

Giving in Europe

The state of research on giving in 20 European countries

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Research on Giving in Spain

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



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Research on Giving in Spain

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Introduction on Giving Research in Spain

Research on philanthropic giving in Spain is relatively recent, scarce, mostly unsystematic and still facing conceptual ambiguities. The vast majority of the few existing studies from which we can retrieve data on philanthropic giving tends to focus on philanthropic foundations, and are conducted by a small number of researchers devoted to fields other than philanthropic studies. They tend to either contextualize partial aspects of philanthropy within broader research projects on the third sector or social economy sector, or to focus on certain types of philanthropic foundations (e.g. family foundations or those devoted to research and innovation).

It should be noted that the only longitudinal dataset on individual giving was created in 2014 and refers only to donations that are deducted in the form of individual income tax. Other sources on household, foundation or corporate giving in Spain are either non-existent or barely accessible to researchers. The data sources are generally highly fragmented. No research infrastructure or stable institution specialized in the phenomenon of philanthropy exist in Spain, although steps have been taken by organisations and individual academics to advance research in this field.

Research perspectives and limitations

First, existing research most often analyses certain types of philanthropic foundations within the broader context of third sector research on non-profit organisations' (NPOs') financial and human resources, with the final aim of estimating the sector's contribution to GDP and employment. However, the fact that the National Statistics Agency (INE) has not implemented a satellite account for NPOs constitutes a serious barrier against the development of meaningful, comprehensive research under such a macro-economic perspective. Second, non-profit research has been frequently undertaken from a social economy approach covering a wide range of NPOs, going beyond the typical legal formulas of non-profit foundations and associations to include religious institutions, cooperatives, savings banks, labour societies etc. The third sector approach is represented by sociologists such as Professor Ruiz de Olabuénaga, following the academic work by Professors Salomon and Anheier in Spain, mainly as part of the Johns Hopkins Comparative Nonprofit Sector Project (Ruiz Olabuénaga, 2006). The social economy approach is represented by the economic research developed by Professor García Delgado and by CIRIEC-Spain, mainly from the University of Valencia. Using this approach, only certain types of philanthropic foundations are analysed and giving by these institutions becomes mixed up with the undertakings of other non-profit organisations with radically different models of operations (Rey-García & Alvarez-Gonzalez, 2011).

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In regards to research that adopts a meso-approach and/or trying to collect data on individual and institutional donations to NPOs, most publications have focussed on either: 1) a specific set of NPOs oriented towards social action and services, the so-called Social Action Third Sector (SATS) –i.e. studies originating from the Luis Vives Foundation and its *SATS Yearbook*-; or 2) philanthropic foundations – in particular studies by INAEF, Instituto de Análisis Estratégico de Fundaciones [the Institute for the Strategic Analysis of Foundations], an applied research initiative launched in late 2009 by the Spanish Association of Foundations (AEF). In fact, foundations are the philanthropic players that have received the most research attention to date in Spain. However, it should be noted that the public benefit activity of foundations cannot be identified with foundation giving in the case of Spain. The word ‘foundation’ does not evoke the same philanthropic, grant-giving connotation as in the US or the UK; it rather refers only to a non-member type of non-profit organisation. Spanish organisations can use two alternative formulas to incorporate NPOs from a legal and tax perspective: associations or foundations, the latter having important administrative advantages. Consequently, in terms of the number of entities, foundations are estimated to account for approximately half of the tax-favoured NPOs existing in Spain; but only a minor portion of foundations is devoted to philanthropic giving to individuals or other NPOs, most foundations devoting their resources instead to operating their own programs.

