

Giving in Europe

The state of research on giving in 20 European countries

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Research on Giving in France

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



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Research on Giving in France

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Introduction on Giving Research in France

Research on philanthropy in France is both scarce and diverse. The scarcity stems from the fact that for a long time, dating back to the French Revolution, private giving was not encouraged and thus remained quite secret, as the French State was considered the sole ruler and custodian of the common good. However, for the past few years, there seems to be a new interest for giving research, which may be connected to a strong renewal and increased visibility of philanthropic practices in the country since the 1970s (Gautier, Pache and Mossel, 2015).

The diversity of philanthropic research in France is remarkable. Private giving has been studied by a variety of historians, anthropologists, sociologists, political scientists, economists and management scholars. As highlighted below, knowledge is extremely scattered across disciplines, and it is difficult to have a comprehensive picture of the whole. Besides, most of these research efforts have been made by individual scholars rather than research teams. To the best of our knowledge, the Philanthropy Chair at the ESSEC Business School⁴³ is the only academic research centre in academia specialised in private giving research.

Most French historians who study philanthropy have focused on the 19th century, during which organised philanthropy – secular and religious – progressed significantly (Delalande, 2011; Duprat, 1993; Marais, 1999). But other scholars have also published on religious giving before the French Revolution (Brejon de Lavergnée, 2011) as well as the influence of American foundations in Europe during the 20th century (Tournès, 2008, 2010).

In the revisited tradition of Marcel Mauss, anthropologists and sociologists in France and in Québec have produced a major stream of publications to rehabilitate giving as a cornerstone of social relations and exchanges, not only in archaic but also in modern societies, alongside state and market dynamics (Chaniel, 2008; Godbout & Caillé, 2007; Godelier, 1996). In a different genre, anthropologist Marc Abélès published a fascinating study of ‘new philanthropists’ in the Silicon Valley and two studies on the giving patterns of very wealthy Europeans, including the French (Abélès & Kohler, 2009, 2014).

Another stream of French sociology scholarship used a critical lens to analyse philanthropy as a domination mechanism of financial and political elites to further their class interests (Dezalay & Garth, 1998; Guilhot, 2004, 2006). Recent works by young sociologists and political scientists offered comparative, empirical studies contrasting France and the United States (Chelle, 2011; Duvoux, 2014; Rozier, 2009). Finally, we should mention Anne Bory’s (2013; Bory & Lochard, 2009) sociological work on corporate volunteering and corporate social responsibility.

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⁴³ <http://chair-philanthropy.essec.edu/>

Besides the contributions of Edith Archambault (1996, 1997) to the *Johns Hopkins Comparative Nonprofit Sector Project*, few economists in France have published on philanthropy. Exceptions include Landais and Fack's (2010; 2009) insightful research on the efficiency – or lack thereof – of tax incentives for charitable giving in France. Management scholars in France also recently published works on various aspects of giving, such as the marketing of bequests (Rieunier & Michel, 2013), the effects of non-profit brand image on giving behaviour (Michel & Rieunier, 2012) and the rise of family philanthropy (Gautier & Pache, 2014). Unsurprisingly, French management scholars have published several articles and books on corporate social responsibility (Acquier & Gond, 2007; Gond & Igalens, 2014; Igalens & Gond, 2005), which generally encompass corporate giving, but few of them actually focus on donations *per se*. Gautier and Pache (2015) recently published a comprehensive survey of the academic literature on corporate philanthropy across management and social sciences.

Outside academia, relevant research on philanthropy has mainly been conducted by CerPhi⁴⁴, a private research institute, which publishes regular surveys and studies on individual giving, and Fondation de France's Observatory⁴⁵, which aims to analyse and improve the understanding of the scope and mechanisms of philanthropy, most notably foundations. Every year, the non-profit organisation Recherches & Solidarités⁴⁶ publishes an interesting report on individual giving, while a biennial survey on corporate giving is published by Admical⁴⁷, France's leading professional association of corporate donors. A few generalist books written by consultants and practitioners (Debiesse, 2007; Seghers, 2009) round out the available data on philanthropy in France. Despite the quality of these contributions, we still lack a systematic, exhaustive survey of giving in France, as will be shown in the following pages.

