International comparative data on contributions to the charitable and non-profit sector

Statistical standards for economic statistics on the non-profit sector are outlined in the United Nations *Handbook of Non-profit Institutions in the System of National Accounts*. According to the *Handbook*, all entities in scope must comply with a “structural and operational” definition with the following 5 elements. They must be:

(i) organized to some extent;
(ii) not-for-profit and non-profit distributing;
(iii) institutionally separate from the government;
(iv) self-governing;
(v) voluntary membership and participation and non-mandatory or compulsory contributions of money and time.

Since countries have varying tax structures and legal frameworks surrounding the charitable and non-profit sector, the use of structural and operational criteria ensures that resulting statistics are internationally comparable. The Handbook further recommends that the non-profit sector be broken down by type of organization according to the International Classification of Non-Profit Organizations (ICNPO). At its broadest level, ICNPO breaks down as follows:

- Group 1 - Culture and Recreation
- Group 2 - Education and Research
- Group 3 - Health
- Group 4 - Social Services
- Group 5 - Environment
- Group 6 - Development and Housing
- Group 7 - Law, Advocacy and Politics
- Group 8 - Philanthropic Intermediaries
- Group 9 - International
- Group 10 – Religion
- Group 11 - Business and Professional
- Group 12 - Not Elsewhere Classified

To our knowledge, the following countries have produced satellite accounts of non-profit institutions and volunteering in their official statistics:

- New Zealand (2005, 2013)
- Australia (2012-2013)
• Belgium (2009-2014)
• Norway (2013-2015)
• France (2006)
• Canada (2005-2010)

In Canadian estimates, registered charities are not broken out separately from other non-profit institutions. Underlying administrative data sources for building the estimates do include the Registered Charity Information Return file (T3010), however, and it may be feasible to produce separate estimates if identified as a priority for future development.

**Information on the growth trends of the GDP (peaks or declines, triggers of periods of growth)**

According to published estimates in the Canadian macroeconomic accounts, funding for the non-profit sector (donations, sales of goods and services, etc.) and their subsequent activity is often strongly correlated to overall economic performance. This means that when the economy is growing, Canadians supporting the sector relatively more and when the economy is weaker, this support declines. To illustrate this, looking at long term trends in activity over the period from 2000 to 2008, real GDP increased 20% and the real consumption expenditure of non-profit institutions serving households increased 27%. Following the economic downturn that started in 2008 through to 2016, the corresponding cumulative growth was 15% and 13%, respectively.

**A breakdown of the $386 million contributions to not-for-profits from non-residents and whether that includes foreign tuition fees**

Current transfers from non-residents to “community-based” organizations including in the non-profit institutions serving households sector are based on information from the Registered Charities Information Return file (T3010) and include only donations from outside Canada. Other sources of revenue from non-residents like membership fees or sales of goods and services are not included in this value. No further breakdown of this amount (for example, by country of origin) is available at this time.

For “government-based” organizations like universities and colleges, tuition fees from foreign students are included under sales of goods and services. As foreign students are considered non-residents according to international standards, these would be considered an export of a service in Canadian economic statistics.