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***In Search of the Nonprofit Sector II:  
The Problem of Classification***

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# **IN SEARCH OF THE NONPROFIT SECTOR II: THE PROBLEM OF CLASSIFICATION<sup>1</sup>**

## **I. Introduction**

In a previous article (Salamon and Anheier, 1992b), we argued that the lack of attention that has historically been given to the nonprofit sector around the world has been due to factors that are as much conceptual as empirical. The nonprofit sector is poorly understood, in other words, not so much because the data on it are so limited as because the concepts used to depict its boundaries are so murky and imprecise.

To correct this problem, we reviewed several alternative ways of defining this sector and ultimately settled on what we termed the "structural/operational definition." The heart of this definition is a set of five core structural or operational features that distinguish the organizations that comprise the nonprofit sector from other types of social institutions. So defined, the nonprofit sector is a set of organizations that are:

- formally constituted;
- nongovernmental in basic structure;
- self-governing;
- non-profit-distributing;
- voluntary to some meaningful extent.

This definition recommended itself because it ranked highest in terms of five key criteria that are often used to evaluate analytical models (Deutsch, 1963; see below). In particular, it seemed to enjoy the greatest economy, significance, rigor, combinatorial richness, and explanatory power, or ability to apply to varied circumstances.

### The Need for a Classification System

Important as the task of defining the nonprofit sector and identifying its common characteristics is, however, it represents only half of the conceptual challenge involved in coming

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<sup>1</sup> We wish to express our appreciation to Kusuma Cunningham for her assistance in developing the ICNPO, and for compiling Appendix C of this paper.

to terms with this sector. At least as important is a second crucial task: the task of classification, of identifying the systematic differences among the organizations in the sector and an appropriate basis for grouping them.

Definition and classification are, in a sense, two parts of a related process. The first specifies what the entities in a group have in common; and the second spells out the ways in which they nevertheless differ.

Such differentiation is absolutely essential for serious analysis, and even casual description. As a recent United Nations document (1990:6) puts it: ". . . all economic processes that are to be described in the form of statistics require systematic classification. Classifications are, so to speak, the system of languages used in communication about . . . phenomena."

This general need for a classification system is particularly applicable to the nonprofit sector. Because of the diversity of this sector, comparisons at the level of the sector as a whole can be at best incomplete and at worst seriously misleading. Countries that have major differences in the overall scale and character of their nonprofit sectors can nevertheless have significant commonalities with respect to particular types of organizations. Without some systematic basis for grouping information in terms of the component parts of this sector, little progress can be made in describing the sector, let alone conducting serious cross-national research on it.

### The Challenges of Classification

While classification is essential, however, it is also very difficult. No single classification system is perfect for all possible purposes. In a sense, the ultimate value of a classification system is dictated by the use to which it will be put. For some uses, it is sufficient to group all organizations that are part of a class simply by size. For others, more complex classifications are necessary.

Broadly speaking, two basic issues have to be settled in the design of any classification system. The first of these is the *unit of analysis* to be used; and the second is the *basis of the classification*, the central variable, or variables, in terms of which entities are to be differentiated from each other.

Unit of Analysis. So far as the unit of analysis is concerned, the task is to find the unit that is both most homogenous in terms of the classification factor of interest (so that entities can really be grouped in terms of this factor) and also available as a unit about which relevant information is collected. A complex organization such as Caritas, the Catholic service agency in Germany, for example, may operate several hospitals, a number of day care centers, and a variety of family service agencies. If the organization is the unit of analysis, therefore, Caritas would likely be classified as a health provider since that is probably the activity that accounts for the largest share of its expenditures. In the process, however, the classification system would obscure the probably more numerous family agencies that the Caritas organization also encompasses. While it may be

more precise to focus on the individual establishments or service units, however, Caritas may not keep its data in this form.

Basis of Classification. Even when the unit of analysis can be established, important questions remain about the basis to use for classification. The possibilities here are almost endless: size, legal form, clientele, type of activity, product. All of these are reasonable possibilities, but each yields a different result. Thus a nonprofit organization that conducts research on health matters could logically be grouped together with other research organizations or with other health organizations depending on whether the activity (research) or the product (health services) is used as the basis of the classification. Unless these matters are clearly understood and systematized, serious problems can arise in trying to interpret the basic parameters of the sector, especially in cross-national settings.

### Existing Systems

Fortunately, a wide variety of systems for classifying nonprofit organizations are in existence, and they offer some insights into how to settle these issues. While these systems differ in many respects, there is some consensus that the appropriate unit of analysis is the individual establishment and that the appropriate basis for classification, at least for assessing the economic character of the sector, is the economic activity that the establishment carries out, i.e., the product or service it generates.<sup>2</sup> This is the basis for the national income data used to generate estimates of national economic activity around the world, and it is also the basis for many of the more numerous national systems within which nonprofit organizations are classified.

To say that there are some basic commonalities among a number of classification systems now in use for the nonprofit sector is not yet to say that the existing systems are the same. Most of the existing systems are built around national legal codes and embody an essentially legal definition of the nonprofit sector. A system developed by the Internal Revenue Service in the United States some years ago to classify nonprofit organizations, for example, identifies over 400 types of organizations, most of them subsets of the twenty-six different provisions of the Internal Revenue Code under which organizations can claim tax-exempt status. The *Nomenclature des domaines d'action associations* used by the French Statistical Office (INSEE, 1990), by contrast, utilizes an entirely different grouping consisting of ten general domains of activity, which are subdivided into 64 subdomains. Many of these are peculiar to French national circumstances, however, such as the distinction between university-based sport activities and other sport clubs, or the inclusion of the domain of "Transport and Communication."

Fortunately, however, a number of more general classification schemes are also available for differentiating the types of organizations that comprise the nonprofit sector. These include the

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<sup>2</sup> An "economic activity" in the national income statistics is defined as "the combination of actions that result in a certain set of products." (United Nations, 1990:9).

U.N. International Standard Industrial Classification (ISIC) of all economic activities, the General Industrial Classification of Economic Activities (NACE) developed by the European Statistical Office, and the National Taxonomy of Exempt Entities (NTEE) developed by the National Center for Charitable Statistics in the United States.

In the balance of this article, we assess the relative utility of these different classification systems and then suggest a modified system that we argue is more suitable than the existing alternatives for comparative international work in this field. We call this the International Classification of Nonprofit Organizations (ICNPO). In order to explain why this alternative system is superior, however, we must first explore what the criteria are for choosing among classification schemes in this field.

