



New York State Comptroller
THOMAS P. DiNAPOLI

The Critical Role of Nonprofits in New York

January 2025

Message from the Comptroller

January 2025

Nonprofit organizations exist for a variety of purposes and provide a wide range of services. Some, commonly thought of as charities, are organized to provide services to the poor or disabled. Others include hospitals, nursing and rehabilitation homes, educational institutions, theaters, and athletic leagues. Many serve as partners to state and local governments.



Nonprofits also play an important role in state and local economies. In 2022, there were over 33,500 nonprofits in New York operating in nearly every industry. Nonprofits provided over 1.3 million jobs with \$96.8 billion in total wages, ranking the State among the highest in the nation for these measures. In the aggregate, nonprofit organizations represented 5 percent of New York's private sector establishments, but more than 20 percent of private sector jobs in several regions in the state.

However, nonprofits in New York have been shrinking since 2017, both in number of establishments and in number of jobs, while expanding in the rest of the nation. In all the State's regions, nonprofit employment in 2022 was lower than in 2017.

Annual wages paid by New York's nonprofits in 2022 grew at higher rates than those nationally and the private sector; however, nonprofit wages are substantially lower than those of public and private sector employees in New York. In contrast, nonprofit wages are far more comparable to public and private wages in the rest of the nation.

As institutions that are on the ground in communities across the state, nonprofits provide integral services to vulnerable populations in ways that are targeted, trusted and culturally responsive, and are relied upon by all levels of government. However, the process by which government funding is provided is not always timely; in 2023, over half the State's contracts with nonprofits were executed late. Without a contract, nonprofits cannot receive the funding they require. Policymakers should ensure contracts are processed within the timeframes provided by law, allowing nonprofits to more easily fulfill their vital role in New York's economy.

Thomas P. DiNapoli
State Comptroller

Table of Contents

Introduction	1
Overview of the Nonprofit Sector	2
What Happened After 2017?.....	8
Nonprofits and State Services	12
Conclusion.....	13
Appendices.....	14

Introduction

Nonprofit organizations are generally defined as groups organized for purposes other than generating a profit and where none of the income of the organization is distributed to its members, directors or officers. In New York, they are governed under the Not-For-Profit Corporation Law.¹

Nonprofit organizations serve various purposes and are typically exempt from federal taxation under section 501(c) of the Internal Revenue Code (IRC); however, not all nonprofits are charitable organizations. Some examples include political organizations, chambers of commerce and social clubs. Charitable organizations are those exempt from federal tax under section 501(c)(3) of the IRC and are limited to those organized and operated for specified exempt purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.² According to the IRS, charitable organizations in New York reported \$306 billion in assets and total revenue of \$121.7 billion in 2023.³

This report analyzes the most recent employment and wage data released by the U.S. Bureau of Labor Statistics for charitable organizations identified as 501(c)(3)s for the period 2017 through 2022, the latest data available.⁴ For purposes of this report, the term “nonprofit” shall refer to charitable organizations under 501(c)(3) of the IRC unless otherwise indicated.

Overview of the Nonprofit Sector

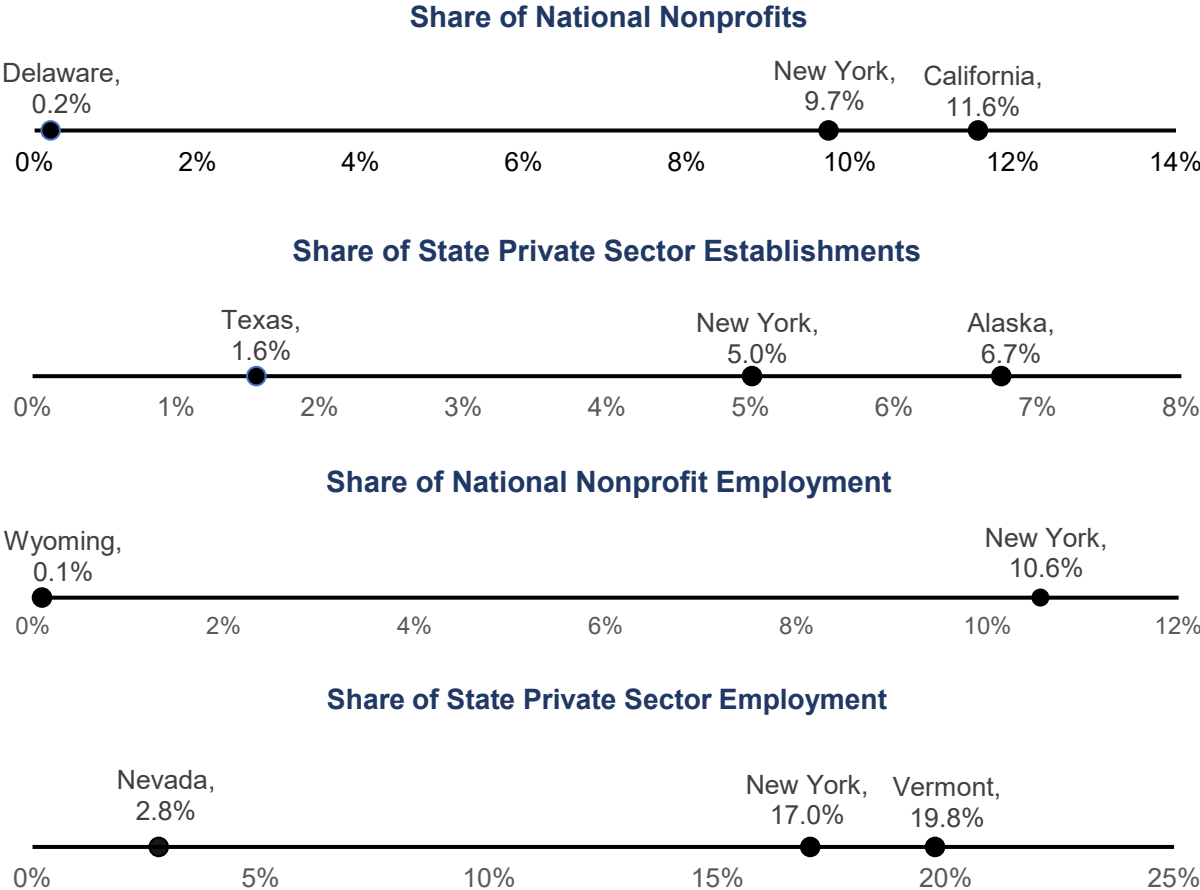
Nonprofits Play Important Role in New York State’s Economy

In 2022, there were over 344,000 nonprofit establishments (“nonprofits”) nationwide with over half (51.5 percent) concentrated in 10 states.⁵ Nearly 1 in 10 of these nonprofits were located in New York, ranking the State second, with 33,536 nonprofit establishments.

