Advocacy Inequalities Among Nonprofits: Do Mission and Tax Status Make Differences?

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Scholars have long recognized the high levels of participation by organized business in the "pressure system" (Baumgartner and Leech 2001; Schattschneider 1960; Scholzman and Tierney 1986) and have recently begun studying charitable group involvement, or lack thereof, in the policy influence process (Berry and Arons 2003; Berry 2005 and 2006). Few studies, however, have made comparisons of activities across interest group sectors; and none have done so focusing exclusively on nonprofit associations. This study contributes to the recent nonprofit lobbying literature by examining the lobbying activities of membership associations that issue legislator ratings, or "scorecards." Creating a sample from scorecard-issuing groups limits focus to nonprofits that have an indicated interest in congressional policy. Specifically, this study attempts to determine if business associations spend significantly more and charitable associations significantly less on lobbying activities. Using analysis of variance methods, the author finds that business associations do spend significantly more on lobbying than their charitable and ideological tax-exempt counterparts. Labor unions fall somewhere in between business and charitable and ideological groups. Finally, groups employing "complex organizational structures" (Boris and Krehely 2002; Reid 2001) lobby at higher levels than groups with one tax status, although this finding does not apply to charitable groups.

Political scientists have long argued that individuals are most effective at influencing public policy when they petition policymakers through coalitions of different groups (Heclo 1978; Kingdon 2003; Sabatier 1988). The exercising of policy influence through "group politics" (Truman 1951, 501-23), i.e., pluralism, has become the dominant explanation for policymaking in the United States (Jordan 1990). Pluralists argue that collections of interests, "interest groups," serve as the bridge between individuals and government and that policy is merely an equilibrium reached in the struggle among competing groups (e.g., Baskin 1970; Denzau and Munger 1986; Johnson 1962). Two common critiques regarding the diversity of the interest group community are the overrepresentation of businesses and business associations (Baumgartner and Leech 2001; Schattschneider 1960; Scholzman and Tierney 1986) and underrepresentation of charitable and social service organizations (Berry 2006; Berry and Arons 2003).

Few studies, however, have made comparisons of spending levels for different types of organizations active in the pressure system (Baumgartner

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and Leech 2001 are one exemption), and none have focused exclusively on nonprofits. In this study, I seek to determine whether business associations spend significantly more and charitable groups spend significantly less than other tax-exempt interest groups. I answer these questions by examining lobbying expenditures, the most official method available to groups to influence policy (Suárez and Hwang 2008, 94). Previous research has made compelling cases that business associations lobby at high levels while charitable groups are reluctant to lobby at all. But no effort has been made to locate where in the nonprofit lobbying spectrum these groups fall in comparison to other organizations.

This study is also unique in that it is limited to nonprofit groups with an expressed interest in congressional policy. Previous studies of charitable advocacy have focused on the impact of national tax policies that limit lobbying by social service nonprofits (Berry 2006; Berry and Arons 2003). These studies, however, have used the entire charitable service sector as their study populations. Therefore, they were unable to accurately compare spending on charitable lobbying to expenditures for other organizations. Since some charitable groups are much less affected by, and therefore interested in, federal legislative policy, this study limits itself only to organizations that have indicated an interest in congressional policy. To create my sample population, I study the lobbying activities of 149 different groups that issued scorecards (or legislator ratings) during the 109th and 110th congresses (the years 2005 through 2008). Since scorecards evaluate individual members of Congress based on their level of support for the organization's mission, it is safely assumed that all of the groups in this study have a strong incentive to influence legislative policy—which is the very activity tax lobbying rules regulate.

The Great Lobbying Divide

Organized interests are a vital part of the American political system. Unlike in many other developed democratic nations where individuals have aligned along shared beliefs to form new political parties, civic-minded citizens in the United States have instead sought to exert pressure on government through interest groups, which are engaged with, but independent of, governing bodies (Schattschneider 1960). Lobbying is a constitutionally protected form of expression (e.g., *U.S. v. Harriss* [1954]), and is the most formalized method of advocacy in which interest groups can engage (Suárez and Hwang 2008, 94). Indeed, lobbying is so closely tied to interest group identity that many scholars follow the general rule of thumb of "if it lobbies, it's an interest group" (Berry and Arons 2003, 27). Attempts in the 1950s and 1960s to empirically study the influence of lobbying found little evidence of its effect on policy (Smith 1995, 97). More recent and sophisticated analysis, however, have led many researchers to conclude that it can be quite effective under the right conditions. Wright (1990), for example, concluded that lobbying works when the interest group holds a level of expertise lacked by the legislators, while Schlozman and Tierney (1986, 314) found that lobbying is successful when issues are "shielded" from public scrutiny. Scholars now recognize that lobbying provides legislators with valuable information on public policy issues (Ainsworth 1993; Rasmusen 1993).

Although the American system produces a vast array of organized interests, scholars early on recognized that some "potential" interests are "shut out" of the process while others are overly represented (e.g., Lowi 1979). There is general agreement that for-profit corporations and business associations make up a disproportionately large portion of the lobbying population. Schattschneider (1960, 31), one of the first to emphasize that an organizational bias exist in the "pressure system," examined lobbying reports from 1946 to 1949 to discover that two-thirds were filed on behalf of business interests. These findings led to his famous quip that the "flaw in the pluralist heaven is that the heavenly chorus sings with an upper-class accent" (p. 35). Subsequent studies reached similar conclusions regarding a numeric bias in favor of organized business. Schlozman and Tierney (1986, 77) found that more than 70 percent of groups represented by lobbyists in Washington were either for-profit corporations, nonprofit business groups like the U.S. Chamber of Commerce, or professional trade associations like the American Medical Association (AMA). More recently, Baumgartner and Leech (2001), examining more than 19,000 lobbying reports for 137 randomly selected issues from 1996, found that for-profit corporations and businesses and professional trade associations were more likely to engage in direct lobbying than charitable nonprofits and public interest groups (with 1,227 reports filed by the former and 157 by the later).