### Evaluation Criteria

Since the utility of a classification scheme is determined in important part by the use to which it will be put, great care must be taken in declaring one system superior to another. For the present purposes, however, the evaluation criteria formulated by Karl Deutsch to choose among analytical models in the social sciences and used in our earlier article (Salamon and Anheier, 1992b) to choose among alternative definitions of the nonprofit sector, also provide an objective basis for choosing one classification scheme over another. In these terms, the best classification system, like the best definition, is the one that achieves the optimum combination of economy, significance, rigor, combinatorial richness, and explanatory power. Let us examine each of these in turn.

Economy. The temptation with any classification system is to multiply the number of categories so that it comes close to the number of separate organizations. So elaborated, a classification system loses its value as a way to simplify reality. What is more, it can make the system unworkable by requiring information that is not easily available.

As with a definition, therefore, a classification system to be effective must have a reasonable degree of economy. That is, it must group the welter of organizations that comprise the sector into a reasonable number of groupings, and it must do so with reference to only a limited set of crucial factors.

Significance. Economy, however, is only one factor in judging a classification system. Equally important is the preservation of distinctions that highlight the truly significant differences in the phenomenon under study. A classification scheme that is simple and economical but that permits comparison only in terms of factors that are trivial or unimportant is not the one that should command support. The classification must focus attention on differences that are truly meaningful and significant.

Rigor. Classification systems must also be rigorous, or reliable in terms of measurement. Criteria must be defined in such a way that organizations that end up in one category in one country

would be likely to end up in the same category in another country. What is more, the classification should not depend on special information known to only a small number of people. The basis for the classification should be capable of being made sufficiently clear to ensure that different people would group the same agencies the same way most of the time.

**Combinatorial Richness.** A fourth crucial criterion of an effective classification system is the "combinatorial richness" it achieves. Combinatorial richness is the measure of the productivity of the classification system, the extent to which it surfaces a wide range of interesting relationships, comparisons, and contrasts. Combinatorial richness and economy are therefore partly in opposition to each other, since greater combinatorial richness can often be achieved only at the expense of a loss of economy, and vice versa. But these two criteria are not simply opposite sides of the same coin. To the contrary, it is possible to have a classification system that lacks both economy and combinatorial richness because it uses complex criteria of differentiation that are nevertheless not very rich and suggestive.

**Organizing Power.** The final test of a classification system is its "organizing power," its ability to fit circumstances other than the one it was originally developed to fit. This is obviously especially important in international comparative work. A classification system with the greatest organizing power is the one that can most comfortably encompass the circumstances of the largest number of different countries or types of national situations.

**Summary.** Clearly, no classification system can score equally high on all of these criteria, if for no other reason than that national circumstances do differ considerably. A system that is precise enough to demarcate the organizations in a particular country with great rigor is therefore likely to lack the organizing power to apply to another country very easily. Complex tradeoffs therefore exist among the various criteria, and systems that may be ideal for particular national circumstances may consequently not work well for international, comparative work. Since our objective here is to find a classification system that will work best comparatively, we necessarily put slightly more emphasis on some criteria (e.g., "organizing power" and "economy") than others. The discussion of various classification systems below must consequently not be taken to suggest that the various systems may not have great value in particular national circumstances. Rather, our question is different: How well do these systems work for the task of classifying the nonprofit sector for comparative, international work? The answer, we suggest, is not very well, leading us to develop an alternative system. Let us examine, then, what factors led us to this conclusion and what the components of our recommended system are.

## II. Existing Classification Systems: An Assessment

Broadly speaking, three fairly comprehensive classification systems are available for differentiating the nonprofit sector at the international level: first, the U.N.'s International Standard Industrial Classification (ISIC) (United Nations, 1990); the European Communities' General Industrial Classification of Economic Activities (NACE) (Eurostat, 1985); and the National Taxonomy of Exempt Entities (NTEE) developed by the National Council of Charitable Statistics in the United States. How well do these systems stack up in terms of the criteria identified above?

### The U.N. International Standard Industrial Classification System (ISIC)

The U.N. ISIC system was formulated to provide a basis for developing consistent economic statistics among the countries of the world. Modelled on the standard industrial classification system developed in the United States, it was adopted at the international level in 1948 and provides the most comprehensive and widely used system for classifying economic activity in the world.

Now in its third revision, the ISIC system essentially differentiates the many types of "establishments" in any national economy in terms of the principal "economic activity" they are in. Altogether, the ISIC groups establishments into 17 broad "sections" (e.g., Agriculture, Hunting, and Forestry; Manufacturing), subdivides these into 60 "divisions" (e.g., manufacture of textiles, manufacture of tobacco products, manufacture of rubber and plastics products), and further subdivides these 60 into up to nine "groups" each (e.g., "spinning, weaving and finishing of textiles", "manufacture of knitted and crocheted fabrics and articles," etc).

Like its cousin, the "economic definition of the nonprofit sector" described in Salamon and Anheier (1992b), the International Standard Industrial Classification system has a great deal of economy, rigor, and organizing power. The system has evolved over more than forty years through the active involvement of statisticians from countries around the world. Although certainly not without its complexities, it provides a rather efficient way to sort an immense amount of economic data on virtually every country, and has acquired, through extensive communication among statistical officials, a high degree of precision cross-nationally. What is more, it is a system that is already in place in the economic data systems of a wide array of countries, making it a very practical system for gathering economic data on the nonprofit sector.

Despite its considerable strengths, however, the ISIC system also has significant drawbacks as a mechanism for classifying the nonprofit sector. In the first place, as we have argued elsewhere (Salamon and Anheier, 1992b; Anheier, Salamon and Rudney, 1992), the ISIC system utilizes a definition of the nonprofit sector that excludes organizations that receive half or more of their income from fees or government support.<sup>3</sup> Perhaps because of this, the types of

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<sup>3</sup> Most U.S. nonprofit hospitals and universities would be dropped from the nonprofit



nonprofit organizations that are differentiated in the ISIC classification are rather limited. Almost all the organizations meeting our definition for inclusion in the nonprofit sector would fall into one of only three broad classes identified in the ISIC: Education (M), Health and Social Work (N), and Other Community, Social, and Personal Activities (O) (See Table 1). Although the education category is usefully split apart into meaningful categories, however, the others are not. This is particularly true of "Health and Social Work," which groups a broad range of social welfare activities from counselling to adoption assistance to rehabilitation assistance under the broad catch-all "social work activities." What is more, the "Other Community, Social, and Personal Activities" category also contains an immense range of different types, from trade unions to libraries, museums, and religious congregations. The result is such a broad set of catch-all categories that it is difficult to use the scheme to make meaningful comparisons among countries at the level of subsectors of the nonprofit sector. In the terms we introduced earlier, the classification system thus lacks significance and combinatorial richness so far as the nonprofit sector is concerned.