Nonprofits have a greater presence in New York than in many other states. While nonprofits in the U.S. accounted for 3.1 percent of all private sector establishments, in New York, the concentration was 5 percent.

In 2022, nonprofits provided 12.8 million jobs nationwide, nearly 1 in every 10 private sector jobs nationally. With 1.3 million jobs, New York has the greatest number of nonprofit jobs, 10.6 percent of the national total. In New York, just over 1 in every 6 private sector jobs were at a nonprofit. Figure 1 summarizes the key figures and New York’s performance. See Appendix A for nonprofit establishments and employment for every state.

Figure 1
Select Indicators, States with Highest and Lowest Shares, and New York, 2022



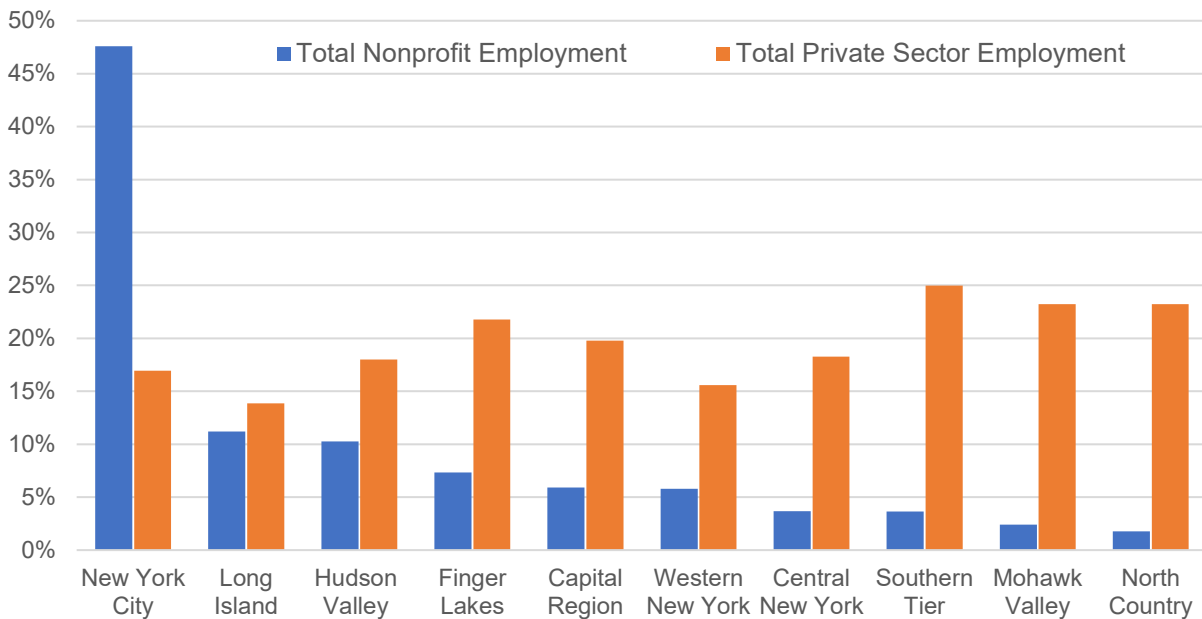
Note: Excludes the District of Columbia
 Sources: U.S. Bureau of Labor Statistics, OSC Analysis

Nonprofits Employ 1 in 5 Private Sector Workers in 4 Regions

Looking at nonprofit employment across the State's regions, almost 60 percent of the State's nonprofits and two-thirds of their employment were in the downstate regions, with nearly half of all nonprofit jobs located in New York City.⁶

Nonprofit employment is a sizable share of private employment across all regions; in the Southern Tier, it is as high as 1 in 4 private sector jobs.

Figure 2
Nonprofit Employment as Share of Statewide Nonprofit Employment and Total Private Sector Employment, by Region, 2022



Note: Due to QCEW data being confidential and/or employers operating at different locations around the State, a portion of the employment data is denoted as unclassified. As a result, percentages for share of total statewide nonprofit employment do not sum to 100.

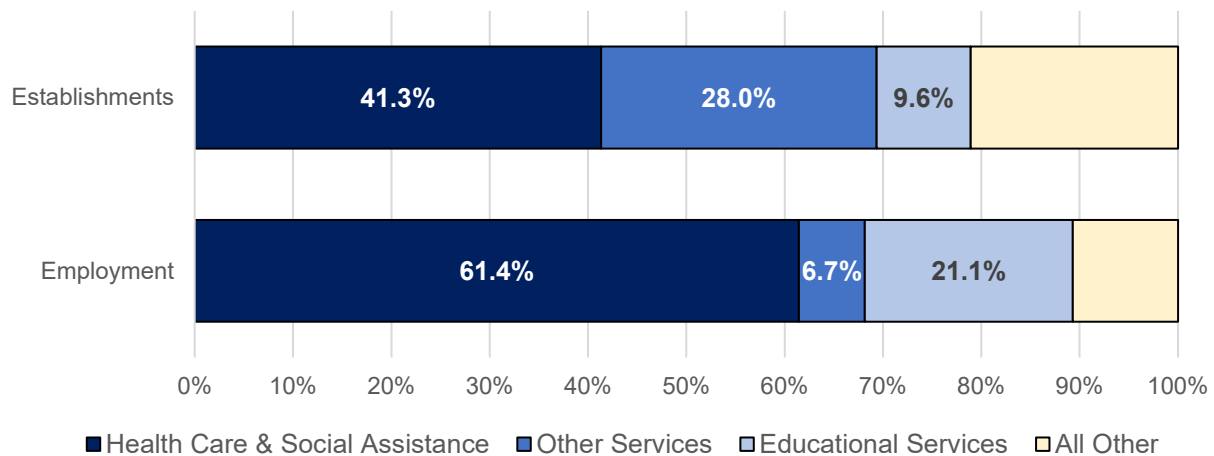
Sources: U.S. Bureau of Labor Statistics, OSC Analysis

Health Care and Social Assistance Are Greatest Share

Nonprofits are found in every industry sector nationwide, except for utilities, with the largest share, 43.6 percent, in the health care and social assistance industry in 2022. This was true for nearly every state; only Montana had a higher share of nonprofits in the other services sector.⁷

In New York, the top three industry sectors accounted for 78.9 percent of nonprofits and 89.3 percent of their employment in 2022. Like the nation, health care and social assistance comprised the largest share, 41.3 percent of establishments and 61.4 percent employment. See Appendix B for nonprofit establishments and employment for all industries.

