

# Giving in Europe

The state of research on giving in 20 European countries

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# Research on Giving in Germany

*The state of research on giving by households, corporations, foundations and charity lotteries to charitable organisations in Germany*



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# Research on Giving in Germany

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## Introduction on Giving Research in Germany

Research on philanthropy in Germany is being conducted in several ways by various researchers, disciplines and institutions (Adloff, 2005; Priller and Sommerfeld, 2005; Zimmer et al., 2013; Helmig and Boenigk 2012; Mews and Boenigk, 2015; Wilke, 2009). A central institution which is responsible for collecting and analysing Giving Research for Germany does not exist. Recently, in September 2016, a nationwide project called 'Forum Civil Society Research' [Forum Zivilgesellschaftsforschung] was started under the umbrella of the *Donors' Association for the Promotion of German Science and Humanities* [Stifterverband für die Deutsche Wissenschaft]. It aims to prepare a comprehensive data collection on civil society until 2018, i.e. as a joint effort of all institutions in Germany which conduct regular, ongoing research on civil engagement. This is due to the fact that in Germany knowledge and data about giving money, in kind, time or even blood donations is fragmented, and the research studies available are often one-off and analyse single aspects of giving. Previous studies have mostly focused on the Johns Hopkins Comparative Non-Profit Sector Project and documented details on the non-profit sector in Germany (Zimmer, Priller and Anheier, 2013). In this context two aspects are of importance. First, readers should reflect that a lot of data on the German non-profit sector, and therein on giving, was collected in the mid-1990s, and therefore is no longer up to date. Second, most of the studies focused on sector-specific aspects and not explicitly on Giving Research or data sources explicitly on giving. This chapter, however, aims to give a systemized and comprehensive overview of the state-of-the-art of Giving Research in Germany. In the following research landscape overview we present an outline of the institutions and their scientific background. Herein we differentiate between Giving Research from: (1) independent institutions and network projects, (2) universities and other academic institutions, and (3) research-oriented initiatives from non-profit practice. Finally, we systemize Giving Research in Germany by data access possibilities and thereby hopefully encourage future research studies.

## Giving Research at independent institutions and network projects

The *German Central Institute on Social Issues* [Deutsches Zentralinstitut für Soziale Fragen DZI, founded in 1893 and located in Berlin] is a key player in the topic of giving in Germany. The mission and character of the DZI is to be an independent information and documentation centre in the overall area of social and welfare work. The DZI differentiates three main working areas: (1) The donor advisory service, mainly known for awarding the *DZI Seal-of-Approval* [Spendensiegel] to money-collecting non-profit organisations, (2) the library and literature database on social and welfare work,

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and (3) the publishing department editing the monthly magazine '*Social Work*' [Soziale Arbeit] and other publications. By 2015, 232 charities had successfully applied for the DZI Seal-of-Approval (DZI, 2015a). Moreover, the DZI annually updates its detailed *statistics on the financials of the sealed charities* [DZI Spenden-Almanach], complemented by studies and surveys on the overall donation volume and the donation volumes of single, significant fundraising campaigns (DZI, 2015b).

Furthermore, various studies on donation volumes and donors' attitudes have been published at or in cooperation with the *Berlin Social Science Center* [Wissenschaftszentrum Berlin für Sozialforschung] over the past 25 years (Priller and Sommerfeld; 2005; Priller and Schupp, 2011).

Also, several German foundations serve the mission of enriching Giving Research in Germany. For example, the *Donors' Association for the Promotion of German Science and Humanities* [Stifterverband für die Deutsche Wissenschaft], the *Bertelsmann Foundation* [Bertelsmann Stiftung] and the *Fritz Thyssen Foundation* [Fritz Thyssen Stiftung] supported this goal by financing the project '*Civil Society in Figures*' [ZIVIZ- Zivilgesellschaft in Zahlen]. The ZiviZ project is the newest available research on the German non-profit sector, and the results show that the non-profit sector consists of over 615 000 organisations with approximately 2 284 410 employees (for detail see [www.ziviz.info](http://www.ziviz.info); Krimmer and Priemer, 2013). Also, the *Jacobs Foundation* [Jacobs Stiftung] and the *Hans Böckler Foundation* [Hans Böckler Stiftung] have supported research projects in cooperation with the *Berlin Social Science Center*.

### **Giving Research at universities and other academic institutions**

In Germany, universities and other academic institutions with specialized chairs and research teams on non-profit organisations are very limited, and consequently professorships with a very narrow focus on Giving Research do not exist. Table 12.1 presents an overview of the universities at which Giving Research is realized. However, please note, that such an overview can never be comprehensive or even up to date. Besides the non-profit/giving researchers listed, several other public management and healthcare management research(ers) exist, which are not included in this overview. Giving Research in Germany is interdisciplinary minded and comes from the following disciplines: Business administration, economics, political science and sociology.