Not only does it lack combinatorial richness, however, but also the ISIC system as currently constituted lacks organizing power. This is so because the system fails to give sufficient prominence to a type of nonprofit organization that has become increasingly important in many developing nations: the so-called nongovernmental organization, or NGO. These are combinations of housing, community development, economic development, and community empowerment organizations. During the past twenty years they have grown increasingly important in the life of many developing societies; yet they do not find a convenient or prominent home in the ISIC system. Developed for a different purpose, the ISIC does not seem able to accommodate this significant new phenomenon.

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sector under this definition, for example, since they get the largest proportion of their income from fees or government grants. The same would happen to nonprofit social service providers in European countries.

### Eurostat General Industrial Classification of Economic Activities (NACE)

As originally formulated, the General Industrial Classification of Economic Activities (NACE) developed by the European Statistical Office provided some useful improvements on the basic ISIC system (Eurostat, 1979:25-6; 1985). As reflected in Table 1, the NACE system added two major categories to the ISIC system: (1) "Research and Development"; and (2) "Recreation and Culture" (included as part of "other community services" under ISIC). This usefully tightened the "Other Community, Social, and Personal Services" category and highlights the role of nonprofit research bodies.

Despite these improvements, however, the 1970 NACE system still suffered from many of the same problems as the ISIC system on which it rests. Thus, for example, it still failed to differentiate the many types of "social work" and related social welfare activities, grouping these under two rather broad categories -- "social work" and "social homes." Nor did the 1970 NACE system depart from the overall definitional limitation of the ISIC system, its focus only on "donative" nonprofits and its exclusion of organizations that receive significant income from government or fees. In fact, the NACE is even more restrictive than the basic ISIC scheme. This is so because it restricts nonprofit organizations by definition to certain categories of services that it *a priori* treats as "nonmarket." Included in such nonmarket services are administration of cemeteries, social work, religious activity, and tourist information. Other services can be considered nonprofit but only if the producer receives most of its resources from nonmarket sources (e.g., charitable contributions). As a consequence, this system leaves out many important types of nonprofit activity and organizations, robbing the classification system of a considerable portion of its significance.

Finally, the NACE system also fails to leave adequate room for NGO's in the developing world. Such organizations are buried in the "other community services" category rather than being highlighted as a distinctive type of organization. While it makes some improvement, therefore, the NACE system thus still has serious deficiencies in terms of significance, combinatorial richness, and organizing power.<sup>4</sup>

### The National Taxonomy of Exempt Entities

A far more complete classification system for the nonprofit sector is available in the National Taxonomy of Exempt Entities developed by the National Center for Charitable Statistics, a division of Independent Sector in the United States. Originally conceived as a way to get beyond the cumbersome classification system then in use by the Internal Revenue Service to classify charitable, nonprofit organizations in the United States, the NTEE system has elements that

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<sup>4</sup> A 1992 revision of the NACE system makes the classification nearly identical to the ISIC, although some more detail is provided at the subgroup level, allowing for a more refined treatment in some industries (Eurostat, 1992).

recommend it for comparative, international use as well. Most significant is the system's comprehensiveness and considerable combinatorial richness.

Where the ISIC system allocates only three broad classes to the economic activities in which nonprofits are active, the NTEE system provides for 26 "major groups" which are combined into 10 broad "functional categories." Thus, for example, the functional category "Human Services" includes such major groups as "Crime, Legal Related," "Employment, Job Related," "Food, Agriculture, Nutrition" (See Table 1).

Each of the major groups is then further divided into 17 "common activities" and up to 80 additional activities specific to the groups. The common activities include such things as "management and technical assistance," "research," and "fundraising and/or fund distribution." The additional activities then spell out the particular functions in more specific terms. Thus the major group "education" is further divided to differentiate such activities as "adult basic education, compensatory learning" (B60) from "continuing education, lifelong learning" (B64).

The NTEE system is thus an immensely rich classification system. From the point of view of the nonprofit sector, it is in some sense the opposite extreme from the ISIC system: where the ISIC was skimpy in the categories it set aside for the activities of nonprofit organizations, the NTEE system is lush with distinctions. In the terms we introduced earlier, it thus has great combinatorial richness.

Despite this, however, the NTEE system has some significant drawbacks from the point of view of comparative analysis of the nonprofit sector. In the first place, as is always the case, its combinatorial richness is purchased at a considerable price in terms of economy. The differentiation of organizational types is so fine that it becomes difficult to make the distinctions called for. In fact, the NTEE system actually reserves some codes for certain named organizations rather than for certain types of organizations. Thus, Boy Scouts of America is assigned Class O41, Big Brothers, Big Sisters class O31, the Urban League class P22, and so on. Clearly, a classification scheme that gets down to the level of actual organizations can become exceedingly complex and of questionable value in comparative work. In fact, taken to extremes, this is the opposite of a classification system: it comes close to a listing of agencies. While the NTEE stops far short of this, many of the categories do not line up well with the economic data within the Standard Industrial Classification System. As a consequence, the practicality of the system is open to serious question because in many countries the only realistic body of meaningful data on the establishments in this sector is that embodied in the national income data systems, and these are categorized in terms of the ISIC.

A further complication with the NTEE system arises from the comprehensive list of "common activity codes" it includes. In a sense, organizations are categorized on two bases at once: first, in terms of their "economic activity" as defined in the ISIC system (i.e., the product or field in which the entity is engaged); and second, in terms of what they do in that field. While this can be useful, it can also create difficulties. For one thing, the information needed to specify the

activity may not be available. Thus, it may not be possible to determine, for example, whether a particular health-oriented organization was engaged in providing health services, or raising funds for health services, or advocating for health services. Even where such information is readily at hand, however, other problems arise. For example, foundations and other fund-raising organizations focusing primarily on the education field are classified as education organizations, whereas other foundations and fund-raising organizations with more general purposes are classified in major group T ("Philanthropy, Voluntarism, and Grantmaking Foundations.") Summary statistics on the scope of grantmaking activities can thus inadvertently leave out significant fundraising entities that are grouped in other activity areas. Perhaps even more seriously, this arrangement creates great opportunities for double-counting since the grants made by an education foundation to other education organizations can end up being counted two times--once as an expenditure of the foundation and once as the expenditure of the organization to which the foundation made a grant.

These difficulties limit the organizing power of the NTEE system, making it difficult to apply the system in other settings, where the requisite level of detail is not available. It also limits the rigor of the system, particularly in cross-national settings. For example, NTEE places federated fund-raising organizations such as United Way into a category called "Community Improvement, Capacity Building" (Major Group S) rather than in Major Group T, which is for "philanthropy, voluntarism, and grantmaking foundations." Observers from other countries applying this scheme objectively would likely have a hard time understanding this peculiar usage since the principal activity of United Way and other federated funding organizations is to raise funds for the organizations affiliated with them. Placing these organizations in the "Community Improvement, Capacity Building" category is thus likely to be misleading.