Charitable groups represent the other end of the participation gap. Although one recent count placed the number of these organizations at more than 1 million (Houck 2003, 2), collectively they spent a mere $43,308,430 on lobbying in Washington, D.C. in 2010. By comparison, the U.S. Chamber of Commerce alone spent $157,187,500 on lobbying the same year.[1] Studies of business lobbying have attempted to determine what percentage of the overall lobbying population is made up of for-profit corporations and business associations (e.g., Baumgartner and Leech 2001; Schattschneider 1960). Charitable lobbying studies, on the other hand, have examined populations of charities and attempted to determine what percentage engage in lobbying at all (e.g., Berry and Arons 2003; Child and Gronbjerg 2007). Studies of charities have almost uniformly concluded that many, if not most, charitable groups avoid formal advocacy. In fact, many charitable groups consider lobbying a "dirty word" (Ezell 2010).

Explanations for the lack of advocacy on the part of charitable groups vary. Some cite a lack of funding (Reid 2006, 355). Others point to intimidation by conservative politicians who view charitable missions as too liberal (Ainsworth 2002, 54-55; Berry 2006, 248-49). Yet, the most frequently cited reason is social service practitioners' lack of understanding of IRS rules on lobbying for Section 501(c)(3) organizations.[2] This section of the tax code is for organizations with "religious, charitable, scientific, testing for public safety, literary, or educational purposes" (Berry 2006, 239). Although charitable groups are most commonly associated with the section, most 501(c)(3)s do not provide any charitable or educational services (Ben-Ner 1994, 733). Still, all 501(c)(3)s face the same lobbying restrictions, even ones with more conservative missions (e.g., McIntire 2012). As an inducement to donate to worthy causes, these organizations are able to offer tax deductions to their donors.[3] Tax deductibility for donors opens these groups up to vastly more sources of income, especially grants from foundations and governments. The federal government, however, equates tax deductibility for donations to public subsidization. For this reason, 501(c)(3)s are not allowed to engage in a "substantial" amount of lobbying or grassroots advocacy, although they are allowed to engage in some.

What constitutes "substantial" is far from clear. The IRS refuses to provide an exact definition, under the rationale that providing a precise amount would encourage groups to lobby to their permissible limit (Berry 2006, 240). In other words, ambiguity, it is believed, discourages activism. Fortunately, there is an alternative to ambiguity. By using Section 501(h) and filling out a form 5768, public charities are allowed to direct a portion of their tax deductible donations to lobbying. According to this so-called "H-elector" rule, there are two types of lobbying: direct lobbying (the formal type examined in this study) and grassroots lobbying (attempts to spur public action on a legislative issue). A group is involved with direct lobbying when an employee or someone paid to represent the group "communicates with a member or employee of the legislative body and one of the purposes is influencing legislation" (Nix 1978, 419). The permissible level of direct lobbying is 20 percent of the first \$500,000 of the organization's "exempt purpose expenditures" for a year. The permissible percentage drops 5 percent for each additional \$500,000. The group may spend 15 percent for the second \$500,000, 10 percent for the third, and 5 percent for anything above the third (p. 408). Since the H-elector rule defines lobbying rather narrowly and the expenditure limits are fairly generous, it is rather difficult for an organization to exceed the ceilings.

Although social service organizations can lobby, even without using the H-elector option, research strongly indicates that most do not (Berry 2006). The findings from the Strengthening Nonprofit Advocacy Project

(SNAP), the most wide-ranging study on IRS rules for 501(c)(3) advocacy, make a compelling case that ignorance of IRS rules may very well be the primary reason for the underrepresentation of charitable groups in the policymaking process. SNAP was a mixed methods study consisting of more than 1,700 survey responses, 45 in-depth interviews with executive directors, and 17 focus groups with executive directors and board members from around the country. Each survey contained eight yes-no questions designed to gauge participants' knowledge of advocacy rules. The overall performance by subjects was less than great. Only slightly more than half of respondents (54%) knew they are allowed to take stands on legislation in Congress or state legislatures.[4] "We're not allowed to lobby. We're not allowed to influence public policy" claimed one participant (Berry and Arons 2003, 59-60).

More recent studies have confirmed SNAP's findings. One examination of virtually all small and mid-sized 501(c)(3)s in the country found that only 1.9 percent reported lobbying expenses on their Form 990s (Reid 2006, 354-55).[5] Boris and Krehely (2002, 304) reported that lobbying made up less than one-tenth of 1 percent of all charitable expenses. Similar discoveries have been made at the state level. Suárez (2009) found that only three of 200 randomly selected charitable groups in the San Francisco Bay area reported lobbying on their 990s and only 17 percent encouraged political participation to their membership. Child and Gronbjerg (2007) noted a general reluctance of charitable groups to engage in formalized advocacy in Indiana. While politicians have often complained about indirectly subsidizing lobbying through providing grants and contracts to social service organizations, Leech (2006) found that receiving government funds does not lead to more lobbying.

Over time, the implementation of the IRS's lobbying rules has shaped the organizational structures of many nonprofit interest groups. Possibly the first major policy to affect social service organizations began with the Internal Revenue Code (IRC) of 1954, and subsequent amendments in 1962, which stipulated that organizations that devote a "substantial" portion of their time to "propaganda" and efforts to "influence legislation" must fall under a 501(c)(4) status (Kern 1967). The first, and to this day most notorious, application of these rules involved the revocation of the Sierra Club's 501(c)(3) status in 1966 after the organization ran full-page ads in the *New York Times* and *Washington Post* to advocate against the building of hydroelectric dams (Borod 1967). Shortly after the Sierra Club incident, a number of groups began operating under both 501(c)(3) and 501(c)(4) statuses, delegating specific duties to the appropriate wing (Kern 1967). Today, a number of larger groups use these "complex organizational structures" to engage in a wide array of political activities (Boris and Krehely 2002; Reid

2001; Reid 2006). Many have adapted their missions to note their dual roles as charitable service providers and policy advocates. These appropriately named "hybrid organizations" (Minkoff 2002) are involved with most types of charitable services. Marwell (2004), for example, noted the rise of "machine politics" community based organizations (CBOs), which distribute community services and create reliable voting blocs to elect officials who support the group's mission. Smith and Lipsky (1993) similarly discussed "upstart" organizations, which develop from the contracting out of social service delivery by governments and then play an active role in advocating for the continued and increased funding of programs.

