



Philanthropy in Europe

**Mapping Research and Data on
Donations by Households, Bequests,
Foundations, Corporations and
Charity Lotteries**

Barry Hoolwerf & Johan Vamstad (eds.)

AN ERNOP PUBLICATION

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European Research Network on Philanthropy

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Bequests, Foundations, Corporations and Charity Lotteries**

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Colophon

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Foreword

In 2017, the European Research Network on Philanthropy (ERNOP) released *Giving in Europe*, the first systematic and most comprehensive attempt to map philanthropic resources across European countries using a shared analytical framework. That study made clear both the richness of Europe's philanthropic landscapes and the difficulty of comparing them in a meaningful way. Differences in welfare regimes, legal traditions, religious histories, and data infrastructures shaped not only how philanthropy was practiced, but also how it was measured and understood. This volume, *Philanthropy in Europe*, deliberately builds on that earlier work and. It uses the same core methodology.

As with the earlier study, this report does not seek to rank countries or to identify model systems. Its purpose is to map the contours of philanthropy in Europe as they can currently be observed, covering households, bequests, foundations, corporations, and charity lotteries. In doing so, it highlights both shared patterns and enduring national specificities. Just as importantly, it reveals where data remain fragmented, outdated, or entirely absent.

Philanthropy in Europe appears as a picture of Europe by night. A constellation of lights—dense in some areas, sparse in others, shaped by history, infrastructure, and proximity. Some regions appear brightly illuminated; others remain dim. This uneven visibility is not a direct reflection of philanthropic activity itself, but of the extent to which that activity is measured, documented, and accessible. What we can see clearly is often simply what is best recorded.

One of the central messages of this volume, and this call still stands strong, is the need for a basic, shared data infrastructure for the philanthropy sector in Europe. Comparable and longitudinal data are not a luxury. They are a prerequisite for understanding how philanthropic resources interact with public provision, how responsibilities are distributed between actors, and how patterns of giving evolve over time. Without such infrastructure, discussions about philanthropy risk relying on assumptions, anecdotes, or partial indicators.

At the same time, this report treats data with caution rather than reverence. Numbers do not speak for themselves. Throughout the volume, authors emphasise the importance of institutional context, legal frameworks, and normative questions about legitimacy and responsibility. Philanthropy is not an isolated sphere, but part of broader social and political systems, and it must be analysed as such.

This publication reflects the collective work of a European research community that has continued to grow and mature since the publication of *Giving in Europe*. By returning to a shared methodology and extending it with new country analyses and updated data, *Philanthropy in Europe* aims to strengthen the empirical foundations of the field while remaining attentive to Europe's diversity. By mapping both knowledge and ignorance, continuity and change, we hope this volume supports a more informed, reflective, and constructive conversation about philanthropy in Europe.

Barry Hoolwerf
Johan Vamstad

Acknowledgements

This volume is the result of a collective effort by researchers across Europe. We are grateful to the authors of the country chapters for their commitment to producing comparable, high-quality data on philanthropy *as possible* within their respective national contexts. We are especially thankful for the authors' patience in the publication process and sustained engagement throughout the data collection process.

We would like to thank the national and international associations, and particularly the European Fundraising Association, for endorsing collaboration with the country chapter authors among its member organisations. We are also grateful to the Postcode Lottery Group for providing funding for the layout editing of this publication.

The layout and visual design were developed by Villa Y. We extend our special thanks to Andre Klijsen for his professional execution of the design.

This study builds on earlier collaborative work within the European Research Network on Philanthropy and would not have been possible without the contributions of national data partners and statistical offices across Europe.

