



LA COUNTY ARTS REPORT

BENEFITS

IN NONPROFIT ARTS ORGANIZATIONS IN LA COUNTY

ANALYSIS OF DATA FROM THE CULTURAL DATA PROJECT

JANUARY 2015

EXECUTIVE SUMMARY

IN 2011, ARTS NONPROFITS IN LA COUNTY INVESTED \$63.3 MILLION IN HEALTH, RETIREMENT AND OTHER BENEFITS FOR THEIR EMPLOYEES. EVEN AS THE GREAT RECESSION CUT REVENUES FOR MANY NONPROFIT ORGANIZATIONS, AND THE COST OF HEALTH CARE PREMIUMS ROSE, NONPROFIT ARTS ORGANIZATIONS IN LA COUNTY MAINTAINED THEIR COMMITMENT TO THOSE BENEFITS.

Non-wage benefits are an important tool for any employer to recruit and retain skilled employees. Conventional wisdom might suggest that nonprofit arts organizations would be less likely to provide their workers with employment benefits compared to other industries. After all, nonprofit wages are relatively low compared to other sectors, and health coverage rates for artists are well below the national average.

Data from LA County arts nonprofits tell a more nuanced story.

This study finds arts nonprofits in LA County may be more likely than employers in other sectors to provide health benefits to their employees. The data analyzed here show that 53 percent of LA County arts nonprofits with fewer than 50 employees pay some portion of their employees' health care, compared to 39 percent of all small employers in California and 35 percent of all small employers nationally. All arts nonprofits with 50 or more employees in LA County invested in health benefits for their employees, comparing favorably with the

What are employee benefits?

Employee benefits are a form of compensation provided by an employer, usually in the form of non-wage “benefit.” The employer pays for all or a portion of the benefit, though not directly to the employee. Benefits that are required by law include Social Security taxes, workers compensation and disability insurance.

Health benefits were not required by law prior to passage of the Affordable Care Act, and the requirement only applies to employers with 50 or more employees. Retirement benefits are not required by law. Other benefits employers may offer that are not required by law include tuition assistance, parking and paid time off.

statewide figure of 95 percent among all employers that size.

As the total dollar amount LA County arts nonprofits spent on health insurance rose 58 percent from 2007 to 2011, the share of organizations providing this benefit fell by seven percent. Among a subset of these organizations for which we have all five years of data, their spending on health benefits increased by nearly 65 percent per full time employee in that time period.

The trend is very different for retirement benefits. Only 21 percent of arts nonprofits with paid employees offered them retirement benefits in 2011, well below the rate of 63 percent among all nonprofits in southern and central California. However,

the share of arts nonprofits providing retirement benefits rose between 2007 and 2011, while that figure fell for all nonprofits in the region.

This study provides important benchmarks for LA County arts nonprofits and their employees. Combined with our previous study on salaries in the field, this report offers a valuable starting point for conversations about the state of employee compensation in the regional nonprofit arts ecology. Individual organizations may wish to compare their own practices to the benchmarks presented here. Also, as national and local economies continue to improve, it will be important to track how employment and compensation change for these organizations and their employees.

INTRODUCTION

NONPROFIT ARTS AND CULTURE ORGANIZATIONS ARE SIGNIFICANT CONTRIBUTORS TO BOTH THE QUALITY OF LIFE AND LOCAL ECONOMY IN LOS ANGELES COUNTY. THIS STUDY LOOKS AT HOW MUCH THESE ORGANIZATIONS SPEND ON EMPLOYMENT BENEFITS.

