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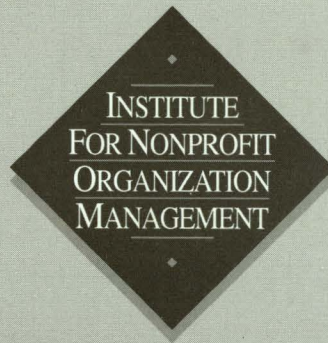
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The Use of Standard Industrial Classification (SIC) Codes to Classify the Activities of Nonprofit, Tax-Exempt Organizations

Bradford Smith
University of California

The Institute for Nonprofit Organization Management at the University of San Francisco is developing the California Nonprofit Database (CND).¹ For a variety of reasons, Standard Industrial Classification (SIC) codes were chosen to classify the activities of nonprofit, tax-exempt organizations in California.² This paper has as its purpose the explication of this decision.

Organizations and Economic Sectors

Any meaningful discussion of nonprofit, tax-exempt organizations requires comparison with their counterparts in the business and government sectors of the economy. Therefore, although the title of this paper refers only to the activities of nonprofit, tax-exempt organizations, its purview includes the activities of some service organizations in the business and government sectors of the economy. It has been the recent custom in the United States to group all nonprofit, tax-exempt organizations into a single "independent," "voluntary," "nonprofit," or "third" sector of the economy. We have not found the definitions given for these sectors to be of much help in the classification of organizations and their activities. If our concern in this paper were to define a sector apart from the business, household, and government sectors, we would use the concept of the "private, non-market" sector adopted by the United Nations

¹ Funding for this project has been provided by the Wallace Alexander Gerbode Foundation, the William and Flora Hewlett Foundation, the W.K. Kellogg Foundation, and the Lilly Endowment, Inc.

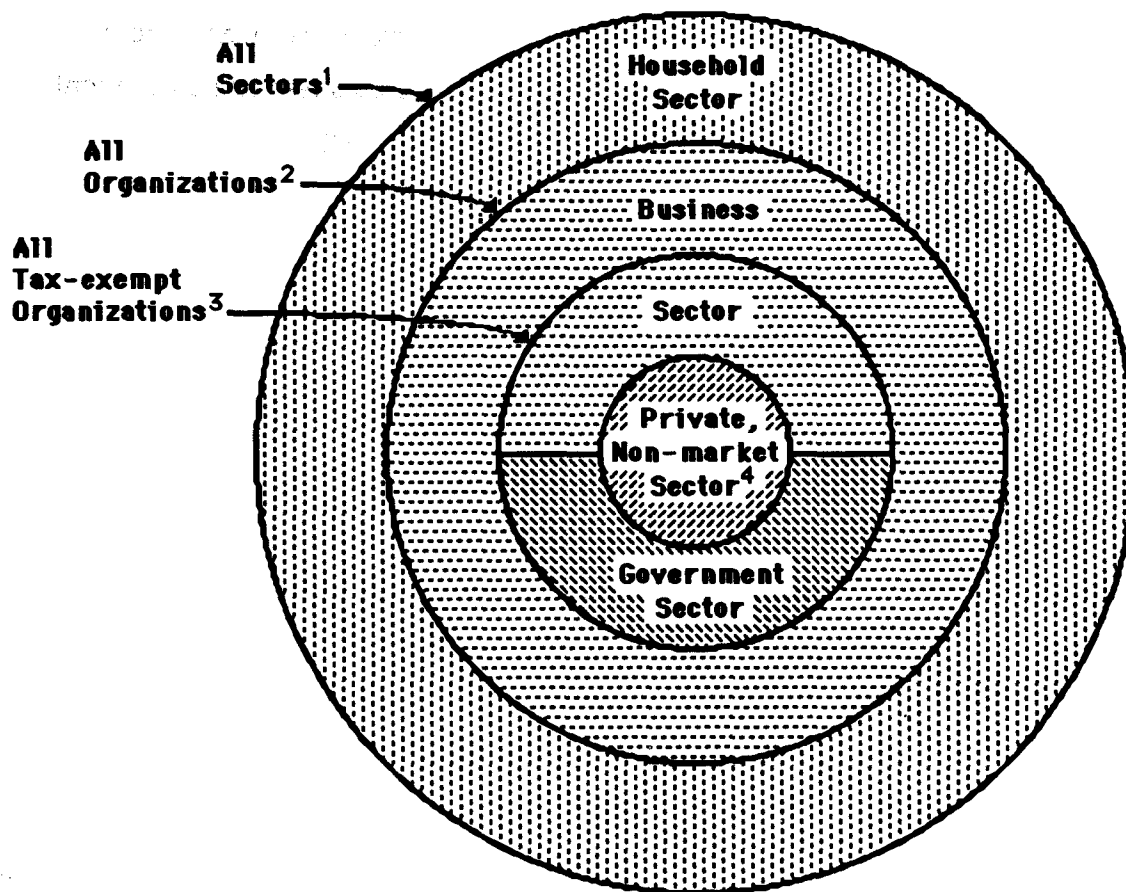
² Although difficult to achieve, we attempt to partition the expenditures of nonprofit organizations between activities inside and outside of the state.

Systems of National Accounts (SNA). Organizations in this sector provide non-market services, obtaining funding from voluntary contributions, in addition to income from property, and to some extent grants from business and government. Any organization that receives half or more of its income from market sales or the government is treated as part of the business or government sector, respectively (see Anheier, Rudney, and Salamon, 1992).³

Any definition of a sector of the economy will to some extent be arbitrary. All things considered, however, we believe the definition for a "private, non-market" sector is a good one because it has the effect of dropping many (predominately health service) nonprofit, tax-exempt organizations that receive a majority of their funds directly or indirectly from the market and government, thus greatly distorting the economic importance of the "nonprofit" sector in the United States. Their reassignment to the market or government sectors would more accurately represent money flows among sectors and the "common sense" idea that most people, untutored in the rhetoric of the "independent" sector, have when they hear the term "nonprofit." Whatever definition of a fourth sector apart from the household, business, and government sectors is adopted, we should not be constrained by the idea that the way we define organizations must dictate the way we define sectors. Figure 1 provides a visual representation of the uncoupling of the concepts of "organization" and "sector."

³ Anheier, Rudney, and Salamon believe this definition "essentially defines the nonprofit sector away, at least as it is conventionally conceived" (1992, p. 10). Presumably they mean as "conventionally conceived" in the United States. A definition promulgated by an international body certainly must have some claim on convention.

Figure 1 Organizations and Economic Sectors



¹**All Sectors:** Includes the household, business, government, and private, non-market sectors of the economy.

²**All Organizations:** Excludes the household sector; includes the business, government, and private, non-market sectors of the economy.

³**All Tax-exempt Organizations:** Excludes the household sector and for-profit businesses; includes all organizations exempt from paying taxes. Tax-exempt organizations receiving half or more of their income from market sales or the government are treated as part of the business or government sector.

⁴**Private, Non-market Sector:** Excludes the household, business, and government sectors; includes all organizations that receive less than half their income from the business or government sectors.

Language Used to Refer to Nonprofit, Tax-Exempt Organizations

Almost all of the approximately 125,000 organizations included in the CND share the attributes of "nonprofit" as recorded by the California Secretary of State and "tax-exempt" as conferred by the Internal Revenue Service and the California State Franchise Tax Board.⁴ It has become customary to use only the term "nonprofit" to distinguish nonprofit, tax-exempt organizations from the household, business, and government sectors of the economy. However, many of these "nonprofit" organizations are in fact producing an excess of revenues over expenses; they simply are not permitted to distribute these "profits" to individual shareholders.

The choice of words is important. Nietzsche has argued persuasively that all language is metaphor (Gilman, Blair, and Parent, 1989). How one attribute rather than another ends up being used to refer to a class of objects is usually lost to history. No matter how the term "nonprofit" has come to refer to the type of organization that draws our attention here, in our experience, the term "tax-exempt" comes much closer to its most relevant dimension. Policy questions about the role nonprofit, tax-exempt organizations do and should play in society center most often on their exemption from paying taxes and the deductions individuals and businesses can make from their tax liabilities for contributions made to some tax-exempt organizations. The definitions used to describe "nonprofits"--e.g., 501(c)(3)--are from tax law, not corporate law. Tax law divides all organizations into one of three groups: those required to pay taxes, those exempt from paying taxes, and those that directly receive taxes. In this paper, because we feel the tax status of an organization is the more relevant

⁴ All tax-exempt organizations are nonprofit, but not all nonprofits are exempt from the payment of taxes (Hamm, 1989, p. 35). For example, Blue Cross and Blue Shield were exempt from Federal income taxes until 1986; Congress lifted the exemption after it concluded that many of the plans behaved like for-profit insurance companies (Pear, 1992). Currently, Blue Cross of California plans to transfer the majority of its business into a for-profit subsidiary (Barnum, 1992).

and important attribute and in the interest of brevity, the term "tax-exempt" will be used instead of "nonprofit" or "nonprofit, tax-exempt."⁵ We will continue to refer to the database as the California Nonprofit Database because of the widespread use of the term "nonprofit" to describe organizations exempt from paying taxes.

There are several reasons for using SIC codes; the most important of which are to facilitate comparisons across statistical agencies, economic sectors, and national boundaries. Nationally and internationally, SIC (*Standard Industrial Classification Manual*, 1987) and ISIC (*International Standard Industrial Classification of All Economic Activities*, 1990) codes are used to classify the economic activities of all organizations. Exclusive of most religious and membership organizations and all grantmaking organizations, three out of every four dollars spent by tax-exempt organizations in California are for health and education (Hodgkinson et al., 1992, p. 389).⁶ Many if not most of the questions about these organizations require comparison with their counterparts in the government and business sectors of the economy.⁷ The use of SIC codes will facilitate these comparisons among the sectors of the economy.⁸

⁵ We are not the first to come to this conclusion. The National Taxonomy of Exempt Entities (NTEE), about which we will have more to say below, refers to the tax-exemption of the entities it is designed to classify, not to their nonprofit corporate status.

⁶ California (75.6 percent) is near the median of 75.5 percent for all 50 states and the District of Columbia with an interquartile range of 72.0 to 79.5 percent.

⁷ We anticipate publishing comparative data from all three sectors of the economy.

⁸ Again, in the interest of brevity, throughout most of this paper we will refer to SIC codes when we include ISIC codes as well. We believe Salamon and Anheier are correct "...to remain as close as possible to the ISIC system so that the existing national income data systems could ultimately be used to develop the information to document the scope of the organizations portrayed in the classification" (1992b, p. 15). So much relevant data in the United States are based on SIC codes that, strategically, at this time, we felt it made more sense for us to use SIC rather than ISIC codes.

Classifying Tax-Exempt Organizations and Their Activities

As a practical matter, data from organizations must somehow be combined into categories for purposes of statistical presentation. In the near term, it is likely that several taxonomies will be employed to accomplish this goal. In examining the existing taxonomies, a quite remarkable pattern emerges. By using the type of recipient as the sole criterion, the activities of all business, government, and tax-exempt service organizations can be easily partitioned into four mutually exclusive, exhaustive, and meaningful supergroups (see Figure 2). The activities of service organizations are classified by whether they primarily provide services for individuals and families, the public, their membership, or other organizations.

Tax-exempt organizations are too diverse to lump together as a single sector;⁹ it is unhelpful for the development of either theory or policy.¹⁰ Although overall estimates for all tax-exempt organizations and the private, non-market sector in California will be provided, readers of our reports will be encouraged to use one of the four supergroups as a topview or starting point of their analysis of subgroups rather than lumping all tax-exempt organizations together.