Executive summary

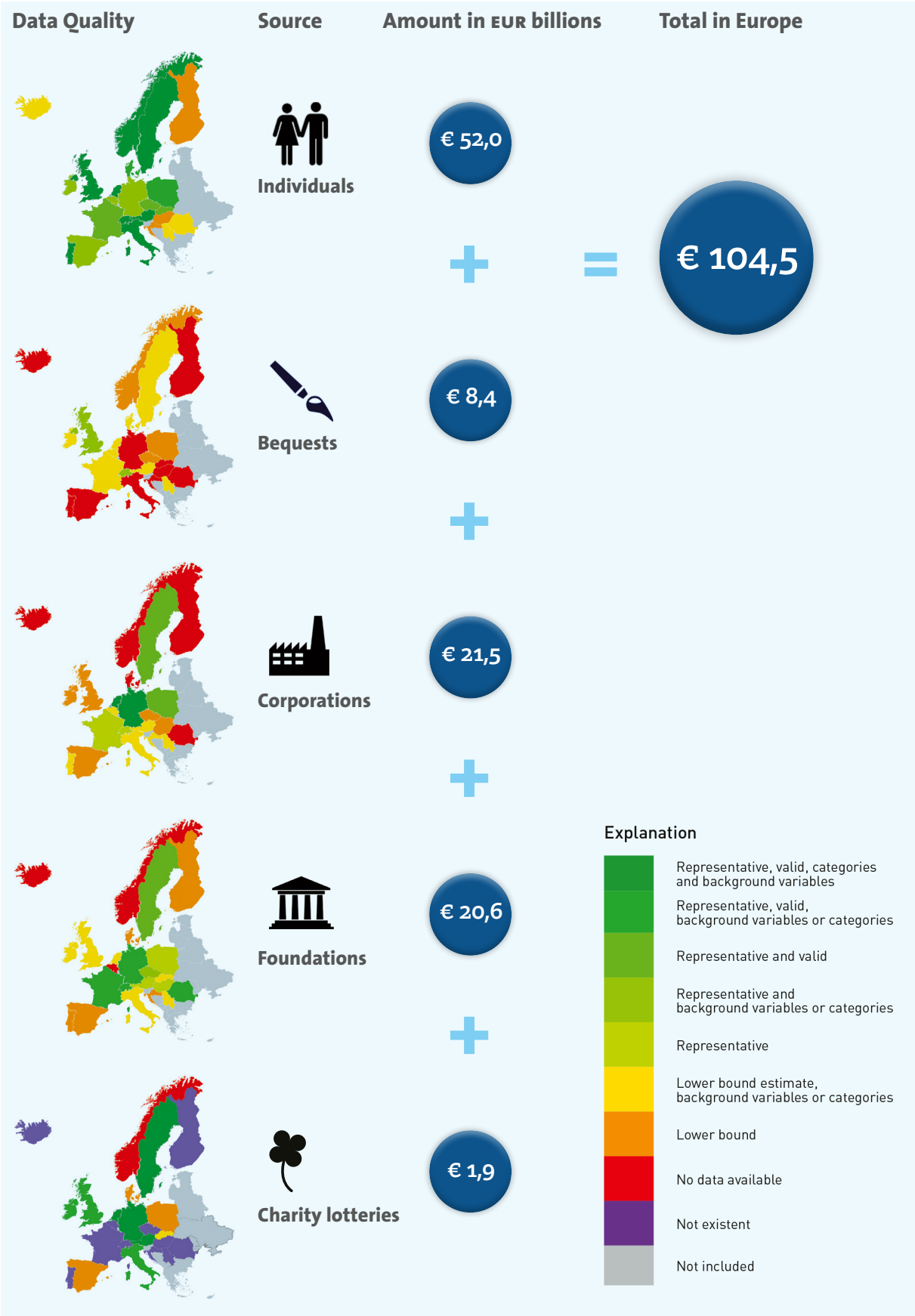
This publication¹ presents a comparative overview of philanthropic giving in Europe and is the result of a collaborative initiative of the European Research Network on Philanthropy (ERNOP). It brings together the best available evidence on donations by individuals, bequests, corporations, foundations, and charity lotteries across European countries, reflecting the current state of research and data availability in the field.

Using a standardised reporting template, ERNOP researchers have identified and documented the most relevant national data sources. For each country and type of giving, the publication provides the best available estimates of philanthropic giving, which in many cases represent lower-bound calculations. Differences in data coverage, representativeness, and update status are made explicit through a transparent data-quality classification.

Together, the country-level estimates, European totals, and data-quality indicators offer both an empirical snapshot of philanthropy in Europe and a clear framework for interpreting cross-national variation and limitations in the available data. As such, the publication serves as a reference point for researchers, policymakers, and philanthropy professionals seeking reliable, comparable information on the scale and structure of philanthropic giving in Europe.

¹ Disclaimer: This publication presents lower-bound estimates of philanthropic giving in Europe based on the best available data for 2022. It does not provide a complete picture, as data availability and quality vary across countries and giving types. Data philanthropy by all sources for Norway, Denmark and Finland derived from Giving in Europe 2017. Data on specific sources of philanthropy for other countries can be derived from Giving in Europe 2017. See also table on next page. While care has been taken to ensure accuracy, no guarantees are made regarding completeness or suitability for specific uses. Readers are encouraged to interpret the findings in light of the documented data limitations. ERNOP warmly invites researchers, policymakers, and practitioners interested in the underlying data, methodology, or future collaboration to get in touch.

Further information is available at www.ernop.eu.