Non-cash employment benefits are a key tool for recruiting and maintaining a skilled workforce. Employees in the nonprofit arts sector work at the nexus of two industries perceived to have relatively low rates of pay and benefits. Salaries in the nonprofit sector tend to be lower than in the for-profit and government sectors, and many nonprofits have few full-time employees. In addition, artists are less likely to have health insurance than other types of workers. In its 2013 survey of artists, the Future of Music Coalition found that 43 percent of artists in the U.S. had health care coverage, well below the national average.¹

Knowing what kinds of benefits are paid to employees of LA County arts nonprofits can help employers by informing them about what norms are in the field and what their competitors may be offering. It also helps current and potential workers make better decisions and perhaps even negotiate their compensation packages more effectively.

This study is particularly timely, as it presents data from prior to passage of the Affordable Care Act (ACA). As such, it can serve as a baseline that can help the sector track effects of the ACA on arts nonprofits in LA County over time.

BACKGROUND: HEALTH AND RETIREMENT TRENDS

Health and retirement benefits for American workers in all sectors have changed significantly over the past 25 years. In 1997, 46 percent of Americans worked for an employer who provided health insurance coverage. By 2010 that number had fallen to 41 percent.² Moreover, the cost of health care has been rising faster than the rate of inflation. Nationally, the total amount spent on personal health care coverage nearly doubled between 1998 and 2008 alone.³

In California in 2012, almost 95 percent of employers with more than 50 employees offered health insurance to their employees, but only 39 percent of firms with fewer employees offered that benefit.⁴ Among all employers in LA County, in 2011-12 78 percent provided some kind of health insurance coverage to their employees.⁵

In 2012, 61 percent of all workers over age 16 worked for an employer who offered some kind of retirement plan, up slightly

Do these findings represent all arts nonprofits in LA County?

CDP data do not constitute a random sample of all arts organizations, nor was it designed to. Nonetheless, it provides some of the richest data available at this level of analysis. The data analyzed here come from a five year total of 581 arts nonprofits in LA County and 1,768 statewide.

Prior research has found that CDP data overrepresent larger nonprofits and some disciplines while underrepresenting smaller nonprofits, some other disciplines as well as certain regions of California. It should not be assumed that findings from this study would apply to all arts and culture nonprofits in LA County or in California.⁶

The National Center for Charitable Statistics (NCCS) reports there were 2,852 Arts, Culture

and Humanities nonprofits in LA County in June 2013, and 10,631 statewide.⁷

The NCCS does not provide a complete picture either. Most organizations missing from that dataset have budgets smaller than \$25,000 per year, organizations that are less likely to have paid employees or offer health and retirement benefits.

This study – and our preceding salaries study – should be seen not as a definitive answer to questions about employee compensation in local arts nonprofits, but as a starting point for conversations about the state of salaries and employee benefits in the nonprofit arts ecology in LA County.

from 59 percent in 2009. Participation in those retirement plans also rose slightly from 45 to 46 percent in that time.⁸ Nationally, however, the *type* of retirement plan offered by most employers reversed completely between 1985 and 2005. In 1985, some 65 percent of retirement assets were in **defined-benefit** pension plans, but today about 60 percent of assets are invested in **defined-contribution** plans.⁹

The local nonprofit industry provides another point of comparison. The Center for Nonprofit Management's 2012 survey found that 63 percent of nonprofits in southern and central California offered some kind of retirement benefit, down from 83 percent in 2003.¹⁰

In the LA County Arts Commission's first study of employment trends in LA County arts nonprofits, we found that more than half of all such organizations had paid staff in 2011. They paid a total of \$266.6 million in salaries to the equivalent of 4,650 full-time employees. This followup study set out to find answers to the following questions:

- **How many nonprofit arts organizations in LA County paid for employee benefits, especially health and retirement?**
- **How much do they spend on these benefits?**
- **How has spending on employee benefits changed over time?**

METHODS

THIS STUDY ANALYZES AGGREGATE SPENDING ON EMPLOYEE BENEFITS IN A VARIETY OF CATEGORIES, USING DATA FROM THE CULTURAL DATA PROJECT.

This study is based on benefits data reported to the Cultural Data Project (CDP) for the years 2007-2011. CDP is a web-based data system utilized by arts and culture grantmakers in thirteen states and the District of Columbia.