Figure 3
Nonprofit Establishments and Employment, by Industry, New York, 2022

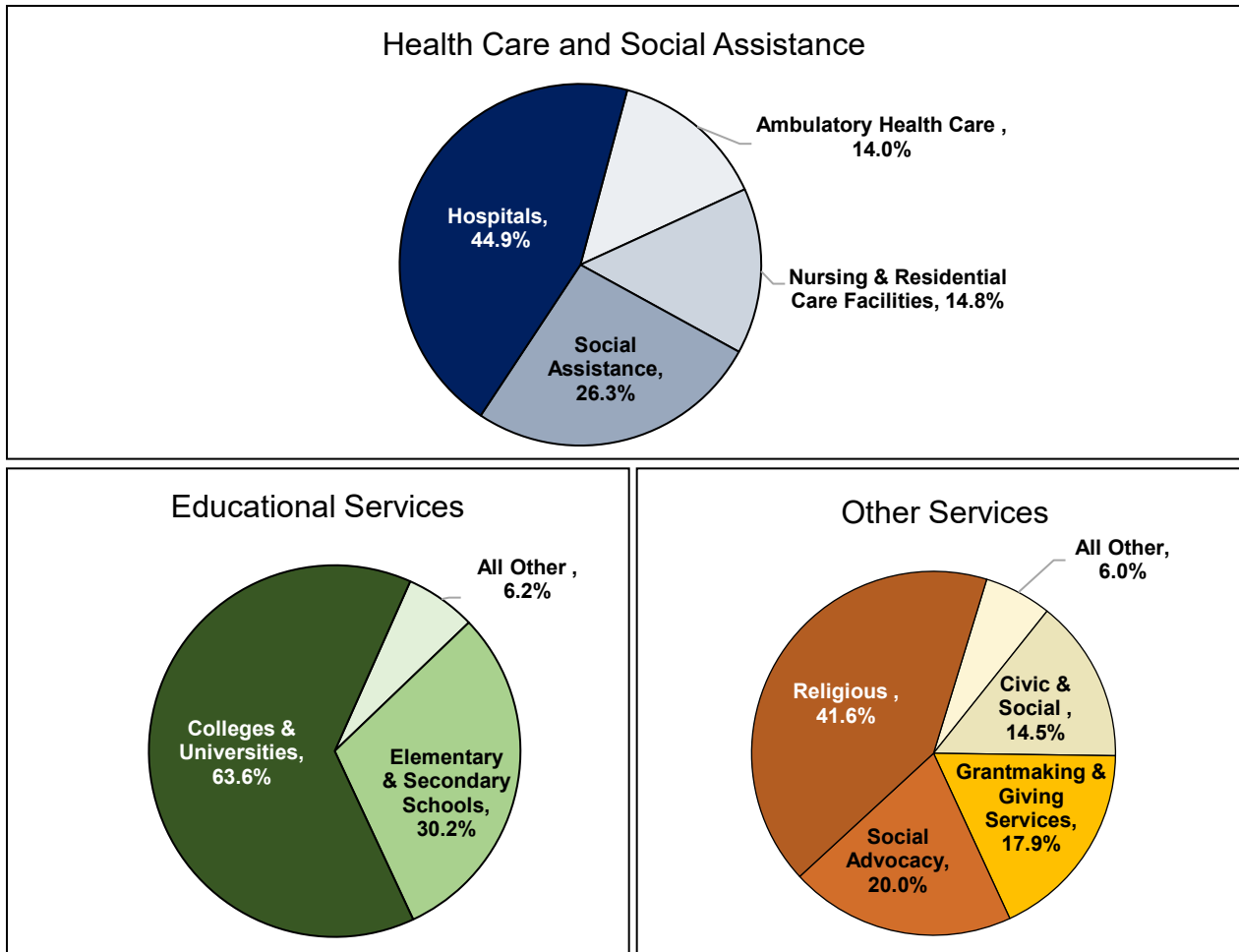


Sources: U.S. Bureau of Labor Statistics, OSC Analysis

While there were a large number of nonprofits in the other services sector, the industry's share of employment was much lower, as shown in Figure 3. Educational services, which include most private educational institutions, ranked second for employment, with over 1 in 5 nonprofit jobs.

Looking at the individual industries that comprise the educational services sector, the largest nonprofit employers were colleges and universities, with almost two-thirds of nonprofit employment at these institutions (See Figure 4). Nonprofit hospitals were the largest employer in health care and social assistance, with 44.9 percent of the jobs; in the other services sector, it was religious organizations.

Figure 4
Nonprofit Employment by Industry, Top Three Sectors, 2022



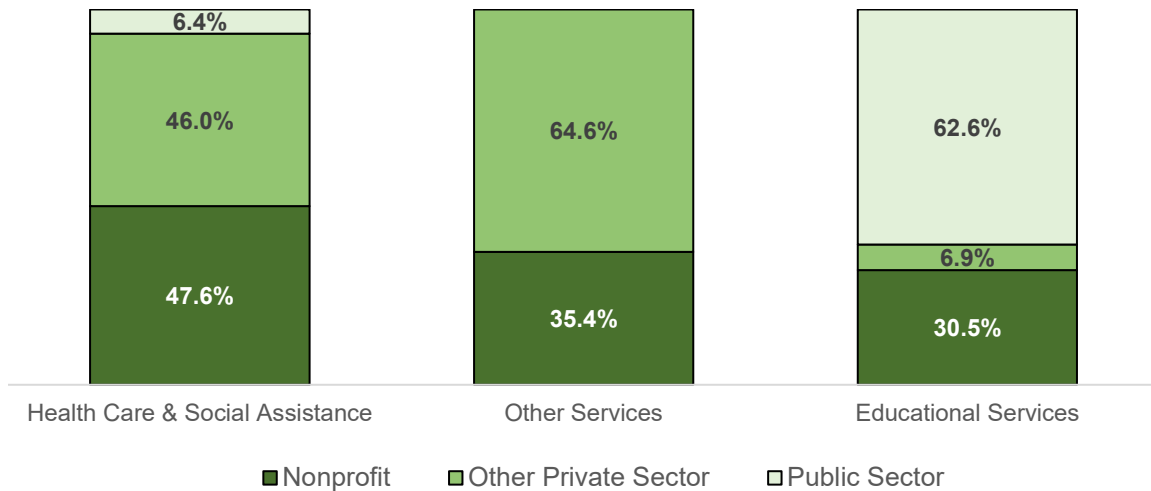
Note: Colleges and universities include junior and community colleges and professional schools.

Sources: U.S. Bureau of Labor Statistics, OSC Analysis

In relation to all private sector establishments, nonprofits in educational services comprise nearly one-third of the establishments and 81.6 percent of employment. In health care and social assistance, 23.9 percent of establishments are nonprofits, with over half of the industry's private sector employment.

However, the prevalence of nonprofit sector employment varies greatly between these three industries depending on how extensive the presence of public sector and other private institutions is. As shown in Figure 5, in health care and social assistance, nonprofits comprise the largest shares of employment, 47.6 percent, with a large private sector presence (46 percent) and a more minimal public sector presence (6.4 percent). Since the public sector dominates in the educational services industry, nonprofits' share is a smaller 30.5 percent. With no public sector presence, the share of employment for nonprofits in the other services sector is 35.4 percent.

