Helmut K. Anheier[a] and Martin Knapp[b]

Editorial

The second issue of *Voluntas* includes articles from a variety of academic disciplines and approaches, covering several topics central to the field of voluntary and non-profit organisations. The contributions featured in this issue are examples of the types of article (and scholarship) we wish to encourage for submission to *Voluntas*: empirical studies using comparative and longitudinal approaches, contributions which offer symbiosis, descriptive discussions which explore new research areas and emerging policy questions, and articles which point to new ways and different means to approach long-standing research problems.

Readers may recall that in our Editorial Statement in issue 1 of *Voluntas* we argued that empirical work on the size, composition, scope, inter-organisational structure, and financing of the non-profit sector represents one of the four major tasks which are likely to occupy the research community in this area for the next few years. In the first article in this issue, Virginia Hodgkinson offers both a typology for, and an empirical study of, the size and composition of the US independent or non-profit sector.

Some researchers in the field may be surprised to learn that much of the empirical work on the non-profit sector in the United States is of relatively recent vintage. Readers may be even more surprised to find out that Virginia Hodgkinson presents the most complete account of the size and composition of the US non-profit sector to date, and that many of the data contained in her article are published for the first time. It is often forgotten that the first overall profile of the non-profit sector was published only in 1986, when the first edition of *Dimensions of the Independent Sector* was published by Independent Sector (though partial profiles and key data had been published before). *Dimensions*, now in its third and much improved edition, is in fact a compilation of many different data sources, brought together under the watchful eye of Murray Weitzman and Virginia Hodgkinson, using a number of assumptions, extrapolations and estimates.

It remains one of the subtle ironies of our field that the country

https://doi.org/10.1007/BF01397435 Published online by Cambridge University Press

which has apparently done most to classify, measure and document the non-profit sector does not issue the corresponding institutional tables in the national accounts system, whereas countries not particularly well known for their broadly-based quantitative profiles of the sector — like Japan, Zimbabwe and South Korea — *do* report data on the sector in their national accounts.

Virginia Hodgkinson presents a detailed profile of the non-profit sector in the US. Rather than summarise her work in the Editorial, we would like to add several comments on the wider context in which the paper is set. One reason for much of the present data gathering and data modification exercises currently underway in a number of countries is the failure of official statistical machinery to take adequate account of the voluntary or non-profit sector. In the United States, the standard industrial classification system does not single out non-profit organisations; rather they are treated as part of the household sector, representing final demand. Thereby much of the non-profit sector is either subsumed in other sectors or simply 'defined away'. This situation helps to explain both the absence of the institutional account in the national account data and the *raison d'être* for Virginia Hodgkinson's article. The development of a classification system or taxonomy of non-profit organisations will greatly improve the data situation in the United States. This classification system — the National Taxonomy of Tax Exempt Entities, or NTEE — is introduced in this paper.

A task which emerges for comparative research is to take a closer look at the NTEE system and how it might be adapted and adopted for other national contexts. Work currently underway in several countries as part of the Johns Hopkins Comparative Nonprofit Sector Project suggests that in most countries a 'key' must be found to tap the vast and varied data sources on the non-profit sector and its component parts. In the US, the key is found in the data on organisations and individuals maintained at the Internal Revenue Service, or IRS. In France, as Edith Archambault and her group at the Sorbonne have shown, the key is the SYRENE file, whereas in Germany, the Census of Work Places (Arbeitstättenzählung) would open the route to a quantitative profile and map of the non-profit sector. In the United Kingdom, one would turn to the Charity Commission's register of charities for a starter, moving to other sources for data on non-charity voluntary organisations.

The relationship between taxation and tax issues as an expression of public policy on the one hand and donating or giving behaviour on the other is a long-standing policy issue and a popular though difficult research question. This issue of *Voluntas* offers two papers on the subject. Gerald Auten and Gabriel Rudney offer an analysis of panel data based on IRS returns (the 'key' to much of our understanding of

https://doi.org/10.1007/BF01397435 Published online by Cambridge University Press

some aspects of the US non-profit sector, as we have just argued). These authors describe the substantial fluctuations in giving among higher income groups, and investigate some of the factors which influence permanent and discretionary giving. Their findings are important, we believe, not only in the US context, but also for research on giving behaviour in other parts of the world which have significantly different income distributions, different tax systems, and different incentive and control mechanisms for tax deductions.

Richard Steinberg offers a critical evaluation and state-of-the-art review of empirical studies of the relationship between taxation and monetary giving. For some time, researchers were able to agree on the type of relationship between taxation and giving — a consensus which Richard Steinberg summarises as the 'traditional model'. Based on his review of recent studies in the area, he concludes that this consensus can no longer be taken for granted.

