

Giving in Europe

The state of research on giving in 20 European countries

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Research on Giving in Slovakia

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



An ERNOP publication

This publication is part of *Giving in Europe. The state of research on giving in 20 European countries*. The full publication is available at www.europeangiving.eu. An executive summary of the full publication can be found [here](#) and a two-pager summarising the quality of data and the preliminary (lower bound) estimations of giving in 20 countries can be found [here](#).

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Research on Giving in Slovakia

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Introduction on Giving Research in Slovakia

The overall situation of the research of giving in Slovakia can be characterised as less developed and not yet grown in a separate research area. There has not yet been any systematic production of research knowledge on this issue in Slovakia. Efforts by different players are scattered¹⁰². This document attempts to capture the diversity of this field of research in Slovakia as of 2015 and its key players.

Academic research represented by research articles suggests that the topic of giving is not within the research focus of universities and academies of science. There is no single research article by Slovak social and economic scientists on giving. This is also reflected in surveying digital catalogues of bachelor and master theses at universities.

An interesting indicator reflecting this is the effort of the Center for Philanthropy, which organises an annual competition and award for the best student bachelor and master thesis on the topic of philanthropy and giving since 2007¹⁰³. Typically, 6 - 12 works are reviewed annually and less than a quarter deal with some aspects of private individual, corporate or foundation giving¹⁰⁴. These would be discussed most typically from the perspective of psychology, sociology, economics and management studies.

The bulk of the existing production of knowledge on giving by individuals, corporations or foundations has been conducted by non-profit sector actors and their associations or corporations¹⁰⁵. Commonly, it has a character of analytical sector studies combining representative empirical public opinion surveys or surveys with the target population (for example, corporations). This analytical production typically presents basic information and data on giving by individuals, corporations and foundations - without an explicit research framework, questions and hypotheses typical for an academic type of research.

Also, corporations commission research either for their PR purposes or for their internal purposes - for example, marketing analysis related to their social responsibility. Research outputs related to PR

¹⁰¹ Center for Philanthropy, Bratislava

¹⁰² For example, in relationship to studying the sources of financing of non-profit organisations or their fundraising.

¹⁰³ In 2010 the award enlarged its scope to the Czech Republic due to the mutual language proximity.

¹⁰⁴ Zborník zo siedmeho ročníka súťaže o najlepšiu bakalársku alebo diplomovú a dizertačnú prácu na tému filantropia, dobrovoľníctvo a tretí sektor. [Almanac of the 7th Annual Competition for Best Bachelors, Diploma or Dissertation Thesis on the Topics of Philanthropy, Volunteering and Third Sector]. 2013. Centrum pre filantropiu. Electronically available at: <http://www.cpf.sk/files/files/zbornik7-web.pdf>

¹⁰⁵ For example, the Children of Slovakia Foundation in 2004 and then in 2007 the Donors Forum – an association of foundations and grant-makers – commissioned a quantitative representative study on philanthropic giving in Slovakia through a public opinion survey.

purposes are publicly available¹⁰⁶. Research that serves internal corporate purposes is privately owned.

The most important institution regarding the collection and publication of hard data on socio-economic development in Slovakia is the Statistical Office of the Slovak Republic. It maintains the SLOVSTAT database, which presents time series data on various indicators. On the statistical research on households, it captures the expenditure structure of households including financial gifts.

On the giving of corporations, the relevant data are available within the Ministry of Finance Tax Authority and the Ministry's think tank Institute of Financial Policy (IFP).

Another relevant data storage on giving is the Registry of Financial Statements, which collects financial statements from corporations and some non-profit organisations. These data are accessible online and provide some insight into giving mostly in the corporate sector, but also among foundations.

There are no recent studies on philanthropic giving that would be based on the hard statistical data of households or through their tax returns.

Annual studies on corporate giving were produced by the above-mentioned Donors Forum between 2005 – 2009¹⁰⁷ based on surveys of a couple of dozen corporations operating in Slovakia.