Figure 5
Employment by Select Industries, Nonprofits, Other Private Sector, and Public Sector, 2022



Sources: U.S. Bureau of Labor Statistics, OSC Analysis

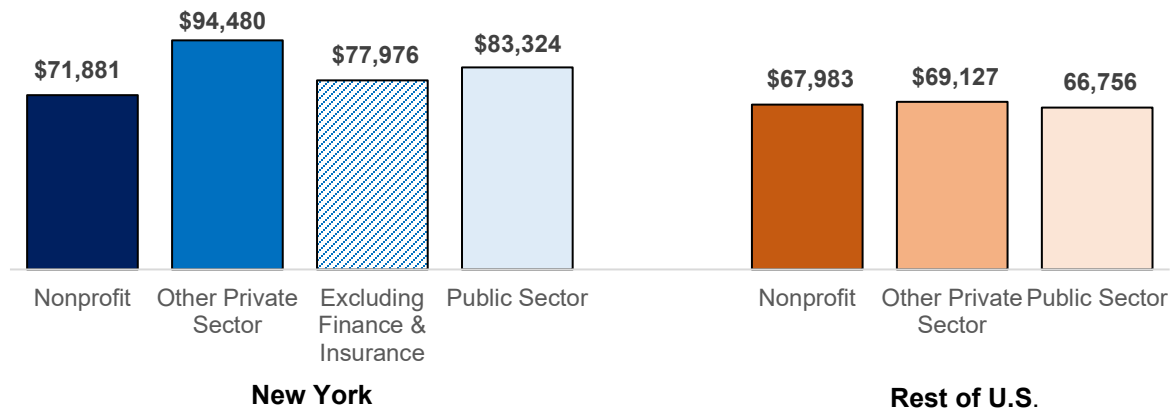
New York’s Nonprofit Wages Lower Than Public and Private Sectors

Nonprofits nationwide paid over \$873.1 billion in wages in 2022; those in New York paid \$96.8 billion (11.1 percent). With average annual wages of \$71,881, employees of New York’s nonprofits were among the highest paid in the nation in 2022. Excluding the District of Columbia, Massachusetts had the highest wage (\$79,886) while Wyoming had the lowest (\$47,724).⁸

In comparison to other employers in the State, average annual wages paid by nonprofits in New York were nearly 24 percent lower than in the private sector and nearly 14 percent lower than the public sector in 2022. Even when the high-wage finance and insurance sector is excluded, nonprofits still lag their private sector workers by 7.8 percent, as shown in Figure 6.

New York’s lower nonprofit wages are in contrast to the rest of the nation, where wages paid for nonprofits are slightly higher than the public sector and slightly lower than the private sector. This is also the case for some regions in the state, where nonprofit wages are higher than other private sector jobs (See Appendix C); the location and mix of industries and prevalence of nonprofits regionally may partly account for the discrepancy.⁹

Figure 6
Comparison of Average Annual Wages, Nonprofits and Other Private Sector, 2022



Sources: U.S. Bureau of Labor Statistics, OSC Analysis

For many of the industry sectors, nonprofit wages are below other private sector establishments; however, on average, nonprofits wages in health care and social assistance, educational services, other services, and leisure and hospitality all exceed their private sector counterparts (See Figure 7). These high-level averages may mask differences between nonprofits and both private and public sector in particular subsectors; for example, for both residential care and social assistance organizations, nonprofit wages are lower.

For educational services, wages at nonprofits are also higher than in the public sector. As shown previously, nearly two-thirds of the nonprofit employment in this sector is at private colleges and universities whose average annual wages are higher than their public sector counterparts.

Figure 7
Average Annual Wages by Industry, Nonprofits, Other Private Sector, and Public Sector, 2022

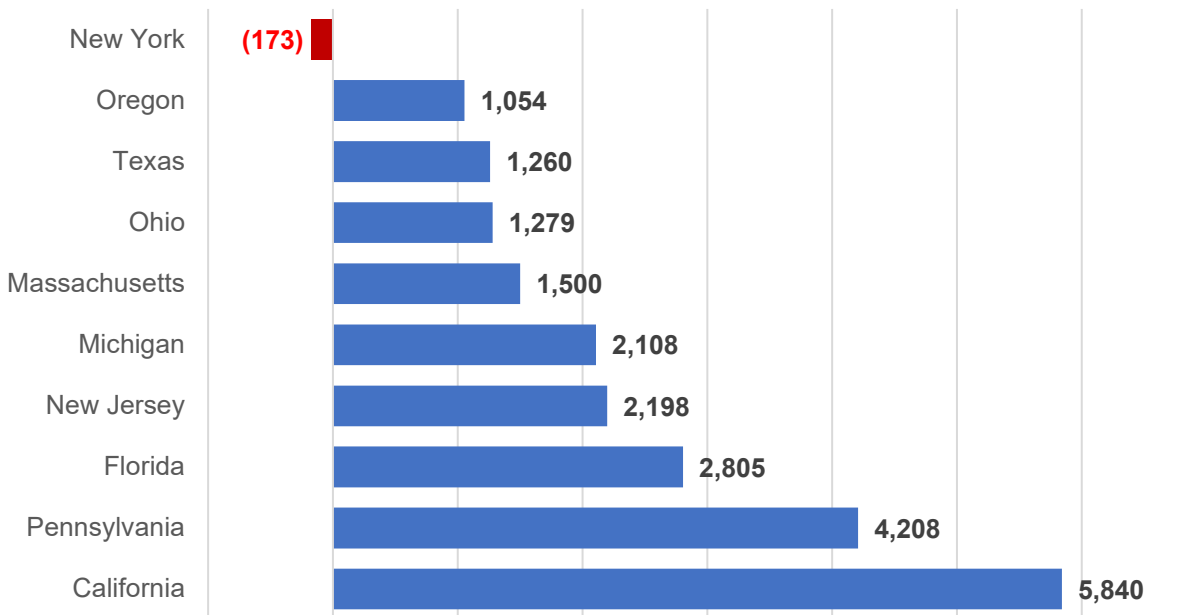
Industry Sector	Nonprofits	Other Private Sector	Public Sector
Educational Services	\$81,119	\$49,290	\$75,533
Professional & Business Services	\$77,654	\$118,877	\$75,585
Financial Activities	\$77,633	\$233,238	\$75,442
Health Care & Social Assistance	\$71,075	\$50,558	\$98,670
Information	\$63,453	\$169,700	\$37,777
Wholesale Trade	\$61,371	\$104,933	N/A
Other Services	\$57,619	\$47,922	N/A
Transportation & Warehousing	\$51,955	\$60,727	\$78,727
Leisure & Hospitality	\$51,048	\$41,716	\$52,673
Construction	\$48,710	\$82,207	N/A
Natural Resources	\$42,749	\$44,147	N/A
Retail Trade	\$39,762	\$46,696	\$27,578

Sources: U.S. Bureau of Labor Statistics, NYS Department of Labor

What Happened After 2017?