Today, 37 public and private grantmakers in California require some or all of their arts and culture grantees to submit data to the CDP.

Most CDP data is financial, though it includes information about services provided, numbers of program participants, staffing and volunteers as well. Unless otherwise noted, all data in this report is from arts nonprofits as they reported it to the CDP.

In 2009, the LA County Arts Commission, in collaboration with other public and

private funders in California, began requiring grantees to submit their data to CDP as part of their grant application process. When applicants complete the CDP, they are required to provide at least three years of historical information.

To complete this report, statewide data on all California organizations that had completed the CDP as of June 2013 were accessed. Data for years prior to 2007 were removed because the number of records was disproportionately small. 2012 data was also removed for the same reason. Government agencies were removed from the dataset, leaving only nonprofit organizations.¹¹

Nonprofit arts organizations report their benefits expenses to CDP in the following categories (see [Appendix 1](#) for descriptions of each category):

- **Health care**
- **Retirement**
- **Payroll taxes**
- **Workers compensation**
- **Disability**
- **Other benefits**

“Other” benefits reported here include auto insurance, bonuses, fitness benefits, gas and parking, holiday parties, life insurance, payroll processing fees, professional development, severance packages, transit cards, tuition reimbursement, union dues and vacation time. In 2011, LA County arts nonprofits spent approximately \$3.2 million combined on these kinds of benefits.

Reporting on benefits

The findings in this report are limited by the way nonprofit arts organizations report their benefits expenses to the Cultural Data Project. Most organizations break out their benefits spending and report it in the categories set by the CDP, while some combine all benefits and report them as a single figure in the “Other” category. In addition, some organizations report their workers compensation or disability expenditures in the insurance category, and thus do not appear in these benefit figures. It is also possible that any single organization may have reported the same figures differently in different years, though the CDP provides training and technical assistance in an effort to prevent this.

FINDINGS

ABOUT HALF OF ALL ARTS NONPROFITS IN LA COUNTY HAVE PAID STAFF. 57 PERCENT OF THESE PAY AT LEAST A PORTION OF THEIR EMPLOYEE'S HEALTH BENEFITS, BUT ONLY 21 PERCENT PAY SOMETHING TOWARD RETIREMENT BENEFITS FOR THEIR EMPLOYEES.

In 2011, 190 nonprofit arts organizations in LA County spent \$266.6 million in salaries and more than \$63.3 million in benefits for their 4,650 employees. Those benefits include health care, retirement, disability, workers compensation and payroll taxes for unemployment, Social Security and Medicare. **Table 1** shows a breakdown of spending on benefits that year.

Both workers compensation and disability insurance are required by law for all employers with any employees. Some nonprofit arts organizations report these as insurance expenses in a different section of the CDP.

As is true among for-profit companies, large arts nonprofits are far more likely to pay for health and retirement benefits than smaller

TABLE 1: SPENDING ON BENEFITS BY LA COUNTY ARTS NONPROFIT ORGANIZATIONS WITH SALARIED EMPLOYEES IN 2011 (N=190)

BENEFIT	TOTAL SPENDING	# OF ORGS PROVIDING THIS BENEFIT	% OF ORGS PROVIDING THIS BENEFIT	AMOUNT SPENT PER EMPLOYEE COVERED
HEALTH CARE	\$ 22,033,521	109	57%	\$4,975
RETIREMENT	\$ 11,024,553	40	21%	\$3,045
PAYROLL TAXES	\$ 22,547,049	190	100%	\$4,848
WORKERS COMPENSATION	\$ 3,617,609	111	58%	\$974
DISABILITY	\$ 415,635	22	12%	\$168
OTHER BENEFITS	\$ 3,694,901	30	16%	\$1,453
TOTAL	\$63,333,268			

ones, as **Table 2** shows. All 16 nonprofit arts organizations with 50 or more FTE employees in 2011 paid some amount toward health benefits for their employees. Among nonprofit arts organizations with fewer than 50 employees, 53 percent paid something toward their health benefits.