The Donors Forum also produced annual analytical reports on the State of Slovak Foundations for 2005 – 2009¹⁰⁸, which was based on the reported data by foundations in their annual reports submitted to the registration authority. On the foundations, another type of survey was produced annually between 2006 – 2012 by the Center for Philanthropy, which ranked the foundations based on their economic activity and published basic economic data on foundations.¹⁰⁹

Giving by individuals

Descriptive statistics of giving by individuals in vivo

The statistics on giving by individuals in Slovakia is rather limited. What is available is only the data on monetary gifts of households (average amount given by a household per year) and public opinion representative surveys. But even those are rather not very recent (the most recent is from 2011). More reliable hard data on giving by individuals through tax returns and tax statistics are not available

¹⁰⁶ See the press release of TNS Global s.r.o. 'Slováci podporujú charitu' [Slovaks support charitable giving], which presents the outcome of simple empirical survey on charitable giving in Slovakia by individuals. http://www.tns-global.sk/sites/default/files/files/ts1210_charita.pdf

¹⁰⁷ Prieskum o stave a trendoch v oblasti firemnej filantropie na Slovensku [Survey on the State and Trends in Corporate Philanthropy in Slovakia in 2007], Internal Report, Donors Forum and Trend Weekly, Fórum donorov, 2008. Abstract online available at: <http://www.cpf.sk/files/files/AbstraktFF2008.pdf>

¹⁰⁸ Správa o stave slovenských nadácií. Analýza údajov za r. 2008 [Report on the State of Slovak Foundations. Analysis of data for 2008], Internal Report, Fórum donorov, December 2009. Electronic report available at: <http://www.cpf.sk/files/files/Sprava%20o%20stave%20slovenskych%20nadacii%202008.pdf>

¹⁰⁹ Rebríček najväčších slovenských nadácií [Ranking of Largest Slovak Foundations], Centrum pre filantropiu n.o., 2013. Available electronically at <http://www.cpf.sk/sk/rebricek-nadacii-2012/>

because in the income tax system there are no tax-related incentives for giving for individuals. As a result the tax administration does not collect data on giving by individuals.

The only existing statistics in vivo is the 2012 survey of private households' income and expenditure by the Statistical Office of the Slovak Republic. Based on this survey, the average amount of monetary gifts was €66,84 per person per year. The data on the goals of these gifts are not available.

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The situation of households' income and expenditure based on various sources of data was described in a recent (2012) study by the National Bank of Slovakia as a part of the Household Finance and Consumption Survey coordinated by the European Central Bank¹¹¹.

Due to the lack of other data, table 20.1 presents the data from the 2004 and 2007 representative public opinion research mentioned below, and the figure on the mean gifts donated collected through the 2012 survey on households.

Table 20.1 Percentage of individuals donating to different goals and the mean amount donated. Different sources (2004, 2007, 2012)

	% individuals that donated to ¹¹²	Mean amount donated EUR
Religion	33 %	n.a.
Health	45 %	n.a.
International aid	14 %	n.a.
Public/social benefits (national)	46 %	n.a.
Culture	11 %	n.a.
Environment/nature/ (international) animals	2 5% (env.) 22 % (animals)	n.a.
Education	9 %	n.a.
Other (not specified)	n.a.	n.a.
Total	37 % (2004) 46 %¹¹³ (2007)	66.84¹¹⁴

¹¹⁰ "Ostatné hrubé peňažné výdavky súkromných domácností v roku 2012" [Other gross monetary expenditure of private households in 2012], electronically available at <http://slovak.statistics.sk/PortalTraffic/fileServlet?Dokument=bcd987e0-c571-4424-9dce-de7>

¹¹¹ Senaj M. - Zavadil B.: Výsledky prieskumu finančnej situácie slovenských domácností. Príležitostná štúdia Národnej banky Slovenska. August 2012. Electronically available at http://www.nbs.sk/img/Documents/PUBLIK/OP_1-2012_Senaj_Zavadil_hfcs.pdf

¹¹² Záverečná správa prieskumu pre Nadáciu pre deti Slovenska [Final Report on Research made for the Children of the Slovakia Foundation], December 2004, Focus, Center for Social and Marketing Analysis, Bratislava.

¹¹³ Filantropia na Slovensku. Prieskum verejnej mienky pre Fórum Donorov. Tlačová správa. [Philanthropy in Slovakia. Public opinion survey for Donors Forum. Press Release]. Donors Forum, 2007.