Giving by individuals

Descriptive statistics of giving by individuals in vivo

In France, the main recipients of individual giving are 'associations', which are non-profit organisations formed by a group of individuals to accomplish a common purpose. In 2012, there were roughly 1.3 million associations in France, with annual expenses of € 70 billion. About 23 million French people (45 per cent of adults) are members of at least one association, and an estimated 16 million French people (32 per cent of adults) are active volunteers in one or more associations (Archambault & Tchernonog, 2012). However, philanthropy only accounts for 5 to 8 per cent of their revenues (Tchernonog, 2007). Other giving recipients in France include foundations and public organisations.

Since a law passed in 2003, French citizens have benefitted from very favourable fiscal incentives to give, which are all the more attractive since the French pay higher taxes than in most OECD countries. Every year, French households can subtract 66 per cent of their gifts to eligible organisations from their income tax, within the limit of 20 per cent of all taxable incomes, but with the option to spread this reduction over 5 years if the 20 per cent threshold is met. This system is more enticing than a simple tax base reduction, as exists in the United States, for instance. No available

⁴⁴ <http://www.cerphi.org/qui-sommes-nous/cerphi-english/>

⁴⁵ <http://www.fondationdefrance.org/Outils/Mediatheque/Etudes-de-l-Observatoire>

⁴⁶ <http://www.recherches-solidarites.org/>

⁴⁷ <http://www.admical.org/>

data currently exist on the rate of use of these fiscal incentives, but awareness has probably increased in recent years as eligible organisations – whether associations, foundations or public organisations – have strongly publicised these incentives to potential donors (Gautier et al., 2015).

The main source of data on individual giving comes from the Ministry of Finance's department of public finances. Every year, the DGFIP⁴⁸ publishes data on the amounts given to eligible organisations that are declared by French households in their tax documents. In 2013, approximately € 2.25 billion was declared by 5.5 million households, which accounts for more than 20 per cent of all French households. The average sum given per taxpaying household in 2013 was just above € 400.

Building upon the DGFIP datasets and adding their own collected data, two private research organisations (CerPhi and Recherches & Solidarités) publish regular reports on giving by individuals in France. Using 2011 data, CerPhi published a report in 2012 with France Générosités (the leading professional association of fundraising organisations in France) to show that donors mostly belong to the upper middle class (29 per cent of giving households declared revenues above € 45 000 and contributed 37 per cent of all donations in 2013), and are older than the general population (33 per cent of giving households were 70 or older; but only 19 per cent of French people are 70 or older).

Recherches & Solidarités publishes a yearly study on the generosity of the French, which combines DGFIP data and first-hand data collected every year from a representative sample of fundraising organisations in France. In the 2014 issue, the sample was composed of 137 large associations, as well as Catholic and Protestant Church authorities, representing 40 per cent of all collected donations in France. This sample remains stable every year and the data are collected either directly from organisation representatives or from published financial statements. According to Recherches & Solidarités, in 2013, more than € 4 billion was collected in total from individual donors. Among these, € 470 million went to the Catholic Church and € 24 million to the Protestant Church. This figure is merely an extrapolation from a sample of 137 associations, and the study is very unclear about its method for extrapolating data. The €4 billion figure is much higher than the declared donations, as measured by DGFIP (€ 2.25 billion), as it is every year, because many French citizens do not declare their donations in their tax documents and hence do not benefit from the fiscal advantages. This is particularly true for small gifts by hand, as is practised in churches. Declared and collected donations from individuals seem correlated over the past 20 years, yet since 2003 and the new fiscal incentives, we observe slightly stronger increases in declared donations.