Finally, the NTEE system also encounters other organizing power problems with respect to certain key components of the nonprofit sector elsewhere. Like the ISIC and NACE systems, it does not give much prominence to the types of nonprofit organizations that are most prominent and important in developing countries--namely, the so-called "NGO's" and grass-roots development organizations involved in community mobilization, village renewal, and small-scale economic development. The NTEE scheme does have a special code for organizations engaged in "Development and Relief Services," but only under International Activities. In other words, it provides a definitive category only for the international development organizations but not for the indigenous development organizations active in many developing countries. While some of these could be classified in major group "Community Improvement, Capacity Building," many others would fall into a great number of other possible categories in the NTEE system.

### **III. The Proposed International Classification of Nonprofit Organizations (ICNPO): An Alternative Approach**

If the ISIC and NACE systems are too limited and lacking in combinatorial richness and significance, and the NTEE system too complex and lacking in economy and rigor, is it possible to

fashion an alternative approach that combines some of the advantages of each without falling into their respective pitfalls? What is more, is it possible to do so in a way that corrects the shortcomings that both of these models have in terms of organizing power so far as the developing world is concerned so that a truly international system can be devised?

We believe the answer to these questions is yes and have developed an alternative classification system for nonprofit organizations at the international level that we call the International Classification of Nonprofit Organizations, or ICNPO. We emphasize that this system may not be ideal for particular national experiences since it may not capture the full range of nonprofit activity in particular national settings as fully as a purely national classification would do. However, we believe it provides a useful compromise between the level of detail that might be ideal for national work and the level that is feasible for comparative work, and that it does so while achieving a significant degree of organizing power.

This classification scheme was developed through a collaborative process involving the team of scholars working on the Johns Hopkins Comparative Nonprofit Sector Project, which the present authors co-direct (for a fuller description, see Salamon and Anheier, 1992a). The system took shape by beginning with the International Standard Industrial Classification (ISIC) system, and elaborating on it as needed to capture most succinctly the reality of the nonprofit sector in the twelve different countries that are involved in this project (the U.S., the U.K., France, Germany, Italy, Japan, Hungary, Brazil, Ghana, Egypt, India, and Thailand). Throughout, an effort was made 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.

### Central Features

Reflecting this, the ICNPO utilizes the same basic approach to solving the central design issues of economic classification as the Standard Industrial Classification system developed over the past 45 years by the United Nations. This is apparent in its choice of the basis of classification and unit of analysis.

Focus on Economic Activities. So far as the basis of classification is concerned, the ICNPO uses the "economic activity" of the unit as the key to sorting. Units are thus differentiated according to the types of services or goods they provide (e.g., health, education, environmental protection). Unlike the NTEE system, which cross-cuts this kind of activity grouping with a grouping keyed to the type of service each entity provides within its activity area (e.g., fundraising, advocacy, research), the ICNPO sticks much more strictly to the ISIC practice of assigning dominance to the activity area and sorting units according to their area of primary activity. A research organization that specializes in health research would consequently be treated in the ICNPO structure, as in the ISIC structure, as a research organization rather than a health organization since research is its principal activity.

Unit of Analysis. As with the Standard Industrial Classification system, the key to making such an "economic activity"-based system work is to choose a unit of analysis that has enough homogeneity to avoid distorting the data. For this reason, the standard economic statistics use the "establishment" rather than the "enterprise" as the unit of analysis since enterprises are frequently made up of many establishments, each of which may be engaged in a slightly different type of economic activity.

We have followed this practice in our proposed ICNPO. In particular, we seek to make the "establishment" rather than the "organization" our principal unit of analysis. An establishment is essentially a place of operation of an organization. In other words, it is a smaller unit than an organization. An organization may consequently run a number of different establishments, each of which may have its own economic activity. In the case of the German Caritas organization cited earlier, for example, the separate hospitals, family counseling centers, and related agencies that comprise the Caritas organization would be treated as separate "establishments," each of which would be classified according to its principal activity. Fortunately, this is also the format used by the German "census of workplaces," which focuses on the establishment, or workplace, as the unit of analysis.

### Basic Structure of the ICNPO

As reflected in Table 1, and in more detail in Table 2 and Appendix A, the ICNPO system groups the nonprofit sector as defined earlier into 12 Major Activity Groups, including a catch-all "Not Elsewhere Classified" group. These 12 Major Activity Groups are in turn further subdivided into 24 Subgroups. Each of the Subgroups has in turn been broken into a number of Activities, but the ICNPO system as currently developed does not attempt to achieve standardization at the level of the activities because of the great diversity of the nonprofit sector in the different locales. The Activities are nevertheless listed (though not coded) in the full specification of the system provided in Table 2, and in the fuller description offered in Appendix A, in order to illustrate the kinds of organizations that fall into each Subgroup. To facilitate comparisons, Appendix B provides examples for a cross-walk between ICNPO major groups and subgroups and those of the ISIC, NACE and NTEE systems, in addition to national classifications in place in France, Japan and the U.S. Finally, Appendix C offers translations of ICNPO groups and subgroups into several languages.

Although it is based on the ISIC system, the basic Activity Group structure of the ICNPO differs from the ISIC in a number of significant ways. Most fundamentally, it elaborates on the basic ISIC structure to take better account of the components of the nonprofit sector. Thus:

The Health and Social Work "section" of the ISIC system is broken into two "Major Activity Groups" in the ICNPO scheme: Group 3, Health, embracing "Hospitals and Rehabilitation" (3 100), "Nursing Homes" (3 200), "Mental Health and Crisis Intervention" (3 300), and "Other Health Services" (3 400); and Group 4, Social Services, embracing "Social Services" (4 100), "Emergency and Refugees" (4 200), and "Income Support and Maintenance" (4 300).

The catch-all "Other Community Social and Personal Service Activities" section in the ISIC system is broken into eight Major Activity Groups in the ICNPO system: "Culture and Recreation" (Group 1); "Environment," including animal related activities that ISIC classified under "Health" (Group 5); Law, Advocacy and Politics" (Group 7); "Philanthropic Intermediaries and Voluntarism Promotion" (Group 8); "International Activities" (Group 9); "Religion" (Group 10); "Business and Professional Associations and Unions" (Group 11); and "Other" (Group 12).

A special Development and Housing group (Group 6) is created for the NGO's that have taken such a distinctive place in the nonprofit sectors of the developing countries. Included in this Group are three Subgroups of organizations: those involved in "Economic, Social, and Community Development" (6 100); "Housing" (6 200), and "Employment and Training" (6 300).