**Table 12.1 Giving Research at German universities and other academic institutions**

<b>University</b>	<b>Focus/Center</b>	<b>Discipline</b>	<b>Researcher(s)</b>
Heidelberg University	Center for Social Investment	Interdisciplinary	Prof. Dr. Geibel; Prof. Anheier, PhD, Dr. Volker Then; Dr. Georg Mildenberger
Leibniz University Hannover	HRM in NPOs	Business Adm.	Prof. Dr. Hans-Gerd Ridder Dr. Hans-Jürgen Bruns; Dr. Rebekka Skubinn
University of Freiburg	Public & Non-profit Management	Business Adm.	Prof. Dr. Jörg Lindenmeier Prof. Dr. Iris Saliterer Dr. Ann-Kathrin Seemann
University of Hamburg	Public & Nonprofit Management Civil Society Non-profit Economics	Business Adm. Sociology Economics	Prof. Dr. Silke Boenigk; Dr. Jürgen Willems Prof. Dr. Frank Adloff Prof. Dr. Andreas Lange
University of Mannheim	Public & Non-profit Management	Business Adm.	Prof. Dr. Bernd Helmig Dr. Julia Thaler
University of Münster	ifpol: Civil Society	Political Science	Prof. Dr. Annette Zimmer
University of Potsdam	Public & Non-profit Management Sociology of Wealth	Business Adm. Sociology	Prof. Dr. Isabella Proeller Prof. Dr. Wolfgang Lauterbach
Technical University of Kaiserslautern	Sustainable Management	Business Adm.	Prof. Dr. Katharina Spraul
Technology Art Sciences Cologne	Social Sciences	Business Adm.	Prof. Dr. Michael Urselmann
WZB Berlin Social Science Center	Science Center	Sociology	Dr. sc. Eckhard Priller

### **Giving Research initiatives initiated and supported by non-profit practice**

The *German Donor Council* [Deutscher Spendenrat e.V.] is an umbrella association of non-profit organisations with a focus on humanitarian, animal and ecological missions, and supports Giving Research projects. Regarding Giving Research, the most relevant contribution of the *German Donor Council* is the realization of an annual donor survey, the so-called *Balance Sheet on Giving* [Bilanz des Helfens/Charity Scope], which is conducted in cooperation with the market research institute GfK Germany. In addition, we assume that many individual projects and forms of cooperation between non-profit practice and single giving researchers exist. In this section, we focus on more formally established research initiatives. For example, the *German fundraising association* [Deutscher Fundraisingverband] supports fundraising research in its mission. In 2010, the *German Red Cross Blood Donation Service North East* [DRK-Blutspendedienst Nord-Ost] agreed on research cooperation with the University of Hamburg. This research team is specialized in blood donation management aspects such as motives for blood donation, segmentation and blood donation satisfaction (Boenigk et al., 2014).

### **Giving Research by data source**

Within the previously mentioned 'Civil Society in Figures' study an additional document on relevant data sources was published (Tamm et al., 2011). Here it is explained that first of all, giving data comes from official statistical sources [Federal Statistical Office] and panel surveys, such as the socio-economic panel (SOEP, 2011; Wagner et al., 2007); herein the data sets are available for researchers. First, the Federal Statistical Office provides two types of data on giving: Every five years the *sample survey of income and expenditure* [Einkommens- und Verbrauchsstichprobe] (Destatis n.d.) gives information on donations and membership fees. Every year – but with a time shift of approximately four years – the income tax statistics give information about the annual amounts of donations and of membership fees that have been accepted for tax exemption (Urselmann and Loos, 2015). Second, the socio-economic panel collected data on individual giving in its panel in 2010. Furthermore, two market research institutes, GfK and TNS Infratest, collect giving data on a regular basis. These data sets are not available to share for research, but the empirical results are regularly documented.

Most of the listed data sources collect giving information on a regular basis; monthly, annually or every five years, and ask about money donations and other behavioural aspects of giving in Germany.

The data on time donations are published in the so-called *German Survey on Volunteering* [Deutscher Freiwilligensurvey]. Until now, this survey has been realized in four waves in 1999, 2004, 2009 and 2014. The anonymized and edited data of the *German Survey on Volunteering* is available for scientific use (DZA, 2015). The data on giving blood are limited, but in the Socio-Economic Panel from 2010, some questions on blood donations in Germany were also integrated.



**Table 12.2 Data sources on giving in Germany**

<b>Data collected by</b>	<b>Name of the survey/source</b>	<b>Time and sample of the data collection</b>	<b>Information on</b>
Federal Statistical Office	Income and Expenditures Income Tax Statistics	Every five years; 60 000 households Every year, all income tax payers	Donations, fees, tax Donations, fees
TNS Infratest (Panel)	Donor Monitor	Every year, 4 000 households	Money Donations Image/Awareness
	German Socio-Economic Panel (SOEP) (2010)	Irregular, in 2010 questions on money and blood donations	Money Donations Blood Donations
GfK /German Donor Council (Panel)	Charity Scope/Bilanz des Helfens (2015)	Every month, 10 000 individuals	Money Donations Time Donations
DZI German Central Institute on Social Issues	Donation Almanac (2015)	232 NPOs with the DZI Seal-of-Approval	Money Donations
DZA German Center on Gerontology	German Survey on Volunteering	Four waves 1999, 2004, 2009, 2014	Time Donations
Donors' Association for the Promotion of Science and Humanities, Bertelsmann Foundation, Fritz Thyssen Foundation	Civil Society in Figures (ZIVIZ) (2012)	Phase 1 (2010): Use of the data of the Federal Statistical Office (Unternehmensregister) Phase 2 (2012): NPO Survey	Non-profit Sector