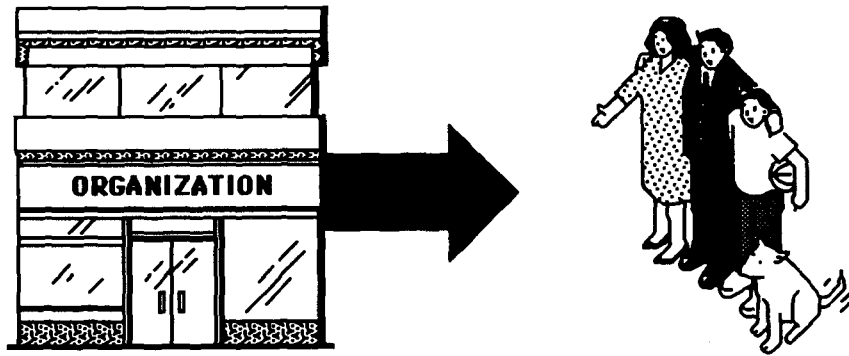
⁹ However, adding a fourth sector to the national income and product accounts makes a great deal of sense (see Eisner, 1985; Ruggles and Ruggles, 1982 U.S. Department of Commerce, 1977, 1986; and Young and Tice, 1985). As we discuss above, it should be composed of "private, non-market" organizations, not tax-exempt organizations.

¹⁰ In his essay, "Inventing the Nonprofit Sector," Hall makes a similar point from a historical perspective (1992, pp. 13-83).

Figure 2 Supergroups^a

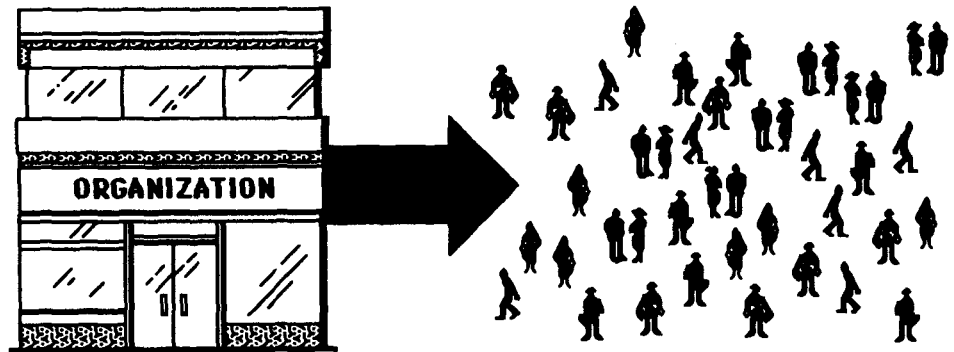
Human Services:

Organizations that primarily provide direct benefits and services for individuals and families.



Public Services:

Organizations that primarily provide benefits and services for the public.



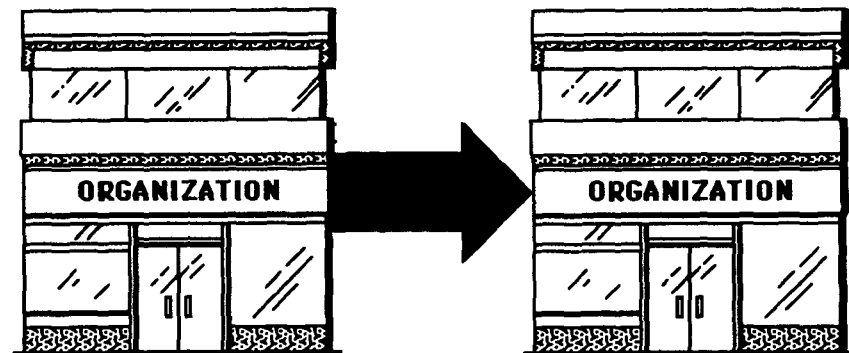
Membership Services:

Organizations that primarily provide benefits and services for their membership.



Organizational Services:

Organizations that primarily provide funds or services to other organizations.



^aIncludes the activities of service providers in all sectors of the economy.

Table 1 Supergroups and Groups

1.0 Human Services
1.1 Social Services
1.2 Health Services
1.3 Educational Services
2.0 Public Services
2.1 Cultural Services
2.2 Advocacy Services
3.0 Membership Services
3.1 Membership Services
3.2 Religious Services
4.0 Organizational Services
4.1 Grantmaking Services
4.2 Administrative Services

Even more remarkably, the nine groups used by several taxonomies to classify the activities of tax-exempt organizations can be neatly subsumed by these four supergroups (see Table 1).¹¹ Human services are consistently partitioned into social, health, and educational services (e.g., the Department of Health, Education and Welfare); public service organizations provide either cultural or advocacy services; religious organizations are separated from other membership organizations because of their unique role in United States history; separate groups for grantmaking and administrative services are less widely adopted. We provide below a brief description for each of the four supergroups and nine groups:

1. Human Services. Organizations that primarily provide direct benefits and services for individuals and families.

1.1 Social Services. Even though, in terms of expenditures, Social Services is the smallest group within this supergroup, it is listed first because, more than any other group in the entire taxonomy, organizations included within this category are thought of as

¹¹ The chapter titles in *The Third America* reflect these same groups (O'Neill, 1989).

"charitable."¹² Social services are also provided by federal, state, and local governments. Ralph Kramer (1987, p. 240) states that, "...the history of social welfare in the United States could be written from the perspective of the changing allocation of responsibilities between government and voluntary organizations...." Except for organizations providing health and educational services, this group includes all organizations that deliver services and benefits directly to individuals and families, e.g., family service agencies, foster care services, food banks, subsidized housing, financial aid, crime victim support, job training, relief services to disaster victims.

1.2 Health Services. In California, as throughout the rest of the nation, health services make up the bulk of expenditures by tax-exempt organizations (60.5 percent, Hodgkinson et al., 1992, p. 389).¹³ This fact alone mandates creating a separate group for health services. Probably even more important is the fact that a significant proportion of health care (as measured by expenditure data, *Hospital Statistics*, 1990, p. 49) in California are made by businesses and governmental organizations. Many of the interesting questions about the delivery of health services by tax-exempt organizations requires comparison with the other two sectors of the economy.¹⁴ This group includes all organizations that deliver health services and benefits directly to individuals, e.g., hospitals, outpatient services, home health care, rehabilitation programs.

1.3 Educational Services. Second only to health services, educational services constitutes 15.1 percent of expenditures by tax-exempt

¹² As "society" is the whole used to stand for the part "high society," the synecdochical use of "nonprofit" to stand for "charitable" is widespread. The consumer of statistics will often be surprised by a close examination of just which organizations are included under the label "charitable."

¹³ California is near the median of 57.0 percent for all 50 states and the District of Columbia with an interquartile range of 49.7 to 65.0 percent.

¹⁴ Seventy-nine of the 103 paragraphs in the overview article "Nonprofit Organizations and Health Care" in the widely used Powell (1987) book included discussion about health care in the business or government sectors of the economy. Only eight of the paragraphs dealt exclusively with health care provided by tax-exempt organizations. The remaining 15 paragraphs discussed health care without reference to organizational form (Marmor, Schlesinger, and Smithey, 1987).

organizations in California (Hodgkinson et al., 1992, p. 573).¹⁵ Seventy to 75 percent of postsecondary educational services in California are delivered by state and local governments and business organizations.¹⁶ This group includes all organizations that deliver educational services and benefits directly to individuals, e.g., elementary, secondary, postsecondary education, continuing education, libraries, testing, guidance and counseling.

2. Public Services. Organizations that primarily provide benefits and services for the public.

2.1 Cultural Services. Only 2.2 percent of total expenditures by tax-exempt organizations in California are made by this group.¹⁷ Paul DiMaggio (1987) documents the importance and difficulty of examining cultural organizations across the tax-exempt, business, and public sectors of the economy. This group includes organizations that produce materials for the public, e.g., film, television, sculpture, museums, dance, symphony orchestras.

2.2 Advocacy Services. Unlike the first four groups, organizations formed to advocate various views and work toward community improvement are all tax-exempt. As we will discuss below, these organizations are not represented in the current SIC classification. This group includes organizations that advocate or act in what they feel is in the public interest, e.g., neighborhood block associations, civil rights, voter education.

3. Membership Services. Organizations that primarily provide benefits and services for their membership.

3.1 Membership Services. The SIC Manual assigns a major group to membership organizations. Membership organizations, such as business, professional, and fraternal associations, labor unions, and

¹⁵ This same pattern exists in most of the other states as well. California is near the median of 14.3 percent for all 50 states and the District of Columbia with an interquartile range of 11.5 to 23.0 percent.

¹⁶ FY 1990 data provided by the Integrated Postsecondary Education Data System (IPEDS), U.S. Department of Education. The article in Powell (1987) devoted to education explicitly compares private and public educational organizations (Levy, 1987).

¹⁷ California is near the median of 1.7 for all 50 states and the District of Columbia with an interquartile range of 1.3 to 2.7.

political campaign organizations are all exempt from paying most taxes.

3.2 Religious Services. Included as a subgroup of membership organizations, religious organizations are also classified in the SIC Manual. There may be some disagreement about classifying religious organizations as membership organizations. However, Biddle (1992) concludes "that about 70% of aggregate congregational expenditure supports mutual benefit activities."

4. Organizational Services. Organizations that primarily provide funds or services to other organizations.

4.1 Grantmaking Services. Foundations, federated fund-raising organizations, and community development organizations provide funds for other tax-exempt (and in some instances, public) organizations. It is important to keep this group separate to avoid double-counting funds given to other tax-exempt organizations.

4.2 Administrative Services. This category includes organizations that primarily provide accounting, bookkeeping, management, public relations, fundraising, consulting, and research services for other (usually tax-exempt) organizations.

The nine groups described above will be used to present data in our reports.¹⁸ The first four groups as well as the last (Social Services, Health Services, Educational Services, Cultural Services, and Administrative Services) include organizations found in all three sectors of the economy. The second four groups (Advocacy Services, Membership Services, Religious Services, and Grantmaking Services) include almost exclusively tax-exempt organizations. Section 501(c)(3) of the federal Internal Revenue Code includes seven of the nine groups: Social Services, Health Services, Educational Services, Cultural Services, Religious Services, Grantmaking Services, and Administrative Services. These organizations are exempt from paying most federal, state, and local taxes, and contributions to these organizations are tax-deductible. The remaining two

¹⁸ Finer-grained presentations will be made as interest suggests, and space and data permit.

groups (Advocacy Services and Membership Services) are covered by sections 501(c)(4)-(21) of the federal tax code. Contributions to most of these organizations are not tax-deductible. Table 2¹⁹ provides a comparison of these nine categories with SIC codes (*Standard Industrial Classification Manual, 1987*)²⁰ and four taxonomies developed specifically to describe tax-exempt organizations and their activities (Van Til, 1988; Hodgkinson et al., 1992; Weber, 1991; and Salamon and Anheier, 1992b).

Human Services

All five taxonomies divide organizations that primarily provide direct benefits and services for individuals and families into social, health, and educational services. Van Til, NTEE, and AAFRC use the term "Human Services" to refer to "Social Services." We use the term "Human Services" more broadly to include all three. Because of the use of "common codes" and a lack of consistent criteria for classifying organizations, NTEE codes for these groups also include categories we would assign to other groups.²¹ For example, each of the NTEE's 26 major group areas include "common code" 01, "Alliance Organizations: Organizations whose activities focus on changing or influencing public policy...." For the CND, we will code these organizations under "2.2 Advocacy Services."²² The *SIC Manual* also assigns a major group to Legal Services. It contains only a single category. We recommend the elimination of this major

¹⁹ A similar presentation can be found in Sumariwalla (1986, p. 289).

²⁰ SIC codes 7000 to 8999 are reserved for organizations providing services.