While relying most heavily on the ISIC structure, however, the ICNPO system also borrows from the NTEE system discussed above. This is most clearly apparent in the inclusion of a special category of "Philanthropic Intermediary and Voluntarism Promotion" organizations (Group 8). However, the ICNPO system would put all organizations engaged in this function in this category rather than grouping some of the foundations and other fund-distribution organizations with the service organizations with which they are most closely affiliated and others in an ambiguous "Community Improvement" classification.

### Advantages and Disadvantages

The proposed ICNPO is certainly not without its drawbacks. Certain of the distinctions proposed may be difficult to make in practice. Numerous environmental organizations are principally engaged in advocacy activities, for example. Should they be classified according to their area of activity or the nature of their activity? Similarly, German trade unions are often deeply involved in vocational training, adult education, and the provision of social services. Should they be treated as trade unions, educational facilities, or social service agencies?

Beyond this, the nature of a particular type of organization may vary depending on the stage

of political and economic development in a country. For example, associations of doctors or lawyers that would be treated as member-serving trade or professional associations in most developed countries often function as significant promoters of free speech and human rights in developing societies. Unfortunately, the ICNPO system does not take this into account. All professional associations are grouped together despite the differences that may exist among them. In the terms introduced earlier, this inevitably makes the classification less rigorous than might be desired. The one saving grace is that most other classification systems suffer from a similar shortcoming.

Finally, though more economical than the NTEE system, the ICNPO system is considerably less economical than the ISIC approach, which contains far fewer categories in terms of which to differentiate nonprofit organizations. This will naturally make the ICNPO system harder to use than the far simpler ISIC one. What is more, the ICNPO categories do not line up perfectly with the often very different groupings spelled out in national legal systems.

Fortunately, however, these shortcomings are more than balanced by a number of advantages. In the first place, though it triples the number of major groupings allocated to the nonprofit sector in comparison with the basic ISIC system, the proposed ICNPO system nevertheless retains considerable economy. The entire nonprofit sector is embraced within twelve Major Activity Groups and 24 Subgroups. What is more, it stays close enough to the ISIC structure to give some reasonable hope that the basic national income data systems can be used to generate the data needed to analyze this sector in the terms the classification suggests.

In the second place, the additional complexity that the ICNPO introduces is done in order to increase the significance and combinatorial richness of the resulting classification structure. The ICNPO system makes it possible for the first time to differentiate the many different types of nonprofit organizations that have emerged in recent years--environmental organizations, civil rights organizations, business associations, foundations, and many more. Under the ISIC system, as we have seen, these were all bundled together in a large, undifferentiated mass of "Other Community, Social, and Personal Service Activities."

In the process, the ICNPO makes it possible to group and regroup organizations in order to shed light on a number of significant dimensions of the nonprofit sector. One of the more interesting distinctions found in the literature, for example, is that between primarily "public-serving" and primarily "member-serving" organizations (see, for example, Salamon and Abramson, 1982; Sumariwalla, 1983; Salamon, 1992). This distinction is crucial in American law, which permits tax deductible gifts only to the former category of organizations. Under the ICNPO system, the member-serving organizations can be separated out by focusing on Group 11, "Business and Professional Associations and Unions," plus the "Social, Recreational, and Sports Clubs" classified in Subgroup 1-200 under Arts and Culture.<sup>5</sup>

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<sup>5</sup> Some analysts would include Service Clubs (Subgroup 1 300) as member-serving organizations also.



The ICNPO system also easily accommodates two other crucial distinctions frequently drawn among nonprofit organizations: the first to separate essentially partisan political organizations from those that are nonpartisan; and the second to differentiate churches, synagogues, mosques and other religious congregations from all other organizations. The former is handled by a separate category (7 300) set aside for political parties and other similar organizations whose principal purpose is to assist particular candidates to secure political office (as opposed to promoting a particular cause or policy position). The latter is handled in a major group (Group 10) set aside especially for religious congregations. This analytical flexibility is a crucial advantage of the ICNPO system. In the terms introduced earlier, it demonstrates the combinatorial richness of the scheme.

#### Cross-National Application: A Partial Test

Ultimately, however, the real test of the ICNPO system is its organizing power and rigor, its ability to be applied comparably in different countries and perform well in coming to terms with the realities of different national systems. Although the proof here will be some time in being developed, the early indications are quite promising. A review of the fit between the ICNPO and the national circumstances of some of the countries included in the Johns Hopkins Comparative Nonprofit Sector Project should make this clear. (See also Appendix B.)

France. As noted in Salamon and Anheier (1992b), the French notion of the nonprofit sector, *economie sociale*, is broader than the structural/operational definition that is the foundation for the ICNPO classification since it includes cooperatives and mutuals in addition to associations. Within the world of "associations," however, the ICNPO provides a useful and workable system for differentiating organizational types in terms that permit cross-national comparisons. As such, it usefully bridges a number of peculiarities of French law and practice.

Under French law, for example, there are four major types of associations: "declared associations," i.e., organizations that are registered under the French Law of 1901 and active in a variety of social and economic fields; "undeclared associations," i.e., churches, some political parties, and informal neighborhood groups; "public utility associations," which operate in the fields of health and welfare and enjoy certain fiscal advantages not available to other declared associations; and "foundations," which are typically operating agencies with the privilege of owning real estate and other assets (Archambault, 1992).

This legal structure provides only the most limited basis for differentiating French nonprofit organizations in terms of what they do, however. The only system in use for doing this is the French version of the European NACE classification scheme, which is called *Nomenclature d'activites et produits*, or NAP. In French practice, every economic organization with wage earners is listed on a formal file called the SIRENE file, which records, in addition to its name, address and certain economic data, the legal status of the organization and its NAP code. SIRENE is thus potentially an immensely valuable tool for gathering information about French nonprofits.

Unfortunately, however, the NAP system suffers from the same limitations as its parent NACE so far as the nonprofit sector is concerned. Although education and health and social service activities are separately identified in the classification system, the rest of what we have defined as the nonprofit sector is lumped into a catch-all category called "Other collective nonmarket services."

The ICNPO system, by contrast, would divide these remaining types of nonprofits into a number of Major Groups, including "Environment," "Law, Advocacy and Politics," "Philanthropic Intermediaries and Voluntarism Promotion," "International Activities," and "Religion." It thus provides greater combinatorial richness than the existing French classification scheme. What is more, it does so while accommodating some of the peculiar French types of nonprofit organizations. For example, the so-called *comités d'entreprise*, or "worker councils," which operate in every enterprise with more than 50 employees and manage canteens, day care and holiday centers, cultural activities, and other personal or family social services, would fit into ICNPO category 4 100, "Social Services." Similarly, the so-called *tourisme populaire*, or "social tourism" organizations, which provide tourism, sport, and cultural opportunities for working class families on a sliding fee basis geared to family income, would fall into Group 1-200, "Recreation." In the terms introduced earlier, the ICNPO system thus offers both combinatorial richness and a considerable degree of organizing power, so far as the French system is concerned.