In this scenario, where individual giving and corporate giving tend to remain under the research radar, the recent (February 2015) report commissioned by INAEF (elaborated by Rubio Guerrero, Sosvilla Rivero and Méndez Picazo (2015)), is very welcome. The report constitutes the first work in Spain that includes longitudinal, qualified data on donation amounts declared for deduction by individual taxpayers and private companies, and it characterizes the typical Spanish donor, its behaviour and evolution from 2002 to 2010. Qualified data are provided for the following two types of giving: 1) amounts donated and deducted in individual tax income forms (IRPF), the main characteristics of tax filers that deduct these donations (income, gender, age, marital status, nationality, number of descendants, the Autonomous Community and province the taxpayers live in, relationship with the house, and whether they perform an economic activity or not); and 2) the amounts deducted as donations to NPOs in corporate tax, typifying corporate donors by their income bracket and amount declared for deduction. The data come from AEAT, Agencia Estatal de Administración Tributaria [the State Agency of Tax Administration], IEF, Instituto de Estudios Fiscales [the Institute of Tax Studies from the Ministry in charge of Finances and Public Administrations] for 2002-2010, and the corporate tax forms ISOC, Impuesto Sobre Sociedades [Corporate Tax] made available by AEAT for 2004-2010. Although, as the authors remark, the report is based on tax data, it takes into consideration only those donations that are declared for tax purposes, not taking into account those that go undeclared, for example because the donors do not have tax-benefit motivations or they have not filed their income tax forms (e.g. it is only compulsory for an annual gross income above a legal threshold, currently established at € 22 000).

Main players and research projects

Three journals have devoted their attention to philanthropy in Spain on a regular basis: *Revista Española del Tercer Sector*, *CIRIEC-España*; *Revista de Economía Pública, Social y Cooperativa* and, to a lesser extent, *Información Comercial Española*, *ICE: Revista de Economía*. Among non-academic publications, the journal *Documentación Social* and the FOESSA reports, both research

initiatives connected to the Spanish Cáritas (the Confederation of Catholic Church Charities for Social Assistance), have mainly focused on SATS-related issues; while the Spanish Association of Fundraising has regularly published reports on household giving to certain NPOs, or on the profiles of individual donors.

The top private funder of philanthropy-related research has traditionally been ONCE, Organization Nacional de Ciegos de España [the National Organization for the Blind] and its foundation. Other key private institutions publishing and/or funding this type of research have been Fundación de las Cajas de Ahorros (FUNCAS) [the Foundation of Savings Banks], Fundación BBVA and Fundación la Caixa. Both Fundación ONCE and Fundación la Caixa have funded research on foundations by INAEF since its inception, together with other prominent private foundations. Fundación ONCE has mainly funded research using the social economy approach. As examples we can refer to the series under the direction of Professor García Delgado (economics background) or the 2010 publication directed by Professor Monzón (economics background) on the macro-estimates of the Spanish social economy, with 2008 data.

Beyond INAEF, the main institutes and organisations producing non-academic reports on philanthropy-related issues have been Fundación Luis Vives and ESADE's Instituto de Innovación Social [the Institute of Social Innovation]. In addition to editing the aforementioned *Revista Española del Tercer Sector*, in 2010 and 2012 the Luis Vives Foundation produced a biannual report on the SATS that included data on social action NPOs' financial resources. Following the ICNPO criteria (the Johns Hopkins project) a panel of 819 SATS organisations (2008 data published in 2010) and 716 SATS organisations (2010 data published in 2012) was created. The yearbook published in 2012 with the 2008 data indicates that SATS accounted for approximately 29 000 active NPOs, including associations, foundations and other NPOs – i.e. federations, confederations and the three special charter NPOs (the Spanish Red Cross (CRE), ONCE and Spanish Cáritas). SATS organisations work primarily in social action (38.6%), social integration (23.2%) and healthcare (22.1%). At a regional level both Observatorio del Tercer Sector [the Observatory of the Third Sector] and the Foundation Coordinator in Catalonia are worth being mentioned.

In addition to these players, a reduced number of international and national research projects developed during the last few years have contributed to the knowledge of philanthropy-related issues in Spain. This is the case for the research projects on philanthropy undertaken by Professor Marta Rey-García (the University of A Coruna), mostly in collaboration with Professor Luis Ignacio Álvarez-González (the University of Oviedo), their scientific background being management and marketing. They have collected data on philanthropy in Spain since 2009, and have conducted quantitative and qualitative research focussing on foundations, corporate philanthropy and fundraising through national campaigns for charitable causes and charitable lotteries. The results from a series of international and national research projects developed during the last few years with their participation have been disseminated through several collective publications concerned with the following themes:

The foundation sector. The previously mentioned INAEF project (www.fundaciones.org/es/inaef) was launched in 2009 with the mission of filling the historical research gap in philanthropic foundations in Spain. Under that umbrella and between 2009 and 2011, Professors Rey-García (PI)

and Álvarez developed and completed what constitutes the first comprehensive study of the Spanish foundation sector. This research project estimated the real size of the sector as consisting of 9 050 active foundations by 31/12/2009, with a total of 12 921 registered and not formally disbanded (consistent with previous estimations of 30% of registered foundations being inactive in Spain); and characterized by their organisational features and the socioeconomic impact of those that are active (Rey-García & Álvarez-González, 2011). INAEF published two later studies using different methodological approaches. The second study (elaborated by Galindo Martín, Rubio Guerrero & Sosvilla Rivero, 2012) considered active foundations to be those which are registered and not formally disbanded according to the information from 16 protectorates; with an estimation of 13 334 active foundations in 2008 and 13 731 foundations in 2009. A subsequent study (Rubio Guerrero, Sosvilla Rivero, & Méndez Picazo, 2014) included an additional category of 'effective active foundations' (similar to those denominated 'active foundations' in the first study) and presented revised figures for 2008 and 2009, and provisional estimates for 2010, 2011 and 2012. The latest report (Rubio Guerrero, Sosvilla Rivero & Méndez Picazo, 2015) represents an expansion of the research interests of INAEF by analyzing individual and corporate giving through tax sources.

Professionalization, partnerships with firms and social innovation involving foundations.

These three issues have been addressed in a recent research project funded by the government of Spain, entitled 'Foundations as a key factor of Spanish firms' corporate social responsibility strategy. Bi-directional analysis of the foundation-firm relationship following a marketing approach', PI being Professor Sanzo (the University of Oviedo, management and marketing background). The results from the effects of foundation-business partnerships have been already published in the *Nonprofit and Voluntary Sector Quarterly* (2015) and *Service Business* (2015); while the impact of the dynamic capabilities of the capacity of foundations to develop social innovations was analysed also in the context of the ITSSOIN project – funded by the EC – in an article published in *The Service Industries Journal* (2015). Regarding the effects of the professionalization of the foundation sector and the growing interaction between philanthropic foundations and businesses, a very recent study supported by the International Research in Philanthropy Awards (IRPAs) (Sanzo Pérez, M.J., Rey-García, M., & Álvarez González, L.I., 2016) has analysed the influence of foundations' professionalization and engagement in partnerships with firms on foundations' productivity. The results confirm the existence of a 'U-shaped' relationship between professionalization and foundations' capability to reach more beneficiaries with lower assets; a positive effect of professionalization on revenue generation capability; and a positive effect of partnerships with businesses on foundations' asset-per-beneficiary ratio.

Research and innovation foundations. The EUFORI project (European Foundations for Research and Innovation, 2012-2014, <http://euforistudy.eu>), funded by the EC, includes a Spanish report with results from a quantitative and qualitative assessment, comparative analysis, and the trends and potential of foundations supporting research and innovation (R&I). Professor Rey-García has been the PI for Spain and the country report, co-authored by Professor Álvarez, and recently released (Rey-García, Marta; Álvarez González, Luis Ignacio, 2015) characterizes Spanish R&I foundations and measures their main economic parameters for the first time. A database of 458 R&I foundations was produced from multiple sources (229 answered a structured online questionnaire). Spanish R&I foundations participating in the study hold over € 4 690 000 in assets, a total of over € 980 million in income, and have spent over € 773 million on R&I (2012 data). The report further identifies their main

strengths and opportunities, and includes conclusions and recommendations relevant for the competitive improvement of R&I foundations.