Over the five-year period, 2017 to 2022, the number of nonprofits nationally increased, by nearly 45,000. This was also the case in almost every other state, except for New York. Prior to the pandemic, New York experienced a decline of 626 nonprofits between 2017 and 2019. The number of nonprofits increased subsequently, but New York ended 2022 with 173 fewer nonprofits than in 2017, as shown in Figure 8.

Figure 8
Net Change in the Number of Nonprofits, Top 10 States for Nonprofits, 2017 - 2022



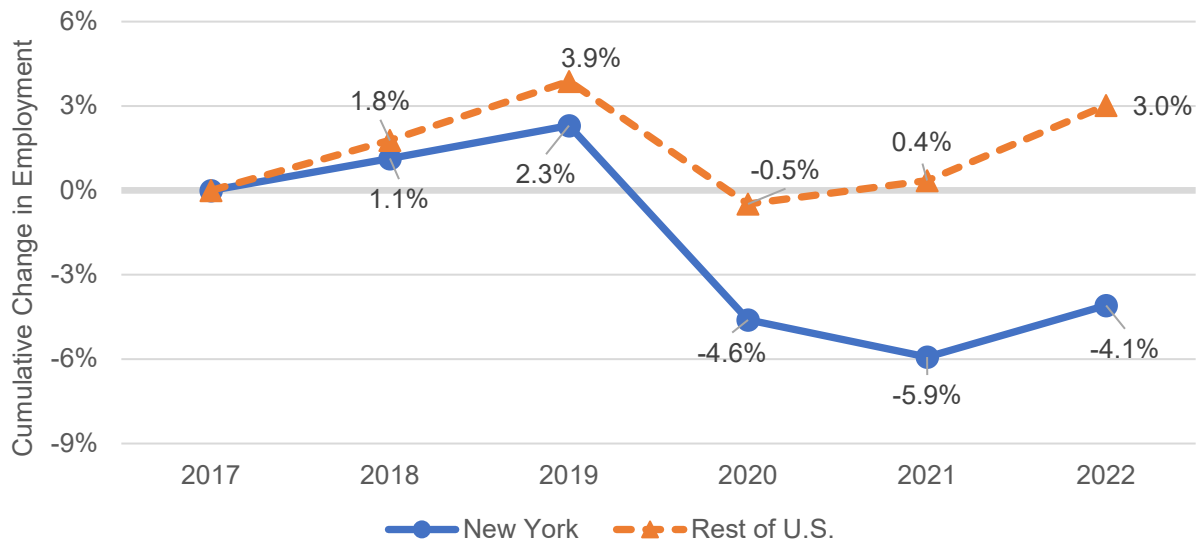
Sources: U.S. Bureau of Labor Statistics, OSC Analysis

New York's Nonprofit Employment Growth Lags the Nation's

Prior to 2020, employment in nonprofits was growing in nearly every state except for Iowa; New York had the fourth highest increase with 32,348 additional jobs. Like employment in general, the number of jobs at nonprofits nationally plummeted during the pandemic, with a loss of 580,426. Approximately 1 in every 5 nonprofit jobs lost was in New York.

By 2022, employment at other private sector establishments nationally was fully recovered but nonprofits were still struggling; only one-third of the states had nonprofit employment in excess of their pre-pandemic levels. New York had the lowest job recovery: just 7.4 percent of the jobs lost were regained and the State had fewer nonprofit jobs than in 2017.

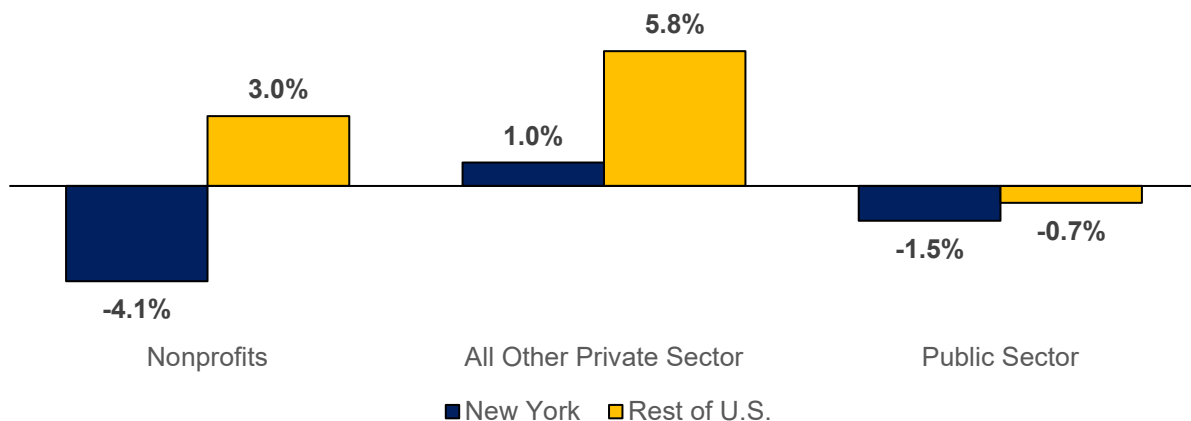
Figure 9
Cumulative Change in Nonprofit Employment, New York and the Rest of the U.S., 2017 - 2022 (2017=0)



Sources: U.S. Bureau of Labor Statistics, OSC Analysis

In addition to lagging other states, job growth for nonprofits in New York was also lower than that for other private sector establishments and the public sector from 2017 to 2022. Despite less severe job losses than their other private sector counterparts during the pandemic, recovery after was much slower. During the five-year period, nonprofit employment declined by 4.1 percent in comparison to a 1.5 percent decrease for the public sector and a 1 percent increase in all other private sector establishments (See Figure 10).¹⁰