If charitable groups are indeed spending disproportionately less on lobbying, the implications would be much more than minor. Charitable organizations are the primary vehicles for public service and social capital (Putnam 2000). Just as private businesses lobby legislators on behalf of shareholders and their bottom lines, social service organizations must be able to communicate the needs of their clients to policymakers to effectively fulfill their missions (Ryan 1999; 131-32; Suárez and Hwang 2008, 94).

Measuring Lobbying and Analysis

This study makes several important contributions to the literature on interest group lobbying. Most previous studies have examined populations of lobbying organizations and attempted to determine what percentage of the whole was made up by different types of interests (e.g., Schattschneider 1960; Schlozman and Tierney 1986). While the findings of past studies have been valuable, they only reveal what types of groups engage in lobbying. They do not compare the spending levels of different organizations. This study also contributes to the charitable lobbying literature by focusing on a different population of charitable groups. Most previous studies have examined random samples of the entire charitable group population. Many, notably Berry and Arons (2003), have concluded that IRS policies have discouraged charitable groups from lobbying. By not restricting their populations, however, these studies most likely include a substantial number of groups that would not lobby even with accurate knowledge of what 501(c)(3) restrictions actually say, or if there were no restrictions at all. There are no IRS rules limiting for-profit businesses and nonprofit business associations (e.g., chambers of commerce) from lobbying. But, of course, many such organizations choose not to lobby. There are similarly many charitable groups who have no interests in influencing legislation.

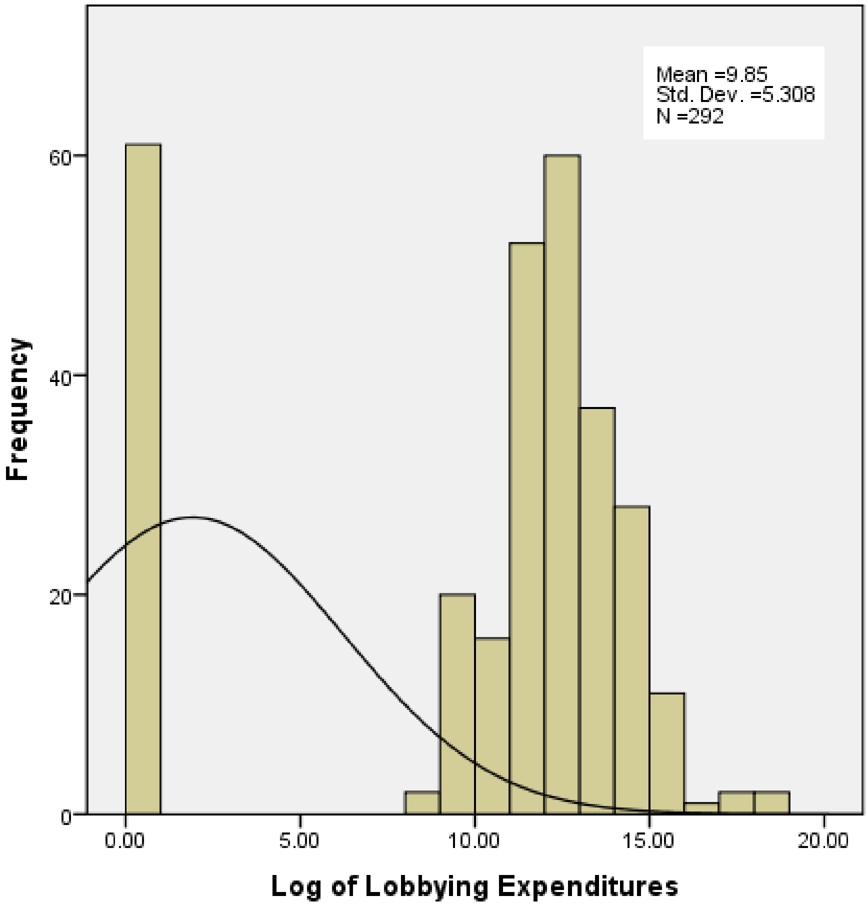
This study limits its analysis to organizations that are interested in national legislation. It does this by examining spending on lobbying for organizations that issued congressional scorecards during the 109th and

110th Congresses.[6] There are 292 observations over the four-year period (2005 through 2008).[7] Civic-minded organizations use scorecards to evaluate legislators' level of support for the organization's missions. These legislator evaluations are used to inform members of the group and likeminded individuals in the general public about where the legislator stands in relation to the organization's mission. Most scorecards use some form of numeric evaluation based on roll-call votes. Similar to a student's grade on a test, numeric scorecards create legislator scores by simply averaging how many times a legislator agreed with the group divided by the number of bills the group considered important enough to count. Some groups use non-numeric evaluation systems, e.g., assigning letter grades of A+ through F. For the purposes of this study, the group's evaluation method is irrelevant. I simply use the issuance of the card as an indication that the group is interested in congressional policymaking.[8]

I use analysis of variance testing because I am interested in the magnitude of differences between groups' spending levels. My dependent variable is derived from how much the organization spent on registered lobbying during the period it evaluated members of Congress.[9] According to Section 3 of the Lobbying Disclosure Act of 1995, an organization (regardless of whether it is a business or nonprofit) is engaged in lobbying when an individual representing it communicates with elected members of the executive and legislative branches, or senior employees of those branches, with the intent of influencing public policy.[10] Individuals who engage in such activities are required to register as a lobbyist with either the office of the Secretary of the Senate or the Clerk of the House of Representative and disclose (among other information) the name of the organization they represent and how much they were paid by the group. The amount spent on lobbying was used to create a lobbying variable for this study.[11] This information was collected from the Center for Responsive Policy.[12]