						
Country	Individuals	Bequests	Corporations	Foundations	Lotteries	Total
 Austria	760	120 ²	88 ²	90	6	1064
 Belgium	766	200 ²	210 ²	Not available	Not existing	1176
 Croatia	20 ²	Not available	14 ²	3 ²	Not existing	37
 Czechia	188	3 ^{1,2}	222 ²	73	Not existing	486
 Denmark	795 ¹	67 ^{1,2}	Not available ¹	1200 ^{1,2}	10 ^{1,2}	2072
 Finland	152 ^{1,2}	Not available ¹	Not available ¹	306 ^{1,2}	Not existing ¹	458
 France	4088	1271 ²	3857	1640 ¹	Not existing	10856
 Germany	13800	Not available	9350	6448	411	30009
 Hungary	91 ^{1,2}	Not available ¹	179 ^{1,2}	179 ¹	Not existing	449
 Iceland	39 ²	Not available	Not available	Not available	22	61
 Ireland	378 ¹	77 ²	14 ²	15 ²	0	484
 Italy	7457	Not available	567 ²	962 ²	0	8986
 Netherlands	2188	368 ²	1751	397 ²	576	5280
 Norway	503 ¹	36 ^{1,2}	Not available ¹	373 ¹	Not available ¹	912
 Poland	710	3 ²	595	251	2 ²	1561
 Portugal	639	Not available	238 ²	149 ^{1,2}	Not existing	1026
 Romania	448 ²	Not available	Not available	24	Not existing	472
 Serbia	22 ²	Not available	3 ²	0 ²	Not existing	25
 Slovakia	96 ¹	Not available	63 ^{1,2}	46 ²	0	205
 Spain	2360	Not available	1200 ²	1090 ²	312 ²	4962
 Sweden	499	175 ²	151	922	82	1829
 Switzerland	1165	1132 ¹	875 ¹	3087	Not existing	6259
 United Kingdom	14893	4991	2169 ²	3300 ^{1,2}	495	25848
 Total	52057	8443	21546	20555	1916	104517

1) Data from Giving in Europe 2017 2) Lower bound estimate

Philanthropy in Europe: Scope and Significance

– Barry Hoolwerf & Johan Vamstad

Philanthropy is a critical source of public value across Europe, and its importance has rarely been greater. In recent years, the region has confronted war, a global pandemic, economic crises, and profound political and economic instability. At the same time, the foundations of the liberal democratic order have increasingly been called into question in Europe and beyond.

European states, acting individually and within the European Union, have responded to these challenges with political resolve and unprecedented levels of public spending. Yet it has become clear that governments alone cannot meet the full range of humanitarian, social, and economic needs facing European societies (OECD, 2022). Moreover, continued state commitment to many causes cannot be assumed. Political realignments across Europe and other parts of the world have reduced public support for areas that were previously taken for granted, including forms of assistance directed at people in acute and immediate need.

Against this backdrop of expanding needs and shifting public priorities, expectations for philanthropy in all its forms have intensified (Giving Tuesday, 2025). Other societal actors, as philanthropy, are increasingly called upon to support the common good, not only by supporting the provision of essential goods and services, but also by sustaining the fabric that holds our (re)creative and cultural expressions (European Commission, 2025).

Philanthropy channels private resources towards public purposes, complements the welfare state, and strengthens democratic life by enabling citizens, corporations, and foundations to take initiative for the common good (Breeze, 2025). Yet, despite its deep historical roots and growing significance, the scope and impact of philanthropy in Europe remain poorly measured and unevenly understood. Philanthropy in Europe seeks to address precisely this gap by mapping (the extent of) reliable, comparable, and contextually rich data across countries.

Why we need a better understanding of philanthropy and philanthropy data in Europe

A systematic and robust understanding of philanthropy is essential for Europe today. At least three broad reasons stand out: the need to strengthen public awareness and policy, to support the professionalisation and strategic capacity of the philanthropic sector itself, and to build a shared European knowledge base on giving (Hoolwerf & Schuyt, 2017).

Increasing awareness and visibility

Reliable data make philanthropy visible. National research efforts have repeatedly demonstrated that systematic data collection can fundamentally reshape public awareness and policy discourse. The *Giving in the Netherlands* study, initiated in 1995, provides a clear example (Center for Philanthropic Studies, 2020, 2022, 2024). By producing consistent and transparent evidence on private giving, the study shaped how philanthropy is understood in the Netherlands. It informed media narratives and academic debates and became a key resource for government policy advice.