The difference between large and small organizations is even more striking for retirement benefits, as **Table 3** shows. Only 15 percent of small nonprofit arts organizations with salaried employees paid for retirement benefits.

Compared to similar-sized for-profit employers, small nonprofit arts organizations are

in fact more likely to pay for health benefits for their employees. In California, only 39 percent of companies with fewer than 50 employees offer health care coverage; nationally, only 35 percent of small companies offer this benefit.¹²

In 2011, the median amount an individual nonprofit arts organization paid for employee health benefits was \$24,603.

The amount paid per organization ranged from a low of \$443 to a high of more than \$4.1 million. Median spending on retirement that year was \$18,686, with a low of \$633 by an organization with 29 FTE employees and a high of nearly

TABLE 2: LA COUNTY ARTS NONPROFITS PAYING HEALTH BENEFITS IN 2011, BY NUMBER OF EMPLOYEES

EMPLOYEES	ARTS NONPROFITS WITH SALARIED EMPLOYEES	# ARTS NONPROFITS PAYING FOR HEALTH BENEFITS	%	# EMPLOYEES COVERED BY PAID HEALTH BENEFITS	AMOUNT SPENT PER EMPLOYEE
50 OR MORE FTE EMPLOYEES	16	16	100%	3,472	\$5,439
FEWER THAN 50 FTE EMPLOYEES	174	93	53%	957	\$3,290

TABLE 3: LA COUNTY ARTS NONPROFITS PAYING RETIREMENT BENEFITS IN 2011, BY NUMBER OF EMPLOYEES

EMPLOYEES	ARTS NONPROFITS WITH SALARIED EMPLOYEES	# ARTS NONPROFITS PAYING FOR RETIREMENT BENEFITS	%	# EMPLOYEES COVERED BY PAID RETIREMENT BENEFITS	AMOUNT SPENT PER EMPLOYEE
50 OR MORE FTE EMPLOYEES	16	14	88%	3,238	\$3,182
FEWER THAN 50 FTE EMPLOYEES	174	26	15%	383	\$1,885

\$4.8 million by an organization with more than 480 FTE employees.

Median spending on health benefits varies by type of employee. Nonprofit arts organizations in LA County spend the largest share on artist health benefits and the least on health benefits for their fundraising staff. This remained constant from 2007 to 2011.