Of course, the amount organizations spend on lobbying is not normally distributed. The majority of groups did lobby, at least a little, for years they issued scorecards. Yet, nearly 21 percent of observations (61 out of 292) spent no money on lobbying. The most spent by any group was $91,725,000 by the U.S. Chamber of Commerce in 2008. Because the data is so highly skewed, I performed a natural log transformation on the lobbying values to create a dependent variable for the general linear models in the analysis, which I have labeled "Log of Lobbying Expenditures." This type of transformation is recognized as appropriate for highly skewed variables (Osborne 2002). Since the modal lobbying value is $0, the natural log transformation does not create a normally distributed dependent variable. See in Figure 1 that the plurality of observations did not engage in any lobbying.[13] The log does, however, allow me to better adhere to the analysis of variance

Figure 1. Distribution of Natural Log of Lobbying Expenditures



assumptions by reducing drastic variances between values on the far right side of the lobbying distributions. I am confident in the validity of using the logged dependent variable because, generally speaking, even highly skewed populations have little effect on the type I error rate or the power of the F statistic for fix-effect models, such as mine (Kirk 1995, 99).

The log transformation carries the disadvantage of eliminating my ability to make statements regarding how much groups spent in absolute dollar values. Yet, it does allow comparisons between groups, as the locations of values in the overall distribution will remain the same.

Four types of organizations make up the sample population for this study: (1) business and professional trade associations, (2) labor unions, (3) ideological nonprofits, and (4) charitable organizations. The first two groups are easily defined based on their tax status. Groups identified as business and professional trade associations file under section 501(c)(6) of the IRC and are noted in the dataset under the variable "business." Examples of these groups include the U.S. Chamber of Commerce and the National Association of Insurance and Financial Advisors. Labor unions, such as the AFL-CIO, file under the 501(c)(5) section of the IRC and are identified as "labor."

Distinctions between the latter two organizations based solely on tax statuses are not as easily made. The IRS designates section 501(c)(4) of the tax code for "social welfare" organizations. According to the IRC, a 501(c)(4) must "primarily be engaged in promoting in some way the common good and general welfare of the people of the community,"[14] hence the "social welfare" label. Groups under section 501(c)(4), as well as unions and business associations under sections 501(c)(5) and (c)(6), face no lobbying spending restrictions by the IRS. Therefore, the majority of 501(c)(4)s are ideological groups with advocacy-based missions, e.g., the American Civil Liberties Union (ACLU) and NARAL–Pro-Choice America.

Charitable groups fall under section 501(c)(3). Some authors have defined all organizations in their studies with 501(c)(3) status as charitable or social service groups (e.g., Child and Gronbjerg 2007; Leech 2006). Defining charitable organizations in this manner, however, excludes a large number of groups with charitable missions that employ both 501(c)(3) and 501(c)(4) statuses in an effort to avoid IRS lobbying, and in some cases, electioneering restrictions. In this study, for example, Americans for the Arts actually issues its scorecard under its affiliated advocacy arm "Americans for the Arts Action Fund."[15] To further complicate matters, many ideological organizations establish 501(c)(3) "educational" or foundation arms, which they primarily use for fundraising.[16] Hence, the National Right to Life Committee can raise money via the National Right to Life Committee Educational Trust Fund. In fact, even many unions and business associations form affiliated 501(c)(3)s: e.g., the AFL-CIO "Working for America Institute" and the U.S. Chamber's "National Chamber Foundation."

Ideological groups such as NARAL and charitable associations such as the Children's Defense Fund both advocate for public causes. Therefore, there is no designated tax status, such as those for occupational and trade specific groups, upon which they can easily be identified. To get around this problem, I have classified all public interest organizations in this study as either ideological or charitable based on the policy typology on which the group focuses (Lowi 1972; Tatalovich and Daynes 2005). If a group's focus is primarily educational or social service orientated, then its policy goals are redistributive in nature, as argued by Lowi (1972), and are thus classified as "charitable." Examples from this study are Americans for the Arts; the Children's Defense Fund; and NETWORK, a National Catholic Social Justice Lobby. Public interest groups with regulatory goals, e.g., mitigating pollution (see Lowi 1972), or social regulatory interests, e.g., abortion and gun control (see Tatalovich and Daynes 2005), are classified as "ideological." Such groups, in this study, include the League of Conservation Voters, NARAL, and Gun Owners of America.

I use three models for this study: Model 1, a traditional one-way ANOVA (using only group type as the independent variable); Model 2, an ANCOVA (controlling for revenue); and Model 3, a multi-factor ANCOVA (controlling for revenue with a dummy variable included to indicate whether the group has multiple tax statuses). Because larger groups with more money are more likely to lobby (Leech 2006, 22), I have collected the groups' reported revenues from their annual 990s. Pearson correlations between the revenue variable and the lobbying variables (both log and actual) illustrate the usefulness of having a revenue-based control factor. (Correlations are reported on Table 1.) Some authors have claimed that the financial data from 990s is questionable (Skelly and Steuerle 1992), while others have concluded that information from the forms is fairly reliable (Froelich et al. 2000; Gantz 1999). Despite any criticisms of 990s, they are the "best source of data" for nonprofit-based research (Lampkin and Boris 2002). Furthermore, there is no research to indicate that the revenue information on 990s has an inaccuracy bias with respect to any of the independent variables in my study. In other words, any error in the measurement validly of the revenue variable is fairly evenly distributed. Since revenue data is not being used as a precise measure of how much money the group has, it is safely assumed to be a valid gauge for its intended purpose within this study.