Corporate and family foundations. Two recent research projects funded by the Spanish government that have dealt with these types of foundations should be mentioned; first, the previously mentioned 'Foundations as a key factor of Spanish firms' corporate social responsibility strategy'. Second, a project focussing on family foundations and philanthropic entrepreneurial families called BOLDE 'Business organisation in late development economies: a dynamic, comparative study of the Urquijo Group', whose PI was Professor Puig (University Complutense de Madrid, management and history background). One of the results of this project was an article comparing the philanthropic propensities of entrepreneurial families in the US, Germany and Spain (Rey-Garcia and Puig-Raposo, 2013). Beyond these projects, the issue of accountability and transparency of corporate foundations has received special attention (Rey-García, Martín-Cavanna and Álvarez-González, 2012). Likewise, a working paper issued by Cátedra Fundación Ramón Areces de Distribución Comercial [Chair on Retail Management of the Ramón Areces Foundation] (Rey-García and Marta, 2012) studied institutional philanthropy by retail firms, utilizing foundations connected to the top 50 global retailers in a multiple case study. This study showed that on one hand, top global retailers have a high philanthropic propensity (64% have a connected instrumental foundation), and on the other hand that the potential benefits of connected instrumental foundations go beyond those attributed to conventional CSR and traditional corporate giving according to the previous literature, to include an improved competitive advantage and control of intangible and financial assets.

Civic participation and philanthropy. A monograph in the journal *Información Comercial Española* (ICE) with a comprehensive analysis of philanthropy in Spain, including a conceptual framework for philanthropy and civic participation, challenges the trends of the non-profit sector, and a contribution to establishing the size and impact of the third sector in Spain has been recently published (Montes Gan and Rey-García eds., 2013), following on from a previous monograph coordinated by the renowned sociology professor Pérez Díaz (2008).

Fundraising campaigns for charitable causes. An academic journal article with a historical overview and an estimate of the funds raised through national campaigns for charitable causes between 2002 and 2009, including giving through the tax designation scheme and charity lotteries, has been recently published (Rey-García, Álvarez-González and Valls-Riera, 2013).

Giving by individuals

As previously mentioned, few empirical and comprehensive studies on giving by individuals exist in Spain beyond the 2015 INAEF report profiling the typical Spanish donor on the basis of donations to NPOs deducted from taxable income in their annual individual income tax forms. From four different works we can highlight the following quantitative data on individual giving to NPOs (the values are expressed in nominal euros):

- **To NPOs and declared for deduction in individual income tax forms (2010):** 2 521 097 tax payers (from a total of 19 257 120 tax forms filed) deducted charitable donations from their taxable income with a total amount of € 94 827 846; the average donation being € 37.61. The

largest number of donors (32.77%) is included in the annual income bracket of € 30 000 – 60 000. This segment deducted donations of a total of € 33 922 851; the average donation being € 41.06. The taxpayers deducting donations were predominantly men (69.93% of taxpayers declaring donations), who also donated larger amounts (€ 152.59 compared to € 145.41 by women). The largest number of donors was aged 50 – 54 (17.38% of taxpayers deducting donations), followed closely by those aged 55 – 59 (16.79%). The average donation by 50 – 54 year-olds totalled € 157.66 and by 55 – 59 year-olds it was € 131.10. The donors were predominantly married couples (75.56% of the total taxpayers declaring donations); the average donation being € 149.03. 98.50% of the taxpayers declaring donations were Spanish nationals. However, on average they donated less than foreigners (150.28% compared to 152.36%). Taxpayers with no children donated more frequently (44.94% of the total taxpayers declaring donations) than those with children (Rubio Guerrero, Sosvilla Rivero and Méndez Picazo, 2015).

- **To foundations:** 32.3% of foundations declared individual donations and bequests to be among their main revenue sources in 2010 (data from the online questionnaire for 1 432 active foundations). The INAEF study estimated the total revenue of the sector to be € 5 597 000 in 2008 (data from 3 288 foundations) (Rey-García and Álvarez-González, 2011).
- **To the SATS:** according to the panel data, 69.1% of SATS organisations received private funding in 2010 (n=716). Private funding represented 18.2% of their total funding (n=415), 23.2% coming from individuals (n=513). The total revenue (public, private and their own funding) of SATS for 2010 totalled € 17 467 500 (Fundación Luis Vives, 2012).
- **To NPOs in general:** the latest report by the Spanish Association of Fundraising (2014) published in November 2014 presented data for the previous 12 months. 19.2% of the individuals indicated they had donated to a NPO during the previous year (n=1 485). From those who had donated and had indicated the amount, the average donation was € 133 per year (including sponsorships and non-sponsorships) (n=454) (Spanish Association of Fundraising, 2014).