Despite the fact that the research landscape is fragmented, the Giving Research initiatives have developed over time. In July 2014, DZI and WZB organized a round table meeting where 15 national experts in the field of statistics on charity and giving discussed how to further improve cooperation and how to reduce data insufficiencies and methodological inconsistencies. However, there is room for a more intense debate and for collaborative giving projects on a national level as well as under the umbrella of the ERNOP network ([www.ernop.eu](http://www.ernop.eu)).

## **Data on Giving in Germany**

### **Giving by individuals**

The information available on cash and in-kind donations made by individuals (in contrast to time donations) is rather fragmentary and partially inconsistent; the different surveys also employ partially different concepts and methods. Statistical information on individual giving has, however, slightly improved in the past ten years.

#### **a) Donor percentage**

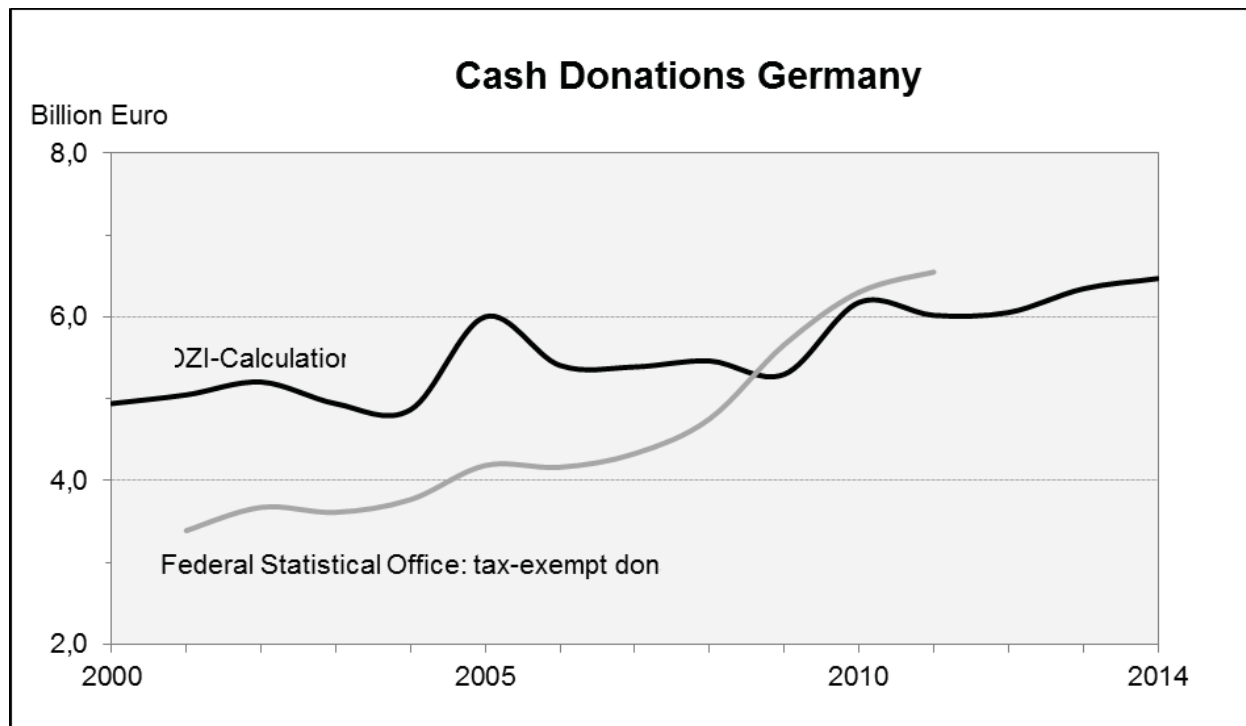
The estimation on the percentage of donors among the German population differs between a minimum of 25% and a maximum of about 50%. In the database of the SOEP survey, a representative panel of the German population, Shehu et al. (2015) show that 42.96% of the German population are non-donors, 17.01% money donors, 11.36% time donors, 6.76% blood donors, and the rest give in more than one form of donation. However, it seems obvious that the majority of the population in Germany does not donate, in contrast to – following the World Giving Index 2015 (CAF, n.d.) – comparable developed countries such as the UK (75%), the Netherlands (73%), Canada (67%), the US (63%) or Sweden (60%). In the short term, this trend is in a double sense not in accordance with the figures of the German Donor Council and GfK, according to which the donor rate (respondents aged 10 years and older) in the first nine months of 2014 was at 25.6% (2013: 27.8%). It fell and rose again to 27.1% during the same period in 2015. In total, it is significantly lower than as estimated by Gallup. Tracing both surveys over an extended period of about five years, one sees a rather stable donor rate, which, in the case of the German Donor Council and GfK remains at about 26%, while the CAF and Gallup studies indicate around 46%. The published differences in methods alone do not provide a satisfactory explanation for the different levels of these values.