Table 1. Correlations of Group Revenue with Lobbying Expenses and Natural Log Variable

Lobbying Variable	Revenue	N
Actual Lobbying Expenses	.323**	284
Log of Lobbying Expenditures	.287**	284

**p < .01.
Note: Revenue values could not be obtained for 8 observations during the four years studied.

Authors have noted that many politically active groups create multiple tax-exempt arms to maximize their impact on policy (Boris and Krehely 2002; Reid 2001; Weissman and Ryan 2007). I speculate that groups with multiple tax-exempt identities—i.e., both a 501(c)(3) and 501(c)(4-6) statuses—will lobby more than groups with only one. To study the impact of having multiple exempt statuses, I have included a dummy variable (multi-exempt) as a second factor in a two-way ANCOVA.[17] This model allows analysis of lobbying differences between groups with one and multiple tax statuses, and for detection of an interaction effect between the type of group and the multi-exempt variable.

Results

The descriptive statistics reported in Table 2 show that business groups did spend noticeably more on lobbying. For the 60 business observations, the mean lobbying value is $5,470,587.61, well above labor which has the second highest lobbying mean.[18] The top 10 observations (eight of which were business groups, with the other two labor unions) spent $295,529,143 on registered lobbyists. Charitable groups produced the lowest lobbying values, although the difference between the charitable and ideological values was only slightly more than $150,000.

The omnibus test for the lobbying dependent variable on Model 1 is significant below the .001 level.[19] Both a Scheffe, a more conservative pair-wise analysis (Kirk 1995, 154), and Game-Howell, which does not require equal variances (p. 147), post hoc test show that business groups are spending significantly more on lobbying (below the .001 level) than ideological and charitable groups. In fact, labor groups also lobbied at significantly higher levels than ideological and charitable groups. The difference between

Table 2. Lobbying Averages for Group Types

Group Type	Mean	Std. D.	n (Did not Lobby)	N
Labor	$1,587,789.67	1,531,145.69	3	36
Business	$5,470,587.61	17,105,437.66	0	60
Ideological	$330,700.02	660,443.06	41	125
Charitable	$179,022.86	244,878.54	17	71
Totals			61	292

Note: Mean and standard deviation values are based only on $0 observations (i.e., groups that did not lobby) and those groups that reported an actual lobbying amount. Lobbying values coded as $9,997 are not included.

charitable and ideological organizations is not statistically significant. Actually, charitable groups have produced a higher log of lobbying expenditures mean than the ideological groups, although the difference between the two values is minuscule. The results for the individual pairwise comparisons for both post hoc tests can be viewed on Table 3.

Model 2 is an analysis of covariance (ANCOVA) model, which combines regression analysis with analysis of variance testing by adjusting the estimations of the population means. The ANCOVA does this by removing the portion of the error variance from the dependent variable that can be predicted from a covering revenue variable (Kirk 1995, 506-07). The F statistic for Model 2, on Table 4, shows the revenue variable to be significant. Group type also remains significant (below the .001 level). The adjusted means on the post hoc outputs have changed. The difference between business and labor spending has noticeably increased, although it is still not statistically significant. The revenue control variable has, however, erased the significant differences between labor and charitable and ideological organizations. In this model, the only significant differences are between business and charitable and ideological groups.

Table 3. One-way ANOVA

Pairwise Differences				
(I) Group n	(I) Group Type	(J) Group Type	Mean Difference (I-J)	Std. Error
60	Business	Labor	.557	.738
		Charitable	4.034**	.670
		Ideological	4.877**	.587
36	Labor	Business	-.557	.738
		Charitable	3.477**	.863
		Ideological	4.320**	.921
71	Charitable	Labor	-3.477**	.921
		Business	-4.034**	.670
		Ideological	.843	.805
125	Ideological	Labor	-4.320**	.863
		Business	-4.877**	.805
		Charitable	-.843	.587

Note: Cells for pairwise comparisons are based on Game-Howell post hoc for significant differences between groups. Significant findings are consistent with the Scheffe comparison.
Model F statistic = 17.531** Welch statistic = 30.104**
Levene statistic = 36.757** Brown-Forsythe = 21.827**
*p < .05; **p < .01.

Table 4. One-way ANCOVA

Pairwise Differences				
(I) Group n	(I) Group Type	(J) Group Type	Mean Difference (I-J)	Std. Error
60	Business	Labor	2.021	1.106
		Charitable	4.447**	.766
		Ideological	3.650**	.862
36	Labor	Business	-2.021	1.106
		Charitable	1.603	1.117
		Ideological	2.426	1.070
65	Charitable	Labor	-1.630	1.117
		Business	-3.650**	.862
		Ideological	.797	.739
123	Ideological	Labor	-2.426	1.070
		Charitable	-.797	.739
		Business	-4.447**	.766

Note: Cells for pairwise comparisons are based on Bonferroni post hoc test for significant differences between groups.
Model F statistic = 15.832** Group Type statistic = 11.730**
Revenue statistic = 10.798* *p < .05; **p < .01.

The advantage of running a multi-factor model is that it allows for the comparison of interaction effects of different independent variables. Within my study, the split between observations with and without multiple exempt statuses is almost even: 141 have multiple statuses and 142 do not. If more politically active groups are indeed likely to create multiple-tax exempt entities, then one would assume groups with multiple tax statuses will spend more than those with one. But having multiple-exempt statuses most likely does not carry the same advantages for all organized interests. Ideological, labor, and business organizations, which fall under sections 501(c)(4), 501(c)(5), and 501(c)(6) respectively, are allowed to spend the entirety of their budgets on lobbying. For these groups, forming a separate tax-exempt arm means creating a foundational 501(c)(3) which can raise tax deductible donations. Since charitable groups carry out their missions under 501(c)(3) statuses, however, donations to them are already tax deductible. For charitable groups, the advantage of creating a separate 501(c)(4) arm is simply the ability to engage in lobbying, or a small amount of partisan electioneering, without fear of losing their 501(c)(3) status. Model 3 allows for the determination of whether the multi-exempt variable has a differential impact for different types of groups.

