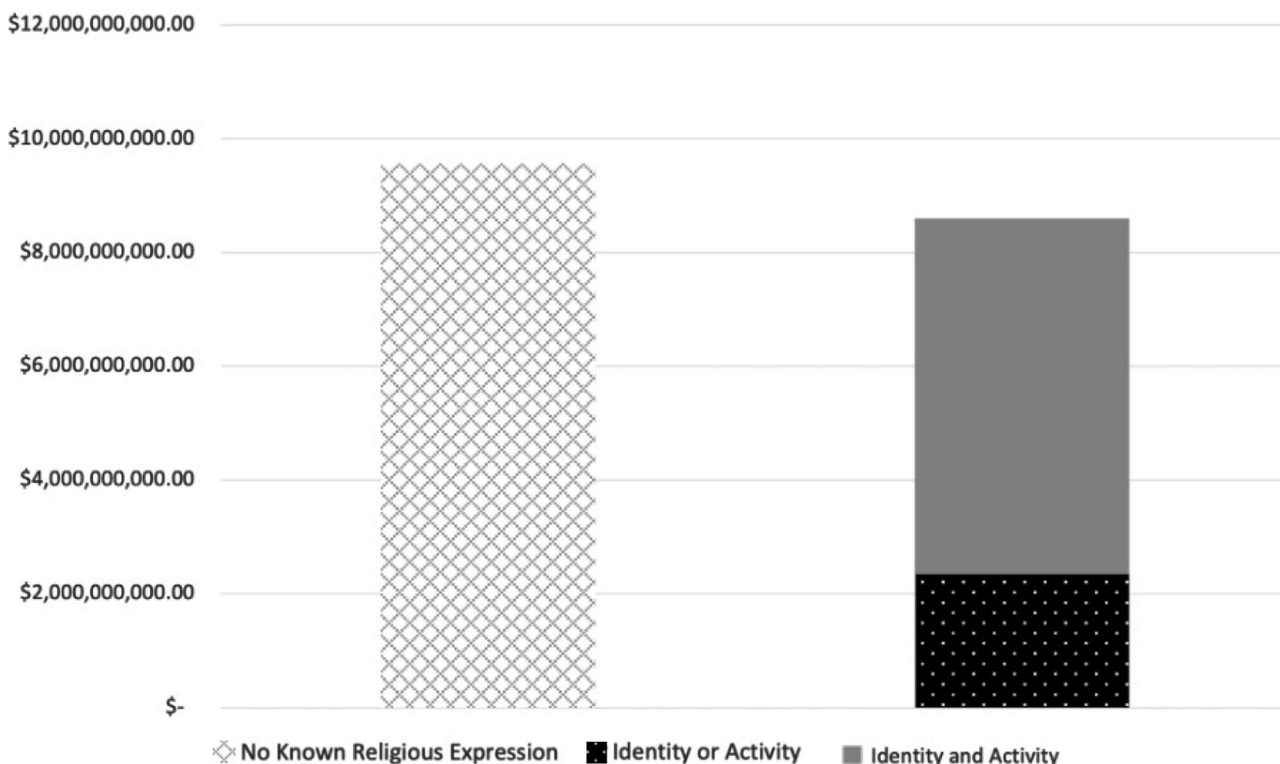


Fig. 5 Total weighted direct support of international affairs nonprofits categorized by religious expression

Table 7 Revenue by religious expression (N = 262)

Category	Total revenue		Average revenue	
	Unweighted	Weighted	Unweighted	Weighted
No known religious expression	\$14,299,902,794	\$20,007,829,309	\$88,271,005	\$6,281,834
Religious expression (identity OR activity)	\$2,611,420,805	\$3,483,641,158	\$65,285,520	\$2,589,105
Religious expression (identity AND activity)	\$4,703,064,233	\$7,412,045,679	\$78,384,404	\$2,909,526

Calculations performed on only organizations with 990s. 990EZs were excluded because necessary data to make calculations is missing from the form.

Table 8 Direct support by religious expression (Non-EZ Filers, N = 233)

Category	Total direct support		Average direct support	
	Unweighted	Weighted	Unweighted	Weighted
No known religious expression	\$7,089,002,785	\$9,566,593,368	\$43,759,276	\$3,003,612
Religious expression (identity OR activity)	\$1,700,811,086	\$2,352,277,653	\$42,520,277	\$1,748,255
Religious expression (identity AND activity)	\$3,847,211,691	\$6,243,772,195	\$64,120,195	\$2,450,931

Calculations performed on only organizations with 990s. 990EZs were excluded because necessary data to make calculations is missing from the form.

and secular foundations. As a result, we believe that our results are conservative.