²¹ NTEE is examined more closely here and below because of its proposed use to code organizations on the IRS Form 990 tax returns in 1993 or 1994 (Hodgkinson and Toppe, 1991, p. 405). We do not think this would be a sound decision for many of the reasons discussed in this paper.

²² The desire to code both the activity and the field of service is understandable. However, they are two separate dimensions of an organization and should be coded independently of one another, not commingled in a single code. SIC codes only the activity of the organization.

Table 2 — Comparison of Taxonomies Used to Classify Tax-Exempt Organizations

Supergroups	Groups	SIC ^a	Van Til ^b	NTEE ^c	AAFRC ^d	ICNPO ^e
1. Human Services Organizations that primarily provide direct benefits and services for individuals and families	1.1 Social Services	8300 Social Services	1.a.5 Human Service	V. Human Services	Human Services	4. Social Services
	1.2 Health Services	8000 Health Services	1.a.4 Health Service	IV. Health	Health	3. Health
	1.3 Educational Services	8200 Educational Services	1.a.1 Education and Research	II. Education	Education	2. Education and Research
2. Public Services Organizations that primarily provide benefits and services for the public	2.1 Cultural Services	8400 Museums, Art Galleries	1.a.2 Arts and Culture	I. Arts, Culture, Humanities	Arts, Culture and Humanities	1. Culture and Recreation
	2.2 Advocacy Services	8500 Advocacy Services ^f	1.a.3 Civic and Social Action	VII. Public/Society Benefit	Public/Society Benefit	7. Civil Rights and Advocacy
3. Membership Services Org. that primarily provide benefits and services for their members	3.1 Membership Services	8600 Membership Organizations	2. Membership Benefit Association	IX. Mutual/Membership Benefit		10. Business and Prof. Assoc., Unions
	3.2 Religious Services	8660 Religious Organizations	1.b Religious Organizations	VIII. Religious Related	Religion	11. Religious Organizations
4. Organizational Services Org. that primarily provide funds or services to other organizations	4.1 Grantmaking Services	7400 Grantmaking Services ^f	1.c Philanthropic and Fundraising		Foundations	8. Philanthropic & Vol. Promotion
	4.2 Administrative Services	8700 Accounting, Research, Management				
	9.0 Not Elsewhere Classified	8999 Services, N.E.C.		X. Unknown, Unclassified	Undesignated	12. Not Elsewhere Classified
				III. Environment/Animals	Environment/Wildlife	5. Environment
				VI. International/Foreign Affairs	International Affairs	9. International Activities
						6. Development and Housing
			8100 Legal Services			

^a Standard Industrial Classification.

^b From *Mapping the Third Sector* by John Van Til, p. 87.

^c National Taxonomy of Exempt Entities in *Nonprofit Almanac 1992-1993* by Hodgkinson et al., 1992, Appendix B.

^d American Association of Fund-Raising Counsel in *Giving USA*, 1991 edition, p. 9.

^e International Classification of Nonprofit Organizations in "In Search of the Nonprofit Sector II: The Problem of Classification" by Salamon and Anheier, March 1992, Table 2.

^f Proposed.

Note: Supergroup, group, and SIC categories include the activities of all service providers in the tax-exempt, business, and government sectors.

group and the assignment of organizations providing legal services to other categories according to the supergroup definitions. Jenkins argues persuasively for not lumping together all organizations dealing with legal matters:

It is critical to note, however, that advocacy and service delivery are analytically different. Advocacy focuses on changing policies and securing collective goods, whereas service delivery creates divisible or individual benefits and may be provided without actual changes in policies. The distinction is probably clearest in the area of nonprofit law. Some nonprofit law firms, such as the Legal Services Corporation, are primarily involved in legal services--for example, handling divorce cases for the indigent--whereas others, such as the NAACP-Legal Defense Fund, eschew legal services in favor of testing litigation designed to create precedents benefiting broad classes or groups of individuals. The particular claimant serves merely as the agency for a collective bid and may, in fact, find individual interests sacrificed for the sake of the collective claim (1987, p. 297).

The Legal Services Corporation would therefore be classified under "1.1 Social Services" and the NAACP-Legal Defense Fund under "2.2 Advocacy Services."

Public Services

Except for SIC, the four other taxonomies include cultural and advocacy organizations that primarily provide benefits and services for the public. The absence of a major group in the *SIC Manual* for advocacy organizations has undoubtedly contributed to a reluctance among those classifying tax-exempt organizations and their activities to adopt SIC codes. This is a serious weakness that we propose to remedy with the creation of a new major SIC group, "8500 Advocacy Services" (see Appendix A).

NTEE, AAFRC, and ICNPO also identify organizations concerned with environmental and international issues at the major group level. We do not believe it is helpful or necessary to elevate these substantive areas to the major group level. We include most of these organizations within subcategories of the

"2.2 Advocacy Services" group. They still can be presented as identifiable subgroups within this group. Many of the organizations classified as international provide direct benefits and services to individuals and families and consequently would be included in the "1.1 Social Services" group. ICNPO also identifies Development and Housing as a major group. We would assign most organizations coded for "Development" to "2.2 Advocacy Services" and most organizations coded for "Housing" to "1.1 Social Services."

Membership Services

With the exception of membership organizations for AAFRC, the remaining four taxonomies contain the two major groups representing membership and religious organizations that primarily provide benefits and services for their membership. AAFRC does not include membership organizations because their focus is on charitable giving. Monies paid to business, professional, labor, civil, social, political and fraternal associations are not viewed as charitable giving, but as *quid pro quo* for benefits derived from membership. Even though an estimated 70 percent of the monies given to religious organizations are for member benefits (Biddle, 1992),²³ all monies given to religious organizations are counted as charitable contributions (see Weber, 1991).²⁴ It is likely that many civic, social, and fraternal organizations allocate a larger proportion of their expenditures for charitable contributes than many religious organizations.

²³ Smith, Shue, and Villarreal (1992, pp. 203-204) and Ronsvale and Ronsvale (1992, p. 8) estimate the figure to be closer to 80 percent.

²⁴ This vastly overstates the magnitude of philanthropy in the United States. On the other hand, the extensive level of informal sharing and giving of money, goods, and services, particularly among ethnic communities in the United States, is not just underestimated, but largely ignored (see Smith, Shue, and Villarreal, 1992).

Organizational Services

Foundations must have their own major group so the funds they give to other organizations will not be double-counted. SIC does not have a code for organizations granting funds to other organizations. Therefore, we recommend the creation of a new major group, "7400 Grantmaking Services." NTEE also does not include Foundations among its 10 functional categories, nor are they given a major group code. They are commingled with organizations that promote philanthropy, charity, and voluntarism (Major Group T).

There are many tax-exempt organizations primarily providing services to other, predominately tax-exempt organizations. Independent Sector and the Council on Foundations are examples, as well as organizations that provide management consulting, accounting, bookkeeping, fundraising, and research services. Examples would include the Support Centers and the other "management support organizations" (MSOs). These organizations will be coded as "4.2 Administrative Services."

Auxiliary establishments will also be coded in this group.²⁵ "Auxiliaries are establishments primarily engaged in performing management or support services for other establishments of the same enterprise" (*Standard Industrial Classification Manual*, 1987, p. 13). Activities commonly performed by auxiliaries include management and other general administrative functions, such as accounting, data processing, and legal services.

²⁵ Following the definition provided in the *SIC Manual*, an "establishment" is an economic unit, generally at a single physical location, where services are performed.

The Unit of Analysis

As nice as it would be for statistical presentations to classify tax-exempt organizations into one and only one category, we have found that in practice this often significantly distorts their actual activity. Tax-exempt organizations are more accurately classified if the presumption that an establishment should be classified into a single code is removed. This conclusion is supported in the series of Nonprofit Sector Project reports done by Lester Salamon and others at The Urban Institute. They point out that "even after using broad service categories and a relaxed definition of service area concentration (50 percent or more of expenditures in the area), a substantial number of agencies still cannot be classified into a single category" (Harder, Kimmich, and Salamon, 1985, p. 14). Using this broad definition, the percentage of multiservice organizations²⁶ ranged from 14.3 percent (Grossman, Salamon, and Altschuler, 1986, p. 20) to 26.9 percent (Salamon, Altschuler, Myllyluoma, 1990, p. 26) for the eight reports we have in our possession.²⁷

Many organizations have expenditures in a particular service category, but would not be counted in a classification scheme with a single code for a classification (see Table 3).

²⁶ No category of expenditure was 50 percent or more.

²⁷ 14.7 percent (Harder, Kimmich, and Salamon, 1985, p. 15); 14.8 percent (Gronbjerg, Kimmich, and Salamon, 1985, p. 16); 17.3 percent (Lippert, Gutowski, and Salamon, 1984, p. 12); 21 percent (Lukermann, Kimmich, and Salamon, 1984, p. 15); 22.3 percent (De Vita and Salamon, 1985, p. 14); 22.7 percent (Gutowski, Salamon, and Pittman, 1984, p. 14). In a national survey of nonprofit organizations done in 1981, 22 percent failed to have 50 percent or more of expenditures in a single category (Salamon, Altschuler, and Myllyluoma, 1990, p. 26).

**Table 3 Distribution of San Francisco Bay Area Agencies
by Types of Services Provided (N = 377)**

Service Category	Percentage of Agencies with 50 PERCENT OR MORE of Expenditures in Category	Percentage of Agencies with ANY Expenditures in Category
TOTAL	100.0%	
Culture/arts/recreation	22.8	49.7%
Social services	17.8	58.1
Education/research	15.1	47.2
Health services	8.2	25.7
Mental health	5.0	22.0
Housing community development	4.8	16.2
Employment/training/ income support	4.5	22.3
Institutional/ residential care	4.2	12.2
Legal services/advocacy	2.9	24.1
Multiservice	14.7	

Source: Harder, Kimmich, and Salamon, 1985, Table 2.2.

Fifty-eight percent of the 377 organizations surveyed provide some social services, but only 17.8 percent have 50 percent or more of their expenditures in this category. In other words, 67 organizations will be categorized as social services providers, while another 152 organizations have some social services expenditures but will not be so identified.

Traditional hierarchical classification schemes have been useful for arranging books and other bibliographic materials which physically can be located in only one place. They are also convenient for arranging statistical presentations. Nevertheless, the assignment of a single code to an organization fails to accurately portray their activities. Our understanding of this world is shaped, for better or for worse, by the categories we use to make sense of it. That will

continue to be a problem using multiple categories for tax-exempt organizations, but the distortion will be considerably less than forcing organizations into a single code.

Hierarchical classification allows entities to be assembled in order of likeness and separated according to unlikeness. For the classification systems themselves, this may still make a lot of sense. However, modern information retrieval techniques permit classification with a combination of terms to represent more richly and, one would hope, more accurately organizations engaged in more than one activity. The mutual exclusivity of categories within a hierarchical classification system is not the same thing as having to classify a particular organization with only one code. In other words, the representation of organizations within an information retrieval system is not subject to the same limitation a librarian faces in being able to place a book in one and only one location.

Like NTEE, SIC recommends the classification of an establishment with a single code. Several providers of business information ignore this edict and, if necessary, use more than one code to describe the economic activity of an establishment.²⁸ Table 4 was compiled from ten arbitrarily selected pages from *Standard & Poor's Registry of Corporations, Directors and Executives* (1992, pp. 756-765).

²⁸ *Directory of Corporate Affiliations, Volumes I and II* (1992); *Dun's Census of American Business* (1990); *Macmillan Directory of Leading Private Companies* (1991); *Million Dollar Directory* (1992); and *Standard & Poor's Register of Corporations, Directors and Executives* (1992).