But is the system workable? Is it possible to gather information about French nonprofits at this more refined level of aggregation? The answer to date appears to be a qualified yes. At the very least, a beginning can be made thanks to the existence of a number of umbrella or "peak" associations that collect some information on key components of the nonprofit sector. Thus, for example, UNIOPSS (Union Nationale Interprofessionnelle des Oeuvres Privees Sanitaires et Sociales), a coalition of some 7,000 nonprofit health and welfare associations, gathers important information on the employment and activities of its member organizations. Similarly, UNAT gathers comparable data on popular recreation and tourism associations, CNOSF (the Olympic Committee) on other sports federations, UNAF (the family associations' national union) on some 5,700 family service agencies, and FONJEP on youth and popular education associations. While far from adequate, these sources provide some basis for applying the ICNPO in practice, at least until national income classification schemes are modified sufficiently to incorporate the ICNPO more fully.

Japan. A similar situation exists in Japan, though here the legal structure provides a bit more detail on the character of the organizations embraced within the sector. This is so because Japanese law does not provide a blanket authority to form nonprofit organizations. Rather, such organizations are restricted to particular purposes, each of which is governed by a separate legal provision. Thus, for example, Japanese law separately permits the formation of *koeki-hojin* (public benefit corporations), *shakaifukushi-hojin* (social welfare corporations), *iryu-hojin* (medical corporations), *shukyo-hojin* (religious organizations), and private school corporations (Amenomori, 1992).

In the case of the nonprofit organizations established by special legislation (e.g., the social welfare or medical corporations), the legal class can be translated into the ICNPO categories with only limited difficulty. The situation is a bit more complicated in the case of the *koeki hojin* category because it embraces a wide assortment of organizations spanning virtually all of the ICNPO categories. However, Japanese tax law distinguishes 137 types of *koeki hojin*, providing some basis for sorting these organizations. More difficult still is the situation with "unincorporated associations," such as the *kudomokai* (children's associations), the *seinendan* (youth clubs), and the *jichikai* (community self-help bodies). Even here, however, the ICNPO has a place to classify these organizations and thus to pick up some of the special features of the Japanese nonprofit sector. For example, the so-called *jichikai* organizations, which are local community organizations that provide certain social services but also maintain a registry of citizens residing in a community, would seem to fall into ICNPO Major Group 7, "Law, Advocacy and Politics." In other words, the ICNPO seems to have considerable organizing power for coming to terms with the special characteristics of the Japanese nonprofit sector as well.

**India.** The ICNPO also seems capable of embracing the rich diversity of nonprofit organizations in a country like India, which contains a variety of traditional associations representing caste, ethnic, and religious communities; various missionary societies and associations related to the Gandhian movement; Western-style nonprofit organizations in such fields as social services, recreation, and health; and an important set of so-called "nongovernmental organizations" or NGOs. Under the ICNPO system, for example, caste and ethnic organizations would fall under Group 7 100, "Civic and Advocacy Organizations"; religious groups in 10 100, "Religion,"; Gandhian or religiously based development organizations under Group 6, "Development and Housing."

The identification of a separate category--Major Group 6, "Development and Housing"--that can accommodate NGOs is a special advantage of the ICNPO system for countries like India. Such organizations have grown increasingly important in the developing world (Drabek, 1987). They function as crucial transmission belts for development activities, embracing community organizing and local economic development. Despite their importance, they are not easily accommodated in the existing national income classification systems. By providing a definable category for them, the ICNPO system achieves greater organizing power and combinatorial richness.

#### **IV. Conclusion**

Classification efforts of the sort discussed in this article often get short shrift in the development of new bodies of knowledge. It is, after all, somewhat dry work, lacking the drama of new empirical discoveries. Yet the importance of such work to our understanding cannot be overemphasized. Classification is the crucial prerequisite for scientific progress in any field of study. The development of clear definitions and classification systems is fundamental progress in the technology of thinking. Abstract words like the nonprofit or voluntary sector have no real

meaning without it, and serious empirical work cannot proceed in its absence. Regrettably, the development of this kind of conceptual equipment has lagged badly in the newly emerging field of nonprofit sector studies. While the ICNPO system outlined here may not be the last word on this topic, it is our hope that it will at least get the topic on the agenda, and perhaps provide a foundation on which to build.

## **APPENDIX A**

### **THE INTERNATIONAL CLASSIFICATION OF NONPROFIT ORGANIZATIONS: EXPLANATORY NOTES**

#### **GROUP 1: CULTURE AND RECREATION**

Organizations and activities in general and specialized fields of culture and recreation.

##### **1 100 Culture**

###### **media and communications**

production and dissemination of information and communication; includes radio and TV stations, publishing of books, journals, newspapers, and newsletters; film production; libraries.

###### **visual arts, architecture, ceramic art**

production, dissemination and display of visual arts and architecture; includes sculpture, photographic societies, painting, drawing, design centers and architectural associations.

###### **performing arts**

performing arts centers, companies, and associations; includes theatres, dance, ballet, opera, orchestras, chorals and music ensembles.

###### **historical, literary and humanistic societies**

promotion and appreciation of the humanities, preservation of historical and cultural artifacts, commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials, commemorative funds and associations.

###### **museums**

general and specialized museums covering art, history, sciences, technology, culture.

###### **zoos and aquariums**

##### **1 200 Recreation**

###### **sports clubs**

provision of amateur sports, training, physical fitness, and sport competition services and events.

###### **recreation and social clubs**

provision of recreational facilities and services to individuals and communities; includes playground associations, country clubs, men's and women's clubs, fitness centers.

**1 300 ~~Service Clubs~~**

membership organizations providing services to members and local communities, for example; Kiwanis, Lions or Zonta International.

**GROUP 2: EDUCATION AND RESEARCH**

Organizations and activities administering, providing, promoting, conducting, supporting and servicing education and research.

**2 100 ~~Primary and Secondary Education~~**

**elementary, primary and secondary education**

education at elementary, primary and secondary levels; includes pre-school organizations other than day care.

**2 200 ~~Higher Education~~**

**higher education (university level)**

higher learning, providing academic degrees; includes universities, business management schools; law schools; medical schools.

**2 300 ~~Other Education~~**

**vocational/technical schools**

technical and vocational training specifically geared towards gaining employment; includes trade schools; paralegal training, secretarial schools.

**adult/continuing education**

institutions engaged in providing education and training in addition to the formal educational system; includes schools of continuing studies, correspondence schools, night schools, sponsored literacy and reading programs.

