

Non-Profits in the News: The UN Non-Profit Handbook Project

In this brief essay, I will discuss the UN Non-Profit Handbook Project, including the project's purpose, goals, details of the project, then very briefly cover the recent results from the project, and, lastly, I will discuss the project's legal relevance.

The purpose of the UN Non-Profit Handbook is “to improve the treatment of nonprofit... organizations in national economic statistics.”¹ The ultimate goal of the project is improve the understanding and credibility of the non-profit sector and to “prove a solid, empirical foundation for maximizing the contributions it can make to solving the pressing... problems facing the world today.”² The project itself is a combination of: (1) assisting countries in tracking their non-profit sector statistics by providing resources; (2) after the country reports those statistics to the project, it tabulates them to produce a country specific report; (3) and the project also creates an annual global report of non-profit activities from those countries that are participating. 33 countries currently participate in the project, including all North American countries.

The information that countries report seems to vary by country but is based on most of the same general sorts of data including: (1) the number of organizations, by field; (2) the number of civil workers, both paid and volunteer; (3) the “value added;” (4) the value of volunteer contributions; (5) operating expenditures; (6) sources of revenue; (7) the size and distribution of foundation grants. The biggest problem to date with the project is the fact that the handbook is optional for countries to use and that “its greatest value can be derived through implementation in the largest possible number of countries.”³

¹ Center for Civil Society Studies, *About the UN Handbook*, <http://ccss.jhu.edu/research-projects/un-nonprofit-handbook/about-the-un-handbook>

² *Id.*

³ *Id.*

The project's most recent report paints a clear picture of the economic impact of non-profits, but the report is decidedly *not* an international snapshot of the non-profit sector due to lack of participating countries; because of this, the statistics laid out below should be viewed with that limitation in mind. Averaged between 13 countries, the non-profit workforce (including volunteers) makes up 7.4% of the national workforce (U.S. 10.2%), about the same average as construction.⁴ Averaged between 15 countries, the non-profits make up 4.5% of the GDP (U.S. 6.6%). The report also found that service activities, defined as housing, social services, education, and health care, dominate the non-profit section, making up 73% of the type of activities non-profits engage in.⁵ Expressive activities, defined as sports and recreation, arts and culture, interest representation, and advocacy, make up 22%, with 5% being other (no U.S. data).⁶

I think this project is important and legally relevant because it is attempting to catalog and show the reasons non-profits should have favored economic status, including the tax-exemptions present in U.S. tax law. This report can illustrate to countries the contributions a non-profit can make economically and help them make the policy decision of whether to allow non-profits a legally favored economic status.

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November 20, 2013*

⁴ Lester M. Salamon, S. Wojciech Sokolowski, Megan A. Haddock, Helen S. Tice, *The State of Global Civil Society and Volunteering*, Comparative Nonprofit Sector Working Paper, March 2013

⁵ *Id.*

⁶ *Id.*