Table 4 Number of SIC Codes Used to Describe the Activities of Businesses

Number of Codes	Number of Businesses	Percent
Total	194	100%
1	94	48
2	50	26
3	31	16
4 or more	19	10

Over half of the organizations were classified with more than one code. Ten percent were classified with four or more SIC codes; one had 16 codes.

Unstated in any of these business reports is the fact that, using more than a single SIC code changes the unit of analysis from establishment to dollars. When more than one SIC code is used to describe the activities of an establishment, dollars of expenditure become the unit of analysis, allowing statistical presentations to be made in a variety of ways. A presentation might aggregate within a category across all organizations, or by organizations with expenditures of more than 50 percent, at least 10 percent, any expenditures at all, or whatever.²⁹ By using as many SIC codes as necessary to describe the activities of service establishments, these as well as other presentational formats can be used according to the needs of the analysis.

Our goal is to classify expenditures using SIC codes. As a practical matter we ask respondents to enter as many SIC codes as necessary to describe the activities of the organization. After respondents have subtracted the management and general and fundraising expenditures from total expenditures,

²⁹ In addition to program expenditures, management and general, and fundraising expenditures should also be included in some of the presentations describing tax-exempt organizations.

we request that they estimate the percentage of expenditures within each SIC category. We are comfortable for now with a percentage estimate, believing it provides a more accurate picture than classifying the entire organization within a single category. Therefore we do not request at this time the actual dollars of expenditure within each category.³⁰

IRS Forms 1023 and 1024³¹ request the respondent applying for a tax-exemption to provide up to three codes, ranked in order of importance, "that best describe or most accurately identify the organization's purposes, activities, or type of organization." Assuming "importance" to mean relative level of expenditure, we are using these codes to do some preliminary estimation of activity by SIC code. IRS Activity Codes are first converted to SIC codes (see Appendix A). When organizing information by activity rather than organization,³² we have used the following arbitrary weighting scheme: 100 percent for an organization with a single code; 60 percent for the first code and 40 percent for a second code for organizations with two codes; or 60 percent for the first code, 30 percent for the second code, and 10 percent for a third code for organizations with three codes. We believe estimates using this admittedly arbitrary scheme more accurately describe the activities of tax-exempt organizations than do attempts to classify the entire organization with a single code.

There will be times when it will be desirable for the unit of analysis to be the organization rather than dollars of expenditure. For some purposes, using only

³⁰ However, when available, some of this information can be found on the IRS Form 990. Given the variety of accounting/reporting systems in use, these percentage estimates may in fact be more "accurate" than dollar figures derived from financial reports.

³¹ Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code and Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120, respectively.

³² Outside of the United States, particularly in continental Europe, a kind-of-activity unit (KAU) has come into use to describe the output of an organization (Popkin, 1991, p. 37).

the category with the greatest level of expenditure to describe the entire organization will be adequate. Salamon and his co-workers (see, e.g., Harder, Kimmich, and Salamon, 1985, p. 15) assign an organization to the category in which it has 50 percent or more of its expenditures. If no category meets this test, it is assigned to a multiservice category. Choice of these or other options will depend on the purposes of the analysis.

The Need for Specific Principles of Classification

Another reason for using SIC codes is that they are narrowly developed "for use in the classification of establishments by type of activity in which they are engaged..." (*Standard Industrial Classification Manual*, 1987, p. 11). They are developed explicitly and exclusively to promote uniformity and comparability in the presentation of statistical data. The requirements of agencies that use the SIC system "for nonstatistical purposes play no role in development and revision of the SIC" (*Standard Industrial Classification Manual*, 1987, p. 699).

NTEE has been advanced by the National Center for Charitable Statistics at Independent Sector as the recommended way of classifying tax-exempt organizations.³³ The level of detail provided in the NTEE classification scheme is somewhere between that needed for the presentation of statistical data and that needed for an Information and Referral (I&R) system.³⁴

There were two challenges in conceiving and developing this system: to construct a system for use and aggregation in statistical collections by government and to provide sufficient detail to allow for disaggregation by nonprofit managers, policymakers, and researchers (Hodgkinson and Toppe, 1991, p. 403).

³³ No one has recommended using NTEE to classify business or governmental organizations.

³⁴ An excellent I&R taxonomy has been developed by Georgia Sales of The Information and Referral Federation of Los Angeles County (Sales, 1991). We hope to one day develop a crosswalk of this taxonomy into SIC codes.

The approximately 900 NTEE codes are more detailed than can be used for most statistical presentations,³⁵ not to mention the enormous cost of classifying organizations to this level of detail. There are less than a tenth that many codes relevant for tax-exempt organizations in the *SIC Manual* (see Appendix A).³⁶ Far fewer categories are needed for the presentation of statistical data than for an I&R system.³⁷

In addition to a narrower purpose and scope, SIC codes have more specific principles of classification:

Each establishment is classified according to its primary activity. Primary activity is determined by identifying the predominant... service rendered (*SIC Manual*, 1987, p. 699).

This should be changed slightly. Like NTEE, SIC attempts to mandate the classification of an organization under a single code. As pointed out above, several providers of business information ignore this edict and, if necessary, use more than a single code to describe the economic activity of an establishment.

The principle should be rewritten to read:

Each establishment is classified according to its activities. Activities are determined by identifying all...services rendered. The actual expenditures or estimated percentage of the total expenditures for each activity should be provided with each activity.

³⁵ However, the 900 NTEE codes do appear to serve the needs of the Foundation Center's Grants Classification System (Garonzik, 1991a, 1991b; Renz and Lawrence, 1992).

³⁶ Because an attempt is made to include all tax-exempt organizations in the CND, not just organizations from the "independent sector," several of the SIC categories included in Appendix A do not have a corresponding NTEE code. All NTEE codes, however, are included in Appendix A.

³⁷ Unlike NTEE (Hodgkinson et al., 1992, pp. 593-616; Garonzik, 1991b, pp. 23-50), which often gives little more than the term or phrase to guide the person classifying grants, *A Taxonomy of Human Services* provides an extended definition for each of its 3,400 categories (Sales, 1991). Though not as extensive, the *SIC Manual* also provides definitions for each category.

What is most important about the SIC classification principle is its focus on the output of the organization for purposes of classification.³⁸ The NTEE does not have as sharp a focus. It uses a mix of several classification principles: "purpose," "field of service," "type of institution," and "focus of activity" (Hodgkinson, 1987). This is particularly troublesome when attempting to decide if an organization should be coded under one of the 12 "common codes" or one of the 26 major groups.³⁹ With SIC codes, it is easier to make a classification decision because it is based only on the activities of the organization. We believe many of these difficulties would be reduced if the common codes were absorbed into the rest of NTEE and output alone was used to classify the activities of tax-exempt organizations.

Whatever common meaning there is among the terms, "purpose," "field of service," "type of institution," and "focus of activity," is encoded in the first three digits of a nine-digit NTEE code. The remaining six digits are used to code, somewhat awkwardly, how an organization is governed, to whom it provides benefits, and the catchment area of its services (Hodgkinson and Toppe, 1991, pp. 404-405). It makes a great deal of sense to code organizations on each of these dimensions if the information and resources are available to do so, but not to combine these disparate attributes into a single code. Each dimension (e.g., purpose, field of service, type of institution, activity, ownership, beneficiary groups, and catchment area) should be conceived as a separate variable or attribute, each a different way of classifying organizations. Like the SIC codes discussed above, for many organizations more than a single code on some dimensions will be required to describe their activities accurately.

³⁸ The decision was made explicitly for NTEE not to classify "what organizations produced in the way of programmes or services" (Hodgkinson, 1990b, p. 9).

³⁹ The same 12 "common codes" are found within each of the 26 major groups.

SIC codes are periodically reviewed and revised to reflect the changing structure of the United States economy according to a well developed set of guidelines (*SIC Manual*, 1987, pp. 699-703). Such changes take into consideration the overall structure of the SIC framework, historical continuity, economic significance, degree of specialization, level of coverage, comparability with the United Nations' ISIC, and various administrative considerations such as cost to change the system. The well developed procedures for establishing economic significance are particularly useful.

Objections to Using SIC Codes

Hodgkinson and Toppe (1991, p. 403) argue that "the SIC code is inadequate to define and describe the diversity among the wide range of nonprofit organizations." This perceived inadequacy led to the development of NTEE over the past decade. However, in light of the potential adaptability of SIC codes which we have just discussed, we wonder why more of an effort was not made to work with the Technical Committee on Industrial Classification (TCIC) to change SIC codes to reflect more adequately the realities of tax-exempt organizations. Paul Bugg, Chairperson of the Committee, and others involved with the development and use of SIC codes welcome suggestions about the coding of tax-exempt organizations. Mr. Bugg could recall only one meeting with a person interested in using SIC to classify the activities of tax-exempt organizations. He said that there has never been a desire on the part of the federal government to exclude tax-exempt organizations, and in fact there have been many internal discussions about how tax-exempts could best be included. Revisions to SIC are planned for the near future and it is our impression that individuals with an interest in classifying the activity of tax-exempts are welcome and encouraged to participate.

We agree that the current SIC codes are inadequate to describe tax-exempt activity statistically. Nevertheless, they are widely used now to describe all business, governmental, and tax-exempt organizations. Appendix A of the *Nonprofit Almanac* reveals that the basis for many of the estimates of employment, wages and salaries, current operating expenses, and revenues presented in the volume are based on information obtained "from the various industry surveys by the Standard Industrial Classification code using estimates from the Census of Service Industries, the Bureau of Labor Statistics, and the National Income Accounts" (Hodgkinson et al., 1992, p. 589). It is extremely unlikely that these government agencies will begin to use NTEE codes. Yet they will continue to collect data using SIC codes vital to describing the activities of tax-exempt organizations. Why then not work with these agencies and the TCIC to change SIC codes to reflect more closely the needs of those wishing to describe the activity of tax-exempt organizations?⁴⁰ If greater detail is required, why not also work with Dun and Bradstreet to develop the necessary expansion of the SIC codes (*SIC 2 + 2*, 1989)?

One federal agency that is considering the adoption of NTEE codes is IRS. We believe this would be a mistake. IRS is currently using SIC⁴¹ to code activity for businesses and unrelated business activity for tax-exempt organizations (Form 990-T). For all the reasons of comparability discussed above, we feel it would be most worthwhile to continue coding unrelated business activity and begin coding the activity of tax-exempt organizations using revised SIC (or ESIC) codes.⁴²

⁴⁰ NTEE is viewed by those that developed it as a "counterpart" of SIC (Hodgkinson, 1990b, p. 10).

⁴¹ Actually ESIC (Enterprise Standard Industrial Classification), a subset of SIC.

⁴² There is another reason for IRS to be cautious about adopting NTEE codes; they were assigned at Independent Sector by doing a content analysis of the organization's name, a notoriously unreliable method (Hodgkinson, 1990, p. 2). This procedure left 13.5 percent of the

Ownership must be coded apart from SIC classification. The *SIC Manual* states that "All establishments primarily engaged in the same kind of economic activity are classified in the same four-digit industry, regardless of their type of ownership" (*SIC Manual*, 1987, p. 18). A workable classification for ownership is provided on the same page.⁴³

Conclusion

The most important reason for using SIC to classify the economic activity of tax-exempt organizations is to facilitate comparisons across statistical agencies, economic sectors, and national boundaries. In addition, SIC has a long history of development and is widely used by many government and business organizations. Its principles of classification are narrowly defined to serve only the needs of statistical reporting. It has well-developed guidelines for reviewing proposed changes to the system. SIC was developed, at a time when businesses almost totally dominated the American economy, largely to map the contours of business. Changes in SIC are required to reflect the needs of those interested in charting the activities of all tax-exempt organizations. Those responsible for reviewing changes to SIC encourage our suggestions and recommendations.