Another dataset was collected in 2009 by the Center for Philanthropic Studies at VU University in Amsterdam, as part of a broader data collection in Europe. The French data were collected by market research firm TNS Sofres. 4,612 French households regularly participating in survey research were invited to participate in an online survey, and 1 195 respondents filled in the questionnaire. The data were weighted for the characteristics of age, gender, social class, region and household size to make them representative of the French population. The survey focused on measuring household donations in the past year to 10 charitable sub-sectors, as shown in table 11.1.

⁴⁸ Direction Générale des Finances Publiques.

Table 11.1 Percentage of individuals donating to different causes and mean amount donated in 2009 (population: all French households)

	% households that donated to	Mean amount donated in EUR
Religion	14 %	117
Health	37 %	68
International relief	19 %	82
Public and social benefits	25 %	65
Culture and arts	6 %	112
Nature, environment and animals	12 %	57
Education	15 %	77
Sports and recreation	7 %	94
Civic rights and advocacy	8 %	107
Other causes (not specified)	11 %	57
Total	66 %	181

Source: Center for Philanthropic Studies at VU University in Amsterdam, 2009.

According to these data, 66 per cent of French households indicated having made at least one donation to non-profit organisations in 2009, and the average household donated € 181. Obviously, there is a strong discrepancy with the DGFIP data, which shows that only 20 per cent of households gave in 2013 with an average amount of € 400. Of course, the data collection methods are very different (officially declared donations by 5,5 million French households in their tax statements versus an extrapolation based on an online survey of 1.195 respondents). As the figures vary considerably between both studies, we suggest standing back and considering the extrapolated data as indicative only.

The Center for Philanthropic Studies survey shows that health – including medical research (37 per cent), public and social benefit (25 per cent) and international relief (19 per cent) are the three most popular causes among the French. A yearly opinion survey conducted by TNS Sofres on behalf of France Générosités showed that for the same year (2009), the French cited medical research (44 per cent), child care and protection (42 per cent), and poverty relief (30 per cent) as ‘priority causes’ for giving. In 2012, the same three causes were the most cited by respondents, but in a different order: child care and protection (36 per cent), poverty relief (35 per cent) and medical research (29 per cent). As for Recherches & Solidarités, its yearly study includes information about the giving intentions of individual donors. In 2014, in a sample of 1.019 respondents, 69 per cent of French donors declared supporting (or having supported) poverty relief, followed by health (62 per cent), medical and scientific research (59 per cent), and child protection (54 per cent). There are obvious discrepancies between the sources. Categories used to describe causes are not the same across the surveys, and the way the questions are formulated also differ, making it very difficult to compare the surveys.

To estimate the total amounts donated to each cause, our only option was to multiply the mean amount donated by an approximation of the number of households who declared donating to the selected cause (using the 2009 data from the Center for Philanthropic Studies). The results are shown in table 11.2. A total amount of € 3,4 billion corresponds to our calculations. This is higher than the 2013 DGFIP figure (€ 2,25 billion), but lower than the one provided by Recherches & Solidarités (€4 billion). It appears that the majority of individual giving in France goes to health (21 per cent), religion (14 per cent), and public and social benefit (14 per cent). We observe that religion is only the fifth most popular cause, but the second in amounts donated, due to a high average gift. In contrast, environmental causes were supported by 12 per cent of households, but only accounted for 6 per cent of the total amounts. However, these figures are only estimations based on a single survey from 2009. In France, there is a lack of robust and systematic data on giving in vivo, especially regarding the causes supported by individuals or households.

Table 11.2 Uses of donations by individuals to different causes (calculated on the basis of CPS, 2009)

	million EUR	percentage
Religion	459	14%
Health	704	21%
International relief	436	13%
Public and social benefits	455	14%
Culture and arts	188	6%
Nature, environment and animals	192	6%
Education	323	10%
Sports and recreation	184	5%
Civic rights and advocacy	240	7%
Other causes (not specified)	176	5%
Total	3,357	100%

Source: Center for Philanthropic Studies at VU University in Amsterdam, 2009.