Table 5 reports the omnibus test results for Model 3. The F statistic for the multi-exempt variable is significant below the .01 level and the interaction term between the multi-exempt and group type variable is significant below the .05 level. The group type main effect and revenue control variables are both significant (below the .001 and below the .05 levels respectively). The strength of association measure suggests that the group type variable, with the largest partial eta squared value, is explaining the largest portion of the variance in lobbying levels. The interaction term has the second strongest partial eta squared value.[20]

Table 5. Multi-factor ANCOVA

Pairwise Differences

(I) Group n	(I) Group Type	(J) Group Type	Mean Difference (I-J)	Std. Error
59	Business	Labor	1.794	1.099
		Charitable	3.910**	.880
		Ideological	5.266**	.804
36	Labor	Business	-1.794	1.099
		Charitable	2.115	1.096
		Ideological	3.472**	1.060
65	Charitable	Labor	-2.155	1.096
		Business	-3.910**	.880
		Ideological	1.357	.727
123	Ideological	Labor	-3.472**	1.060
		Charitable	-1.357	.727
		Business	-5.266**	.804
142	Multi-exempt	Single Exempt	1.939**	.634

Tests Between Subjects Effects

Variable	F statistic	Partial Eta Squared
Model	11.661**	.254
Group Type	8.767**	.140
Revenue	14.921**	.031
Multi-exempt (dummy)	9.356**	.033
Group Type*Multi-exempt	3.569*	.038

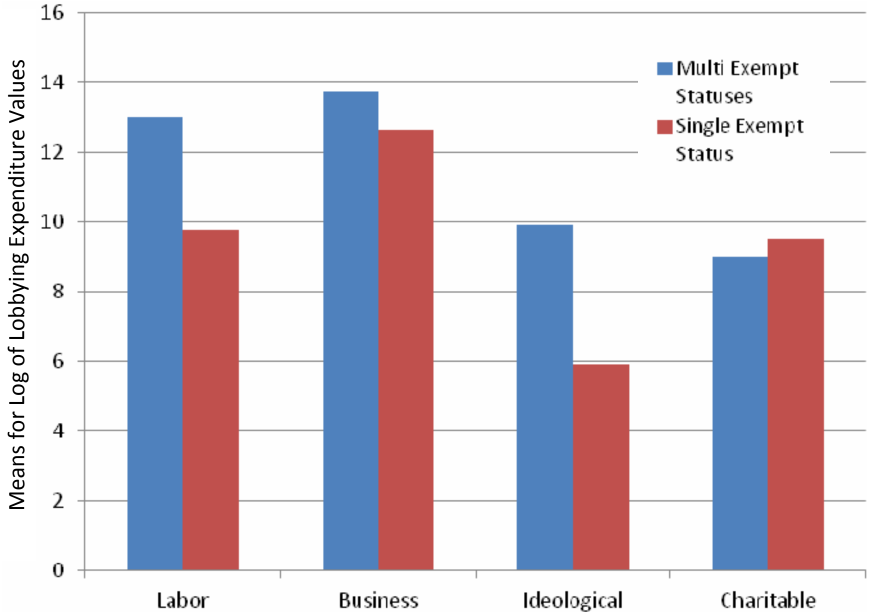
Adjusted $R^2 = .232$
*p < .05; **p < .01
Note: Cells for pairwise comparisons are based on Bonferroni post hoc test for significant differences between groups.

The post hoc comparisons between group types in Model 3 are mostly the same as those in Model 2. Business spending levels are significantly higher than those for charitable and ideological groups and are higher, although not significantly, than labor. The difference between labor and ideological organizations is also significant. The pairwise difference between groups with and without multiple exempt statuses is significant below the .01 level. Results of the post hoc comparisons can also be seen on Table 5.

Groups with multiple exempt statuses did spend more than groups with only one. However, the graphic depiction of spending values for the four group types, shown in Figure 2, illustrates that not all types of groups that employ multiple tax-exempt statuses spend more on lobbying than their single exempt counterparts. For the three groups with the freedom to lobby in unlimited amounts under their main tax statuses (labor, business, and ideological), the adjusted means were higher for groups with multiple exempt statuses than those without. For charitable groups, however, the adjusted mean values are roughly the same. An independent sample t-test on the non-charitable observations further confirms that non-charitable groups employing multiple tax-exempt statuses are lobbying at significantly higher levels. The same type of t-test on only the charitable observations, however, shows no significant difference between multi-exempt groups and single exempt groups. Both t-tests are reported in Table 6.

It would require four different t-tests to determine whether the difference between multi-exempt and non-multi-exempt groups for each group type is significant. Conducting several analysis of variance tests would appreciably increase the experiment wise error rate. Plus, t-tests do not provide an adjusted mean value for the covariance of the revenue variable. However, one can determine what types of organized interests, controlling for revenue, produce significant lobbying differences between multi-exempt and single exempt groups by running a one-way ANCOVA and using the split file command to organization the output across the four different values of group type.[21] The output for this type of procedure is reported on Table 7. Observe that the F statistic for labor and ideological groups is significant (below the .01 and .001 levels, respectively). The difference between multi and single exempt business groups is not significant, although the relationship is positive (i.e., multi-exempt groups still have higher lobbying means) and the F statistic is quite large. The difference for charitable groups is not only insignificant but also negative.

Figure 2. Plot of Estimated Marginal Means for Log of Lobbying Expenditures



Note: Covariates in model are evaluated at the following values: Revenue = $25,004,583.40.