Second, per Jeavons (2004) caution, our data does not allow us to comment on the implicit religious affiliation that may inspire, motivate, and undergird the identity and activity of nonprofits unless these organizations have made public declarations to the government through their 990s and/or the general public through their websites. Further research may engage in a qualitative analysis of these organizations to offer a thick description of implicit religious affiliation that may be present within some of these nonprofit organizations (Geertz, 1994).

Third, the microdata file is only representative when weighted; however, when the weights are applied, the IRS microdata file becomes representative of the nonprofit sector as a whole, not necessarily individual subsectors. Given this, a full census of the international subsector could feasibly show a different pattern (though our findings were *more* significant when unweighted). Furthermore, as the microdata file is not designed for subsector specific analysis, smaller subsectors—like international affairs—tend to be represented less consistently in the data year over year. Additionally, we acknowledge there are methodological concerns associated with comparing our data of 990s from 2014 with websites from 2018.

Discussion and Significance

This study illuminates the size, scope, and impact of organizations with religious expression in the international affairs category and challenges the literature that has largely ignored the nature of religious expression that defines many international nonprofits. The prevalence, magnitude, and support of OREs are considerable. We find that OREs represent 55% of organizations in the international affairs category, generate 45% of the sector's revenue, and attract 47% of the sector's direct philanthropic support. If on average OREs tend to be smaller by measures of revenue and direct support when compared to organizations with no known religious affiliation, then their collective impact is sizable.

One cannot fully understand the international affairs sector without engaging OREs. To accurately understand the international affairs category (and the philanthropy that occurs within it), scholars must contend with the size, impact, methods, and approaches of OREs. The religious identity and activity of these organizations constitutes a major aspect of their motivating identity and activity and, for many of their donors, a determining factor in their support. The values, commitments, and beliefs associated with these organizations may impact organizational

dynamics, the type and way services are rendered, and underlying motivations that govern much of the sector's identity and activity.

While fewer overall government grant dollars appear to go to OREs (in relying on other forms of philanthropy through non-governmental grants, in-kind donations and individual donor contributions), they are less dependent on governmental programs and more flexible to pursue their own mission. Despite U.S. legislation mandating an openness to funding faith-based organizations within the U.S. government, organizations with OREs are substantially less reliant on government funding. In a sector where some organizations suppress their religious identity and/or activity related to their work in international contexts, we note a compelling trend between an organization's degree of religious expression and the philanthropic support and overall revenue they are able to command. We would further hypothesize that OREs with religious identity and activity clearly understand the role that faith plays in their organization's mission, communicate that religious expression more directly to their supporters, and inspire donors who are likewise compelled to give to organizations representing and reflecting their religious values and commitments.

Stemming from debates over governmental funding and service provision, an understanding of the religious identity and activity of faith-based organizations needs further development. Our study engages the sociological literature debating definitions of faith-based organizations and nuances the identification of religiously identified organizations in nonprofit and philanthropic studies while also demonstrating their broad based impact, size, and scope.

Our study also engages the sociological literature of religious organizations to nuance further how "spiritual" beliefs and practices may still motivate individuals without a religious affiliation to give. This contribution not only concerns the religious engagement of individuals but also the role of religious expression within nonprofit organizations more broadly.

We know that America is becoming less religiously affiliated. The standard narrative of decline in giving to religion aligns with the prevailing data on the rise of religious disaffiliation and the decrease in religious worship attendance that has been observed by scholars and pollsters such as Pew Research Center and the Public Religion Research Institute (Cooper et al., 2016; Pew Research Center, 2019; Voas & Chaves, 2016). Additionally, we know that those without a religious affiliation give substantially less than those with a religious affiliation, both to "religious" (narrowly defined largely as congregations)

and secular causes (broadly defined as everything else) (Austin & King, 2017; Putnam & Campbell, 2012).

