

APPENDIX II. SOURCES AND LIMITATIONS OF DATA

UNITS, EMPLOYEES, AND PAYROLL

Estimates of the population of employees of nonprofit organizations were mainly taken from the 1959, 1962, and 1964 editions of the U.S. Bureau of the Census *County Business Patterns*. These publications show number of employees as of mid-March pay period, the taxable payroll for January–March, and number of units reported under the Federal Insurance Contributions Act for the old-age, survivors, and disability insurance program. The data are presented in the Standard Industrial Classification three-digit code. All Government employees are excluded. While data for nonprofit organizations are included only if they are covered under the elective provisions of the act, the 1959 publication says that nearly all eligible employees are now covered by the program.

Certain modifications, which had to be made for the purposes of this report, are shown below. Units (in nonmanufacturing industries) are counted only once in each county. Therefore, units for religious bodies and for elementary and secondary schools had to be compiled from other sources.

Religious Bodies

The number of units comes from the *Yearbook of American Churches*, published annually by the National Council of Churches of Christ in the U.S.A. The number of employees shown in *County Business Patterns* for religious organizations refers to lay employees only. Estimates for ministers, priests, and rabbis were obtained from *Yearbook of American Churches* and an interview with its editor, Benson Y. Landis; from *The Official Catholic Directory*, published annually by P. J. Kenedy & Sons; and from H. S. Linfield, *The Rabbis of the United States*, published by the Jewish Statistical Bureau in 1957. The Linfield data are for 1954, but estimates of rabbis active in religious work were made for 1960 on the basis of the increase since a previous study (1927) made by the same author.

A breakdown of lay employees into major religious bodies served, was estimated from a study reported by F. Ernest Johnson and J. Emory Ackerman in *The Church as Employer, Money Raiser, and Investor* (New York, 1959), from a conversation with an official of a large Catholic archdiocese and information in *The Official Catholic Directory* on Catholic population and number of parishes, and from data on the number of Jewish congregations in the *Yearbook of American Churches* and other information in *The Rabbis of the United States*.

Educational Institutions

Correspondence and vocational schools were subtracted from educational services on the assumption that the majority were proprietary organizations; museums, art galleries, botanical and zoological gardens, and nonprofit research agencies were added.

A list of nonpublic senior colleges and universities was compiled from *Retirement and Insurance Plans in American Colleges* by William C. Greenough and Francis P. King (New York, 1959), and nonpublic junior colleges were added from the *World Almanac, 1960*. For Catholic colleges the number of lay teachers was added from *The*