Descriptive statistics on giving by bequest

The data on giving by bequest is even more scarce. Although bequests are a major source of revenue for several large NGOs – especially catholic organisations such as Apprentis d’Auteil, Caritas France, but also the Catholic Church itself – we largely ignore the size and scope of giving by bequest in France. According to a report released in 2009 by Ernst & Young, based on a small sample of 17 organisations entitled to receive bequests⁴⁹, the latter accounts for less than 20 per cent of their resources on average. Some organisations receiving gifts in vivo receive almost no bequests,

⁴⁹ In France, only a subset of associations, foundations and public organisations entitled to charitable giving can also receive a bequest, with a full exemption of transfer taxes.

while some receive more than € 20 million every year! In the Ernst & Young panel almost all the bequests (99 per cent) are made by French citizens and, most of time (80%), are not earmarked for a specific use.

In a 2007 survey published by TNS Sofres on behalf of France Générosités, and using a sample of 5,002 French citizens over 60 years old, only 4 per cent of respondents considered bequeathing all or part of their assets to a non-profit organisation. Among them, the main motivations were to support a cause that they value highly (40 per cent) and to avoid handing over a large part of their assets to the State (34 per cent). Moral and religious beliefs are also often cited. Most testators in France are single or widowed females, living in the Paris region, with superior education and revenues, according to the same survey. A third study was conducted in 2010 by a fundraising agency called /EXCEL, which analysed 1 600 bequests received by 12 different associations between 2001 and 2009 (using their financial statements). The results confirm the impact of gender on bequests (75 per cent of bequests were made by women). Besides, the bequests were mostly made by childless people (89 per cent) and widowers (66 per cent), while 60 per cent were also in vivo donors. The average sum bequeathed was € 50 000.

The total amounts bequeathed in France each year are unknown. Yet CerPhi estimates a rough number of € 600 million, based on the financial statements of a sample of 30 major associations and foundations, excluding churches. The /EXCEL survey features a list of 25 organisations that received the most bequests in 2008, including the Catholic Church, for a total of € 506 million. While this range of € 500-600 million per year seems conservative, there are from time to time exceptional bequests of tens of million euros, which completely distort the yearly average.

Giving by corporations

Descriptive statistics of giving by corporations

Corporate philanthropy in France can be traced to industrial paternalism in the nineteenth century. But for most of the twentieth century, it lost legitimacy and visibility as the welfare state rose and businesses were not expected to contribute anymore to the common good. It is not until the late 1970s that corporate giving made a comeback, and it has kept growing in influence since, in large part due to the lobbying efforts of a leading professional organisation: Admical. In 1990, a law passed to allow businesses to create foundations bearing their names, which was forbidden until then. Also, the aforementioned 2003 law also benefited corporations, allowing them to subtract 60 per cent from their corporate tax of their gifts to eligible organisations, within the limits of 0.5 per cent of their annual turnover.

Since 2006, Admical has published every other year the only regular survey of giving by corporations in France. While it has evolved over the years, the methodology remains roughly the same: a phone survey is conducted by the polling company CSA with executives and managers in charge of corporate giving. The sample is usually composed of 800-1.000 respondents, representative of the characteristics of French businesses. The results from the survey are then extrapolated to the whole population of French businesses.

In 2014, the Admical-CSA survey was conducted in February with 1,019 respondents, and showed that 12 per cent of businesses in France had given the year before. The figure jumps to 21 per cent

when considering only companies with 20 employees and more⁵⁰. How does this figure contrast with previous years? The three former surveys showed an increase in the proportion of businesses practising philanthropy: 23 per cent in 2008, 27 per cent in 2010, 31 per cent in 2012. The 2014 survey suggests a clear setback that Admical attributes to two factors: the persistence of the economic downturn in France and a poor political climate, suggesting future cuts in tax incentives for philanthropy.