Because multiple studies have noted that religious affiliation and activity (most often measured through religious attendance) are some of the most important predictors of prosocial behavior generally and philanthropic donations to both religious and secular causes specifically, we would expect there to be a decline in American charitable donations as America becomes less religious (Bekkers & Schuyt, 2008; Chatzidakis et al., 2016; Choi & Dinitto, 2012; Hodgkinson & Weitzman, 1996; Lindsay & Wuthnow, 2010; Lipka, 2016; Lwin et al., 2013; McKittrick et al., 2013; Naeem & Zaman, 2016; Schnable, 2015; Wang & Graddy, 2008). However, Giving USA (2021) reports that charitable giving continues to increase in terms of raw dollars and remains relatively steady as a share of income.

While religious identity marked by affiliation and attendance may indeed be falling, we question whether this change is inhibiting individual charitable giving to OREs outside of congregations. Individuals may not be attending congregations as they were a generation ago, but they are still not opposed to giving to OREs. A hypothesis for future studies may test whether donors may be more willing to give to faith-based social service agencies over local congregations because the missions of these organizations with religious expression align with their larger beliefs.

Conclusion and Future Research

This study seeks to deepen our knowledge of the scope of American faith-based nonprofits and to advance the theoretical discussion of the definition of OREs, their relationship to individual donors and to the nonprofit sector as a whole. Our goal has been to offer a preliminary baseline estimate of the size and scope of nonprofits with observable religious identity and activity on a large scale in a single charitable subsector. While OREs are slightly more numerous than those with no known religious affiliation, OREs tend to be smaller both in terms of the total revenue they generate across the sector and the average revenue they generate per organization. Nevertheless, OREs receive between a third (34%) and almost half (47%) of the direct support that is given to the international affairs sector. These findings reveal the importance of faith-based philanthropy to the international affairs subsector.

The international affairs sector serves as an example for defining and estimating the scope of religiously identified nonprofit organizations. Many major studies such as the

longitudinal Philanthropy Panel Study as well as Giving USA may underreport the role of religion based upon their focus on categorizing nonprofits by a single strict purpose. The approach we provide offers a more complex understanding of the sector, ultimately leading to a greater understanding of individual organizations, the motivations for their work, and the sector overall.

The standard narrative of America’s religious charitable giving over the past three decades has suggested that religious institutions have lost significant “market share” to other nonprofit sub-sectors. Giving USA (2021) reports that giving to congregations has decreased 29% as a share of total American giving since the 1980s, while other nonprofit subsectors have grown in their share of overall giving over the same period. Our project may be a first step in revealing that religious organizations’ market share—more broadly defined—has evolved differently than previously thought. Future research could investigate if this significant *decline* could in actuality be a significant *shift* within U.S. charitable giving away from congregations to other religiously affiliated institutions. It could be that one of the major changes in philanthropy over the past three decades has been the *diversification* of religious giving rather than its overall decline.

Our methodology and data sources likely fail to identify organizations as religious that do not give formal expression to their underlying religious motivations. Future research could reveal these unexpressed motivations through qualitative analysis. Future research could further investigate and explain the inverse relationship that exists between the number and revenue of OREs (as evidenced in the differences between organizations expressing both religious identity AND activity vs. identity OR activity).

We hope other researchers could employ our methodology to examine other nonprofit subsectors or other public documents. We also hope that future research could compare the US-based international affairs and charitable sectors to the charities and aid organizations in other countries. Finally, while our study has examined the way that organizations present themselves to the public, future research could also further examine how various donors and grant agencies (such as government agencies, private foundations, corporations, or individual donors) respond to particular forms of religious expressions. Religious organizations operate in a complex environment, and our study seeks to spark further research in this area to help researchers, practitioners, and donors understand the ways in which faith impacts various aspects of their work as well as how religious identity and activity is portrayed to both internal and external audiences.

Appendix 1: Survey instrument

Estimating the Scope of Faith-Based Organizations

* Required

1. Reviewer *

Mark only one oval.

- Amy
- Thad

2. Organization's Employer Identification Number (EIN) *

3. Name of Organization (Line C) *

4. Is there religious language in the organization's name and/or DBA? *

Mark only one oval.

- Identity
- No
- Maybe

5. If so, what religious language is used?

6. Does the 990 list a website? *

Mark only one oval.