#### **b) Donation volume**

According to the DZI, German households spent approximately € 6.5 billion in donations for charitable purposes in 2014; this represents a moderate increase compared to 2013 (€ 6.3 billion). Excluding specific circumstances due to catastrophes, however, general donations clearly increased by +4.4% in 2014. The extrapolation shown below (Graph 1) is based on the DZI Index as well as on calculations of the total donations from households, which were published in 2009 by the *Berlin Social Science Research Centre* (WZB) and the *German Institute for Economic Research* (DIW) in 2011. Further details on the methodology and the development of donations were communicated 09.03.2015 in a detailed press release by the DZI (DZI, 2015).



**Figure 12-1 Cash Donations Germany**



Following the data collection '*Donation 2015: Trends and Forecast*' [Spendenjahr 2015: Trends und Prognosen], published in the middle of November 2015 by the German Donor Council (Deutscher Spendenrat) and GfK SE Panel Services Germany, the amount of donations developed very positively and increased from January to September 2015 by 13.6% compared to the same period the previous year. Spendenrat and GfK quantified the amount of donations in the first nine months with € 3.4 billion (2014: € 2.7 billion). The number of donors increased from 17.3 million in 2014 to 18.4 million in the first nine months of 2015. The main reason for this increase lies in the special donations after the earthquake disaster in Nepal in April 2015 as well as in the generous donations to refugees and to help stricken countries in the Middle East that are in crisis. Also worth mentioning in this context are the sustained economic growth in Germany and the payroll increases for large segments of the population.

### **c) Donation purposes**

Regarding the allocation of funds to different common purposes, the Balance Sheet on Giving 2015 (German Donor Council, n.d) shows the bulk of giving goes to humanitarian aid (79% in 2014). 5.7% is spent on welfare purposes, 2.9% on culture and heritage conservation, 2.7% on environmental/nature conservation, 2.4% on sports, and 7.4% on other non-profit purposes.

### **d) Number of non-profit organisations collecting donations**

There is no detailed information or even estimations of the total number of charitable organisations in Germany. This is due to the fact that the term 'donation organisation' is not clearly defined. In 2013, the project '*Civil Society in Figures*' published the 'ZIVIZ Survey 2012'. It provided a comprehensive inventory of the civil society structures in Germany in 2012. Among other subjects such as 'civic engagement and paid work', 'financial resources' and 'third sector organisations between civil society

and the market', this report gave a synopsis of the basic structure of the civil society sector with detailed statistics. In 2012 some 580 284 registered associations, 17 352 foundations under civil law, 10 006 non-profit limited liability companies and 8 502 cooperatives existed in Germany. The ZIVIZ Survey 2012 showed that the sector was financially supported as follows: 41% by membership fees, 27% by earned income, 20% by donations and sponsorship, 10% by public funds, and 2% by other sources. Unfortunately, no differentiation has been made between the categories of donations and of sponsorship. In 2016, an updated ZIVIZ-survey is planned.

For many years, the number of registered associations has been collected by the V & M Service GmbH. For 2014, it gives the number of 588 801 registered associations. They can be distinguished as follows according to purpose:

**Table 12.3 Purposes of the registered associations in Germany**

<b>Mission focus of the association</b>	<b>Number of associations</b>	<b>Percentage</b>
Leisure / supporting folklore	202 774	34.4%
Social / welfare services	107 391	18.2%
Sports	90 724	15.4%
Professional / trade associations / politics	90 328	15.3%
Interest groups / citizens' initiatives	52 089	8.9%
Art / Culture	28 556	4.9%
The environment / Nature	8 665	1.5%
Other	8 274	1.4%
<b>Total in 2014</b>	<b>588 891</b>	<b>100%</b>

At the end of 2014, according to current figures provided by the Association of German Foundations, there were 20 784 foundations under civil law. There are no accurate estimates of the number of non-registered associations and ecclesial foundations for Germany (which are certainly significant). All these organisations welcome any donations. Only a small part – conservatively estimated to be 2 000 to 3 000 – carry out fundraising activities on a regular basis in a systematic and nationwide fashion.

## **Giving by corporations**

The most recent publicly available report that includes giving by corporations comes from the *Federal Ministry for Family Affairs, Senior Citizens, Women and Youth* [Bundesministerium für Familie, Senioren, Frauen und Jugend, BMFSFJ] (2012a, 2012b). For this report, the *Cologne Institute for Economic Research* [Institut der deutschen Wirtschaft Köln] surveyed a panel of 30 000 corporations in 2011, of which 4 392 corporations reported civil engagement, and subsequently 2 500 corporations provided more detailed answers on the forms of their engagement. An updated version of this report is expected to be presented to the *Federal Cabinet* [Bundeskabinett] in October 2016, then handed over to the *German Bundestag* before it can be subsequently published (Zentrum für zivilgesellschaftliche Entwicklung, 2016). Therefore, the following information relates to the previous

report. The civil engagement of corporations in Germany is often treated within the broader notion of corporate citizenship and corporate social responsibility (see Backhaus-Maul et al., 2010; Bertelsmann Stiftung, 2005; Fifka, 2012; Herzig, 2006; PricewaterhouseCoopers, 2012). Table 12.4 illustrates that corporate engagement takes place in a variety of sectors with a focus on sport and recreation as well as education, kindergartens and schools.