**2 400 ~~Research~~**

**medical research**

research in the medical field, includes research on specific diseases, disorders, or medical disciplines.

**science and technology**

research in the physical and life sciences, engineering and technology.

**social sciences, policy studies**

research and analysis in the social sciences and policy area.

### **GROUP 3: HEALTH**

Organizations that engage in health related activities, providing health care, both general and specialized services, administration of health care services, and health support services.

#### **3100 Hospitals and Rehabilitation**

##### **hospitals**

primarily inpatient medical care and treatment.

##### **rehabilitation**

inpatient health care and rehabilitative therapy to individuals suffering from physical impairments due to injury, genetic defect or disease and requiring extensive physiotherapy or similar forms of care.

#### **3200 Nursing Homes**

##### **nursing homes**

inpatient convalescent care, residential care as well as primary health care services; includes homes for the frail elderly, nursing homes for the severely handicapped.

#### **3300 Mental Health and Crisis Intervention**

##### **psychiatric hospitals**

inpatient care and treatment for the mentally ill.

##### **mental health treatment**

outpatient treatment for mentally ill patients; includes community mental health centers, and halfway homes.

##### **crisis intervention**

out patient services and counsel in acute mental health situations; includes suicide prevention and support to victims of assault and abuse.

#### **3400 Other Health Services**

##### **public health and wellness education**

public health promoting and health education; includes sanitation screening for potential health hazards, first aid training and services and family planning services.

**health treatment, primarily outpatient**

organizations that provide primarily outpatient health services--e.g., health clinics, vaccination centers.

**rehabilitative medical services**

outpatient therapeutic care; includes nature cure centres, yoga clinics, physical therapy centers.

**emergency medical services**

services to persons in need of immediate care, includes ambulatory services and paramedical emergency care, shock/trauma programs and lifeline programs; ambulance services.

**GROUP 4: SOCIAL SERVICES**

Organizations and institutions providing human and social services to a community or target population.

**4100 Social Services**

**child welfare, child services, day care**

services to children, adoption services, child development centers, foster care, includes infant care centers and nurseries.

**youth services and youth welfare**

services to youth; includes delinquency prevention services, teen pregnancy prevention, drop-out prevention, youth centers and clubs, job programs for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts, Big Brothers/Big Sisters.

**family services**

services to families, includes family life/parent education, single parent agencies and services, family violence shelters and services.

**services for the handicapped**

services for the handicapped; includes homes, other than nursing homes; transport facilities, recreation and other specialized services.

**services for the elderly**

organizations providing geriatric care; includes in-home services, homemaker services, transport facilities, recreation, meal programs and other services geared towards senior citizens. (Does not include residential nursing homes.)

**self-help and other personal social services**

programs and services for self-help and development; includes support groups, personal counseling, credit counseling/money management services.



**4 200 ~~Emergency and Relief~~**

**disaster/emergency prevention and control**

organizations that work to prevent, predict, control, and alleviate the effects of disasters, to educate or otherwise prepare individuals to cope with the effects of disasters, or provide relief to disaster victims, includes volunteer fire departments, life boat services, etc.

**temporary shelters**

organizations providing temporary shelters to the homeless; includes travellers aid, and temporary housing.

**refugee assistance**

organizations providing food, clothing, shelter and services to refugees and immigrants.

**4 300 ~~Income Support and Maintenance~~**

**income support and maintenance**

organizations providing cash assistance and other forms of direct services to persons unable to maintain a livelihood.

**material assistance**

organizations providing food, clothing, transport and other forms of assistance; includes food banks and clothing distribution centers.

**GROUP 5: ENVIRONMENT**

Organizations promoting and providing services in environmental conservation, pollution control and prevention, environmental education and health, and animal protection.

**5 100 ~~Environment~~**

**pollution abatement and control**

organizations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, hazardous wastes and toxic substances, solid waste management, recycling programs, and global warming.

**natural resources conservation and protection**

conservation and preservation of natural resources, including land, water, energy and plant resources for the general use and enjoyment of the public.

**environmental beautification and open spaces**

botanical gardens, arboreta, horticultural programs and landscape services; includes organizations promoting anti-litter campaigns, programs to preserve the parks, green spaces and open spaces in urban or rural areas and city and highway beautification programs.

### **5 200 ~~Animals~~**

#### **animal protection and welfare**

animal protection and welfare services; includes animal shelters and humane societies.

#### **wildlife preservation and protection**

wildlife preservation and protection; includes sanctuaries and refuges.

#### **veterinary services**

animal hospitals and services providing care to farm and household animals and pets.

## **GROUP 6: DEVELOPMENT AND HOUSING**

Organizations promoting programs and providing services to help improve communities and the economic and social well being of society.

### **6 100 ~~Economic, Social and Community Development~~**

#### **community and neighborhood organizations**

organizations working towards improving the quality of life within communities or neighborhoods--e.g., squatters' associations, local development organizations, poor people's cooperatives.

#### **economic development**

programs and services to improve the economic infrastructure and capacity; includes building of infrastructure like roads, and entrepreneurial programs, and technical or management consulting assistance, rural development organizations.

#### **social development**

organizations working towards improving the institutional infrastructure and capacity to alleviate social problems and to improve general public well being.

### **6 200 ~~Housing~~**

#### **housing association**

development, construction, management, leasing, financing and rehabilitation of housing.

#### **housing assistance**

organizations providing housing search, legal services and related assistance.

### **6 300 Employment and Training**

#### **job training programs**

organizations providing and supporting apprenticeship programs, internships, on-the-job training, and other training programs.

#### **vocational counseling and guidance**

vocational training and guidance, career counseling, testing, and related services.

#### **vocational rehabilitation and sheltered workshops**

organizations that promote self sufficiency and income generation through job training and employment.

## **GROUP 7: LAW, ADVOCACY, AND POLITICS**

Organizations and groups that work to protect and promote civil and other rights, or advocate the social and political interests of general or special constituencies, offer legal services and promote public safety.

### **7 100 Civic and Advocacy Organization**

#### **advocacy organization**

organizations that protect the rights and promote the interest of specific groups of people--e.g., the physically handicapped, the elderly, children, and women.

#### **civil rights association**

organizations that work to protect or preserve individual civil liberties and human rights.

#### **ethnic association**

organizations that promote the interests of, or provide services to, members belonging to a specific ethnic heritage.

#### **civic associations**

programs and services to encourage and spread civic mindedness.

### **7 200 Law and Legal Services**

#### **legal services**

legal services, advice and assistance in dispute resolution and court related matters.

#### **crime prevention and public safety**

crime prevention to promote safety and precautionary measures among citizens.