Richard Steinberg's review article has at least two major implications for research on the relationship between taxation and giving. First, it underlines the need to expand the empirical base in order to examine this relationship, with more emphasis needed on panel data (for example, of the kind used by Auten and Rudney). Second, it points to a need to re-evaluate the theoretical and operational models which generate research hypotheses in this area. It is important to be aware of the need to incorporate additional variables beyond those traditionally examined, to consider both direct and indirect effects on the relationship of central interest, to explore ways of data analysis which go beyond simple (and often inappropriate) linear regression procedures, and to take a more critical look at the validity of present operationalisations of the dependent variable. More discerning and fruitful research could emerge.

Few studies in the social sciences offer longitudinal analyses of organisations, and fewer still deal with non-profit organisations over time. We are not aware of too many which span a twelve-year period. This alone makes Ralph Kramer's contribution to the present issue interesting, if not unique. In fact, despite the dearth of similar research, his analysis of twenty British voluntary agencies also offers much for organisational sociologists and non-profit sector scholars alike. Ralph Kramer's book *Voluntary Agencies and the Welfare State* (University of California Press, 1981) was one of the first and remains one of the best contributions to our understanding of the relationship between the organisational level and the major characteristics of the social, economic and political systems in which non-profit organisations operate. In his *Voluntas* article, he examines changes and continuities in the British voluntary sector during a time of far-reaching changes in social and economic policy.

In our Editorial Statement in the first issue of *Voluntas*, we wrote

https://doi.org/10.1007/BF01397435 Published online by Cambridge University Press

that the journal will publish contributions which introduce planned and ongoing research efforts, which offer comparative observations of current issues relating to the non-profit sector in several countries, and which otherwise report on new developments. We want to encourage contributions which share thoughts, insights and items of news which are likely to be of interest to the international research and practice communities. In this issue, we publish a research note by Diana Robbins on the voluntary sector in the twelve member countries of the European Community. The non-profit sector has never been at centre stage of political discussion and policy action, either in Brussels, Luxembourg or Strasbourg. This is not surprising if we recall that social policy fields were for a long time exempted from the process of European integration. This is neither the place nor the occasion to dwell on the wisdom of these decisions, some of which are incorporated into the Treaty of Rome; more interesting are the new developments which are shifting discussions and decisions from a national to a European level. Though the non-profit sector remains least 'Europeanised' when compared to the for-profit and public sectors, the newly-founded European Foundation Centre in Brussels is one indication of an emergent field, and the opening of Brussels-based offices by, for example, some of the large West German voluntary welfare associations is another.

Despite all these new developments at the level of the European Community, and despite the increased recognition of the non-profit sector in the course of European social and economic integration, it is surprising to find that EUROSTAT, the Statistical Office of the European Communities, continues to invest little time or effort in reporting on the non-profit sector. Diana Robbins' essay, which emphasises both the policy importance of the voluntary or non-profit sector and the paucity of adequate information on it in Europe, eloquently demonstrates the need for improved economic accounting and social reporting procedures in the area.

The first two issues of *Voluntas* have focused on North America and on Europe, and some readers wrote to suggest that the geographical scope of *Voluntas* should be broadened to include contributions from other parts of the world, in particular from Latin America, Africa, Asia and the Middle East. After all, one reader remarked, *Voluntas* is subtitled 'The International journal of Nonprofit and Voluntary Organisations' and not 'The American and European Journal . . .'. We plead guilty to a perhaps undue concentration on the Western hemisphere; for a number of reasons it has proved to be difficult to attract contributions from and about other parts of the world in time for inclusion in Volume 1. Nonetheless, we are pleased to announce that papers on the non-profit sectors in Latin America, Africa, India, Japan and Israel are scheduled to appear in forthcoming issues, together with several articles dealing with

https://doi.org/10.1007/BF01397435 Published online by Cambridge University Press

the emergence of the sector in the Soviet Union and Eastern Europe. Moreover, the Editorial Board of *Voluntas* is being expanded to include a wider geographical coverage of major world regions.

This topic leads us to our final and saddest task as Editors in introducing this issue of *Voluntas*. It is with deep regret that we announce that Mario Padron, Editorial Board member from Peru, died earlier this year. Though the Editors and the Editorial Board had only the brief privilege of enjoying, and benefiting from, his presence on the Board, many of us have known Mario Padron for many years as a great scholar and colleague, and a tireless supporter of the non-profit sector in Latin America. On behalf of *Voluntas*, we would like to express our appreciation for his work and send our condolences to his family.

Notes

[a] Helmut Anheier is Assistant Professor of Sociology at Rutgers University, New Brunswick, New Jersey; Research Associate, Institute for Policy Studies, Johns Hopkins University, Baltimore, Maryland, USA.

[b] Martin Knapp is Professor of the Economics of Social Care, and Deputy Director of the Personal Social Services Research Unit, at the University of Kent at Canterbury, England.

https://doi.org/10.1007/BF01397435 Published online by Cambridge University Press