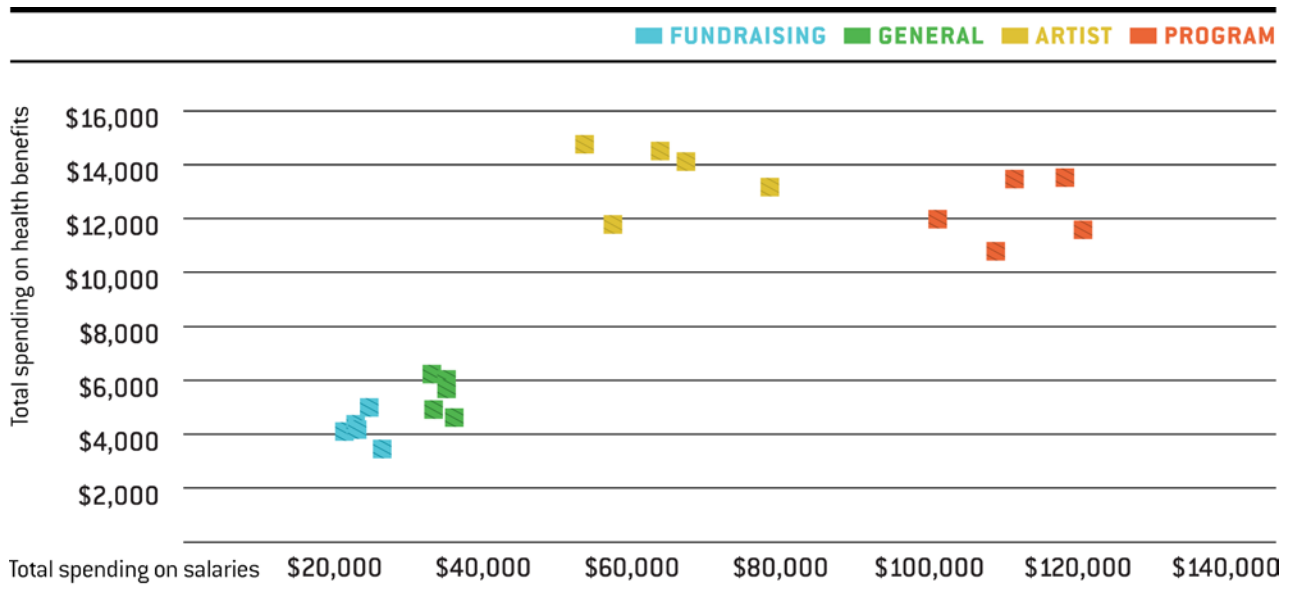
That spending on benefits for fundraising staff is the smallest share is in line with the fact that they make up the smallest share of LA County arts nonprofit salary spending. However, LA County nonprofit arts organizations spent the largest share of salaries on

program staff in that time period, but spent the largest share of their health benefits on artists. Figure 1 shows spending on salaries and health benefits over the five year period, by the four categories of employees. Each point represents one year. Year-over-year variation in spending was greater for artist and program employees than for fundraising and general employees.

An analysis of benefits offered by the organization’s arts discipline found no significant differences.

Figure 2 shows the relative proportion of salaries and benefits to all other organizational expenses. It also shows how these

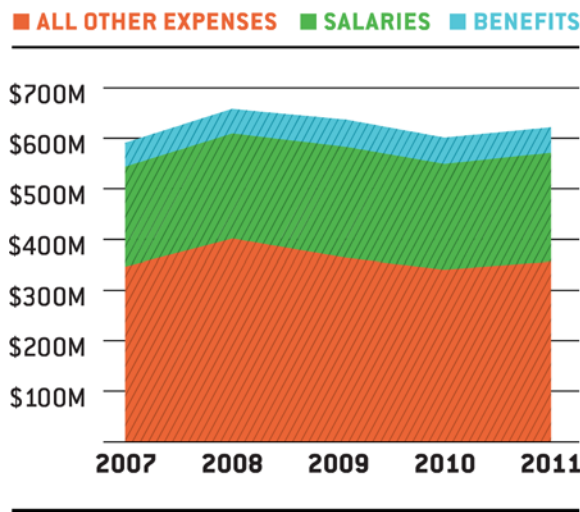
FIG. 1 THE RELATIONSHIP BETWEEN MEDIAN SPENDING ON SALARIES AND HEALTH BENEFITS PER ORGANIZATION, BY TYPE OF EMPLOYEE



three major categories of expenses have changed over time for the 222 arts nonprofits in LA County for which we have all five years of data. Among these organizations, total annual spending rose from 2007 to 2008, fell for the next two years, then rose from 2010 to 2011. In that same 2007-11 time period,

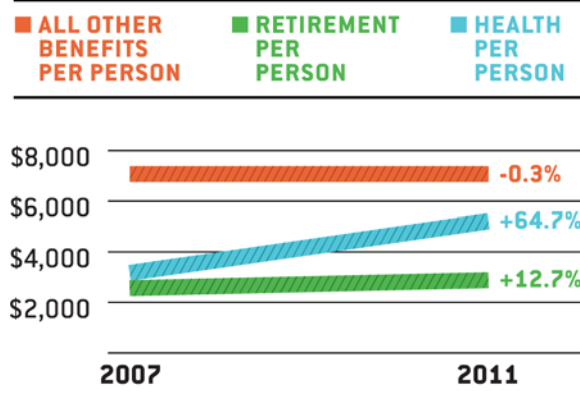
spending on all benefits combined rose faster than salaries and faster than all other expenses, with benefits increasing by 13 percent while salaries rose by eight percent. Moreover, both of them rose even as the number of FTE employees fell by four percent. All other expenses increased by three percent.