**Table 12.4 Percentage of corporations engaged in different sectors (BMFSFJ, 2012a; 2012b)**

	Yes significantly	Yes but only a little	No
Sport and recreation	39.0	29.2	31.8
Education, kindergartens and schools	37.0	38.3	24.7
Social integration	23.1	30.9	46.0
Art and culture	17.9	31.4	50.7
Universities, Research	14.5	21.5	64.0
Health	13.2	19.9	66.9
The environment/disaster relief	11.8	21.2	67.0
International/development aid	7.4	12.7	80.2
Human rights	3.6	12.7	83.6

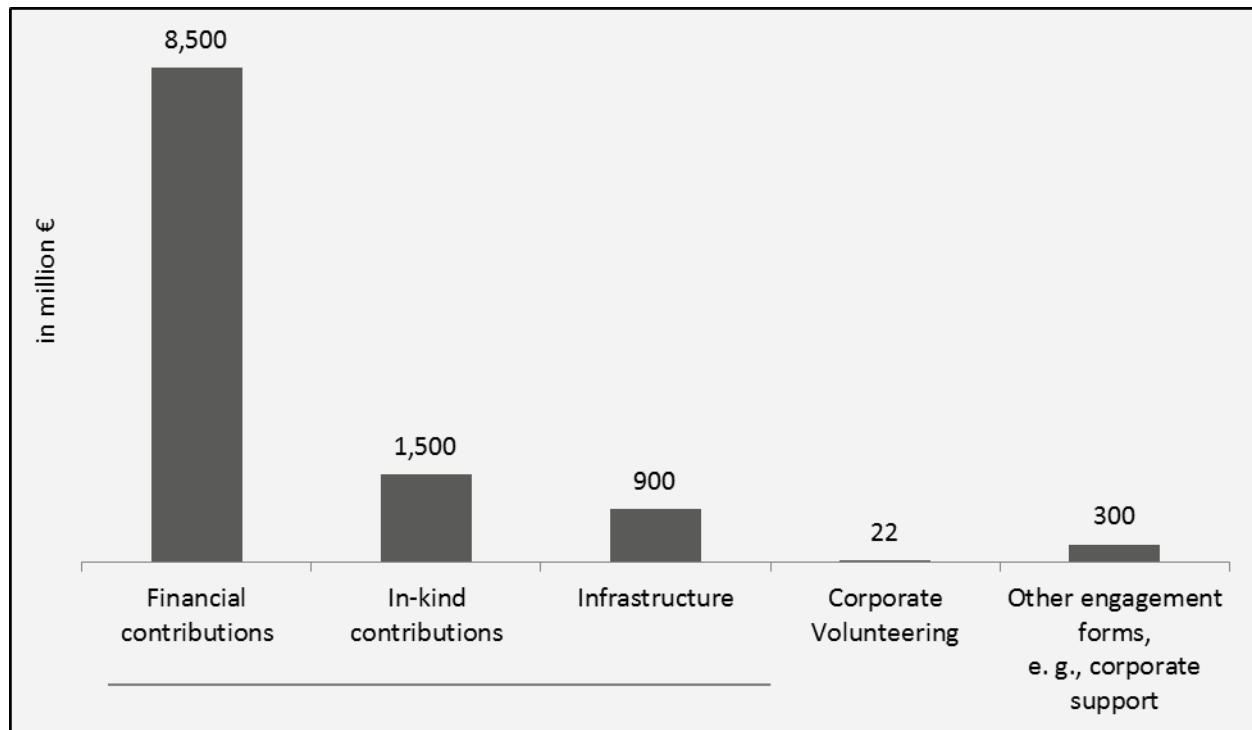
With regard to further findings on corporate engagement in Germany, different forms can be distinguished. Both practitioners and academia often separate corporate giving and corporate volunteering (e.g., BMFSFJ, 2012a; 2012b; Braun and Kukuk, 2007; Braun, 2010; CCCD, 2007). Corporate giving includes money, in-kind and product contributions, as well as infrastructure support and free services to non-profit organisations (Braun and Kukuk, 2007). Corporate volunteering is generally defined as the voluntary engagement of employees during their working hours (Herzig, 2006). The BMFSFJ (2012) further defines corporate support as a third form where corporations realize their civil engagement via intermediaries.