Figure 10
Change in Employment by Sector, New York and Rest of U.S., 2017 - 2022

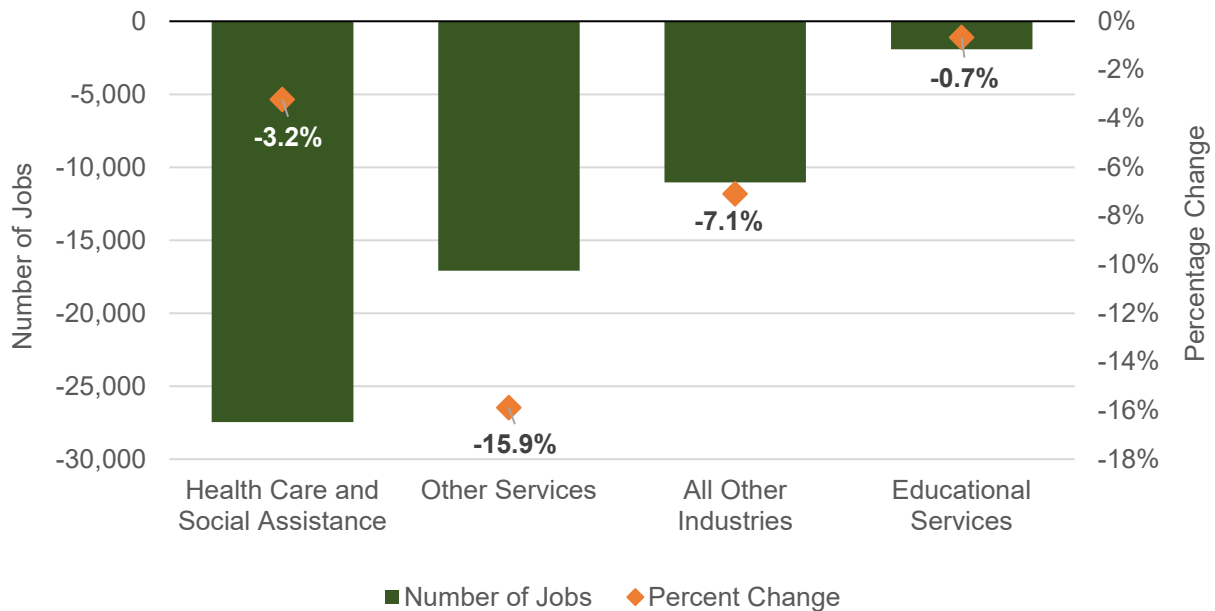


Sources: U.S. Bureau of Labor Statistics, NYS Department of Labor, OSC Analysis

Few nonprofits among the industry sectors realized job growth over the five-year period; increases were seen in wholesale trade and transportation and warehousing. The natural resources sector, which had no nonprofits in New York in 2017, had 25 in 2022 with employment of 190.

Of the three largest industry sectors for nonprofits, even though health care and social assistance lost the highest number of jobs, 27,467, from 2017 to 2022, the rate of decline was lower than other industries, 3.2 percent. The other services sector, which is primarily comprised of religious, civic, and social advocacy organizations, had the second largest decrease in employment by number of jobs, 17,091, while the largest rate of job loss, 15.9 percent, was among civic and social organizations (See Figure 11).

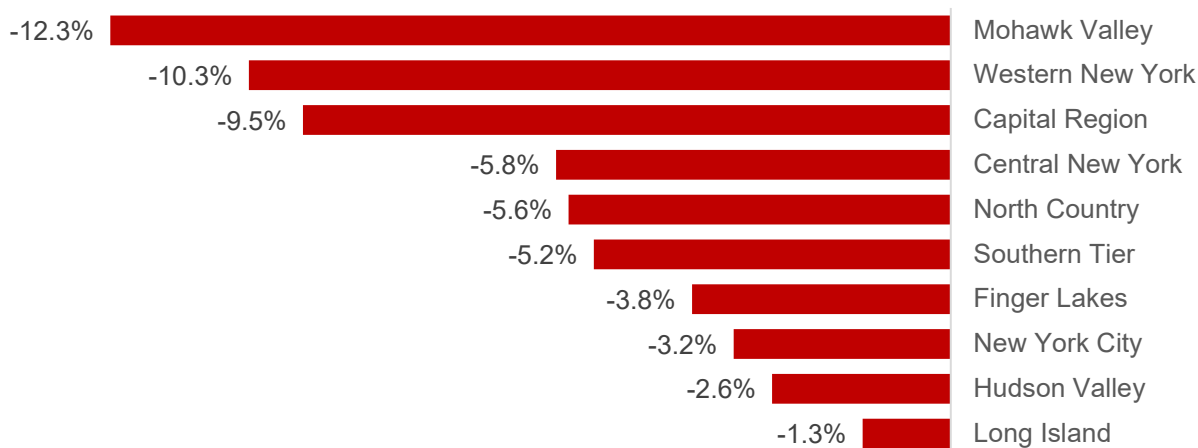
Figure 11
Change in Employment, Top Three Industries for New York’s Nonprofits, Number and Percent, 2017 - 2022



Sources: U.S. Bureau of Labor Statistics, OSC Analysis

Like the experience Statewide, job losses occurred in every region in 2020. While the largest decreases were across the downstate regions, New York City having the highest, a decline of 42,071 jobs, the greatest share of nonprofits jobs lost, 10.1 percent, was in Western New York. Job losses continued in only four regions in the succeeding years; however, nonprofit employment in all regions remained below 2019 levels. Every region also had fewer jobs in 2022 than in 2017; the Mohawk Valley had the largest decline, 12.3 percent (See Figure 12).

Figure 12
Change in Nonprofit Employment by Region, 2017 - 2022

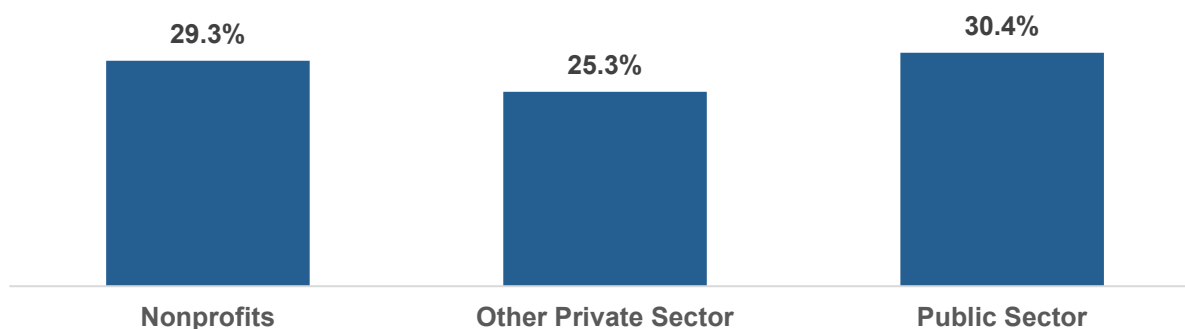


Sources: U.S. Bureau of Labor Statistics, OSC Analysis

Wage Growth Fared Better: Half the Regions Outperform Statewide Average

Besides having higher average annual wages compared to those in the rest of the nation, wages at the State’s nonprofits also grew at a faster rate from 2017 to 2022, 29.3 percent compared to 27.2 percent. This increase was also greater than at other private sector establishments in the State but slightly slower than wage growth in the public sector.

Figure 13
Average Annual Wage Growth by Sector, New York, 2017 - 2022



Sources: U.S. Bureau of Labor Statistics, NYS Department of Labor, OSC Analysis

During this time, the minimum wage in New York was increased by \$4 to \$5 an hour, (25-50 percent), depending on the type of employer and area of the State. With a large share of nonprofit employment in the industries with higher shares of minimum wage employees, particularly the health care and social assistance sector, the increase in the minimum wage could be influencing some of the aggregate wage growth.¹¹

Nonprofits and State Services

Nonprofits provide a wide array of services and benefits to people living in New York, including mental health, early childhood education, shelter and services for the homeless, recovery aid from storms and other weather events, public safety, and arts and cultural programs.