- Yes
- No

7. If so, what is the website?

Appendix 2: Codebook

Code	Description	Example
Name of religious faith	language that uses the name of a religious faith or names of more than one faith	Christian, Judeo-Christian, Christian personalities, Christian society, Christian principles, Christian atmosphere, Jewish
Religious title	language that names a religious role in a community or indicates belonging to a religious community	Reverend, Sister, lay leaders, congregational minister, vowed religious, Brother, lay, Bishops,

Code	Description	Example
Religious community	language that names a denomination of a larger faith, or specific religious congregation, or a subgroup of a religious denomination	United Methodist, Presbyterian, Sisters of Charity, Franciscan, religious orders, Sisters of St. Francis, Roman Catholic Church, Catholic, Lutheran, synod, Evangelical Church in America (ELCA), congregation, Episcopal
Religious figure	language that uses the name of a religious deity or historical figure	Jesus Christ, Wesley, Asbury, Luther, Good Shepherd, Lord Jesus Christ, God, Christ, Wycliffe, Francis, Immanuel, St. Joseph, St. Luke, St. Vincent, Good Samaritan, St. Mary's, Madonna, St. Clare, Saint Elizabeth, St. Anthony, St. Catherine, St. Dominic, St. Leonard, St. Alexius
Religious actions and activity	language that refers to a uniquely religious action or that describes an action in religious terms	Ministry, ministries, healing ministry, healing ministries, pastoral, pastoral ministries, migrant ministry, mission, missionary, discipleship training
Religion	language that refers to religion(s) itself	Faiths, faith-based, living our faith, religions, ecumenical, religious
Religious buildings	language that refers to a religious building or uses such terms to refer to a religious congregation	Church, churches, chapel
Religious practice	language that names a religious practice	Rosary, Advent, prayer
Religious doctrine or belief	language that refers to a uniquely religious doctrine or belief	Trinity, grace, religious doctrines and teachings, tracts, religious standards, canon law, mercy
Sacred writings	language that refers to a religious tradition's sacred writings as a whole or in part	Great Commission, Bible, Gospel, Torah

Note: The word "spirit" and its derivatives (spiritual, spirituality) are counted as religious language under the following circumstances: (a) the word is directly modified by the name of a religious tradition, or another explicitly religious word, such as "Jewish spirituality" or The Holy Spirit; (b) the word is used in the 990 of an organization that has explicitly religious language of identity and/or

activity elsewhere in the 990. For the purposes of this study, we do not consider working with religious groups (described generally "faith groups" or specifically "St. Mary's Home for Children" as evidence of religious identity; such work is considered religious activity only if the activity itself is identified and is explicitly religious in character.

Appendix 3: List of Organizations and Code

EIN	Name of organization line C	Relig4Cat
10509118	Maine International Trade Center	None
10593565	THE ONE CAMPAIGN	None
30179592	WORLD LEARNING INC	None
30213226	International peace institute Inc	None
30272890	American Secondary Schools for International Students and Teachers Inc	None
42104172	Escuela Agricola Panamericana	None
42241718	EDUCATION DEVELOPMENT CENTER INC	None
42482188	Management Sciences for Health Inc	None
43478123	Root Capital Inc	None
43588426	World Health Services Inc	None
46074663	Trustees of Jaffna College Funds	Activity
60726487	SAVE THE CHILDREN FEDERATION INC	None
61008595	Americares Foundation Incorporated	None
61613235	Kickstart International Inc	None
112494808	United Palestinian Appeal Inc	None
113013369	Abdul Sattar Edhi International Foundation Inc	None
113483921	United Sikhs	Identity & Activity
113580024	International Center for Transitional Justice	None
130434195	American Society for Technion—Israel Institute for Technology Inc	None
130552040	Carnegie Endowment for International Peace	None
131606002	Belgian American Educational Fdntn Inc	None
131624046	Institute of International Education	None
131624048	International House	None
131624206	THESSALONICA AGRICULTURAL & INDUSTRIAL INSTITUTE	None
131628168	Council on Foreign Relations Inc	None
131656634	The American Jewish Joint Distribution Committee Inc	Identity & Activity
131659627	Jewish National Fund (Keren Kayemeth Leisrael) Inc	Identity & Activity
131685039	Cooperative for Assistance and Relief Everywhere (CARE USA)	None