Through data extrapolation, it is estimated that businesses with over 20 employees gave € 1.8 billion in 2014. Since 2008, this global corporate giving estimate shrank from € 2.5 billion in 2008 to € 2 billion in 2010 and € 1.9 billion in 2012. With businesses between 1 and 20 employees included, though, the overall giving amount jumped to € 2.8 billion in 2014. However, these numbers are mere approximations as there are no systematic, available public data on corporate giving. The French administration sparingly published some data on tax relief granted to corporate donors: in 2010, the State relinquished € 331 million of corporate tax, implying that corporations used the fiscal incentives for a total of € 551 million (since 60% of declared gifts are subtracted from corporate tax). In 2013, the figures jumped to € 675 million and € 1 billion, respectively, and were expected to reach € 750 million and € 1.25 billion in 2014. These figures differ from the Admical surveys, both in terms of volumes and trend. One obvious explanation for this discrepancy is that many businesses give without using the tax incentives system, but more data would be needed to confirm this hypothesis.

The Admical survey asked each representative of giving corporations which causes they supported. This means that the population studied was not all French corporations, but those that actually had given over the past year. As is shown in table 11.3, in 2014, the most widespread causes for corporate philanthropy were – surprisingly – sports and recreation (56 per cent of corporate donors supported sports and recreation), health (28 per cent) and education (27 per cent). Social and public benefits, and culture and arts each were only selected by 23 per cent of businesses. According to Admical, small businesses tend to overwhelmingly support sports and recreation (such as local amateur sports clubs) while culture and arts, public and social benefits, and the environment are favourites of larger businesses. Since businesses can support several causes, the percentages do not add up to 100 per cent. Besides, the Admical survey does not provide information about the average gift for each cause.

⁵⁰ Before the 2014 issue, the Admical surveys did not include companies under 20 employees, thus overlooking giving by (very) small businesses.

Table 11.3 Percentage of corporations donating to different causes, 2014 (population: giving corporations in France)

	% corporations that donated to	Mean amount
Culture and arts	23 %	-
Education	27 %	-
Health	28 %	-
Higher education and research	6 %	-
International relief	13 %	-
Nature, environment and animals	5 %	-
Public and social benefits	23 %	-
Sports and recreation	56 %	-
Total	-	-

Source: Admical, 2014.

The amounts donated by corporations show different patterns of giving than the mere choice to support one or several causes. Although sports and recreation is the most popular choice among giving firms, it only received 5 per cent of all corporate donations in 2014. Conversely, public and social benefits, by far the most financed cause with 38 per cent of total gifts (an estimated € 1,064 million), was only supported by 23 per cent of corporate donors. Other well-financed causes are health (16 per cent, € 448 million), culture and arts (13 per cent, € 364 million), and higher education and research (12 per cent, € 336 million). These numbers are extrapolated on the basis of the giving budgets provided by the 1,019 respondents. There are no other data to compare with.

Table 11.4 Uses of donations by corporations to different causes, 2014

	million EUR	percentage
Culture and arts	364	13 %
Education	140	5 %
Health	448	16 %
Higher education and research	336	12 %
International relief	224	8 %
Nature, environment and animals	84	3 %
Public and social benefits	1,064	38 %
Sports and recreation	140	5 %
Total	2,800	100 %

Giving by foundations

Descriptive statistics of giving by foundations

Many of France's largest foundations today were created in the 19th century; however, only since 1987 have foundations had legal status in France. Traditionally, there has been much control and mistrust from the French State over the creation and operation of foundations, which explains, among other causes, their relatively small numbers compared to other developed countries. Since the creation of Fondation de France in 1969, and especially over the past fifteen years, however, legal and fiscal advances – notably the creation of endowment funds in 2008 – have considerably encouraged the creation of foundations, fuelling their recent growth in numbers, assets and expenses.