Table 6. T-tests for Multi-Exempt Status Variable

N		Mean	Std. D.	*t*	*df*
	Excluding Charitable Groups				
112	Multi-exempt	10.99	5.02	2.478*	214.25[a]
108	Single exempt	9.23	5.53		
	Charitable Groups Only				
32	Multi-exempt	8.76	5.63	-.289	69
39	Single exempt	9.12	4.82		

[a]Equality of variances is not assumed, based on Levene's Test of homogeneity. T score based on adjusted degrees of freedom.
*p < .05

Table 7. One-way ANCOVAs with Multi-Exempt Factor for Different Groups

	Adjusted Marginal Means	Std. Error	N	F Statistic	Multi-exempt Omnibus	Revenue Omnibus
Business						
Multi-exempt	13.291	.327	18	46.614**	1.112	72.117**
Single exempt	12.868	.21	41			
Labor						
Multi-exempt	14.392	.938	15	6.167**	7.437**	3.733[a]
Single exempt	11.035	.792	21			
Charitable						
Multi-exempt	8.914	.972	29	0.102	0.109	0.112
Single exempt	9.347	.872	36			
Ideological						
Multi-exempt	9.452	.603	79	12.592**	12.711**	9.075**
Single exempt	5.837	.81	44			

*p < .05; **p < .01
[a]p=.062

Discussion

These findings strongly indicate that economic-based groups spend more on lobbying than public interest organizations. Past research has convincingly demonstrated individuals mobilize around economic causes more frequently than around shared ideological or cultural beliefs (e.g., Olson 1965). This explains why Baumgartner and Leech (1998, 93) note that the "constellation of interest groups active in the nation's capital should never be assumed to mirror the set of interests in society." Yet, this study goes a step further by examining the advocacy differences between groups that have already mobilized. Prior studies have noted that economic-based interest groups are disproportionately active in agency public comment periods (Kerwin 2003) and at submitting Supreme Court amicus briefs (Caldeira and Wright 1990). This study's discovery that economic-based groups also spend significantly more on lobbying seems to fit well with these prior findings.

Most surprising is this study's findings regarding groups with multiple tax-exempt statuses. While most organizations employing multiple statuses are spending more on lobbying, this is not true for all types of groups.

Charitable groups with both 501(c)(3) and 501(c)(4) statuses are not spending more than groups with only a 501(c)(3) status. The possible explanations for this are numerous. One potential reason is that politically active 501(c)(3)s with only one status are appropriately utilizing the H-elector option or are lobbying to their permissible limit without establishing a separate tax-exempt arm. Additionally, groups with charitable missions could be forming 501(c)(4)s in order to engage in partisan electoral activities, as opposed to lobbying. Section 501(c)(4), as well as 501(c)(5) and 501(c)(6), permits groups to engage in some partisan electioneering, such as endorsing candidates and starting political action committees (PACs) as a way to give campaign contributions. The IRC forbids any partisan electoral activities by 501(c)(3)s, and the IRS has not been hesitant to enforce this ban (see Kingsley and Pomeranz 2005, 65-71).

Ideological, business, and labor organizations with multiple exempt arms do seem to be lobbying at higher levels than those with only one tax status. It is possible that these non-charitable groups with 501(c)(3) arms could be using their 501(c)(3) entity to offset non-lobbying and non-electioneering expenses. The IRS permits a group's non-advocacy expenses, including salaries, to be paid with 501(c)(3) funds, while directing the advocacy arm's funds to policy-influencing expenses (Simon et al. 2006, 285). Alternatively, it could be that groups employing these complex structures are more attune to what constitutes permissible activities under tax and lobbying laws. Thus, they simply know they can develop 501(c)(3) affiliates to receive tax-deductible contributions and be eligible for more grants. Either explanation would lend support to the argument that groups receiving government grants and contracts tend to be those that are most effective at lobbying (Ryan 1999).

Conclusion

The findings of this study must be taken as part of an on-going research project. While this study is based on 292 observations for 149 different tax-exempt groups, many more organizations have issued scorecards over the last couple of decades; and, of course, examining groups that issue scorecards is not a perfect selection method. There are groups who make their interest in congressional policy known through other means such as newsletters or email alerts to membership. There are also additional control variables that could be added to this project. Membership size, for example, could be interpreted as a measure of popularity for a group's cause and, therefore, may influence the organization's lobbying decisions.

This study almost certainly underestimates the gap between charitable and non-charitable spending on lobbying. By focusing only on groups that issue scorecards, it most likely contains a higher percentage of charitable groups that are knowledgeable about IRS lobbying rules than exists in the charitable population as a whole. The fact than an organization's staff knows it is permitted to evaluate legislators is a strong indication that the group also knows it is allowed to lobby. Still, this could also be interpreted as a strength. Even among this study's population, which one may presume to be more politically savvy than typical charitable groups, a gap exists between groups lobbying for public and economic causes.

Finally, there are some questions about lobbying disparities among nonprofits that this study does not attempt to answer. For one, this study looks at lobbying disparities across individual groups, not at disparities for aggregated populations of interests. While business groups in this study did spend roughly the same amount on lobbying as labor unions, this study provides no clue for determining the number of business groups compared to the number of labor unions lobbying on an issue. If there are hundreds of business groups compared to dozens of labor unions, an aggregated disparity would exist, even if individual averages were the same.

Despite these limitations, this study makes a valuable contribution to our knowledge about nonprofit advocacy. For one, it strongly indicates that most types of groups forming multiple tax-exempt statuses are spending more on lobbying. It is fairly obvious that nonprofit regulatory policies provide incentives to form multiple tax-exempt statuses (Boris and Krehely 2002; Reid 2001; Reid 2006). Surprisingly, there has been little study on how these policies influence the organizational structures of nonprofit interest groups. Developing multiple tax-exempt statuses is certainly advantageous for groups seeking to carry out lobbying and electioneering activities, but research is needed to determine exactly how beneficial this approach is. Managing a separate tax-exempt entity requires a separation of most day-to-day expenses, although there can be some overlap (Boris and Krehely 2002; Reid 2006, 362-63). The additional investment of time and resources likely means this strategy is not available to smaller groups (Boris and Krehely 2002, 300). These complex organizational structures are only going to become more popular following the *Citizens United v. FEC* (2010) ruling, as many political activists are now developing 501(c)(4)s as a vehicle through which to funnel donations to independent expenditure committees, or so-called "super PACs" (Whose Welfare? 2012; Shear and Willis 2012). Nonprofits under 501(c)s subsections are not required to disclose their donors, which encourages companies and individuals who wish to influence elections but remain anonymous to donate to these groups and not directly to FEC-regulated PACs and super PACs (Lipton et al. 2010).