EIN	Name of organization line C	Relig4Cat	EIN	Name of organization line C	Relig4Cat
131760102	UNITED ISRAEL APPEAL INC	Identity & Activity	201037726	REACH ONE TOUCH ONE MINISTRIES INC	Activity
131760110	UNITED STATES FUND FOR UNICEF	None	201086112	Nigerian Christian Children's Home Found	Identity
131790719	AMERICAN FRIENDS OF MAGEN DAVID ADOM	None	202523379	Touch the Nations	Activity
131996126	AMERICAN FRIENDS OF THE TEL AVIV UNIVERSITY INC	None	202665391	Saviour of the World Children's Center Inc	Identity & Activity
132535763	Accion International	None	202897266	Real Medicine Inc	None
132626135	Technoserve Inc	None	203171837	Muso Inc	None
132626199	United Nations Development Corporation	None	203237644	Life to Life Global Building Group	None
132702768	Pact Inc	None	203668110	ONE ACRE FUND INC	None
132875808	Human Rights Watch Inc	None	204560040	Akola Project Inc	None
133018822	ASIAN CULTURAL COUNCIL INC	None	204579552	Hacienda of Hope Foundation	Identity & Activity
133156445	FRIENDS OF THE ISRAEL DEFENSE FORCES	Activity	204909513	Synergy Resource Group	None
133234632	The Asia Society	None	205536661	Heart Trust, Inc	None
133240109	FINCA INTERNATIONAL INC	None	205640563	Pet Missouri—Columbia Inc	Identity
133327220	Action Against Hunger—USA	None	205920280	Ends of the Earth Ministries Inc	Identity
133392006	THE SYNERGOS INSTITUTE INCORPORATED	None	208076166	AMERICA FOR BULGARIA FOUNDATION	None
133392711	Friends of Israel Disabled Veterans Inc	None	208456741	BRAC USA Inc	None
133433452	MEDECINS SANS FRONTIERES USA INC	None	208655418	Omprakash Inc	None
133766574	Fundacion Del Desarrollo Del Nino Inc	None	222584370	American Jewish World Service Inc	Identity & Activity
133796126	Women's Federation for World Peace International Inc	None	222700013	The Haitian Project, Inc	Activity
133826249	ALBANIAN-AMERICAN ENTERPRISE FUND	None	223419667	International Union Against Tuberculosis and Lung Disease Inc	None
134003987	Keren Nesivos Moshe—Development Fund for Torah Chinuch in Israel Inc	Activity	223936753	CHARITY GLOBAL INC	None
134038907	CIEE Inc	None	230053483	JEWISH AGENCY FOR ISRAEL—NORTH AMERICAN COUNCIL	Identity & Activity
134080201	Church World Service	Identity & Activity	232220051	International Development Enterprises	None
134092050	Birthright Israel Foundation	Identity & Activity	236393344	World Relief Corp of National Association of Evangelicals	Identity & Activity
134128413	GLOBAL ALLIANCE FOR TB DRUG DEVELOPMENT INC	None	237012075	American Russian ADI Assoc, Otrada, Inc	Activity
134164140	International Financial Reporting Standards Foundation	None	237069110	Oxfam-America Inc	None
134166228	Acumen Fund Inc	None	237116952	AFRICARE	None
134203820	Joint Israel	Identity	237181761	CENTRO INTERNACIONAL DE MEJORAMIENTO DE MAIZ Y TRIGO INTERNA	None
135562162	Helen Keller International Incorporated	None	237185633	International Institute of Tropical Agriculture	None
135562367	UNITED BOARD FOR CHRISTIAN HIGHER EDUCATION IN ASIA	Activity	237185638	International Rice Research Institute	None
135562424	ORT AMERICAINC	Activity	237187762	CENTRO INTL DE AGRICULTURA TROPICAL	None
135600421	Armenian General Benevolent Union	Activity	237413005	Family Health International	None
135602319	Catholic Medical Mission Board Inc	Activity	237442567	INTL CROPS RESEARCH INST FOR SEMI-ARID TROPICS	None
135633307	HIAS Inc	Activity	251303478	Global Solutions Pittsburgh	None
135660870	INTERNATIONAL RESCUE COMMITTEE INC	None	261300361	The AFYA Foundation of America Inc	None
135661832	Plan International USA Inc	None	261849746	Shadow of His Wings Incorporated	Activity
136110872	Hadassah Medical Relief Association	Identity & Activity	261900124	Hydromissions	Activity
			262117013	Center for the National Interest	None