¹¹⁴ 2012 Households Income and Expenditures SLOVSTAT online database: Other gross monetary expenditures of private households in 2012, electronically available at <http://slovak.statistics.sk/PortalTraffic/fileServlet?Dokument=bcd987e0-c571-4424-9dce-de7>

Descriptive statistics on the uses of donations by individuals is not available in Slovakia. However, when looking at the income structure of non-profit organisations it is possible to identify the number of gifts and contributions from individuals, and based on the classification of non-profit organisations according to economic activities it is also possible to roughly identify the distribution of these gifts according to the activity of the recipient.

Table 20.2 Uses of donations by individuals in 2013¹¹⁵

	million EUR	percentage
Religion	10.99	11 %
Health	0.32	0 %
International aid	n.a.	0 %
Public/social benefits (national)	18.69	19 %
Culture	0.46	0 %
Environment/nature/ animals (inter)nat.	n.a.	0 %
Education	17.23	18 %
Other (not specified)	48.66	51 %
Total	95.94	100 %

Data sources of giving by individuals in vivo

The main source of data of household giving (not individuals) is the online database SLOVSTAT, which is operated by the Statistical Office of the Slovak Republic. Its chapter on Demography and Social Statistics contains monthly, quarterly or yearly time series of economic and social development data for the whole territory of the Slovak Republic. The data cover the estimation of financial income and expenditure. The sampling units are private households, not individuals. The reporting sample of households is created by a random two-step stratified sample of data from the last Population Census.

The relevant data are estimates of the gross money expenditure of private households classified by different social groups and by purpose. The monetary gifts outside the household are subsumed into the category 'other expenditures', which includes other expenditure such as property tax or income tax. The most recent and publicly available data on monetary gifts by households were published in the publication '*Incomes, Expenditures and Consumption of Private Households in the SR*', which presents the results of the processing of the Household Budget Surveys. The 2012 data were collected in 4 704 randomly selected households from the whole SR, which were readily willing to offer information about their budgets.

¹¹⁵ Income of non-profit organisations as gifts from individuals, as reported in the Statistical Office of the Slovak Republic for 2013.

It should be noted the data capture only very limited aspects of giving. For that reason the complementary source of information on the giving of individuals in Slovakia are public opinion surveys.

One of the most comprehensive sources of comparative data of giving by individuals in Slovakia represent the quantitative representative studies on philanthropic giving in Slovakia through the public opinion surveys commissioned by the Children of Slovakia Foundation in 2004¹¹⁶ and the Donors Forum¹¹⁷ in 2007. Both surveys were designed and implemented by the FOCUS agency on a representative sample of the Slovak population over 18 years through face-to-face interviews and recorded from data collection forms. The respondents were selected through quota sampling based on gender, age, education, nationality, size of domicile and region. These studies looked at the basic characteristics of individuals who participate in giving; the identification of the most frequent criteria used in making a giving decision. The data from these surveys are available on request. It should be noted that the FOCUS agency conducted a number of public opinion surveys on these issues with consistently similar methodologies in time series reaching the mid-nineties, which provides the benefit of long-term time comparisons.

The most recent and publicly available quantitative empirical survey based on a public opinion survey on individual giving was made by the TNS Global Ltd. in December 2011, which presented the results on the socio-economic characteristics of individuals who participate in giving, their preferred way of making the gift, what the purpose they prefer to support is and the main reason they do not contribute to charity. The survey was conducted with respondents older than 15 years. The respondents were a representative sample of population by age, gender, education and size of the place of residence. The data from this survey are available in various formats such as data (spss, xls) or as charts and tables (xls, html) .¹¹⁸

As mentioned in the first paragraph, there are also other descriptive statistical data on individual giving that are owned by corporations. However, these data are not available¹¹⁹.

Descriptive statistics on giving by bequest

Giving by bequest is quite unusual and rare in Slovakia today. This obviously does not mean that it does not exist.

There is no favourable tax treatment of giving by bequest to charitable purposes and the taxation of the intergenerational transfer of wealth within a direct family is zero. For these reasons giving by bequest is not captured and tracked by any of the potential players involved in philanthropy or by the state.