#### **a) Corporate giving**

Corporate giving is the most important form of corporate civil engagement in Germany, both in terms of monetary volume and reported popularity (BMFSFJ, 2012a; 2012b). It shows that corporations gave € 8.5 billion in monetary contributions, € 1.5 billion in in-kind contributions and € 900 million in infrastructure support. Similarly, 84% of the surveyed corporations indicated that 55% contributed in-kind donations and 40% offered infrastructure to charitable causes (BMFSFJ, 2012a; 2012b). The results are in line with several earlier studies from academia (Braun, 2010; Maaß and Clemens, 2002; Mecking, 2010) and market research institutions (e.g. Forsa, 2005). However, the overall validity of the research on corporate giving in Germany is still relatively poor, i.e. even less consistent than the data available on private household giving (DZI, 2010, pp. 70-71). While most studies so far have generated their data by surveying corporations, data on corporate giving can also be extracted from

annual reports and the tax data of corporations (Neumayr, Schober and Schneider, 2013). This is due to the fact that, similar to monetary donations by individuals, monetary donations by corporations are tax deductible if they comply with certain standards as outlined by the *Income Tax Act* [Einkommenssteuergesetz EstG §10b] (Bundesministerium für Justiz und Verbraucherschutz, 2015).

**Figure 12-2 Civil engagement by German corporations (BMFSFJ, 2012a, 2012b)**



#### **b) Corporate volunteering**

Corporate volunteering has become increasingly popular in recent years (Herzig, 2006), yet in terms of the estimated value of € 22 million it is still rather insignificant in size (figure 12-2). The percentages of corporations engaged in corporate volunteering differ depending on the respective report. For example, the BMFSFJ (2012a; 2012b) indicates that 50% of the corporations engage in corporate volunteering, Herzig (2006) reports only 38.4%, whereas the American Chamber of Commerce and Roland Berger (2011) speak of 83.5%. To date, corporate volunteering is more often initiated by employees than by the companies themselves, or it originates from long-term partnerships (Herzig, 2006). So far, the empirical research on corporate volunteering in Germany has mainly focused on the motivations of corporations to engage in corporate volunteering (e.g. Herzig, 2006; Pinter, 2006). Finally, and in addition to the reports about Germany in general, research on corporate volunteering at a local level (the example of Bremen) has also been published (Kamlage et al., 2013).

#### **c) Corporate support**

Corporate support as defined by the BMFSFJ (2012a; 2012b) includes civil engagement that happens via intermediaries, for example in the form of social lobbying, corporate foundations, social commissioning and social enterprises, and is estimated at around € 300 million (figure 12-2).

However, this definition is not uniformly agreed upon, as, for example, Mecking (2010) includes corporate foundations in corporate giving. In any case, corporate foundations represent an important vehicle for corporations with respect to their giving, and many of the large German foundations are actually corporate foundations (BMFSFJ, 2012). For instance, one of Germany's largest corporate foundations *Robert Bosch Stiftung GmbH* is active in the sectors of education and health as well as in arts and culture, and has contributed over € 1.3 billion to charitable causes since its inception in 1964 (Robert Bosch Stiftung GmbH, 2016).

To conclude, the research landscape regarding giving by corporations in Germany is fragmented, as the research reports are published by various players, e.g. the government, practitioners and universities. Public data sources are not yet available, as the data from the cited reports have been collected and stored by individual researchers. However, the data from the cited study from the BMFSFJ (2012a; 2012b) are available for research purposes on request at the *Cologne Institute for Economic Research*.

## **Giving by foundations**

### **Descriptive statistics of giving by foundations**

Reliable and comprehensive information on the foundation sector in Germany is still not available to a satisfying extent. Nevertheless, there are some longstanding and good sources of data. In particular, the two large umbrella organisations provide useful databases that are used for general information and scientific research. The foundation sector in Germany is highly concentrated and dominated by the largest organisations. The *Association of German Foundations* [Bundesverband Deutscher Stiftungen] highlights that already the 15 largest foundations spend nearly € 1 billion per year and the overall amount spent is probably some € 15 billion (in 2004) (Hopt et al., 2006). This figure has to undergo some critical scrutiny. The most important analytical problem is that the different organisational forms that all come under the same legal definition of a public benefit foundation derive very different shares of the expenditure from either their capital interest or donations. The sources of foundations' income are not only giving by endowment and donations but also market income for goods and services and public subsidies.

These different sources of income are important to different types of foundations and to foundations that work in different fields in varying degrees. In particular, foundations that work in an operative way in the field of social services obtain most of their income not from capital interest or donations, but from market income and subsidies. Foundations in the educational sector seem to derive their income more often directly from donations and capital interests (Anheier, 2015, 11). Estimations that try to narrow the focus down to the amount of foundations' income that qualifies as giving by the foundation sector come to a total of some € 6 billion per year (Then, 2006).

**Table 12.5 Number of foundations donating to different goals and the mean amount donated in 2013**

	Number of foundations	Mean amount donated <sup>1</sup>
Religion	n/a	n/a
Health	n/a	n/a
International aid	n/a	n/a
Public/social benefit (national)	4 429 (28.8%)	n/a
Culture	2 342 (15.2%)	n/a
The environment/nature/ animals (inter)national	648 (4.2%)	n/a
Education	2 362 (15.2%)	n/a
Science and research	1 912 (12.4%)	n/a
Other (not specified) public benefit	2 880 (18.7%)	n/a
<b>Total</b>		<b>Apr. € 12.5 billion<sup>2</sup></b>

Source: Association of German Foundations [Bundesverband Deutscher Stiftungen], 2013

For the same analytical problems, a proper attribution of expenditures to income sources is not possible with the available data. In order to fill this gap, we would have to assess the income share of the different sources on an organisational level. With this information we could weigh up the respective expenditure and get a much better picture of the field than before.