We have spoken of tax-exempt organizations, rather than the tax-exempt sector. As we said at the beginning of this paper, tax-exempt organizations are too

organizations unclassified (Hodgkinson, et al., 1992, p. 195); many of those classified into one of the remaining 25 major categories will undoubtedly be misclassified. No attempt was made to classify below the first two digits of the NTEE code.

⁴³ Unfortunately, Popkin (1991, pp. 201, 203-204) recommended disaggregating business and tax-exempt organizations within a revised SIC system. In a conversation with Joel Popkin at the 1991 International Conference on the Classification of Economic Activity held in Williamsburg, Virginia, November 6-8, 1991, he agreed that descriptions of the activity and ownership of an organization should not, as he states in his paper, be somehow commingled within a single code. SIC codes should be used to classify only the economic activity of an organization; a second variable should be used to classify the ownership of an organization.

diverse to be meaningfully lumped into a single sector. Instead of presenting statistics for all tax-exempt organizations together, we propose to use four supergroups (Human Services, Public Services, Membership Services, and Organizational Services) as the topview that provides context for the more detailed presentation of data within each supergroup.

The term "nonprofit" does not always capture what goes on within many of the larger tax-exempt organizations where it is not uncommon for substantial "profits" to be created. The term "tax-exempt" rather than "nonprofit" is used throughout this paper because it is felt to elicit associations that more accurately reflect the central policy issues of these organizations.

This paper also speaks more often about the classification of economic activity rather than organizations. There will be times when it makes sense to force an organization into a single code. We argue that this option is still available if one initially allows all economic activity of an organization to be coded. The reverse, however, is not true. If users of taxonomies persist in thinking of the organization as the unit of analysis by forcing them to be coded by a single code, research on all organizations will be correspondingly impoverished. The more useful unit of analysis (even if only estimated) is the dollar of expenditure. This is a recommendation we would make to the TCIC.

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Appendix A

Crosswalk of the National Taxonomy of Exempt Entities (NTEE) and the Activity Code Numbers of Exempt Organizations Used by the IRS Onto Standard Industrial Classification (SIC) Codes

All four-digit numbers (e.g., 0100) are SIC categories; all three-digit codes with an initial letter (e.g., K24) are NTEE categories; and all three-digit numbers (e.g., 230) are IRS categories. Nine new SIC categories have been created; they have been underlined. The numbers in parentheses following the SIC codes refer to the supergroups and groups below.

1. Human Services. Organizations which primarily provide direct benefits and services for individuals

- 1.1 Social Services
- 1.2 Health Services
- 1.3 Educational Services
- 1.9 Other Human Services

2. Public Services. Organizations which primarily provide benefits and services for the public

- 2.1 Cultural Services
- 2.2 Advocacy Services
- 2.9 Other Public Services

3. Membership Services. Organizations which primarily provide benefits and services for their membership

- 3.1 Membership Services
- 3.2 Religious Services
- 3.9 Other Membership Services

4. Organizational Services. Organizations which primarily provide funds or services to other organizations

- 4.1 Grantmaking Services
- 4.2 Administrative Services
- 4.9 Other Organizational Services

This is a first cut. We welcome suggested improvements and corrections.

0100 AGRICULTURE, PRODUCTION--CROPS (3.1)

230 Farming

249 Other farming and related activities

0700 AGRICULTURAL SERVICES (3.1)

0710 SOIL PREPARATION SERVICES (3.1)

0711 Soil Preparation Services (3.1)

K24 Soil & Water Conservation and Development Services

0720 CROP SERVICES (3.1)

0721 Crop Planting, Cultivating, and Protecting (3.1)

K22 Irrigation Services

0750 ANIMAL SERVICES, EXCEPT VETERINARY (3.1)

0751 Livestock Services, Except Veterinary (3.1)

K26 Livestock Breeding/Development/Management

0780 LANDSCAPE AND HORTICULTURAL SERVICES (3.1)

C43 Landscape Services

2700 PRINTING, PUBLISHING, AND ALLIED INDUSTRIES (3.1)

A33 Printing/Publishing

008 Religious publishing activities

120 Publishing activities

4100 LOCAL AND SUBURBAN TRANSIT AND INTERURBAN HIGHWAY PASSENGER
TRANSPORTATION (1.1)

W40 Transportation Systems/Services

4110 LOCAL AND SUBURBAN PASSENGER TRANSPORTATION (1.1)

4119 Local Passenger Transportation, NEC (1.1)

P52 Transportation, Free or Subsidized

4800 COMMUNICATIONS

W50 Telephone, Telegraph, and Telecommunications Services

4810 TELEPHONE COMMUNICATION (3.9)

4813 Telephone Communication, Except Radiotelephone (3.9)

W51 Mutual or Cooperative Telephone Company - (501(c)(12))

4820 TELEGRAPH AND OTHER MESSAGE COMMUNICATIONS (2.9)

4822 Telegraph and Other Message Communications (2.9)

W52 Telecommunications and Electronic Messaging Services

4830 RADIO AND TELEVISION BROADCASTING STATIONS (2.1)
121 Radio or television broadcasting

4832 Radio Broadcasting stations (2.1)
A34 Radio

4833 Television Broadcasting Stations (2.1)
A32 Television

4900 ELECTRIC, GAS, AND SANITARY SERVICES (2.9)
W80 Public Utilities, NEC

5100 WHOLESALE TRADE--NONDURABLE GOODS (3.1)
5150 FARM-PRODUCT RAW MATERIALS (3.1)
5153 Grain and Field Beans (3.1)
K21 Farmers Cooperative Marketing/Purchasing

234 Farmers cooperative marketing or purchasing

5300 GENERAL MERCHANDISE STORES (2.9)
5390 MISCELLANEOUS GENERAL MERCHANDISE STORES (2.9)
5399 Miscellaneous General Merchandise Stores (2.9)
917 Thrift shop, retail outlet, etc.

5800 EATING AND DRINKING PLACES (2.9)
5810 EATING AND DRINKING PLACES (2.9)
5812 Eating places (2.9)
916 Cafeteria, restaurant, snack bar, food services, etc.

5900 MISCELLANEOUS RETAIL (2.9)
5940 MISCELLANEOUS SHOPPING GOODS STORE (2.9)
5942 Book Stores (2.9)
918 Book, gift or supply store

6000 DEPOSITORY INSTITUTIONS (3.9)
W60 Financial Institutions/Services

6060 Credit Unions (3.9)
W61 Credit Unions

251 Credit union

- 6100 NONDEPOSITORY CREDIT INSTITUTIONS (3.9)
 - 6150 BUSINESS CREDIT INSTITUTIONS (3.9)
 - 6159 Miscellaneous Business Credit Institutions (3.9)
 - 235 Financing crop operations

- 6300 INSURANCE CARRIERS (3.9)
 - Y20 Insurance Providers/Services Other Than Health
 - Y21 Group Insurance Programs - 501(c)(3)
 - Y22 Benevolent Life Insurance Association - 510(c)(12)
 - Y23 Mutual Insurance Company or Association Other Than Life or Marine - 501(c)(15)
 - Y24 Supplemental Unemployment Compensation Trust/Plan - 501(c)(17)

 - 252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
 - 253 Mutual insurance company

 - 6350 SURETY INSURANCE (3.9)
 - 6351 Surety Insurance (3.9)
 - 211 Underwriting municipal insurance
 - 212 Assigned risk insurance activities

 - 6370 PENSION, HEALTH, AND WELFARE FUNDS (3.9)
 - 6371 Pension, Health, and Welfare Funds (3.9)
 - Y30 Pension and Retirement Funds
 - Y33 Teachers' Retirement Fund Association - 501(c)(11)
 - Y34 TIAA/CREF

 - 268 Pension or retirement benefits

- 6500 REAL ESTATE (2.9)
 - 6540 TITLE ABSTRACT OFFICES (2.9)
 - 6541 Title Abstract Offices (2.9)
 - 912 Title holding corporation

 - 6550 LAND SUBDIVIDERS AND DEVELOPERS (2.9)
 - 6553 Cemetery Subdividers and Developers (2.9)
 - Y50 Cemeteries & Burial Services
 - Y51 Burial Association - 501(c)(13)
 - Y52 Cemetery Company - 501(c)(13)

 - 900 Cemetery or burial activities
 - 901 Perpetual care fund (cemetery, columbarium, etc.)

6700 HOLDING & OTHER INVESTMENT OFFICES (2.2)
 6730 TRUSTS (2.2)
 6732 Educational, Religious and Charitable Trusts (2.2)
 903 Community trust or component
 909 4947(a)(1) trust
 922 Endowment fund or financial services
 928 4947(a)(2) trust
 931 Withdrawal liability payment fund

7000 HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES (1.1)
 7020 ROOMING AND BOARDING HOUSES (1.1)
 7021 Rooming and Boarding Houses (1.1)
 L40 Low-Cost Temporary Housing
 L41 Homeless, Temporary Shelter for

 380 Low-income housing
 381 Low and moderate income housing

7030 CAMPS AND RECREATIONAL VEHICLE PARKS (1.1)
 7032 Sporting and Recreation Camps (1.1)
 N20 Recreational & Sporting Camps, Include Day, Overnight, etc.

 325 Camp

7040 ORGANIZATION HOTELS AND LODGING HOUSES, ON MEMBERSHIP BASIS
 (3.1)

7300 BUSINESS SERVICES (4.2)
 7310 ADVERTISING (4.2)
 7311 Advertising Agencies (4.2)
 919 Advertising

7320 CONSUMER CREDIT REPORTING AGENCIES, MERCANTILE REPORTING
 AGENCIES, AND ADJUSTMENT AND COLLECTION AGENCIES (4.2)
 7323 Credit Reporting Services (4.2)
 921 Loans or credit reporting

7400 Grantmaking Services (4.1)

7410 Fund Raising and or Fund Distribution (4.1)

- A12 - Y12 Fund Raising and/or Fund Distribution
- S70 Community Funds & Federated Giving Programs
- T20 Private Grantmaking Foundations
 - T21 Corporate Foundations
 - T22 Private Independent Foundation
 - T23 Private Operating Foundation
- T30 Public Foundations (e.g., Women's Funds)
- T31 Community Foundations
- T60 Non-Operating/Non-Granting Foundations

- 301 Fundraising athletic or sports event
- 405 Loans or grants for minority businesses
- 600 Community Chest, United Way, etc.
- 602 Gifts, grants, or loans to other organizations
- 927 Fundraising

7800 MOTION PICTURES (4.2)

7810 MOTION PICTURE PRODUCTION AND ALLIED SERVICES (4.2)

- 7812 Motion Picture and Video Tape Production (4.2)
 - A31 Film/Video

122 Producing films

7900 AMUSEMENT AND RECREATION SERVICES

7920 THEATRICAL PRODUCERS (EXCEPT MOTION PICTURE), BANDS,
ORCHESTRAS, AND ENTERTAINERS (2.1)

7922 Theatrical Producers (Except Motion Picture) and
Miscellaneous Theatrical Services (2.1)

- A60 Performing Arts Organizations/Activities
 - A61 Performing Arts Center
 - A62 Dance
 - A63 Ballet
 - A64 Choreography
 - A65 Theater - NEC
 - A66 Playwriting
 - A67 Musical Theater
 - A68 Music - NEC
 - A69 Symphony Orchestra
 - A6A Opera/Light Opera
 - A6B Singing/Choral NEC
 - A6C Music Groups/Bands/Ensembles - NEC
 - A6D Music Composition

A6E Performing Arts Schools
A6F Multi-Media, Experimental Companies/Performances
A6G Circus/Circus Arts