¹¹⁶ Záverečná správa prieskumu pre Nadáciu pre deti Slovenska [Final Report on Research made for the Children of Slovakia Foundation], December 2004, Focus, Center for Social and Marketing Analysis, Bratislava.

¹¹⁷ <http://www.donorsforum.sk/>

¹¹⁸ See footnote 5 above.

¹¹⁹ The authors approached several corporations with the request to learn under what conditions they would be able to provide access to these data, but had not received any response from them at the time of submitting this report.

The specific area of bequest is that of deceased persons who have no descendant family or relatives and whose wealth is then typically transferred to the state and becomes an income of the municipality. There are views that these assets can be transferred to foundations as well, although this practice is not present¹²⁰.

Data sources of giving by bequests

The Statistical Office of the Slovak Republic does not collect any data regarding the giving of bequests. It collects only data on households' income, within which there are data on the received bequests as household income.

Data on the bequests of persons without descendants, which are then transferred to municipalities, are individually accessible in the final financial statements of municipalities, where this income is recorded as a specific line item in the income statement. Identifying sources of aggregated data on this type of bequest would require further research at the Ministry of Finance and other government authorities processing the financial data from municipalities.

Another source of data on bequests is the Central Registry of Bequests maintained by the Notary Chamber of the Slovak Republic since 2003. The Registry contains the data on bequests (so called Notary Bequest Records) that were entered into the custody of Public Notaries even before 2003. These may also include bequests for charities. There are anecdotal stories of bequests given to charities and churches, so it is reasonable to expect that within this Registry there are relevant data. However, these data are not accessible to anybody, except public notaries who act as commissioned court officers in processing these bequests.

Giving by corporations

Descriptive statistics of giving by corporations

The only descriptive statistics of giving by corporations is available within the statistics related to the gift matching mechanism of the percentage tax designation. Within the Slovak taxation system, corporate entities are allowed to designate 2 per cent of their income tax for charitable purposes. As of 2010 the system has been upgraded, so that the 2 per cent tax designation is possible only **with 0,5 per cent gift matching**, which has to be given from the company's profits. Those who choose not to make the 0,5 per cent gift are entitled to designate only 1,5 per cent of their income tax¹²¹. As of 2010 there are data available based on the income tax statements of corporations that present the figures on the amount of the 0,5 per cent gift matching. Only 10 per cent of companies that use the tax designation system make these gifts. The total amount of gifts reported by corporations in their income statement increased from €8 417 mil in 2010 to €13 42 mil in 2012. The data on these gifts with some additional context data are presented in table 20.3 below.

¹²⁰ Notes of the author from the discussion at the Conference on Charitable Bequests organised by the Association of Community Foundations in Slovakia, November 2011, Bratislava

¹²¹ In April the Ministry of Finance announced that as of 2016 those who will not provide the gift matching will be able to designate only 1% of income tax (instead of 1,5% that is applicable at present).

Table 20.3 Tax Statistics on Corporations that use Gift Matching to Tax Designation (2010-2012)

Taxation Period	2010	2011	2012
Total Number of Corporations Submitting Tax Statement*	173 088	181 736	200 082
Number of Corporations with the Tax Duty	66 948	70 869	76 145
Total Tax Duty of Corporations	€ 1 565 092 992	€ 1 625 638 784	€ 1 647 452 426
Number of Corporations that designated 2 per cent of Income Tax (i.e. those that reported gifts in Tax Returns)	2 420	2 065	1 954
Number of Corporations that designated 1,5 per cent of Income Tax	23 148	24 947	27 444
Total Amount in € designated by 2 per cent from Income Tax	€ 8 915 949	€ 11 533 841	€ 10 773 361
Total Amount of Corporate Gifts as Matching to 2 per cent Income Tax	€ 8 417 539	€ 11 191 087	€ 13 423 537

Source: Institute of Financial Policy, Ministry of Finance of the Slovak Republic

It should be noted, however, that the €13,42 mil. of gifts made by corporations in 2012 within these statistics do not necessarily reflect the total corporate giving in Slovakia. The reason is that the gifts made by corporations that are not reported with the gift matching of the percentage tax are not recorded in these data. Indirectly this is supported by a view that looks at the income structure of not-for-profit organisations, as captured by the Statistical Office¹²². These data show that non-profit organisations (which include all different forms of non-profit organisations including some other types of organisations) reported €63 mil. in 2013 of received gifts from financial and non-financial corporations. However, as there are no other tax-related incentives for giving of corporations to public benefit purposes, there are also no available data on comprehensive corporate giving at the source – i.e. at the level of the corporation that makes the gift.