Since 2001, the Observatory of Fondation de France has conducted a national survey addressing all foundations and funds in France. This survey is the main and most reliable source of data on foundations in France. The data are collected through a questionnaire addressed to all foundations via mail and email. Additional data are collected by way of the French Ministry of Interior and in French Prefectures. The latest survey was conducted in the summer of 2014 and published in June 2015, based on the 2013 accounts. The dataset for this survey contains information provided by – and collected on – 85 per cent of foundations in France. The report contains information on the number of foundations, assets and expenses, and employment, according to legal status, causes supported, types of activities and types of founders.

According to Fondation de France, there were 2 229 foundations in France in 2014, a sharp increase since 2001 (over 120 per cent) when 1 009 were identified. In an analysis of 2013 accounts, their assets amounted to € 21.9 billion, with € 7.4 billion in expenses – not only grants to beneficiaries but also operating costs, salaries etc. Foundations employ an estimated 84,000 staff. There are seven legal statuses of foundations in France, including corporate foundations, making it difficult to distinguish giving by corporations and by foundations in France – especially as corporations are not obliged to choose the corporate foundation status. It is highly probable that some corporate donations are counted twice when comparing the Fondation de France and Admical surveys.

All foundations fall into two broad types: *operating foundations*, which fund and operate their own activities with resources such as public subsidies and contracts, fees from services, individual donations and bequests, and *grant-making foundations*, which fund and support other organisations (through grants) or individuals (through prizes or stipends), with the most resources coming from endowment revenues and individual donations and bequests. The former is the older of the two models and accounts for 70 per cent of French foundations, as well as the majority of foundation staff, but the latter has been growing quickly in recent years. The figures in table 11.1 and 11.2 include both types of foundations, so it is accurate to refer to 'expenses' rather than 'donations' or 'grants' only. Fondation de France evaluated € 1.5 billion to be the total amounts of grants distributed by French foundations in 2013.

The main causes supported by French foundations in 2013 were public and social benefits (29 per cent of foundations are involved in this area), health – including medical research (18 per cent), and culture and arts (17 per cent). Education is the only other cause selected by more than 10 per cent of foundations (11 per cent). Among other noteworthy causes not appearing in table 11.5 is scientific

research – outside medical research (4 per cent). Popular causes among corporations such as sports & recreation and the environment are seldom supported by foundations. Religious giving, chosen by 14 per cent of French households, is also very rarely supported by foundations (1 per cent).

Table 11.5 Percentage of foundations supporting different causes (population: all French foundations), 2013

	% of foundations that supported	Mean amount donated in EUR
Religion	1 %	-
Health	18 %	-
International relief	4 %	-
Public and social benefits	34 %	-
Culture and arts	17 %	-
Nature, environment and animals	4 %	-
Education	11 %	-
Other causes (not specified)	11 %	-
Total	100 %	-

Source: Fondation de France, 2015.

As far as foundation spending is concerned, two causes receive the lion's share: health (39.8 per cent), including medical care, research and mental health, and public and social benefits (36.5 per cent), with areas such as poverty relief, housing and unemployment. This concentration of funds in these two major causes leaves others quite underfunded. For instance, culture and arts were supported by 17 per cent of foundations, but only 5.3 per cent of expenses were used for this cause. In France, many of the largest foundations with sizable budgets – notably operating foundations – manage medical institutions and conduct scientific research, whereas domains such as the arts are supported by much smaller foundations.

Table 11.6 Uses of expenses by foundations to different causes, 2013

	million EUR	percentage
Religion	22	0.3 %
Health	2 967	39.8 %
International relief	82	1.1 %
Public and social benefits	2 721	36.5 %
Culture and arts	276	3.7 %
Nature, environment and animals	134	1.8 %
Education	395	5.3 %
Other causes (not specified)	857	11.5 %
Total	7 454	100 %

Source: *Fondation de France, 2015.*

Since their inception in 2008, endowment funds (*fonds de dotation*) have been very popular philanthropic vehicles and have almost outnumbered foundations in only five years of existence. According to Fondation de France, there were 1 842 endowments funds in 2014. However, it is reported that between a third and half of endowment funds were created empty, with little or no activity. Very easy to set up, endowment funds did not require an actual endowment to be created, until recently. But some very large funds were also created by wealthy individuals and prominent organisations, such as the Louvre or the Picasso museums. For the sake of clarity, endowment funds were left out of table 11.5 and 11.6. According to an estimation of Fondation de France, endowment funds disbursed € 100 to 150 million in 2013, with assets of between € 600–700 million.