In 1991, Article 11-B of the State Finance Law (“Prompt Contracting Law”) was enacted to ensure State contracts and, in turn, corresponding payments for services provided by nonprofits were signed and paid in a timely manner. A nonprofit cannot receive payment until its contract has been fully executed and received all required State approvals; however, nonprofits often need to start providing critical services quickly. Under the law, contracts are to be executed, including approvals from the Attorney General and the State Comptroller, within 150 to 180 days following the latest date the funding for the program under which the services are provided became law.¹² In 2023, the Office of the State Comptroller processed contracts submitted by State agencies in approximately 6.3 days on average.

A provision of the Prompt Contracting Law (PCL) requires the Comptroller to issue a report on the effectiveness and implementation of the prompt contracting requirements. As noted in the [2023 annual report](#), over 5,000 contracts—56 percent of contracts with State agencies subject to PCL requirements—were processed late (that is, after their start or renewal dates).¹³ A high share of late contracts is not a recent phenomenon; late contracts have been a persistent problem faced by nonprofits for decades.¹⁴

When contracts are not timely executed and/or payments for services are delayed, nonprofits may face difficult choices: decrease the services they provide, defer paying or hiring staff, or even laying off staff. They may also be subject to cash flow burdens—relying on loans or lines of credit to make existing payroll or other expenses, incurring costs for which they are not reimbursed. In addition, the State incurs unnecessary costs as PCL requires interest payments to be made to nonprofits when payments are late.

Conclusion

Nonprofit organizations provide a vast array of services to communities, including medical care, education, and arts and recreation. Many are critical safety net providers to our most vulnerable citizens. They also contribute to the State and local economies through the jobs they provide and wages they pay.

While the number of nonprofits in the rest of the country has expanded, in New York it has been shrinking. Although the pandemic negatively impacted employment among all sectors, the recovery for nonprofits has lagged other private sector and public sector establishments.

Nonprofits may have their own revenue sources, such as patient revenues for hospitals or tuition for educational institutions, but many nonprofits also rely on fundraising and government funding. Contributions from individuals can be economically sensitive. Annual changes in contributions ranged from a growth of 35.3 percent in 2021 to a decline of 36.7 percent in 2022, with average annual growth of 2.2 percent from 2017 to 2022.¹⁵ With such volatility, policymakers should ensure contracts and payments with the State's nonprofits are processed in a timely manner to ensure steady funding and avoid any disruption of the vital services the organizations provide.

Appendix A

Nonprofit Establishments and Employment by State, 2022

	Establishments		Employment	
	Number	Share of Total Private Sector	Number	Share of Total Private Sector
Alabama	2,810	2.0%	79,830	4.8%
Alaska	1,506	6.7%	35,095	14.6%
Arizona	3,347	1.6%	214,303	8.0%
Arkansas	3,578	3.8%	96,343	9.1%
California	39,853	2.4%	1,206,206	7.8%
Colorado	6,073	2.5%	169,154	7.1%
Connecticut	6,552	4.8%	216,029	15.1%
Delaware	670	1.7%	45,142	11.5%
District of Columbia	4,485	9.3%	129,446	25.2%
Florida	14,552	1.7%	596,797	7.2%
Georgia	7,396	2.0%	297,194	7.3%
Hawaii	2,679	5.3%	59,651	11.9%
Idaho	2,564	3.0%	47,507	6.8%
Illinois	9,790	2.5%	569,998	11.0%
Indiana	5,012	2.8%	271,496	9.9%
Iowa	5,415	5.2%	139,249	10.7%
Kansas	2,424	2.7%	94,909	8.2%
Kentucky	4,520	3.3%	163,033	9.9%
Louisiana	3,308	2.3%	147,753	9.4%
Maine	2,712	4.6%	91,248	17.2%
Maryland	7,927	4.3%	288,231	13.4%
Massachusetts	11,969	4.2%	557,292	17.6%
Michigan	9,820	3.4%	388,594	10.4%
Minnesota	9,702	5.0%	361,461	14.6%
Mississippi	1,814	2.3%	55,556	6.0%
Missouri	5,681	2.5%	266,695	11.0%
Montana	3,256	5.6%	57,309	13.9%
Nebraska	2,063	2.8%	89,319	10.8%
Nevada	1,659	1.6%	36,316	2.8%
New Hampshire	3,147	5.3%	84,168	14.3%
New Jersey	9,904	3.2%	340,347	9.5%
New Mexico	2,890	4.5%	52,571	8.0%
New York	33,536	5.0%	1,347,020	17.0%
North Carolina	8,521	2.5%	323,968	8.1%
North Dakota	1,239	3.9%	52,848	15.6%

Ohio	12,012	3.8%	563,822	12.0%
Oklahoma	2,761	2.4%	99,723	7.6%
Oregon	9,988	5.6%	208,100	12.4%
Pennsylvania	23,601	6.4%	817,298	15.7%
Rhode Island	2,345	5.2%	71,405	17.0%
South Carolina	2,679	1.7%	105,162	5.7%
South Dakota	1,423	3.9%	54,121	14.7%
Tennessee	4,505	2.3%	209,998	7.7%
Texas	12,277	1.6%	576,031	5.1%
Utah	2,313	1.8%	87,621	6.2%
Vermont	1,707	6.0%	49,423	19.8%
Virginia	7,927	2.5%	283,432	8.7%
Washington	9,648	3.8%	287,587	9.7%
West Virginia	2,335	4.5%	81,770	15.2%
Wisconsin	5,546	2.9%	285,990	11.4%
Wyoming	969	3.4%	12,496	6.0%
Total U.S.	344,404	3.1%	12,766,057	9.9%

Source: U.S. Bureau of Labor Statistics

Appendix B

Nonprofit Establishments and Employment by Industry, New York, 2022

Industry Sector	Establishments		Employment	
	Number	Share of Total Private Sector	Number	Share of Total Private Sector
Health Care and Social Assistance	13,859	23.9%	827,392	50.8%
Other Services	9,395	24.4%	90,528	35.4%
Educational Services	3,214	32.6%	284,579	81.6%
Professional & Business Services	1,862	1.6%	71,755	5.3%
Leisure & Hospitality	1,857	2.8%	43,325	5.0%
Information	824	5.2%	14,484	4.9%
Financial Activities	572	0.9%	6,755	0.9%
Retail Trade	222	0.3%	2,352	0.3%
Transportation and Warehousing	64	0.5%	2,748	1.0%
Construction	37	0.1%	196	0.1%
Natural Resources	25	0.8%	190	0.7%
Wholesale Trade	24	0.1%	269	0.1%

Note: Due to QCEW data being confidential and/or employers operating at different locations around the State, a portion of the employment data is denoted as unclassified. As a result, the sum of establishments and employment may not add to State totals.