Specifications on data sources

Rubio Guerrero, Sosvilla Rivero and Méndez Picazo (2015), for the INAEF report, collected data from the universe of individual income (IRPF) tax filers of the AEAT, Agencia Estatal de Administración Tributaria [State Agency of Tax Administration] for the period 2005 – 2010 and from a sample of the IEF, Instituto de Estudios Fiscales [the Institute of Fiscal Studies from the Ministry in charge of Finances and Public Administrations] for 2002 – 2010. IEF used a stratified (province, income, individual/joint tax form) random sample of 1 904 554 taxpayers for 2010. For the other years included in the study the size of the sample was the following: 907 399 (2002); 936 678 (2003); 941 029 (2004); 952 578 (2005); 964 489 (2006); 1 351 802 (2007); 1 867 594 (2008); 1 928 494 (2009).

The data referred to by Rey-García and Álvarez-González (2011) came from the first INAEF project (2009-2011). The unit of analysis consists of Spanish foundations. The data refer to 2008 and were collected from a combination of data sources: 58 registries and protectorates, the historic database of the Spanish Association of Foundations, directorates and an online structured questionnaire. Altogether the study included the economic data (as of 31/12/2008) for over 3 800 foundations,

reaching a territorial coverage rate of around 90%. An online questionnaire was completed by 2 229 foundations, which represents a return rate of 24.63% of the total number of 9 050 active foundations (from a total of 12 921 registered, non-disbanded foundations). The sampling error was +/-1.8% and the confidence interval was 95% ($z=1.96$; $p=q=0,5$).

Fundación Luis Vives (2012) used the panel data from an initial set of 2 400 social action NPOs. An online questionnaire was completed by 716 NPOs from a total of 29 739 active organisations as of 31/12/2010 (a sampling error of +/-3.7% and a confidence interval of 95.5% ($p/q=50/50$)). Private funding included funding from individuals, businesses, savings banks, foundations and other private entities, but it did not include membership fees, revenues from assets, fees from service delivery and product sales, which were considered to be their own funding.

The Spanish Association of Fundraising (2014) used two samples: (1) a random sample of the population ≥ 18 years old (1 200 interviews) and (2) a booster sample for members/donors of the different NPOs collaborating in the study (762 interviews). An online structured questionnaire (for individuals ≤ 55 years old) and a personal interview also supported by a structured questionnaire (for individuals > 55 years old) were used.

Giving by individuals through the tax designation scheme

The tax designation scheme was first implemented for IRPF (personal income tax) forms filed in 1988, parallel to tax reforms paving the way for the entry of Spain into the European Common Market (1986). After undergoing a few reforms, its current design allows taxpayers to voluntarily assign 0.7% of their tax liability accrued before deductions to the Catholic Church and/or 'other social benefit purposes' (i.e. the most notably socially active NPOs). Therefore, and although mediated by the national tax agency, giving through the tax designation scheme represents in its origin an individual decision and expresses a willingness to donate, and that taxpayers do not choose the NPO directly, but delegate that choice to the State. The bottom line is that individuals feel that they have given to charitable causes, irrespective of who makes the final distribution. The data do not differentiate between individual and household donations, and are restricted to those who file their IRPF forms (only compulsory from a certain annual income upwards) and declare deductible donations.

Rey-García et al. (2013) provide the most recent data for the years 1999 – 2009 on the amounts raised and the distribution of funds through the tax designation scheme. In this section we present the figures for 2009 (expressed in euros 2010):

- € 234.2 million was allocated to the Catholic Church in 2009. The Church receives its allocation directly, and no information is available on how the funds are distributed to different activities.
- € 275 million was allocated to social-benefit purpose NPOs in 2009. This portion is distributed to both secular and Church-related NPOs, through national competitive calls for projects on social action/care oriented towards the most vulnerable sectors of the population (78% of the funds); on international cooperation and development (19% of the funds); and on environmental sustainability (3% of the funds).

Specifications on data sources

Rey-García et al. (2013) collected data from the annual reports and websites of the national tax agency and from the Ministry in charge of Employment and Social Affairs.