Giving by charity lotteries

Decades ago, especially after the First World War, national lotteries were organised to support wounded and disabled veterans. This is no longer the case, as there are no large-scale, organised charity lotteries in contemporary France. La Française des Jeux – now called FDJ Group – is a public enterprise 72 per cent owned by the State, which enjoyed a monopoly on lotteries and sports betting until very recently. FDJ's landmark lottery, 'Loto', was created in 1975, but the company has launched several new games since then. In 2014, sales reached € 13 billion, of which € 8.5 billion (65 per cent) were redistributed to winners. The rest was collected by the State, redistributed to lottery distributors, and used to cover FDJ's expenses and to promote 'responsible gaming'. Nothing is redistributed to non-profit organisations.

Conclusion

Table 11.7 proposes a conservative estimation of giving in France, relying on the most rigorous data available. As detailed above, since sources diverge for giving by individuals, we decided to use the data provided by the French administration (DGFIP) for 2013, which is not only the lowest figure of all three sources⁵¹, but also the only one that is actually measured and not extrapolated from a small sample. As for bequests, we have no other option but to use CerPhi's broad estimation based on the

⁵¹ The two other being Recherches & Solidarités, 2014, and the Center for Philanthropic Studies, 2009.

financial statements of 30 organisations. Corporate giving data are provided by the 2014 Admical survey, which is also based on a survey and then extrapolated to all French businesses. For a prudent estimation, considering the discrepancy between the Admical surveys and the French administration data, we decided to count the amounts given by businesses over 20 employees only (€ 1.8 billion). As for foundations, Fondation de France's data relies on a large-scale questionnaire answered by 85 per cent of all French foundations, which are reliable and representative. We decided to only count the amounts of grants distributed by foundations in 2013 (€ 1.54 billion), and not all their annual expenses (€ 7.4 billion). One difficulty is that some giving by corporations may be counted twice in table 11.7, since businesses can give directly or through a foundation. We also included the estimated giving by endowment funds, also provided by Fondation de France.

Table 11.7 Estimated sources of contributions in 2013 in millions

Sources of contribution	million EUR	percentage
Individuals	2 850	45 %
○ In vivo (source: DGFIP, 2013)	2 250 ⁵²	36 %
○ Bequests (source : CerPhi)	600	10 %
Corporations (source: Admical, 2014)	1 800 ⁵³	29 %
Foundations (source: Fondation de France, 2015)	1 540	24 %
Endowment funds (source: idem)	100	2 %
Total	6 290	100%

While there is a surging interest in philanthropy among French scholars, robust and systematic data on giving are still missing. At least, there is some reliable data on all areas of giving in France, but the methodologies vary, and categories – especially beneficiary causes – are not consistent across the surveys. It is thus not possible to aggregate the data regarding the use of giving by different sources. Regarding the methods, we remark that most of the data are extrapolated from surveys on small to medium-sized samples. In an ideal world, public data on giving would be collected, aggregated and published in real time by the French administration, at least for those gifts for which a tax break is provided to individuals and corporations. Big data and open government initiatives are heading in this direction. An even better opportunity would be to collect and publish the unified data across European countries, which we hope ERNOP can contribute to in the coming years.

Links to other data sets

No links to other data sets.

References and further reading

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⁵² Please note that in the summarising table on Giving in Europe, the CPS amount has been used (3.4 billion euro).

⁵³ Please note that in the summarising table on Giving in Europe, the amount provided includes business with less than 20 employees.

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