There are also several other supplementary data on corporate giving, which are based on surveys organised by non-profit organisations that cooperate with corporations in the area of corporate social responsibility and the promotion of corporate philanthropy. These include the Pontis Foundation, which is a certified agency for the London Benchmarking Group methodology on measuring corporate social investments, including corporate giving. Another is the Donors forum, which hosts the Club of Corporate Philanthropy, which has conducted a survey among major corporations on their corporate philanthropy activities. However, these provided data only with limited validity given the small size of the survey samples.

¹²² Slovstat database. Compared with Molokáč-Hagara (2015:3)

Table 20.4 Uses of donations by corporations in 2013¹²³

	million EUR	percentage
Religion	5.20	8%
Health	0.46	1%
International aid	-	0%
Public/social benefits (national)	11.25	18%
Culture	0.10	0%
Environment/nature/ animals (international)	-	0%
Education	6.81	11%
Other (not specified)	39.39	62%
Total	63.21	100%

Data sources of giving by corporations

The statistical data on corporate giving as a matching to percentage tax system are available at the Institute of Financial Policy at the Ministry of Finance of the Slovak Republic, a governmental think tank focused on financial policy, which has access to data from the Ministry of Finance including the Financial Authorities (Tax Administration)¹²⁴.

There are two additional **potential** sources of data on giving by corporations, although both sources need an additional more in-depth inquiry to identify and extract these particular data on giving from the data sets they have available.

First is the (already mentioned above) online database SLOVSTAT of the Statistical Office of the Slovak Republic providing financial indicators of financial (insurance, banks) and non-financial (various economic activities) corporations¹²⁵. These data include financial results, the structure of revenues, expenditure, liabilities and receivables, and stocks. Gifts are identified as a whole including financial gifts, tangible and intangible assets, stocks and services, so it is not possible to identify only financial gifts. There is also data gathering on the economic indicators of Slovakia that is a part of the national Program of Statistical Surveys for 2012-2014. The data collected there are classified, are not public and serve only for governmental statistical purposes. As mentioned above, the SLOVSTAT provides also data on the income structure of non-profit organisations. However, these data do not capture the full scope of giving of corporations, as non-profit organisations are not the only recipients

¹²³ SLOVSTAT database. Gifts from financial and non-financial corporations to non-profit organisations according to economic activities (SK-NACE Rev. 2) in € in 2013. The classification of SK-NACE does not cover some categories.

¹²⁴ <http://www.finance.gov.sk/Default.aspx?CatID=44>

¹²⁵ Non-financial corporations are incorporated entrepreneurial subjects running business to make a profit in all branches of activity except banking and insurance. Subsidised organisations covering their expenditure by more than 50 per cent of revenues are also included. Those enterprises that are not corporations (households, tradesmen, freelancers and farmers) are excluded. Financial corporations are subjects principally engaged in financial intermediation and auxiliary financial activities. Sector financial corporations included the National Bank of Slovakia, commercial banks, subjects engaged in financial leasing, exchange offices, administration companies, commercial insurance companies etc.

of corporate giving – but also individuals or other public (municipalities) and private institutions (companies).

The second major *potential* source of recent and comprehensive data on giving by corporations exists in the *Central Registry of Financial Statements*¹²⁶. The Registry is maintained by the Ministry of Finance and is available on-line, and it presents the financial statements of legal personalities that have been obliged by law to submit electronically its financial statements to the Registry on an annual basis since 2014. These include all kinds of commercial private corporations (limited companies, joint stock companies, etc.). Financial statements also include line items specifying the number of gifts provided by the accounting unit. It is possible, therefore, to retrieve these data for a particular company. It should be noted that the financial statements provide only financial information but no information on the purpose of the gifts. However, the notes to the financial statements may provide additional information on the gifts as well.