Giving by individuals through national charitable lotteries

Data are available on how much money NPOs receive from charity lotteries but not on how they distribute it. The State has a monopoly on national lotteries and games. However, the government has longstanding agreements with three large NPOs – ONCE, CRE and AECC, the Spanish Cancer Campaign – granting them exceptional shares of national lotteries revenues. The 2002 – 2010 data were presented in a recent publication by Rey-García et al. (2013). In this section we highlight the 2010 figures (expressed in euros 2010):

- ONCE has been recognized as the representative of the interests of blind and visually impaired people since 1939 (and later extending its representation to other physical and intellectual disabilities) and manages its own charitable lottery: 'Cupón pro ciegos' [the Coupon for the Blind]. ONCE's gross revenues obtained from charitable lotteries and games in 2010 reached € 1 863 000.
- CRE has managed its own charitable lottery since 1980: 'Sorteo del Gran Premio del Oro' [Gold Grand Prize Lottery]. Gross revenues reached € 27 400 000 in 2010. In addition, CRE benefits from a special annual charitable lottery managed by the Government on its behalf: 'Sorteo de la Cruz Roja' [Red Cross Lottery], taking place every year at Christmas and in the spring since 1924. In 2010 CRE received € 15 100 000 from this second lottery.
- Since 1989 the government has managed a special annual charitable lottery on behalf of AECC. In 2010 AECC received € 3 300 000 from this charitable lottery.

Specifications on data sources

Rey-García et al. (2013) collected data from the annual reports and websites of the involved NPOs, the national tax agency and LAE (State Lotteries and Bets).

Giving by individuals through national campaigns for international emergencies

Rey-García et al. (2013) have published the only existing academic study on donations (individual and corporate) to national campaigns for international emergencies. In this section we present the amounts raised by the two most recent nationwide campaigns, which also allow for international comparisons, the SE East Tsunami in 2004 and the Haiti earthquake in 2010 (the amounts are expressed in euros 2010):

- € 55 966 875 was given to 23 international cooperation NPOs for the 2010 Haiti earthquake, the average donation being € 151.72 per individual. It is worth mentioning that € 33 200 000 was given to CRE alone, the average donation to CRE being € 80 per individual.
- € 32 770 000 was given to CRE for the 2004 SE Asia tsunami, the average donation being € 101.32 per individual (given that CRE was the leading campaigner, the figures are broadly representative).

Specifications on data sources

Rey-García et al. (2013) combined data from the Spanish Association of Fundraising (2011) and CRE (real amounts). The first report used 1 437 online interviews with a structured questionnaire for men and women ≥ 18 years old throughout the Spanish territory (sample error $+2.95\%$; $p=q=50\%$; confidence interval $=95\%$).

Giving by corporations

Seldom can we find disaggregated data on corporate giving; the exception goes to the aforementioned 2015 INAEF report, which includes the analysis of corporate giving on the basis of deducted donations from the taxable corporate income on corporate tax forms for the fiscal years 2004 to 2010. Studies on the sources of non-profit funding most often only differentiate between public and private funding. Depending on the studies the latter may include donations coming from individuals and private firms, their own income (sales of services, membership fees, revenues from assets), foundations and other NPOs, or a combination of the former. From the few existing studies that include disaggregated quantitative data on corporate giving the following figures can be highlighted (expressed in nominal euros):

- **To public-benefit NPOs and declared for deduction on corporate tax forms (year 2010):** 7 114 entities deducted donations to NPOs (from a total of 1 420 707 forms presented) with a total amount of € 103 909 101; the average donation being € 14 606. The largest number (1 820) of corporate donors is included in the income bracket € 1 500 000 – 6 000 000. This segment deducted charitable giving with a total amount of € 4 207 088 (the average amount donated being € 4 178) (Rubio Guerrero, Sosvilla Rivero and Méndez Picazo, 2015).
- **To foundations:** 34.8% of foundations declared corporate donations and bequests to be among their main revenue sources in 2010 (data from the online questionnaire for 1 432 active foundations). The total revenue of Spanish foundations in 2008 was € 5 597 000 ($n=3\ 288$) (Rey-García and Álvarez-González, 2011).
- **To the SATS:** 69.1% of the organisations received private funding in 2010 ($n=716$). Private funding represented 18.2% of their total funding ($N=415$) and 10.8% came from private companies. The total revenue of SATS for 2010 was € 17 467 500 (Fundación Luis Vives, 2012).
- **To national campaigns for charitable causes:** private companies gave € 29 819 261 (2010) to 23 international cooperation NPOs for the Haiti earthquake, of which € 4 300 000 went to CRE alone; the average corporate donation to CRE being € 2 800. In addition, private companies gave € 3 365 000 (2004) to CRE for the SE Asia tsunami; the average corporate donation being € 2 438. Given that CRE was the leading campaigner, the figures are broadly representative (Rey-García et al., 2013).