FIG. 2 SPENDING BY 222 NONPROFIT ARTS ORGANIZATIONS, 2007–2011



Still looking only at those organizations where we have a full five years of data, the change on a per-employee basis is even more dramatic. Between 2007 and 2011 the average amount these organizations spent per employee on health benefits increased by 65 percent, as **Figure 3** shows, while retirement increased 13 percent. Spending on all other benefits fell by less than one half of one percent. This occurred even as the total number of FTE employees working for these organizations fell by four percent.

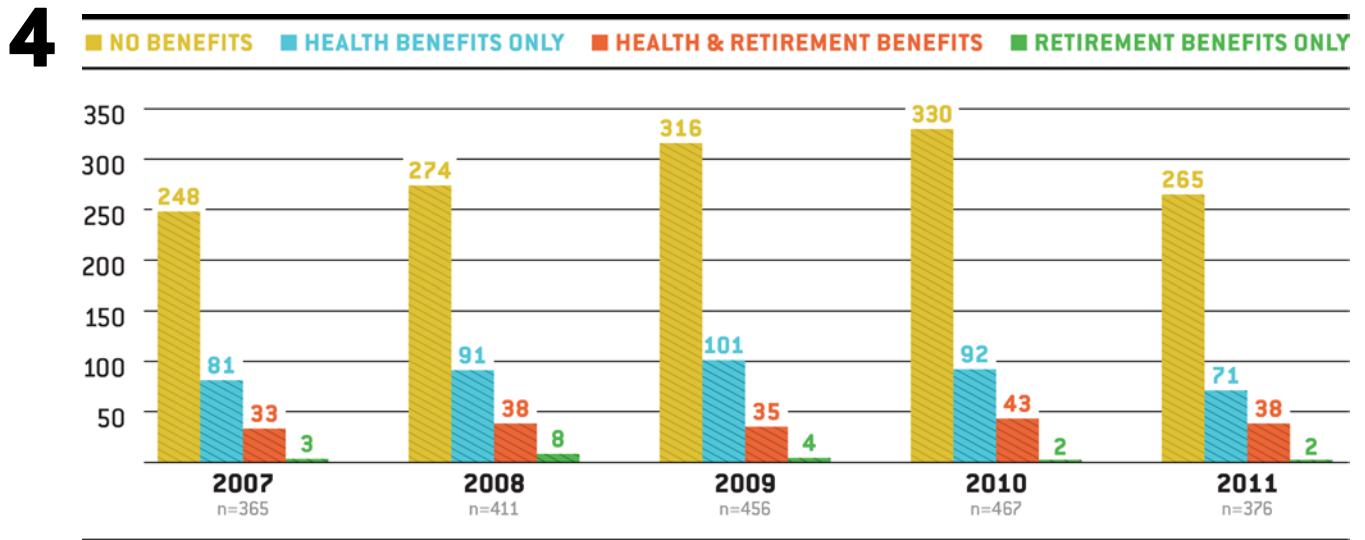
FIG. 3 FIVE YEAR TREND IN PER-FTE BENEFITS SPENDING BY 222 LA COUNTY ARTS NONPROFITS, 2007–2011



This rise in the cost of health and retirement benefits also occurred as the number of organizations paying for health benefits fell across all arts nonprofits in LA County.

As **Figure 4** shows, the number of organizations providing health benefits rose from 2007 to 2009, then fell in the following two years. The number of organizations paying both health and retirement rose through 2010, then fell in 2011.