#### **Data sources of giving by foundations**

Unfortunately, in Germany no statistics derived from public foundation registration are available. The main source of statistical information about the foundation sector in Germany is the *Association of German Foundations* [Bundesverband Deutscher Stiftungen], which is one of the two large umbrella organisations for foundations. The data from the *Association* are based on the database of member-organisations, which covers the largest part of the sector since on the database there are over 20 000 foundations. The database is kept up to date through surveys that are performed on a regular basis. The *Association of German Foundations* disseminates owns publications on research on the foundation sector. One regular publication is the *record of German foundations* [Verzeichnis Deutscher Stiftungen], which is a searchable version of the database, the annual *Foundation Report* [Stiftungs Report] and some topic-centred publications. Other sources of data on the German foundation sector consist mainly of single research projects and initiatives to survey the larger non-profit sector or civil society organisations. One informative source that should be mentioned is the current project on *Roles and Positions of German Foundations* [Rolle und Positionierung deutscher

<sup>1</sup> The difficulty with this column is that the available statistics do not differentiate between the expenditures of foundations that derive from different income sources. Giving in a more narrow sense could only come from endowments only. But foundations receive income from a variety of different sources like endowment, business activities, public funding and many more. The data indicate that about 50% of foundations' expenditure is derived from endowments.

<sup>2</sup> Please note that this is total spending and not the approximation outlined above (see Anheier, 2015).



Stiftungen], conducted by the Hertie School of Governances and the Centre for Social Investment (Anheier, 2015).

## **Giving by charity lotteries**

German law on gambling has a special category of lotteries, called lotteries with minor danger of addiction. Those lotteries have to use at least 30% of their sales for social purposes. Most of these lotteries are charity lotteries; many of them are local and are in the style of tombolas or the like. There are three big and well-established national lotteries that are explicitly socially motivated and operate all over Germany. They are the *German Television Lottery* [Deutsche Fernsehlotterie, formerly ARD-F Fernsehlotterie 'A place in the sun'], *Aktion Mensch* [formerly Aktion Sorgenkind] and the *Glücksspirale*.

All were, at least for a period of time, connected to TV shows that combined entertainment, marketing, some information on the funded projects and organisations, and games with the winners draw. The oldest lottery is the German Television Lottery, which was established in 1956 as 'A place in the sun' [Ein Platz an der Sonne] to give families and children from West Berlin the opportunity to spend a holiday in a nice place. Later the scope was widened and the beneficiaries now include elderly and handicapped people, hospices and organisations that provide support for families and children. Aktion Mensch was established in 1964 as Aktion Sorgenkind and concentrates mostly on support for handicapped people and the promotion of an inclusive society. It is the biggest charity lottery in Germany. 'Glücksspirale' was established in 1969 to raise money for the Olympics in 1972 and the football world championship in 1974. 'Glücksspirale' is basically a pension lottery. The main prize is a lifelong pension. 'Glücksspirale' uses 27% of its income on social purposes. In the beginning its focus was on sport and social issues. Nowadays it funds sport, social purposes, listed buildings and other purposes (often environmental) with 25% each. The money is transferred to partner organisations that are responsible for distribution (the German Olympic Sports Confederation [Deutscher Olympischer Sportbund], the Federal Association of Non-statutory Welfare [Bundesarbeitsgemeinschaft der freien Wohlfahrtspflege], the German Foundation for Monument Protection [Deutsche Stiftung Denkmalschutz]).

A newcomer is the *Deutsche Sportlotto* established in 2014, which only became operational in 2015. There also exists the German Lottoblock, an umbrella organisation of different bodies of state-owned Lotto companies organized on the federal state level. These lotteries also organize the TOTO, which is basically a sports betting operation where players make bids on the results of soccer matches. These lotteries have to pay a concession fee (legally contested) of 23% of their income (in addition to the lottery tax). The federal states have to use the generated income for social issues, youth help, sports etc. But these lotteries are not considered to be charity lotteries. In total the income generated by the 'Deutscher Lotto und Toto Block' is much higher than that from the Soziallotterien (around € 7 billion per year, with around € 1.3 billion going to the federal states for social purposes). But it might not be seen as a form of giving, as the gamblers do not intend to help with social issues. It is usually assumed that this connection is not explicitly known by gamblers.

**a) Descriptive statistics of giving by charity lotteries**

The German Television Lottery publishes its balance sheet in the Federal Bulletin [Bundesanzeiger]. The last year reported is 2013, unofficial numbers for 2014 are available from the lotteries. As 'Glücksspirale' is part of the Deutscher Lotto und Toto Block, it is organized in federal state societies, so it is hard to get aggregated data. The Deutsche Lotto und Toto Block publishes aggregated numbers on its website. Detailed information on the supported initiatives, projects and organisations is available in principle but is not always easily accessible.