EIN	Name of organization line C	Relig4Cat	EIN	Name of organization line C	Relig4Cat
262241256	Architects of Peace Foundation Co Leslie Dewitt	Activity	382935397	International Youth Foundation	None
262414132	Mercy Ships	Activity	383048086	The William Davidson Institute at the University of Michigan	None
262681792	International Initiative for Impact Evaluation Inc	None	383198347	Soaring Unlimited	None
263260581	Water4, Inc	None	383633581	Institute for Social Policy and Understanding	Identity
263701623	Order of Malta Worldwide Relief Malteser International	Identity	391711417	AFS-USA Inc	None
264293228	Quilliam Foundation	None	391815753	PHILIP HAYDEN FOUNDATION	None
266163668	Rural India Supporting Trust	None	421747258	FIDELIS EDUCATIONAL NET INC	None
270278612	WORLD HEALTH PARTNERS INC	None	431776877	FARM OF THE CHILD INC MO	Identity & Activity
270540298	Wellspring of Life	Identity & Activity	446005794	children International	None
271095214	ROMANIAN-AMERICAN FOUNDATION	None	453666228	Caring for Kenya	Activity
271414646	CLINTON HEALTH ACCESS INITIATIVE INC	None	453865028	Christian Mission of South India	Activity
272017667	Edpowerment Inc	None	454383757	Bwanali-Chipole Victory Foundation Inc	None
272483668	International Water and Health Alliances	None	454438854	See the Lord	Activity
272782213	ALBANIAN-AMERICAN DEVELOPMENT FOUNDATION	None	455008824	Pact Global Microfinance Fund	None
273875794	Connected in Hope Foundation, Inc	None	455301968	HELLENIC INITIATIVE INC	None
274000663	Bachu Charitable Foundation Inc	Activity	460908502	The Groundtruth Project Inc	Activity
311162331	Every Child Ministries	Activity	461012587	Conflict and Development Foundation	Activity
311529945	The Jerusalem Foundation	Activity	461237617	World Meeting Of Families—Philadelphia	Identity & Activity
311602376	West African Rice Development Association	None	465001370	ITO4	None
311677871	Fundacion Costa Rica—Estados Unidos de America Para La Cooperacion	None	465259350	Hope for Kabingo, Inc	Activity
311690588	Ten Thousand Villages	None	510169168	Plan International Inc	None
311714653	Amigos of Costa Rica Inc	None	510255908	Ashoka	None
330571309	World Orphans	Identity & Activity	520742294	Atlantic Council of the United States	None
330776828	Far Reaching Ministries Inc	Activity	520811461	ACDIVOCA	None
346562544	Brother's Brother Foundation	Activity	520846183	Cooperative Housing Foundation	None
351019477	HEIFER PROJECT INTERNATIONAL	None	520887806	International Economic Development Council	None
351410753	Project Mercy Inc	None	520954751	The German Marshall Fund of the United States	None
352046260	BCA Study Abroad Inc	None	521231983	Aga Khan Foundation USA	None
352051932	Christel House International Inc	None	521257425	Search for Common Ground	Activity
362251912	Institute for the International Education of Students	None	521314847	Adventist Development & Relief Agency International	Activity
362423707	Compassion International, Inc	Identity & Activity	521341314	American Academy of Diplomacy	None
362586390	MAP International Inc	Activity	521376034	WASHINGTON INSTITUTE FOR NEAR EAST POLICY	None
363256096	International Fellowship of Christians & Jews Inc	Identity & Activity	521420520	Institute of Moralogy	None
363428683	Project-Tandem	None	521539258	National Center on Education and the Economy	None
364367377	Armenian Relief Mission	None	521614093	Armenian Assembly of America Inc	None
364519393	GLOBAL COUNTRY OF WORLD PEACE	Identity & Activity	521623781	American Israel Education Foundation	None
364610263	Greatest Goal Ministries	Activity	521730454	THE KUWAIT-AMERICA FOUNDATION INCORPORATED	None
364634117	New Generations Ministries	Identity	521773753	American International health Alliance Inc	None
			521953157	INTERNATIONAL LIVESTOCK RESEARCH INSTITUTE	None