FIG. NUMBER OF LA COUNTY ARTS NONPROFITS PAYING HEALTH AND RETIREMENT BENEFITS



Among those organizations with paid employees, 61 percent paid at least some portion of their employees’ health benefits in 2007. By 2011 that share had fallen to 57 percent. In that same time, however, the share of organizations paying toward their employees’ retirement increased slightly from 19 to 21 percent.

IMPACT OF THE RISING COST OF HEALTH CARE

The data above suggest that the impact of health coverage on nonprofit arts organizations in LA County has been significant. Since this data was collected the Affordable Care Act (ACA) has been implemented, putting health care benefits in the national spotlight. Analysis of CDP data finds both expected and unexpected trends among LA County arts nonprofits and their employees.

The dramatic rise in health care costs across the US in recent years can be seen in LA County arts nonprofits. Total spending on all benefits combined rose by 10 percent from 2007 to 2011 while total spending on health care rose by 58 percent. Median spending on health benefits per organization increased by 51 percent. This rise occurred even as the share of LA County arts nonprofits with paid employees that pay for health benefits fell slightly from 61 percent to 57 percent.

Total spending on retirement rose as well, though only by four percent, while spending on all other benefits fell by eight percent. A detailed table on benefits spending can be found in [Appendix 2](#).

Inflation does not account for the increase in expenditure. Arts nonprofits in LA County

spent an average of \$38,260 per organization on health benefits in 2007. If that had only risen by the rate of inflation, the per-organization rate would have been \$58,600. In fact they spent \$63,338 per organization on health benefits in 2011, some eight percent over what would be expected from inflation.

The data here suggest that while the dollar amount they had to pay for health benefits for their employees grew significantly, arts nonprofits in LA County maintained their commitment to paying those benefits. This would seem to reaffirm a finding by Kil and Howard in their 2010 study, *Hard Times: Impacts, actions, prospects: The state of the nonprofit sector in Los Angeles*. In interviews with nonprofit managers, they found that during the Great Recession,

nonprofits in LA County were generally more inclined to cut other costs rather than reduce salaries and benefits for their employees.¹³ However, care should be taken in drawing conclusions from these figures. As explained in the box on page 8, there is some inconsistency in how individual arts organizations report their data to the CDP.

That said, a similar trend can be seen across all arts nonprofits in California. Between 2007 and 2011, total spending on health benefits rose across all California arts nonprofits by 43 percent, even as the number of organizations paying health benefits fell by one percent. Statewide in California, spending on retirement benefits rose by 20 percent.

CONCLUSION

EVEN AS THE COST OF HEALTH AND RETIREMENT BENEFITS ROSE DURING THE GREAT RECESSION, NONPROFIT ARTS ORGANIZATIONS MAINTAINED THEIR COMMITMENT TO EMPLOYEE BENEFITS.

Nonprofit arts organizations invest in health benefits for their employees at a higher rate than all employers of the same size. While the Great Recession led to significant budget cuts for these organizations, and while the cost of health benefits rose dramatically, arts nonprofits in LA County nonetheless maintained their commitment to this important employee benefit.

The number of arts nonprofits in LA County providing retirement benefits grew between 2007 and 2011, but this number remains so low as to be of concern. Investment in retirement benefits by LA County arts nonprofits is at a much lower level than nationally, or among all nonprofits in the region.

Is this level of investment in employee benefits adequate to maintain a highly skilled workforce in the arts nonprofit sector? What might be the long-term impact of low retirement benefits investments for employees of arts nonprofits? How can arts nonprofits in LA County maintain their commitment to health benefits for their employees in the face of rising costs? This report offers a starting point for arts nonprofits in the region to ask these questions of their organizations and engage in a broader discussion of employee compensation with their boards. It can also serve as a baseline for tracking changes that may occur as a result of the Affordable Care Act, as well as the impact of retirement trends in the broader economy.