Another study, although less representative, is worth being mentioned because it is based on data collected from donors rather than recipients. The authors surveyed 26 IBEX 35 companies. For 2008 the study revealed a median of philanthropic investments in Spain of USD \$ 14 100 000; corresponding to a median of 0.11% of the companies' revenue. Areas related to education (28%), culture (18%) and economic development (15%) received the largest shares of the average amount

companies allocated to philanthropy. In addition, 41% of the companies' philanthropic budget was invested in international activities (Urriolagoitia and Vernis, 2012).

Specifications on data sources

Rubio Guerrero, Sosvilla Rivero and Méndez Picazo (2015), for the INAEF report, used data from AEAT [the State Agency of Tax Administration] on legal entities that had deducted donations to NPOs on corporate tax forms corresponding to the fiscal years 2004 to 2010.

Rey-García et al. (2013) combined data from the Spanish Association of Fundraising (2011) and CRE (see the previous headings for details). The data in Rey-García and Álvarez-González (2011) came from the first study of the INAEF project (see the previous sections for details). Fundación Luis Vives (2012) used panel data (see previous sections for details).

Urriolagoitia and Vernis (2012) used a sample of 35 Spanish companies drawn from the IBEX 35, the index being made up of the 35 most liquid securities traded on the Spanish market. 26 of the 35 companies in the index were included in the sample. The data sources consisted of companies' reports combined with a survey using a structured postal questionnaire.

Giving by foundations

As has been previously mentioned, private giving is rarely disaggregated in the existing studies. Only two of them (Rey-García and Álvarez-González, 2011 and the Luis Vives Foundation) provided the following qualified data on giving by foundations, in both cases to other NPOs (the values are expressed in nominal euros):

- To other foundations: the first INAEF study indicated that 6.8% of foundations declared donations and bequests from other foundations to be amongst their main revenue sources in 2010 (data from the online questionnaire for 1 432 active foundations). The total revenue of Spanish foundations in 2008 was € 5 597 000 (n=3 288) (Rey-García and Álvarez-González, 2011).

To SATS: according to the panel data 69.1% of the organisations received private funding in 2010 (n=716). Private funding represented 18.2% of their total funding (n=415) and 13% came from foundations. The total revenue of SATS for 2010 was € 17 467 500 (Fundación Luis Vives, 2012).

Specifications on data sources

The data in Rey-García and Álvarez-González (2011) came from the first study of the INAEF project (see the previous sections for details). For Fundación Luis Vives (2012) see the previous section for details.

Regarding the data on other economic variables in foundations different from giving, publications resulting from the national research project entitled 'Foundations as a key factor of Spanish firms' corporate social responsibility strategy. Bi-directional analysis of the foundation-firm relationship following a marketing approach' (MICINN-09-ECO2009-11377) used the data collected from multiple sources, including 325 valid questionnaires that were received from a sample of 525 foundations randomly selected from the INAEF census of 31/12/2009.

Conclusion

In spite of a long and generous tradition of philanthropy in Spain that is mostly connected to the Christian roots in the country, but not solely, quantitative research on the subject is at an incipient stage. The terms under the umbrella of private giving are inconsistently conceptualized across the studies, and the datasets are segmented, geographically disperse, not regularly updated and often inaccessible for research purposes. Although we have a snapshot of the significance of the private funding of the non-profit sector and some of its segments (in particular foundation-type NPOs and SATS), the actual amounts given are not available; it is often hard to disaggregate the data according to the type of donor and virtually impossible to identify the actual redistribution or usage of the amounts donated across the different goals or fields of activity of the NPOs.