088 Community theatrical group
089 Singing society or group
090 Cultural performances

7929 Bands, Orchestras, Actors, and Other Entertainers and
Entertainment Groups

7940 COMMERCIAL SPORTS (3.1)
7949 Commercial Sports, NEC (3.1)
N80 Professional Athletic Leagues

210 Professional athletic league

7990 MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES (1.1)

7991 Physical Fitness Facilities (1.1)
N30 Physical Fitness and Community Recreational Facilities
N31 Community Recreational Centers
N32 Parks and Playgrounds
N40 Sports Training Facilities/Agencies
N41 School Athletics/Physical Education
N42 Sports/Athletic Academy

297 Community recreational facilities
298 Training in sports
317 Other sports or athletic activities
318 Other recreation activities

7997 Membership Sports and Recreation Clubs (3.1)

N51 Country Club
N60 Amateur Sports Clubs/Leagues, NEC
N61 Fishing & Hunting Clubs
N62 Basketball
N63 Baseball/Softball (Little League)
N64 Soccer Clubs/Leagues
N65 Football Clubs/Leagues
N66 Tennis/Racquet Sports Clubs/Leagues
N67 Swimming/Water Recreation
N68 Ice Sports
N69 Equestrian/Riding
N6A Golfing

N70 Amateur Sports Competitions

N71 Olympics Committees & Related International Competitions

N72 Special Olympics

280 Country club

281 Hobby club

282 Dinner club

283 Variety club

284 Dog club

285 Woman's club

286 Hunting club

287 Swimming or tennis club

288 Other sports club

300 Amateur athletic association

7999 Amusement and Recreation Services, NEC (3.1)

N99 Recreation, NEC

8000 HEALTH SERVICES (1.2)

8010 OFFICES AND CLINICS OF DOCTORS OF MEDICINE (1.2)

8011 Offices and Clinics of Doctors of Medicine (1.2)

G90 Medical Disciplines - NEC

G91 Anesthesiology

G92 Biomedicine/Bioengineering

G94 Geriatrics

G95 Internal Medicine

G96 Neurology/Neuroscience

G97 Pathology

G98 Pediatrics

G99 Radiology

G9A Surgery

8020 OFFICES AND CLINICS OF DENTISTS (1.2)

8021 Offices and Clinics of Dentists (1.2)

E34 Dental Clinic/Care

8040 OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS (1.2)

8041 Offices and Clinics of Chiropractors (1.2)

G93 Chiropractic

8043 Offices and Clinics of Podiatrists (1.2)

E36 Podiatry/Foot Clinic

8050 NURSING AND PERSONAL CARE FACILITIES (1.2)

E91 Nursing Care, General

8051 Skilled Nursing Care Facility (1.2)

E25 Nursing/Convalescent Facility

P74 Hospice

152 Nursing or convalescent home

8052 Intermediate Care Facility (1.2)

8059 Nursing and Personal Care Facility, NEC (1.2)

153 Care and housing for the aged

8060 HOSPITALS (1.2)

E20 Hospitals, Nursing Homes, & Related Primary Medical & Convalescent

150 Hospital

151 Hospital auxiliary

169 Hospital pharmacy, parking facility, food services, etc.

8062 General Medical and Surgical Hospitals (1.2)

E22 Hospital, General

8063 Psychiatric Hospitals (1.2)

F31 Psychiatric/Mental Health Hospital

8069 Specialty Hospitals, Except Psychiatric (1.2)

E24 Hospital, Specialty

E26 Intensive Care Units

8080 HOME HEALTH CARE SERVICES (1.2)

8082 Home Health Care Services (1.2)

E68 Home Health Care

8090 MISCELLANEOUS HEALTH AND ALLIED SERVICES, NEC (1.2)

8092 Kidney Dialysis Centers (1.2)

8093 Specialty Outpatient Facilities, NEC (1.2)

E30 Health Treatment Facilities, Primarily Outpatient

E31 Group Health Practice/Health Maintenance Organization

E32 Ambulatory Health Center/Community Clinic

E33 Well-Baby Clinic/Infant Center

E35 Optometry/Eye Screening Clinics

E38 Burn Center/Institute

E39 Rural Health Care

E40 Reproductive Health Care Facilities & Allied Services

E41 Obstetrics & Gynecology Clinics/Birthing Centers

E42 Family Planning Centers

E43 Pregnancy Termination/Abortion Clinic

E44 Fertility Treatment Centers/Services

E45 Voluntary Sterilization Centers

E46 Prenatal Care/Child Birth Preparation Programs

E47 Human Sexuality Education/Counseling

E50 Rehabilitative Medical Services

E51 Physical Therapy Services

E56 Speech & Hearing Centers

G20 Birth Defects & Genetic Diseases

G21 Hemophilia

G22 Sickle Cell Disease

G23 Cerebral Palsy

G24 Cystic Fibrosis

G25 Down's Syndrome

G30 Cancer

G31 Leukemia

G40 Diseases of Specific Organs

G41 Eye Diseases, Blindness & Vision Impairments

G42 Ear & Throat Diseases

G43 Heart & Related Circulatory Diseases/Disorders

G44 Kidney Disease

G45 Lung Disease

G46 Skin Diseases/Disorders

G47 Liver Disease

G48 Brain Disorder

G50 Nerve, Muscle & Bone Diseases

G51 Arthritis

G52 Muscular Dystrophy

G53 Multiple Sclerosis & Related Diseases

- G54 Epilepsy
- G55 Spinal Diseases/Disorders
- G56 Myasthenia Gravis
- G60 Allergy Related Diseases
 - G61 Asthma
- G70 Digestive Diseases/Disorders
- G80 Specific Named Diseases/Disorders
 - G81 AIDS
 - G82 Alcoholism & Alcohol Abuse
 - G83 Alzheimer's Disease
 - G84 Autism
 - G85 Diabetes
 - G86 Learning Disabilities
 - G87 Schistosomiasis & Parasitic Diseases
 - G88 Tropical Diseases - NEC
 - G89 Lupus
 - G8A Rare (Orphan) Diseases/Disorders - NEC
- G99 Disease/Disorders/Disciplines - NEC
- P71 Special Day Care/Non-Residential Care

155 Rural medical facility

8099 Health and Allied Services, NEC (1.2)

- E60 Health Support Services
 - E61 Blood Supply Related
 - E62 Ambulance/Emergency Medical Transport Services
 - E63 Emergency Medical Services, NEC
 - E65 Organ or Tissue Bank
 - E66 Pharmacy/Pharmacology
- E70 Public Health Programs
 - E71 Sexually Transmitted Diseases Control/Prevention
 - E72 Communicable Disease Control/Prevention
 - E73 Occupational Health Promotion
 - E74 Epidemiology
- E80 Health Care Financing Activities, NEC
 - E81 Health Insurance/Prepaid Health Care Plans
 - E82 Health Care - Cost Containment Programs
- E90 Health (General) - Other
 - E92 Medical/Bioethics Programs
 - E93 Patient Services
 - E99 Medical/Medical Care - NEC

156 Blood bank

157 Cooperative hospital service organization

- 158 Rescue and emergency service
- 159 Nurses register or bureau
- 163 Health insurance (medical, dental, optical, etc.)
- 164 Prepared group health plan
- 165 Community health planning
- 179 Other health services

8100 LEGAL SERVICES (1.1)

8110 LEGAL SERVICES (1.1)

8111 Legal Services (1.1)

- I20 Crime Prevention, NEC
 - I21 Delinquency Prevention
 - I22 Dangerous Weapons Regulation & Control
 - I23 Drunk Driving Related
 - I24 Missing Persons Service
- I40 Rehabilitation Services for Offenders
 - I41 Probation/Parole Programs
 - I42 Bail Assistance
 - I43 Services to Prisoners & Families - Multipurpose
 - I44 Prison Alternatives
- I50 Administration of Justice/Courts
 - I51 Dispute Resolution/Mediation Services
- I60 Law Enforcement Agencies (police departments)
- I70 Protection Against/Prevention of Neglect, Abuse, Exploitation
 - I71 Spouse Abuse, Prevention of
 - I72 Child Abuse, Prevention of
 - I73 Sexual Abuse, Prevention of
- I80 Legal Services
 - I81 Landlord/Tenant Law
 - I82 Guardianship
 - I83 Public Interest Law/Litigation
- I99 Crime/Law Enforcement/Justice, NEC

- 327 Prevention of cruelty to children
- 328 Combat juvenile delinquency
- 406 Crime prevention
- 460 Public interest litigation activities
- 461 Other litigation or support of litigation
- 462 Legal aid to indigents
- 463 Providing bail
- 465 Plan under IRC section 120
- 930 Prepaid legal services plan exempt under IRC section 501(c)(20)

8200 EDUCATIONAL SERVICES (1.3)
030 School, college, trade school, etc.

8210 ELEMENTARY AND SECONDARY SCHOOLS (1.3)

8211 Elementary & Secondary Schools (1.3)
B20 Elementary/Secondary Education
B21 Nursery School/Early School Admission/Kindergarten
B24 Primary/Elementary School
B25 Secondary/High School
B26 Special Education - Bilingual Programs
B27 Special Education - Gifted Students
B28 Special Education Institutions/Programs NEC
B2R School Reform - Elementary/Secondary

032 Nursery school

8220 COLLEGES, UNIVERSITIES, PROFESSIONAL SCHOOLS, AND JUNIOR COLLEGES (1.3)

B4R Higher Education Reform

8221 Colleges, Universities & Professional Schools (1.3)
B40 Higher Education Institutions
B42 Undergraduate College: 4-Year
B43 University or Technical Institute
B50 Graduate/Professional Schools: Separately Constituted
B51 Business/Management School/Education
B52 Dental School/Education
B53 Law School/Legal Education
B54 Medical School/Education
B55 Nursing School/Education
B56 Teacher School/Education
B57 Engineering School/Education
B58 Theological School/Education
B59 Social Work School/Education
B5A Public Health School/Education
B5R Graduate/Professional School Reform

8222 Junior Colleges & Technical Schools (1.3)
B41 Community College/Jr. College

8230 LIBRARIES (1.3)

8231 Libraries (1.3)

B70 Libraries

B71 Public Libraries

B72 School Libraries

B73 Academic/Research Libraries

B74 Medical Libraries

B75 Law Libraries

B76 Special Libraries, NEC

061 Library

8240 VOCATIONAL SCHOOLS (1.3)

8249 Vocational Schools, NEC (1.3)

B30 Vocational/Technical Schools, NEC

B31 Post-Secondary Technical Schools

B32 Vocational Trade High School

B3R Vocational School Reform

8290 SCHOOLS AND EDUCATIONAL SERVICES, NEC (1.3)

8299 Schools and Educational Services, NEC (1.3)

B60 Adult/Continuing Education NEC

B61 Adult Basic Education/Compensatory Learning

B63 English as a Second Language

B64 Continuing Education/Lifelong Learning (General)

B80 Student Services and Organizations of Students

B82 Scholarships/Student Financial Aid, NEC

B83 Student Sororities/Fraternities

B90 Educational Services & Schools - Other

B91 Drop-Out Prevention/Retention Services

B92 Remedial Reading/Reading Encouragement Programs

B93 Educational Testing (e.g., SAT)

B95 Cooperative/Community Education

B99 Education - NEC

031 Special school for the blind, handicapped, etc.

036 Fraternity or sorority

037 Other student society or group

038 School or college athletic association

039 Scholarships for children of employees

040 Scholarships (other)

041 Student loans

042 Student housing activities

044 Student exchange with foreign country

- 045 Student operated business
- 046 Private school
- 059 Other school related activities
- 124 Study and research (non-scientific)
- 126 Apprentice training
- 149 Other instruction and training