Source: U.S. Bureau of Labor Statistics

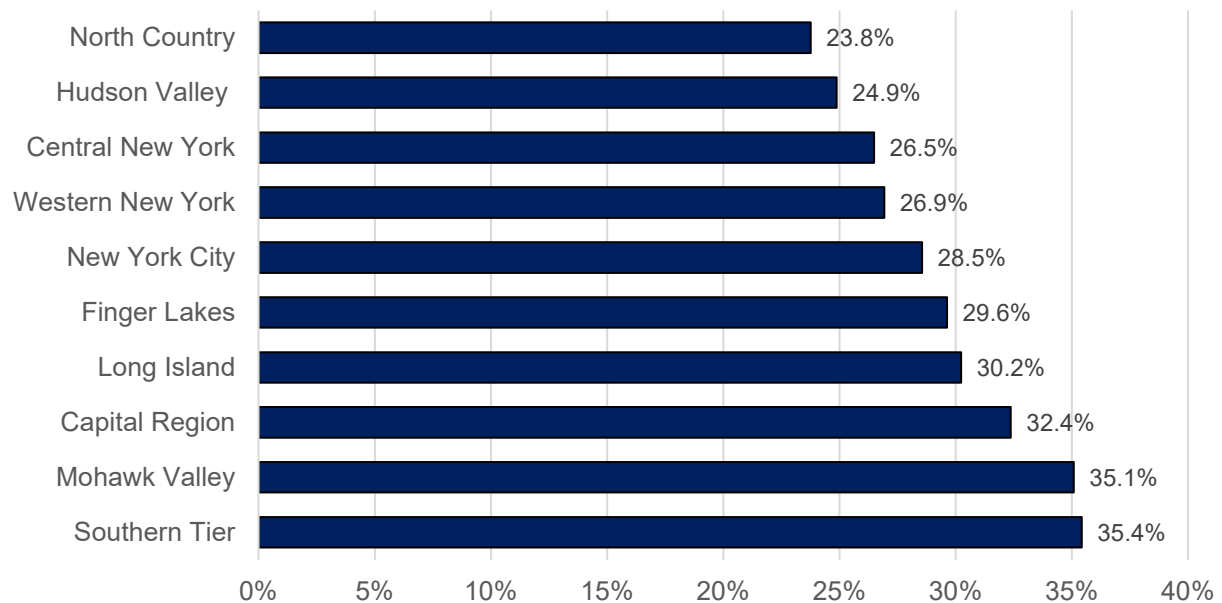
Appendix C

Average Annual Wages by Region, Nonprofits and Other Private Sector, 2022

Region	Nonprofits	All Other Private Sector
Long Island	\$81,255	\$69,089
New York City	\$81,059	\$123,968
Southern Tier	\$65,165	\$58,197
Finger Lakes	\$61,372	\$58,089
Hudson Valley	\$60,358	\$72,600
Capital Region	\$59,770	\$66,185
North Country	\$55,668	\$47,249
Central New York	\$54,981	\$59,236
Mohawk Valley	\$53,961	\$49,493
Western New York	\$51,110	\$56,963

Sources: U.S. Bureau of Labor Statistics, OSC Analysis

Nonprofit Wage Growth by Region, 2017-2022



Sources: U.S. Bureau of Labor Statistics, OSC Analysis

Endnotes

- ¹ Nonprofits must file a certificate of incorporation with the NYS Department of State. Depending on the purpose of the nonprofit, it may also need approval from the appropriate State agency. See Office of the New York State Attorney General, "[Procedures for Forming and Changing a New York Not-For-Profit Corporation](#)"
- ² Internal Revenue Service, "[Exempt Purposes- Internal Revenue Code 501\(c\)\(3\)](#)," accessed on November 6, 2024.
- ³ Those charitable organizations required to file forms 990 and 990-EZ. Information is based on the filing address of the organization and generally represents the location of the organization's headquarters and not necessarily the state in which the organization has operations. Internal Revenue Service, "[Exempt Organizations Business Master File Extract](#)" accessed on November 6, 2024.
- ⁴ U.S. Department of Labor, Bureau of Labor Statistics, "[Nonprofit Sector Research Data](#)," accessed on September 10, 2024.
- ⁵ As defined by the U.S. Bureau of Labor Statistics, an establishment is defined as an economic unit that produces goods or services, usually at a single physical location, and that is engaged in one or predominantly one type of economic activity.
- ⁶ Downstate regions are New York City, Long Island, and the Hudson Valley.
- ⁷ The Other Services sector includes religious, social advocacy, civic, grantmaking, and political organizations and include such services as repair and maintenance, dry cleaning and laundry services, personal care, parking, etc..
- ⁸ Average annual wages are the average of total wages paid by the nonprofit per employee. As a result, they include wages of nonprofit executives as well as all other workers. For example, average annual wages in the health care industry includes wages paid to hospital administrators as well as doctors, nurses, orderlies, and health care aides.
- ⁹ Besides the high-wage finance and insurance sector, which comprises a very low share of nonprofits in the State (less than 1 percent of both nonprofit establishments and employment), many of the other higher wage industries in the State have a lower concentration of nonprofits. For example, the professional and business services sector ranks among the highest for average annual wages and comprises a large share of private sector employment but whose share of nonprofit employment is just 5.3 percent. For further information on employment and wages by industry sector, see Office of the State Comptroller, "[Where New Yorkers Work, An Analysis of Industries and Occupations in New York](#)," October 2024.
- ¹⁰ Public sector data is drawn from the NYS Department of Labor, "[Quarterly Census of Employment and Wages](#)," annual data, accessed on November 5, 2024.
- ¹¹ See Office of the State Comptroller, "[Where New Yorkers Work, An Analysis of Industries and Occupations in New York](#)," October 2024 for additional information on minimum wage workers.
- ¹² 150 days for a noncompetitive grant contract or 180 days for a competitive one. Renewal contracts are to be executed by the beginning of the new contract period. Funding for programs typically becomes law upon enactment of the State Budget for the fiscal year.
- ¹³ Office of the State Comptroller, "[Not-for Profit Prompt Contracting Annual Report – Calendar Year 2023](#)," May 2024.
- ¹⁴ See, for example, Office of the State Comptroller, "[Prompt Contracting Annual Report Calendar Year 2014](#)."
- ¹⁵ New York State Department of Taxation and Finance, Personal Income Tax Study File, Tax Years 2017-2022.

Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236

(518) 474-4044

www.osc.state.ny.us

Prepared by the Office of Budget and Policy Analysis

Andrea Miller, Executive Deputy Comptroller

Maria Doulis, Deputy Comptroller

Mary Arzoumanian, Director, Economic and Fiscal Studies