EIN	Name of organization line C	Relig4Cat	EIN	Name of organization line C	Relig4Cat
522052522	Maharishi Global Development Fund	Activity	710699939	Heifer International Foundation	None
522149962	In-Q-Tel, Inc	None	710992446	Kiva Microfunds	None
522193529	POLISH-AMERICAN FREEDOM FOUNDATION	None	731635264	Episcopal Relief and Development	Identity & Activity
522289435	Nuclear Threat Initiative Inc	None	736108657	Feed the Children Inc	None
522302849	Abdorrahman Boroumand Foundation	None	742477089	RAFIKI FOUNDATION INC	Identity & Activity
522350466	Thornston Educational Fund	Identity & Activity	751840827	Summer Institute of Linguistics Inc	Activity
522351337	CENTER FOR GLOBAL DEVELOPMENT	None	770348521	Development Engineering Research Institute	None
526054124	Association for Cultural Interchange Inc	Activity	770387846	Capacitar Inc	Activity
526054268	Pan American Development Foundation	None	800841029	HUMAN RIGHTS ACTIVISTS IN IRAN	None
526062870	Appeal of Conscience Foundation	Activity	820574491	GLOBAL PARTNERSHIPS	None
530196547	NATIONAL DEFENSE INDUSTRIAL ASSOCIATION	None	830431851	Path Vaccine Solutions	None
530218859	THE AFRICA-AMERICA INSTITUTE	None	841568566	Benevolent Healthcare Foundation/ Project Cure	None
530242962	PROJECT HOPE THE PEOPLE TO PEOPLE HEALTH FOUNDATION INC	None	850196904	Santa Fe Council on International Relations	None
540536100	CHILDFUND INTERNATIONAL USA	Identity & Activity	860205350	CHRISTIAN DENTAL SOCIETY	Identity & Activity
540907624	Opportunity International Inc	Identity	860910889	Rescate Services, Inc	None
541382657	Operation Blessing International Relief and Development Corporation	Identity & Activity	861063695	MAD Ministries	Identity
541460147	Operation Smile Inc	Activity	900089489	Global Vision Outreach, Inc	Activity
541722887	International Justice Mission	Identity & Activity	911148123	Mercy Corps	None
541803915	US-IRELAND ALLIANCE	None	911157127	Path	None
560942853	Population Services International	None	916012289	Crista Ministries	Identity & Activity
581437002	Samaritan's Purse	Identity & Activity	931065518	ORPHANS OVERSEAS	None
581454716	The Carter Center Inc	None	941167403	International House	None
581593137	DKT International Inc	None	941191246	THE ASIA FOUNDATION	None
582248383	Cure International Inc	Activity	943065016	Partners for Democratic Change	None
582359589	Dikembe Mutombo Foundation Inc	None	943201147	American Friends of Koret Israel Economic Development Funds	None
582368165	United Nations Foundation Inc	None	943299686	Center for Justice & Accountability	None
582435930	George Faile Foundation Inc	Activity	943353881	BEHRING GLOBAL EDUCATIONAL FOUNDATION	None
582659974	Integrity Children's Fund	None	951831116	DIRECT RELIEF INTERNATIONAL	None
592500627	AIR SERV INTERNATIONAL INC	None	951922279	World Vision Inc	Identity & Activity
621049974	American Institute in Taiwan	None	953616924	Grassroots Events, Inc. (dbaSchools for Chiapas)	Identity & Activity
621355896	Institute for Study Abroad Inc	None	953917951	Park West Children's Fund Inc./Friend Ships Unlimited	None
621751716	El Ayudante Inc	Activity	953949646	International Medical Corps	None
631011215	Amistad Mission Inc	Identity & Activity	954453134	Islamic Relief USA	Activity
660428922	Centro Primarios de Servicios de Salud Inc	None	956113210	US Omen Inc	Activity
680051386	Convoy of Hope	Identity & Activity	980000061	AMERICAN HOSPITAL OF PARIS	None
710603560	Winrock International Institute for Agricultural Development	None	980036091	THE ROYAL INSTITUTE OF INTERNATIONAL AFFAIRS	None

EIN	Name of organization line C	Relig4Cat
980054968	INTL CNTR FOR AGRICULTURAL RESEARCH IN DRY AREAS	None
980115409	Pro MujerInc	None
980118943	FOUNDATION FOR EDUCATIONAL EXCHANGE BETWEEN CANADA AND USA	None
980143306	The George E Brown US-Mexico Foundation for Science Inc	None
980151689	YAD SARAH	None
980160122	Eshel-the Assn for the Planning & development of services for the Aged in Israel	Identity
980169910	AISG, Inc	None
980513530	ALLIANCE FOR A GREEN REVOLUTION IN AFRICA	None
986001095	BARNARDOS	None
986001526	Fundacion de la Universidad del Valle de Guatemala	None

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