8300 SOCIAL SERVICES (1.1)

8320 INDIVIDUAL AND FAMILY SERVICES (1.1)

8322 Individual and Family Services

- F20 Alcohol, Drug & Substance Abuse/Dependency
 - F21 Alcohol/Drug Abuse, prevention only
 - F22 Alcohol/Drug Abuse, treatment only
- F30 Mental Health Treatment - Multipurpose & NEC
 - F32 Community Mental Health Center
 - F33 Group Home/Residential Treatment Facility, Mental Health Related
 - F34 Transitional Residential Care/Treatment - Mental Health Related
- F40 Hot Line - Crisis Intervention Services
 - F41 Suicide Prevention
 - F42 Rape Victim Relief
- F50 Addictive Disorders - NEC
 - F52 Smoking Addiction
 - F53 Eating Disorder/Addiction
 - F54 Gambling Addiction
- F80 Mental Health Association, Multipurpose
- F99 Mental Health - NEC
- O20 Youth Centers and Clubs
- O40 Scouting Organizations
- O30 Adult/Child Matching Programs
 - O31 Big Brothers/Big Sisters
 - O32 Foster Grandparents Programs
- O50 Youth Development Programs, Other
 - O51 Youth Service Clubs
 - O52 Youth Development - Agricultural
 - O53 Youth Development - Business
 - O54 Youth Development - Citizenship Programs
 - O55 Youth Development - Religious Leadership
- O99 Youth Development Programs, NEC
- P20 Human Service Organizations - Multipurpose
 - P21 American Red Cross
 - P22 Urban League
 - P24 Salvation Army
 - P26 Volunteers of America

- P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)
- P28 Neighborhood Center/Settlement House
- P29 Thrift Shops
- P30 Children's and Youth Services
 - P31 Adoption
 - P34 Children's Service Agency, Multipurpose
 - P35 Prevention of Adolescent Pregnancy
 - P36 Youth Services, Multipurpose
 - P37 Child Development Support Services
- P40 Family Services
 - P41 Family Life/Parent Education
 - P42 Single Parent Agencies/Services
 - P43 Family Violence Shelters & Services
 - P44 Homemaker/Home Health Aid
 - P45 Family Services, Adolescent Parents
- P50 Personal Social Services
 - P51 Financial Counseling/Money Management
 - P53 Individual Development/Self-Help Group
 - P54 Meditation/Yoga
 - P58 Gift Distribution
- P60 Emergency Assistance (Food, Clothing, Cash)
 - P61 Traveler's Aid
 - P62 Victims' Services
- P80 Services to Promote the Independence of Specific Population Groups
 - P81 Senior Centers & Services
 - P82 Developmentally Disabled Centers & Services
 - P83 Women's Centers
 - P84 Ethnic/Immigrant Centers & Services
 - P85 Homeless Persons Centers & Services
- P99 Human Social Services, NEC
- W70 Leadership Development (Other than Youth)

- 160 Aid to the handicapped
- 166 Mental health care
- 296 Community center
- 299 Travel tours
- 319 Other social activities
- 320 Boy Scouts, Girl Scouts, etc.
- 321 Boys Club, Little League, etc.
- 322 FFA, FHA, 4-H club, etc
- 323 Key club
- 324 YMCA, YWCA, YMHA, etc.
- 349 Other youth organizations or activities

408 Community service organization
409 Other inner city or community benefit activities
560 Supplying money, goods or services to the poor
561 Gifts or grants to individuals
562 Other loans to individuals
563 Marriage counseling
564 Family planning
565 Credit counseling and assistance
567 Draft counseling
572 Rehabilitating convicts or ex-convicts
573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
575 Services for the aged
603 Non-financial services or facilities to other organizations
902 Emergency or disaster aid fund

8330 JOB TRAINING AND VOCATIONAL REHABILITATION SERVICES (1.1)

8331 Job Training and Vocational Rehabilitation Services (1.1)

J20 Employment Procurement Assistance & Job Training

J21 Vocational Counseling/Guidance/Testing

J22 Employment Training

J23 Retraining Programs

J30 Vocational Rehabilitation

J31 Homebound Employment

J32 Goodwill Industries

J33 Sheltered Remunerative Employment/Work Activity Center, NEC

J99 Employment, NEC

566 Job training, counseling and assistance

568 Vocational counseling

8350 CHILD DAY CARE SERVICES (1.1)

8351 Child day care services (1.1)

P33 Child Day Care

574 Day care center

990 Section 501(k) child care organization

8360 RESIDENTIAL CARE (1.1)

8361 Residential Care (1.1)

L22 Retirement Homes/Senior Citizens' Housing

P70 Residential/Custodial Care (Group Home)

P72 Half Way House

P73 Group Home

326 Care and housing of children (orphanage, etc.)
382 Housing for the aged

8390 SOCIAL SERVICES, NOT ELSEWHERE CLASSIFIED (1.1)

8391 Housing/Shelter (1.1)

L20 Housing Development/Construction Management
L21 Public Housing Facilities
L23 SRO's - Single Resident Occupancy Activities and Issues
L25 Housing Rehabilitation
L30 Housing Search Assistance
L80 Housing Support Services - Other
L81 Home Improvement & Repairs
L82 Housing Expense Reduction Support
L99 Housing Services - Multipurpose & Other

398 Instruction and guidance on housing
399 Other housing activities

8392 Food Services and Nutrition (1.1)

K30 Food Services/Free Food Distribution Programs
K31 Food Banks/Food Pantries
K32 Groceries on Wheels
K33 Commodity Distribution, NEC
K34 Congregate Meals
K35 Eatery, Agency/Organization Sponsored
K36 Meals on Wheels
K40 Nutrition Programs
K50 Home Economics
K99 Food/Nutrition/Agriculture, NEC

8394 Information and Referral Services (1.1)

A14 - Y14 Information and Referral Services

125 Giving information or opinion
569 Referral service (social agencies)

8399 Social Services, Not Elsewhere Classified (1.1)

8400 MUSEUMS, ART GALLERIES & BOTANICAL GARDENS (2.1)

8410 MUSEUMS AND ART GALLERIES (2.1)

8412 Museums & Art Galleries (2.1)

A50 Museums/Museum Activities
A51 Art Museums
A52 Children's Museums

- A53 Folk Arts/Ethnic Museums
- A54 History Museums
- A55 Marine/Maritime Museums
- A56 Natural History/Natural Science Museums
- A57 Science & Technology Museums
- A58 Sports/Hobby Museums
- A59 Specialized Museums - NEC

060 Museum, zoo, planetarium, etc.

8420 ARBORETA AND BOTANICAL OR ZOOLOGICAL GARDENS (2.1)

- 8422 Arboreta & Botanical or Zoological Gardens (2.1)
- C41 Botanical Gardeners, Arboreta, Etc.

8490 ARTS, CULTURE, HUMANITIES, NEC (2.1)

- 8499 Arts, Culture, Humanities, NEC (2.1)
 - A20 Arts/Cultural Organizations - Multipurpose
 - A23 Cultural/Ethnic Awareness
 - A24 Folk Arts/Traditional Arts
 - A25 Art Education/Schools of Art
 - A26 Arts Council/Agency
 - A40 Visual Arts Organizations/Services NEC
 - A41 Architecture Centers/Services
 - A42 Photography
 - A43 Sculpture
 - A44 Design Centers/Services
 - A45 Painting
 - A46 Drawing
 - A47 Ceramic Arts
 - A70 Humanities Organizations NEC
 - A71 Art History
 - A72 History & Archaeology
 - A73 Classical Languages
 - A74 Foreign Language Schools/Services
 - A75 Language & Linguistics - NEC
 - A76 Literary Services/Activities
 - A77 Philosophy/Ethics
 - A78 Theology/Comparative Religion
 - A80 Historical Societies & Related Historical Activities NEC
 - A82 Historical Preservation/Historical Societies
 - A83 Genealogical Organizations/Services
 - A84 Commemorative Events
 - A85 Veterans' & War Memorials

A90 Arts Service Organizations and Activities
 A91 Artist's Services
A99 Arts/Cultural/Humanities Organizations NEC
N52 Fair, County & Other

062 Historical site, record or reenactment
063 Monument
064 Commemorative event (centennial, festival, pageant, etc.)
065 Fair
091 Art exhibit
092 Literary activities
094 Genealogical activities
119 Other cultural or historical activities
123 Discussion groups, forums, panels, lectures, etc.

8500 Advocacy Services (2.2)

8520 Philanthropy and Voluntarism Promotion (2.2)

A16 - Y16 Volunteer Bureaus
T40 Voluntarism Promotion
T50 Philanthropy, Charity, Voluntarism Promotion General
T99 Philanthropy, Charity, Voluntarism Promotion, NEC

8530 Community Improvement/Capacity Building (2.2)

S20 Community/Neighborhood Development/Improvement - General
 S21 Community Coalitions
 S22 Neighborhood/Block Association
 S24 Civic Centers
 S25 Public/Private Initiatives
S30 Economic Development
 S31 Urban Economic Development
 S32 Rural Development
 S32 Visitors/Convention Bureau
S99 Community Improvement/Capacity Building, NEC

400 Area development, redevelopment or renewal
402 Other activity aimed at combating community deterioration
403 Attracting new industry or retaining industry in the area
915 Erection or maintenance of public building or works

8540 Civil Rights, Social Action, Advocacy (2.2)

- A13 - Y13 Equal Opportunity and Access
- A15 - Y15 Public Education and Advocacy
- P9R Welfare Reform
- R20 Civil Rights/Advocacy for Specific Groups
 - R21 Immigrants Rights
 - R22 Minority Rights
 - R23 Disabled Persons Rights
 - R24 Women's Rights
 - R25 Seniors' Rights
 - R26 Lesbian/Gay Rights
- R30 Intergroup/Race Relations
- R40 Voter Education/Registration
- R60 Civil Liberties Advocacy
 - R61 Reproductive Rights
 - R62 Right to Life
 - R63 Censorship/Freedom of Speech & Press Issues
 - R64 Freedom of Information
 - R65 Freedom of Religion
 - R66 Right to Privacy/Privacy Issues
 - R67 Right to Die - Euthanasia Issues
 - R68 Due Process
 - R69 Death Penalty Issues
- R99 Civil Rights, NEC
- W20 Government and Public Administration
 - W21 Ethnics in Public Administration
 - W22 Public Finance, Taxation, Monetary Policy
 - W23 Election Regulation
- W90 Consumer Protection & Safety
- W99 Public Affairs & Society Benefit, NEC

- 430 Defense of human and civil rights
- 431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc.)
- 432 Lessen neighborhood tensions
- 449 Other civil rights activities
- Attempt to influence public opinion concerning
- 510 Firearms control
- 511 Selective Service System
- 512 National defense policy
- 513 Weapons systems
- 514 Government spending
- 515 Taxes or tax exemption
- 516 Separation of church and state

- 517 Government aid to parochial schools
- 518 U.S. foreign policy
- 519 U.S. military involvement
- 520 Pacifism and peace
- 521 Economic-political system of U.S.
- 522 Anti-communism
- 523 Right to work
- 524 Zoning or rezoning
- 525 Location of highway or transportation system
- 526 Right of criminal defendants
- 527 Capital punishment
- 528 Stricter law enforcement
- 529 Ecology or conservation
- 530 Protection of consumer interests
- 531 Medical care service
- 532 Welfare system
- 533 Urban renewal
- 534 Busing students to achieve racial balance
- 535 Racial integration
- 536 Use of intoxicating beverages
- 537 Use of drugs or narcotics
- 538 Use of tobacco
- 539 Prohibition of erotica
- 540 Sex education in public schools
- 541 Population control
- 542 Birth control methods
- 543 Legalized abortion
- 559 Other matters
- 906 Consumer interest group
- 913 Prevention of cruelty to animals