Although this is a preliminary study, the discovery of a lobbying gap between economic and non-economic nonprofit interest groups does raise serious questions. For-profit corporations tend to lobby in favor (and opposition) of the same policies as business associations such as the U.S. Chamber of Commerce. Charitable and ideological groups, unlike business associations, usually do not have private sector allies advocating on behalf of the same ideas. Social service clients, in particular, rely on charitable organizations to serve as their voice in the policy process. Since poor and disadvantaged populations served by charitable groups often lack the resources to organize on their own, the "vast expansion of the nonprofit world would seemingly hold out the promise of broader representation in the policymaking process" (Berry 2006, 239). A lobbying bias in favor of business or occupational interests has serious implications for how democratic our system really is. The pluralism theory only works if all interests are represented somewhat proportionately.

NOTES

[1]See Open Secrets lobbying database at: http://www.opensecrets.org/lobby/index.php (accessed July 7, 2012).

[2]It should be noted that IRS rules on lobbying for 501(c)(3) organizations are separate from the more widely discussed, and better understood, national lobbying policies such as the Lobbying Disclosure Act of 1995.

[3]Donations to a 501(c)(4), 501(c)(5) or 501(c)(6) organizations are not tax deductible. These organizations are still considered nonprofits, however, because they are exempt from federal income taxes and have volunteer boards of directors, unlike for-profit corporations. See Simon et al. (2002, 268-69) for a discussion on qualifying for nonprofit status.

[4]For a more detailed discussion of this study, see Berry and Arons (2003, 59).

[5] he study was limited to 501(c)(3)s with budgets of $25,000 or more.

[6]Scorecards were obtained from Project Vote Smart.

[7]Since this is a cross-sectional study, some groups that issued cards during both congresses are included more than once. There are a total of 149 groups total included in the study.

[8]There is a mistaken belief by many nonprofit practitioners and scholars that organizations with 501(c)(3) statuses cannot issue scorecards. They can, although they face stricter rules for how they can create and distribute their scorecards (Elizabeth and Pomeranz 2005). Charitable groups to issue scorecards are, in all probability, far more knowledgeable about IRS lobbying rules than groups included in past studies (e.g., Berry and Arons 2003; Boris and Krehely 2002; Suárez 2009). See the conclusion section for how this can be interpreted as both a strength and weakness.

[9]While some groups issue scorecards at the end of every year, others prefer to issue cards for an entire legislative session. For groups that issue two-year cards, an average of lobbying expenses for the two years is used.

[10]"Lobbying Disclosure Act of 1995," *Public Law* 104-65, *Office of the Clerk of U.S. House of Representative* (December 19, 1995): Section 3: Definitions. Note that there are exceptions to this general definition, such as testimony to congressional committees.

[11]Organizations that hire lobbyists must provide a "good-faith" estimate of lobbying expenditures rounded to the nearest $20,000 for a year. An organization that spends less than this threshold does not have to report an exact expenditure amount. Although some groups do report specific amounts under $20,000 for a one-year reporting period, most do not. I have assigned a $9,997 value for the 13 observations in this study that did spend money on lobbying but did not report an exact expenditure amount; hence they spent less than $20,000. This $9,997 value allows me to distinguish within the dataset between groups that did not report an amount and those that actually reported spending $10,000. These 13 observations are different from organizations that did not spend any money lobbying. See the Center for Responsive Politics "Methodology" page for more information on how lobbying values are reported: http://www.opensecrets.org/lobby/methodology.php (accessed November 1, 2012).

[12]See the Center for Responsive Politics' website at http://www.opensecrets.org/lobby/index.php (accessed February 18, 2011).

[13]Because you cannot perform a log transformation on a 0 value, the groups that spent no money on lobbying were assigned values of $1 before performing the log transformation.

[14]Treasury Regulation Sec. 1.501(c)(4)-1(a)(2)(i) as reported in Kingsley and Pomeranz (2005, 72-73).

[15]Some charitable organizations in this sample (e.g., Citizens United for the Rehabilitation of Errants), only have a 501(c)(3) status. In rare cases when a group lobbies under both tax-exempt statuses, e.g., the Humane Society Legislative Fund and the Humane Society USA, I add the lobbying values together.

[16]Many 501(c)(5)s and 501(c)(6)s also create 501(c)(3) fundraising arms. This is discussed in more detail in the measuring lobbying and analysis section.

[17]I am able to identify whether a group employs multiple tax-exempt statuses by checking the address of the organization that issues the scorecard against the 990s that pull up for the group in either the Guide Star or Urban Institute databases. Having multiple tax-exempt statuses is not something that is physically observable, i.e., having multiple offices. If a group uses both a 501(c)(3) and 501(c)(4), for instance, it will file a 990 with the IRS for both statuses, but the same contact information will be listed on both forms.

[18]Average does not include missing value observations assigned $9,997 amounts.

[19]Although the Levene test for homogeneity indicated that the groups have unequal variances, which was expected, the Welch and Brown-Forsythe tests with adjusted degrees of freedom produced the same results.

[20]The adjusted R squared for the multi-factor ANCOVA is .232.

[21]This is one approach to conducting interaction post hoc comparisons for different levels of different independent variables. See http://www.psych.nyu.edu/cohen/simpleff_SPSS1.pdf (accessed April 26, 2011). The only drawback to the procedure is that it splits the error term, using a different one for each simple effect. For example, the denominator for the F ratio testing the simple effect of multi-exempt for the labor groups is based on the average variance for just the multi and non-multi-exempt labor groups; unlike the error term for the entire (i.e., omnibus) two-way ANCOVA, which is based on six combinations of the two factors.

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