**Table 12.6 Number of charity lotteries donating to different goals and the mean amount donated, 2013**

	Number of charity lotteries that donate to	Mean amount donated
Religion		
Health		
International aid		
Public/social benefit (national)	3	n/a
Culture	1	60 480 000
Environment/nature/ animals (inter)national	1	60 480 000
Education		93 362 070
Other (not specified)	1	60 480 000
<b>Total</b>		

	million EUR	percentage
Religion		
Health		
International aid		
Public/social benefit (national)	234.73	
Culture	15.12	
Environment/nature/ animals (inter)nat.	15.12	
Education		
Other (not specified)	15.12	
<b>Total</b>	<b>280.09</b>	<b>100%</b>

## Conclusion

Table 12.7 summarizes all the currently known data about the amounts of giving by individuals, corporations, foundations and charity lotteries in Germany. This list should be considered with some caution because, as outlined above, the data sources are not systematized comprehensively in many fields, are based on extrapolations or do not report the current state of affairs. However, at first glance and for an overview, the amount of € 24 billion can serve as a point of reference.

**Table 12.7 Giving in Germany (minimum estimates) in millions**

Sources of contribution	million EUR	percentage
Individuals		
In vivo	6 500 <sup>60</sup>	27 %
bequests	n/a	
Corporations	11 222	47 %
Charity lotteries	280	1 %
Foundations <sup>61</sup>	6 000	25 %
<b>Total</b>	<b>24 002</b>	<b>100%</b>

Giving Research in Germany is often fragmented, both in institutions and research fields. We know that individuals, corporations, foundations and charity lottery make up this field. Some of these key players are comprehensively analysed; others lack systematic and comprehensive scientific studies. Also, as the differing numbers from the various studies on giving by individuals indicate, no definite amount can be given. So far, a lot of effort has been made and some reliable data sources have already been established. Further research should focus on matching the methods and approaches in order to provide a degree of comparability and to bring together this split research topic.

Furthermore, there is a special case that should be mentioned within the discussion on giving. Germany is a secular state and neutral regarding different religious faiths. Religious associations can be statutory corporations if they wish (and if they fulfil some very basic conditions such as, e.g. a certain continuity and size). Derived from a historical path, churches (with the status of statutory corporations) have the right to collect taxes with the assistance of the state. It is contested whether church taxes collected in this way may be seen as private giving. We do not want to make a final decision here, but we would argue that church taxes in Germany are voluntarily paid. No one has to be a member of a church and it is not difficult to leave a church, which is done by a simple declaration at the registrar's office. The church tax is collected as a percentage of the income tax one owes (8-9%, depending on the federal states) and of tax on income from capital returns. Church taxes are fully tax deductible, and if they were not taken into account, the total of private giving would be changed drastically. The two big confessions organized at the *German Bishops Conference* [Deutsche Bischofskonferenz] and the *Protestant Church in Germany* [Evangelische Kirchen] specify the incomes from church taxes in 2013 as being € 5.46 billion and € 4.84 billion, respectively, a total amount of nearly € 10.3 billion (Kirchensteuern n.d.). Given that the debate about the state of church

<sup>60</sup> For the total overview, an amount of 6.300 million euro's has been used, since this was the estimated amount for 2013.

<sup>61</sup> Giving derived from income from endowment only (Then 2006). Current studies (Anheier 2015) estimate this amount with € 12, 5 billion; however, this latest source is unclear about the question whether the "budget" stems from endowment only or is combined with earned income.

taxes has not yet been concluded, this amount is not listed in table 12.7. However, it should be kept in mind when discussing giving in Germany.

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A stylized map of Europe is shown in the background, with landmasses in white and surrounding waters in blue. The map is centered on the Atlantic Ocean, showing the British Isles, Scandinavia, and the Mediterranean region.

## About Giving in Europe

**Philanthropy is not an American, but a European invention. 'Giving in Europe' shows: European philanthropy takes itself seriously.**

This study is an initial attempt by members of the European Research Network On Philanthropy (ERNOP) to map philanthropy in Europe and presents a first overall estimation of the European philanthropic sector. Containing an overview of what we know about research on the philanthropy sector, it provides data and an assessment of the data on giving by households, bequests, foundations, corporations and charity lotteries in 20 European countries.

Despite the promising signs of an emerging philanthropy sector in Europe, it is still a phenomenon and a sector that is not very well understood. As a matter of fact, besides the anecdotal glimpses from national researchers and the great work that has been carried out on the subdomains of philanthropy, we know little about its actual scope, size and forms in Europe. For a better discussion and assessment of the (potential) role that philanthropy can play in solving societal problems, we need a clear picture of the size and scope of philanthropy. What amounts are donated by households, through bequests, corporations, foundations and charity lotteries, and to what goals? To what extent can we draw a picture of the philanthropy sector in Europe, what is the quality of the data involved?

In answering these questions, this publication aims to stimulate researchers, policy makers and philanthropy professionals in fostering research on philanthropy and to inspire to exchange knowledge and information. For more information visit [www.ernop.eu](http://www.ernop.eu).