APPENDIX 1

Descriptions from the Cultural Data Project's **Reference Guide**¹⁴ on how to report the six major benefits categories:

- 1. Health Benefits:** The employer portion of the organization's employee medical insurance.
- 2. Pension and Retirement:** The organization's contribution toward pension and/or retirement benefits, e.g., 401(k)s. If instead of offering direct pension and retirement benefits to employees, the organization contributes to a union's pension plan on behalf of employees who are members of that union, this is reported in a different section of the CDP.
- 3. Payroll Taxes:** The employer portion of all federal, state, and local payroll taxes remitted, including Federal Unemployment taxes (FUTA taxes) and the employer's share of Social Security and Medicare taxes.
- 4. Workers' Compensation:** The amount the organization spent on workers' compensation insurance.
- 5. Disability:** The amount the organization spent on disability insurance.
- 6. Benefits – Other:** The amount of any other benefits the organization offers for its employees, such as tuition assistance.

APPENDIX 2

HEALTH, RETIREMENT AND ALL BENEFITS: CHANGE OVER TIME, LA COUNTY ARTS NONPROFITS

	2007 (N=365)	2008 (N=411)	2009 (N=456)	2010 (N=467)	2011 (N=376)	% CHANGE 2007 TO 2011
TOTAL SPENDING ON HEALTH BENEFITS	\$13,965,019	\$18,746,420	\$18,745,215	\$21,739,791	\$22,033,521	+58%
NUMBER OF ORGANIZATIONS SPENDING ON HEALTH BENEFITS	114	129	136	135	109	-4%
TOTAL SPENDING ON RETIREMENT BENEFITS	\$10,574,897	\$10,385,366	\$13,368,560	\$11,188,304	\$11,024,553	+4%
NUMBER OF ORGANIZATIONS SPENDING ON RETIREMENT BENEFITS	36	46	39	45	40	+11%
TOTAL SPENDING ON ALL BENEFITS	\$57,432,756	\$63,632,139	\$67,937,542	\$63,320,184	\$63,333,268	+10%
NUMBER OF ORGANIZATIONS SPENDING ON ANY BENEFITS	187	224	239	237	190	+2%

HEALTH, RETIREMENT AND ALL BENEFITS: CHANGE OVER TIME, CALIFORNIA ARTS NONPROFITS

	2007 (N=1,004)	2008 (N=1,267)	2009 (N=1,372)	2010 (N=1,371)	2011 (N=1,106)	% CHANGE 2007 TO 2011
TOTAL SPENDING ON HEALTH BENEFITS	\$42,001,638	\$52,957,828	\$58,544,337	\$46,813,123	\$60,137,548	+43%
NUMBER OF ORGANIZATIONS SPENDING ON HEALTH BENEFITS	446	523	550	536	440	-1%
TOTAL SPENDING ON RETIREMENT BENEFITS	\$23,616,781	\$28,660,612	\$30,255,678	\$23,223,626	\$28,369,038	+20%
NUMBER OF ORGANIZATIONS SPENDING ON RETIREMENT BENEFITS	160	196	202	184	150	-6%
TOTAL SPENDING ON ALL BENEFITS	\$142,165,760	\$164,340,830	\$173,359,541	\$171,622,198	\$167,570,791	+18%
NUMBER OF ORGANIZATIONS SPENDING ON ANY BENEFITS	585	696	720	713	591	+1%

ENDNOTES

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FUNDERS THAT PARTICIPATE IN AND FINANCIALLY SUPPORT THE CALIFORNIA CDP

FUNDER	PARTICIPATE	SUPPORT
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Alliance for California Traditional Arts	■	
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Berkeley Civic Arts Commission	■	
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CalHumanities	■	■
California Arts Council	■	■
California Community Foundation	■	■
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City of Los Angeles	■	
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