However, the system does not allow for the processing of multiple or all data on the user end. Therefore, it is not possible to retrieve the amounts for segments of corporations or for all corporations that submit their records to the system. It is likely that the system would allow processing of these data in the future, and also that the Ministry of Finance would have access to these data in aggregated form.

In terms of academic research, more comprehensive research was carried out by Katarína Svitková of the CERGE-EI at Charles University 'Corporate Philanthropy in the Czech and Slovak Republics' in 2006¹²⁷. This is a quantitative study with two surveys from Czech Republic data covering 577 companies in the Czech Republic and 152 companies in Slovakia during the period of 2001-2004.

Giving by foundations

Descriptive statistics of giving by foundations

Giving by foundations in Slovakia can be gathered from three sources: One is the SLOVSTAT online database of the Statistical Office of the Slovak Republic; second is the online Registry of Financial Statements, which also includes foundations and their annual reports, and the other is the Registry of Foundation maintained at the Ministry of Interior of the Slovak Republic, which also contains annual reports as well as registration data and bylaws.

The descriptive statistics on foundations based on these data sources is very limited and provides only data on the total giving of foundations, but without additional structuring of the purposes of giving. Some effort is made by the Center for Philanthropy, which uses the data from the Annual Reports of foundations stored at the Registry of Foundations.

On the number of foundations there are discrepancies in the two main sources: The Statistical Office of the Slovak Republic reported 328 foundations in 2013¹²⁸. The Ministry of the Interior reported

¹²⁶ <http://www.registeruz.sk/cruz-public/domain/accountingentity/simplesearch>

¹²⁷ <https://www.cerge-ei.cz/pdf/wp/Wp312.pdfhttps://www.cerge-ei.cz/pdf/wp/Wp312.pdf>

¹²⁸ Slovstat online database

towards the end of December 2013 450 active foundations and 950 foundations in total (which includes foundations that are in liquidation or inactive) ¹²⁹.

In 2013 the Slovstat database informed that gifts provided by foundations reached €17,32 mil. The amount of giving of foundations based on the data retrieved by the Center for Philanthropy from the Annual Reports of foundations was €21 127 000¹³⁰. In both cases the data relate to total giving, and not to giving from the revenues consisting of endowments.

The number of foundations donating to different goals was 423¹³¹ in 2013.

Data sources of giving by foundations

The SLOVSTAT database provides statistical data on all provided gifts and contributions provided by foundations during the period 2005-2013. Provided gifts include financial or non-financial gifts provided to non-financial corporations, financial corporations, entrepreneurs, budgetary or subsidiary organisations, other non-income generating institutions and the population. This means that the gifts are not only from endowments, but also from other resources. The target population of foundations is based on the Register of Organizations of the Statistical Office of the Slovak Republic as of December 31 of last year. The target population is selected on an annual basis, and uses two groups of organisations. Group 1 includes at least 1 employee and an annual turnover of more than € 6 640, and group 2 includes organisations with a turnover less than €6 640 and with 0 employees. Organisations with a €99 582 turnover are fully included. Based on these data, in 2013 gifts provided by foundations reached €17 32 mil.

Another source of data on foundations is the Registry of Foundations maintained by the Public Administration Department at the Ministry of the Interior, which is the registration authority of foundations¹³². This Registry may serve as a primary source of data for the classification of foundations based on the area of their activity. However, there is no aggregate summary of foundations available, and it would require retrieving the registration data on the foundations (through the online database) and making a decision on the distribution of foundations into thematic categories. It is very common that foundations' areas of activity are not singular, but multiple. Therefore, distributing them into single thematic categories would not fully reflect reality.

According to the Law on Foundations, each foundation has to submit its Annual Report for the previous year by June of the consecutive year. The law stipulates that the report should include information on the sources of income, as well as the types of expenditure, and specifically on beneficiaries and the amounts provided. The reports also include an audited financial statement. The reports are submitted in paper form, so retrieving the data requires manual transcription of the data from the annual reports. The Center for Philanthropy has conducted an annual survey on the list of the largest foundations based on the collection of data from annual reports from the Registry of

¹²⁹ Email correspondence with the Ministry of the Interior and the Center for Philanthropy

¹³⁰ Data from the Register of Foundations at the Ministry of the Interior of the Slovak Republic. Own research of Center for Philanthropy.