8550 Environmental Quality, Protection & Beautification (2.2)

- C20 Pollution Abatement & Control Services, NEC
 - C21 Air Pollution Control
 - C22 Water Pollution Control
 - C23 Noise Pollution Control
 - C24 Radiation Control
 - C25 Hazardous Wastes and Toxic Substances
 - C26 Solid Waste Management, NEC
 - C27 Recycling Programs
 - C28 Global Warming (Greenhouse Effect)
- C30 Natural Resources Conservation & Protection
 - C32 Water Resources/Wetlands Conservation & Management
 - C34 Land Resources Conservation

- C35 Energy Resource Conservation & Development
- C36 Forestry Services
- C38 Plant Conservation, NEC
- C50 Environmental Beautification & Open Spaces
- C60 Environmental Education & Outdoor Survival Programs
- C99 Environmental Organizations, NEC
- K25 Farmland Preservation

- 350 Preservation of natural resources (conservation)
- 351 Combating or preventing pollution
- 352 Land acquisition for preservation
- 353 Soil or water conservation
- 354 Preservation of scenic beauty
- 355 Wildlife sanctuary or refuge
- 379 Other conservation, environmental or beautification activities

8560 International/Foreign Affairs & National Security (2.2)

- Q20 Promotion of International Understanding
 - Q21 International Cultural Exchange
 - Q22 International Student Exchange & Aid
 - Q23 International Exchanges, NEC
- Q30 International Development/Relief Services
 - Q31 International Agricultural Development
- Q40 International Peace & Security
 - Q41 Arms Control/Peace Organizations
 - Q42 United Nations Association
 - Q43 National Security, Domestic
- Q70 International Human Rights
- Q99 International Affairs, NEC

093 Cultural exchange with foreign country

8600 MEMBERSHIP ORGANIZATIONS

8610 BUSINESS ASSOCIATIONS (3.1)

- 8611 Business Associations (3.1)
 - A04 - Y04 Regulation, Administration, Accreditation Services
 - S40 Business Services
 - S41 Business Leagues/Trade Associations Including Chambers of Commerce
 - S44 Better Business Bureaus
 - S46 Boards of Trade
 - S47 Real Estate Organizations

200 Business promotion (chamber of commerce, business league, etc.)

- 201 Real estate association
- 202 Board of trade
- 203 Regulating business
- 204 Better Business Bureau
- 207 Industry trade shows
- 208 Convention displays
- 209 Bus. & Prof. Org. - Research, development and testing
- 213 Tourist bureau
- 229 Other business or professional group

8620 PROFESSIONAL MEMBERSHIP ORGANIZATIONS (3.1)

8621 Professional Membership Organizations (3.1)

A03 - Y03 Professional Societies/Associations

- 167 Group medical practice association
- 168 In-faculty group practice association
- 205 Professional association
- 206 Professional association auxiliary
- 236 Dairy herd improvement association
- 237 Breeders association

8630 LABOR UNIONS AND SIMILAR LABOR ORGANIZATIONS (3.1)

8631 Labor Unions and Similar Labor Organizations (3.1)

J40 Labor Unions/Organizations

- 261 Improvement of conditions of workers
- 262 Association of municipal employees
- 263 Association of employees
- 264 Employee or member welfare association
- 265 Sick, accident, death, or similar benefits
- 266 Strike benefits
- 267 Unemployment benefits
- 269 Vacation benefits
- 279 Other services or benefits to members or employees
- 920 Association of employees

8640 CIVIC, SOCIAL, AND FRATERNAL ASSOCIATIONS (3.1)

8641 Civic, Social, and Fraternal Associations (3.1)

- B84 Alumni Associations
- B94 Parent Teacher Group
- C42 Garden Club/Horticultural Program
- L50 Housing Owners/Renters Organizations
 - L51 Home Owners Association
 - L52 Tenants Organizations

L53 Cooperative Ownership Programs
S80 Community Service Clubs
S81 Women's Service Clubs
S82 Men's Service Clubs
W30 Military/Veterans' Organizations

033 Faculty group
034 Alumni association
035 Parent or parent teachers association
232 Agriculture group
233 Horticultural group
260 Fraternal beneficiary society, order, or association
356 Garden club
401 Homeowners association
404 Community promotion
601 Booster club
907 Veterans activities
908 Patriotic activities

8650 POLITICAL ORGANIZATIONS (3.1)

8651 Political Organizations (3.1)

480 Propose, support, or oppose legislation
481 Voter information on issues or candidates
482 Voter education (mechanics of registering, voting, etc.)
483 Support, oppose, or rate political candidates
484 Provide facilities or services for political campaign activities
509 Other legislative and political activities

8660 RELIGIOUS ORGANIZATIONS (3.2)

8661 Religious Organizations (3.2)

X20 Christian
X21 Protestant
X22 Roman Catholic
X23 Coptic/Orthodox Catholic
X24 Morman/Latter Day Saints
X30 Jewish
X40 Islamic
X50 Buddhist
X60 Confucian
X70 Hindu
X80 Bahai
X90 Interfaith Issues/Organizations
X99 Religion - NEC

- 001 Church, synagogue, etc.
- 002 Association or convention of churches
- 003 Religious order
- 004 Church auxiliary
- 005 Mission
- 006 Missionary activities
- 007 Evangelism
- 029 Other religious activities

8670 MUTUAL BENEFIT ORGANIZATIONS (3.1)

8671 Mutual Benefit Organizations (3.1)

Y40 Fraternal Beneficiary Societies

Y41 Fraternal Beneficiary Society/Association - 501(c)(8)

Y42 Domestic Fraternal Societies & Associations - 501(c)(10)

Y43 Fraternal Beneficiary Society, Order or Association - 501(c)(9)

Y99 Mutual/Membership Benefit, NEC

250 Mutual ditch, irrigation, telephone, electric company or like organization

259 Other mutual organization

8690 MEMBERSHIP ORGANIZATION, NOT ELSEWHERE CLASSIFIED (3.1)

8699 Membership Organization, Not Elsewhere Classified (3.1)

K28 Farm Bureau/Grange

231 Farm bureau

8700 ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES

8730 RESEARCH, DEVELOPMENT, AND TESTING SERVICES (1.3)

Note: The classification below violates the Basis of Code Assignment in the SIC given on page 18 of the SIC Manual: "All establishments primarily engaged in the same kind of economic activity are classified in the same four digit industry, regardless of their types of ownership..." It should be changed in the next release. Industry code 8733 should be dropped. Perhaps an industry code for diseases, disorders, and medical disciplines research should be added.

8731 Commercial Physical and Biological Research (1.3)

8732 Commercial Economic, Sociological, and Educ. Research (1.3)

8733 Noncommercial Research Organizations (1.3)

A05 - Y05 Research Institutes/Services

A06 - Y06 Public Policy Research and Analysis Services

- H20 Birth Defects & Genetic Diseases
 - H21 Hemophilia, research
 - H22 Sickle Cell, research
 - H23 Cerebral Palsy, research
 - H24 Cystic Fibrosis, research
 - H25 Down's Syndrome, research
- H30 Cancer, research
 - H31 Leukemia, research
- H40 Diseases of specific Organs, research
 - H41 Eye, research
 - H42 Ear & Throat, research
 - H43 Heart & Circulatory, research
 - H44 Kidney, research
 - H45 Lung Disease, research
 - H46 Skin Disease/Disorders, research
 - H47 Liver, research
 - H48 Brain Disorders, research
- H50 Nerve, Muscle & Bone Diseases
 - H51 Arthritis, research
 - H52 Muscular Dystrophy, research
 - H53 Multiple Sclerosis, research
 - H54 Epilepsy, research
 - H55 Spinal Diseases/Disorders
 - H56 Myasthenia Gravis, research
- H60 Allergy Related Diseases/Disorders
 - H61 Asthma, research
- H70 Digestive Diseases/Disorders
- H80 Specific Named Diseases/Disorders
 - H81 AIDS, research
 - H82 Alcoholism & Alcohol Abuse, research
 - H83 Alzheimer's Disease, research
 - H84 Autism, research
 - H85 Diabetes, research
 - H86 Learning Disabilities, research
 - H87 Schistosomiasis & Parasitic Diseases, research
 - H88 Tropical Diseases - NEC, research
 - H89 Lupus, research
 - H8A Rare (Orphan) Diseases/Disorders - NEC, research
- H90 Medical Disciplines - NEC
 - H91 Anesthesiology, research
 - H92 Biomedicine/Bioengineering
 - H93 Chiropractic, research
 - H94 Geriatrics, research
 - H95 Internal Medicine, research

- H96 Neurology/Neuroscience, research
- H97 Pathology, research
- H98 Pediatrics, research
- H99 Radiology, research
- H9A Surgery
- H99 Medical research - NEC
- Q50 Foreign Policy Research & Analysis (Domestic)
- U20 Science, General
 - U21 Marine Science & Oceanography
- U30 Physical Sciences/Earth Sciences Research & Promotion
 - U31 Astronomy
 - U32 Space/Aviation Research
 - U33 Chemistry/Chemical Engineering
 - U34 Mathematics
 - U35 Physics
 - U36 Geology
- U40 Engineering and Technology Research/Services
 - U41 Computer Science
 - U42 Engineering
- U50 Biological/Life Science Research
 - U51 Human Anatomy/Physiology
 - U52 Botany (Plant Physiology)
 - U53 Animal Anatomy/Physiology
- U99 Science/Technology, NEC
- V20 Social Science Research Institutes/Services
 - V21 Anthropology/Sociology
 - V22 Economics
 - V23 Psychology/Behavioral Science
 - V24 Political Science
 - V25 Population Studies/Demographics
 - V26 Law/Int'l Law and Jurisprudence
- V30 Interdisciplinary Research
 - V31 Black Studies
 - V32 Women's Studies
 - V33 Ethnic Studies
 - V34 Urban Studies
 - V35 International Studies
 - V36 Gerontology (as a social science)
 - V37 Labor Studies
 - V38 Rural Studies
 - V39 Poverty Research/Studies
- V40 Mystic/Paranormal Studies
- V99 Social Science, NEC

161 Scientific research (diseases)
162 Other medical research
180 Contract or sponsored scientific research for industry
181 Scientific research for government
199 Other scientific research activities

8734 Testing Laboratories (1.3)
905 Testing products for public safety

8740 MANAGEMENT AND PUBLIC RELATIONS SERVICES (4.2)

8742 Management Consulting Services (4.2)
A02 - Y02 Management & Technical Assistance Services
S43 Management Services for Small Business/Entrepreneurs

8744 Facilities Support Management Services (4.2)

I30 Correctional Facilities, NEC
I31 Transitional Care/Halfway House for Offenders/
Ex-Offenders

8900 SERVICES, NOT ELSEWHERE CLASSIFIED

8990 SERVICES, NOT ELSEWHERE CLASSIFIED
8999 Services, Not Elsewhere Classified

9100 EXECUTIVE, LEGISLATIVE, AND GENERAL GOVERNMENT, EXCEPT FINANCE

9190 GENERAL GOVERNMENT, NOT ELSEWHERE CLASSIFIED

9199 General Government, Not Elsewhere Classified
904 Government instrumentality or agency
925 Section 501(c)(1) with 50% deductibility
926 Government instrumentality other than section 501(c)

9200 JUSTICE, PUBLIC ORDER, AND SAFETY (1.1)

9220 PUBLIC ORDER AND SAFETY (1.1)

9224 Fire Protection (1.1)
M24 Fire Prevention, Protection, Control

407 Voluntary firemen's organization or auxiliary

9229 Public Order and Safety, Not Elsewhere Classified (1.1)

M20 Disaster Preparedness & Relief Service
M21 Civil Defense/Emergency Preparedness
M22 Flood Protection & Control
M23 Search & Rescue Squads/Services