The primary data sources are generally highly inconsistent in terms of concepts and variables, and are seldom accessible for research purposes. For the most part they are widely dispersed from a geographical point of view, and scattered across partial and non-systematically updated public and private databases providing aggregated amounts only. The only exception to this overall scenario is the micro-data of the national tax agency (AEAT) on individual and corporate tax filers that deduct donations to public-benefit NPOs. On the basis of these data, the Institute of Fiscal Studies (IEF) built in 2014 a statistically representative panel of individual tax filers covering the fiscal years 2002 to 2010. This panel opens up the possibility for more systematic, comprehensive research on individual giving, although it is limited to that falling under tax control. However, it should be noted that this data source on individual and corporate giving only refers to donations that are subject to deduction from those who are not exempt from filing their tax forms, and who decide to deduct their donations only when filing them. Bequests and undeclared *in vivo* donations are left out, and we should not forget that these may represent a significant part of giving.

The first exploitation of these data from tax sources was made in the recently released report produced for INAEF, but generally the secondary data sources are seldom updated on an annual basis. Besides, there is no report, institute or research project systematically covering giving as a whole on a national scale. Among the most recent national-scale reports on the partial aspects of philanthropy two should be highlighted as exceptions to this lack of continuity. The first is the yearbook of the subsector of social action NPOs published by the Luis Vives Foundation in 2010 and 2012; the second is the INAEF project of the Spanish Association of Foundations, focusing on philanthropic foundations in general rather than on giving to/from foundations. Both have been conducting quantitative research on philanthropy most often from the perspective of and using data from beneficiary entities rather than from donors. The most recent IAEF report, however, may represent a turning point in this trend. Should it be continued it can provide qualified data and longitudinal comparisons, although limited to individual and corporate giving that falls under tax control.

Although we can have partial overviews of the importance of giving by individuals, private firms and foundations to certain NPOs (namely SATS and foundations), it is not possible to provide qualified data on the amounts donated in Spain, either in total (beyond those deducted by individual and corporate tax payers), and even less to different philanthropic goals.

From the study on national campaigns for charitable causes, we know that Spain was among the top donors to the SE Asia tsunami in 2010, indicating a willingness to give to international emergencies. The longitudinal data allow us to know that individuals/households also regularly donate to the Catholic Church and/or 'other social benefit purposes' through the tax designation scheme. From the Luis Vives reports we know that individual, corporate and foundation giving constitute important funding streams of social action NPOs. From the first INAEF study we know that the majority of philanthropic foundations operate in the fields of education and research, culture and recreation, and social services. Existing research provides quantitative longitudinal data on how much Spaniards have spent on each of the existing charity lotteries; however, there are no data on which philanthropic areas receive how much money. From the latest report produced for INAEF we can get the most comprehensive profile of the Spanish donor: a 55 – 59 male of Spanish nationality, married but with no children, who is a home-owner, who lives in the Madrid area, and who has an economic occupation and an annual income of € 30 000 to 60 000. Yet, and once again, it is not possible to know to which philanthropic areas individual and corporate taxpayers donate.

It is worth mentioning that in the present overview of the state of giving research in Spain we have focused only on empirical research including quantitative financial data on giving. However, there are additional studies of a more conceptual or theoretical, qualitative, legal-fiscal, institutional or historical nature that should not be forgotten and that are relevant in order to gain a full picture of Spanish philanthropy, particularly empirical research in connection with entrepreneurial families, family firms and foundations connected to them (see, for example, Rey-García and Puig-Raposo, 2010 and 2013).

All these recent research efforts suggest philanthropy is emerging as research-worthy subject in Spain. The 2014 panel of individual tax filers of the Institute of Tax Studies from the Ministry in charge of Finances and Public Administration opens the door to more systematic research on individual giving, contributing to overcoming the traditional generalized lack of accessible, updated, nationwide, quantitative data on the sources of philanthropic giving. However, two main challenges for further advancing research on giving remain. The first is an overwhelming lack of data on the public benefit application of those resources by NPOs. The second is the lack of conceptual and methodological consistency, resulting in the weak comparability of data from secondary sources. The combination of no systematic data gathering on the different types of donors (most notably foundations or individuals and corporations beyond those deducting donations on tax forms) along with the heterogeneity and fragmentation of conceptual and methodological developments make it difficult to generate a full picture of giving at this stage.

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A stylized map of Europe in white, set against a light 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.