**rehabilitation of offenders**

programs and services to reintegrate offenders; includes half way houses, probation and parole programs, prison alternatives.

**victim support**

services, counsel and advice to victims of crime.

**consumer protection associations**

protection of consumer rights, and the improvement of product control and quality.

**~~7 300 Political Organizations~~**

**political parties and organizations**

activities and services to support the placing of particular candidates into political office; includes dissemination of information, public relations and political fundraising.

**GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION**

Philanthropic organizations and organizations promoting charity and charitable activities.

**~~8 100 Philanthropic Intermediaries and Voluntarism Promotion~~**

**grantmaking foundations**

private foundations; including corporate foundations, community foundations and independent public-law foundations.

**voluntarism promotion and support**

organizations that recruit, train, and place volunteers, and promote volunteering.

**fund-raising organizations**

federated, collective fund-raising organizations; includes lotteries.

**GROUP 9: INTERNATIONAL ACTIVITIES**

Organizations promoting greater intercultural understanding between peoples of different countries and historical backgrounds and also those providing relief during emergencies and promoting development and welfare abroad.

**~~9 100 International Activities~~**

**exchange/friendship/cultural programs**

programs and services designed to encourage mutual respect and friendship internationally.

**development assistance associations**

programs and projects that promote social and economic development abroad.

**international disaster and relief organizations**

organizations that collect, channel and provide aid to other countries during times of disaster or emergency.

**international human rights and peace organizations**

organizations which promote and monitor human rights and peace internationally.

**GROUP 10: RELIGION**

Organizations promoting religious beliefs and administering religious services and rituals; includes churches, mosques, synagogues, temples, shrines, seminaries, monasteries, and similar religious institutions, in addition to related associations and auxiliaries of such organizations.

**~~10 100 Religious Congregations and Associations~~**

**congregations**

churches, synagogues, temples, mosques, shrines, monestaries, seminaries and similar organizations promoting religious beliefs and administering religious services and rituals.

**associations of congregations**

associations and auxiliaries of religious congregations and organizations supporting and promoting religious beliefs, services and rituals.

**GROUP 11: BUSINESS, PROFESSIONAL ASSOCIATIONS AND UNIONS**

Organizations promoting, regulating and safeguarding business, professional and labor interests.

**~~11 100 Business, Professional Associations and Unions~~**

**business associations**

organizations that work to promote, regulate and safeguard the interests of special branches of business--e.g., manufacturers' association, farmers' association, bankers' association.

**professional associations**

organizations promoting, regulating, and protecting professional interests--e.g., bar association, medical association.

**labor unions**

organizations that promote, protect and regulate the rights and interests of employees.

**GROUP 12: [NOT ELSEWHERE CLASSIFIED]**

**12.100 N.E.C.**

## APPENDIX B

## CROSS-WALK BETWEEN ICNPO AND ISIC, NACE, NTEE, AND SELECTED NATIONAL CLASSIFICATION SYSTEMS

ICNPO	ISIC	NACE <sup>a)</sup>	US	FRANCE	JAPAN	NTEE	INDIA
<b>GROUP 1: CULTURE AND RECREATION</b>							
1 100 Culture and Arts	923*	971-7 966*	7922 84	8601-08 9611-22	943 918 782	A B70	950 952 956
1 200 Recreation	924 9199*	978-9*	79* 8641	67 9617-18 9624-25 9712	785*	N	959
1 300 Service Clubs	9199	97*	8699*	96	949	S80	95
<b>GROUP 2: EDUCATION AND RESEARCH</b>							
2 100 Primary and Secondary Education	801 8021	932	8211	8201 9211-14	911, 916 912, 913	B21-28	920*
2 200 Higher Education	803	931	8221	8203 9215	914,949*	B41-43	921*
2 300 Other Education	809 8022*	933 934*	8222-99	8202 9216-18 9221	915 917 918	B50 B60 B80 B90	920*
2 400 Research	73 75 8532*	94 952* 911*	8922 7391	77 8301 9311 9321	93	H* U* V*	922*
<b>GROUP 3: HEALTH</b>							
3 100 Hospitals and Rehabilitation	8511	951 667.4	8062 8069	8402-06	871-73	E50 E22 E24 E26	930*
3 200 Nursing Homes	8519	951	8051 8059	8502-04	876	E25	930.9*
3 300 Mental Health and Crisis Intervention	8511-9	951	8063	8402-06	871-73	F	930.9*
3 400 Other Health Services	8519*	952* 954 955	8071 8081 8091	8407-13 9411 9421	875 879 949* 88	G, H E60-80 E30-40	930
<b>GROUP 4: SOCIAL SERVICES</b>							
4 100 Social Services	8531 8532	934* 961 962	83	9511-13 9522-23	92	B21 P, O K40-50	941* 969*
4 200 Emergency and Relief	8531 8532	961 962	83	9511-13 9522-23	92	M	941* 949*

4 300 Income Support and Maintenance	8531 8532	961 962	83	9524	92	P K30*	94*
GROUP 5: ENVIRONMENT							
5 100 Environment	900 37 9233	0 96	8699	9723	949	C K20	910 956.3
5 200 Animal Protection	8520 0140	956 0*	0741 0742	9723	949	D	931
GROUP 6: DEVELOPMENT AND HOUSING							
6 100 Economic, Social and Community Development	919	963 968	8699	0-66. 77	949	S*, W* Q30-31	94*
6 200 Housing	7010 452C	50* 834*	6513	55* 79* 81*	949	K, L	50* 82*
6 300 Employment and Training	8022* 8090* 919*	96* 933*	8331*	9218	919*	J20-30	942
GROUP 7: LAW, ADVOCACY AND POLITICS							
7 100 Civic and Advocacy Organization	919	966 968	8641 8651 8699*	9723	949	R Q70 P80*	942 949
7 200 Law and Legal Services	7411* 919*	835 963*	8111	7708	949	I	830
7 300 Political Organizations	9192	968	8651	9723	949	W*	949
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION							
	919	96	6732 8699	9723	949	T S70	949
GROUP 9: INTERNATIONAL							
	919	96	8699	9723	949	Q*	94 980
GROUP 10: RELIGION							
	9191*	966*	8661	9723	949	X	940
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS							
	9111 9112 9120	963 964 965	8611 8621 8631	7715 9711	941 949*	S41 Y J40	942*
GROUP 12: [NOT ELSEWHERE CLASSIFIED]							
	9199 9249 9309	968 979 984	8699 8999	87 9723	949	Z	99

\* indicates a significant mismatch between ICNPO and other classification; however, some equivalence exists

□ indicates that ICNPO activity is not captured by other classification, or that such activities are grouped into a catch-all or residual category.

a) 1970 NACE



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