¹³¹ Ministry of the Interior of the Slovak Republic, Register of Foundations.

¹³² <http://www.ives.sk/registre/startrnd.do>

Foundations for each year starting in 2006 and ending in 2012. Its results have been published on its website¹³³. The Center for Philanthropy has collected selected data on 1 051 foundations that are kept within the Registry of Foundations. These data cover the following financial indicators: total assets value, value of registered endowments, total income, income from individuals, income from corporations, income from state subsidies, income from institutions, income from percentage tax, income from the rental of one's own property, total expenditure, and the total amount of grants made. The amount of giving of foundations based on the data retrieved here for 2012 comes to €21 127 000.

Another source of data on foundations is the online Registry of Financial Statements that collects financial statements of accounting units. These are primarily corporations, but also non-profit organisations and among them, also foundations. There are records on financial statements that relate to 570 foundations. However, the online interface provides data only on individual foundations. It does not provide aggregated data. The data in the Registry include: scans of financial statements or financial statements in electronic form, extraction of selected data from financial statements and other documents such as notes to financial statements and annual reports, mostly in pdf format. The data from the Registry can be retrieved by the public on a particular organisation. There is no public user interface that would allow the retrieval of data for descriptive statistical purposes. However, it is possible to use the open API for the batch retrieval of data for downloading and further processing. All the data that are reported into the Registry are considered as public data and are therefore accessible to the public¹³⁴.

Giving by charity lotteries

Descriptive statistics of giving by charity lotteries

There are no charity lotteries at present operating in Slovakia. Recent (2010,2012) amendments to the lottery laws opened this possibility, although the launch of the first charity lottery has not yet happened in Slovakia. There is one existing initiative that is looking for financing co-investors.

Data sources of giving by charity lotteries

There are no relevant data sources.

¹³³ <http://www.cpf.sk/sk/rebricek-nadacii-2012/>

¹³⁴ <http://www.registeruz.sk/cruz-public/static/api.html>

Conclusion

The sources of contributions are only indirectly identified through the statistics of non-profit organisations' income.

Table 20.5 Sources of contributions in 2013 in millions

Sources of contribution	million EUR	percentage
Individuals	96	53 %
In vivo	n.a.	
Bequests	n.a.	
Corporations	63	35 %
Charity lotteries	-	-
Foundations ¹³⁵	21	n.a.
Total	180	100%

The uses of the contributions are not available due to the lack of available data.

Based on the research landscape, data and data sources it can be concluded that:

- Giving in Slovakia is insufficiently gathered within the statistics and in there is a lack of basic quantitative and qualitative information on its size, orientation and sources.
- There is limited attention paid towards giving from the academic research community.

The picture of giving in Slovakia is not representative due to the lack of statistical data on its sources and orientation. The current efforts of the government in the gradual conversion from analogue to digital interaction with taxpayers or accounting units opens up new opportunities for accessing the data in a comprehensive and real-time mode.

Generally, the situation with the data on giving is very poor, in particular, the more in-depth understanding of where the gifts go in terms of goals or areas. There is relatively rich data on foundations, which can be retrieved through a thorough review of their annual reports, but which require an additional effort. Similarly, there are data available on corporations, although it requires an effort to connect through the API at the Registry of Financial Statements.

Limitations on the data will continue on the giving of individuals due to the lack of tax incentives for giving and no mechanisms of the tax system to capture the giving among households or individuals, except for selective surveys or public opinion surveys.

Completely unavailable are data on bequests, and this area deserves a special research focus to better understand what really happens there.

Charitable lotteries are non-existent in Slovakia, so there is nothing to report on.

¹³⁵ Giving derived from income from endowments only

Links to other data sets

No data sets were identified as available for linking.

References and further reading

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A stylized map of Europe in white with a drop shadow, set against a blue background. The map shows the outlines of the continents and major islands.

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.