A comparable effort at the European level can play a similar role across the continent. By documenting who gives, to which causes, and through which channels, *Philanthropy in Europe* makes private giving visible to citizens, policymakers, and political decision-makers alike. This visibility matters because philanthropy is often fragmented and hidden, distributed across individuals, corporations, and foundations, and only partially captured in official statistics. Bringing philanthropic activity into view helps correct misconceptions about who contributes to the public good and highlights the role of private giving as a core component of Europe's civic infrastructure.

Greater visibility also supports a culture of giving. When the scale, diversity, and societal contribution of philanthropy are publicly recognised, participation is encouraged (Wiepking & Handy, 2015). Transparent and evidence-based communication about giving can stimulate generosity among individuals and corporations alike. By demonstrating the social value of philanthropic action, data help normalise giving as an integral part of European civic life.

Professionalisation and strategic capacity

Better data are not only essential for public understanding; they are equally critical for the philanthropic sector itself. Research and data function as the sector's business card, the means through which philanthropy can present itself as a credible, professional, and evidence-based partner in addressing societal challenges. Reliable information enables organisations to benchmark performance, monitor trends, and learn from peers. It provides the foundation for strategic decision-making, including identifying emerging needs, evaluating impact, and adapting to changing social, economic, and political contexts.

Philanthropy cannot be managed, developed, or evaluated without measurement. Mapping the flows of private resources devoted to public benefit reveals where philanthropic efforts are concentrated and where gaps persist. Such insights guide both donors and recipient organisations in setting priorities and allocating resources. They also make it possible to monitor Europe's "prosocial surplus", the total volume of voluntary, private contributions to public welfare, and to conduct meaningful cross-country comparisons. In doing so, *Philanthropy in Europe* establishes baseline data that allow researchers and practitioners to assess changes in giving over time and to analyse the effects of economic, political, and social developments on philanthropic behaviour.

Robust data also strengthens philanthropy's collective voice. Evidence-based insights enable the sector to engage more effectively in policy dialogues at national and European levels. A solid empirical foundation helps demonstrate philanthropy's public value and supports arguments for enabling regulatory environments. At the same time, it provides the basis for responding to restrictive or poorly informed legislative proposals. In this way, research empowers philanthropy to speak with authority, not only through individual organisations, but as a coherent and legitimate sector.

A shared European understanding

Beyond visibility and professionalism, better data are a prerequisite for developing a shared European understanding of philanthropy. Europe's philanthropic traditions are highly diverse, shaped by different religious backgrounds, historical trajectories, welfare regimes, and legal frameworks (Wiepking & Handy, 2015). These differences, while valuable, often

obscure the common patterns that connect philanthropic practices across Europe and distinguish them from those in other regions, notably the United States.

Philanthropy in Europe contributes to articulating what is distinctively European about philanthropic action: its pluralism, its embeddedness within welfare-state contexts, its emphasis on collaboration rather than substitution of public systems, and its grounding in principles of solidarity and subsidiarity (Einolf, 2015). This perspective enriches academic understanding while also fostering a European philanthropic identity and a shared community of practice.

Comprehensive data further reveal opportunities for cross-border collaboration, international fundraising, and grantmaking. They highlight underfunded causes, emerging trends, and innovative practices. For researchers, a common analytical framework enables longitudinal and comparative studies; for practitioners, it offers a reflective mirror of the sector's diversity and potential; for policymakers, it provides the empirical basis for designing regulatory frameworks that support rather than constrain philanthropic activity.

Enabling research and collaboration

Improving Europe's philanthropic data infrastructure is also essential for advancing research itself. As already noted in the 2017 *Giving in Europe* study, the European research landscape is rich but fragmented (Hoolwerf & Schuyt, 2017). Many countries lack systematic data, and methodologies vary widely. The absence of consistent, accessible data limits understanding and hampers collaboration, both among scholars and between academia and practice.

Philanthropy in Europe seeks to address these limitations by promoting harmonised definitions, shared methodologies, and comparable datasets. In doing so, it strengthens the research ecosystem by connecting national research teams, fostering interdisciplinary collaboration, and enhancing analytical quality. As *Giving in the Netherlands* became a cornerstone of Dutch research and policy infrastructure, this European initiative aims to anchor philanthropy research more firmly as a recognised academic field and to stimulate evidence-based dialogue across sectors.

Why this study – Now?

A better understanding of philanthropy, and of the data that describe it, is not merely a technical ambition. It is central to recognising the full contribution of private initiative to Europe's social and cultural life. By increasing visibility, supporting professionalism and accountability, and creating a shared European knowledge base, *Philanthropy in Europe* strengthens both the legitimacy and the effectiveness of the philanthropic sector.

Reliable data do more than quantify generosity; they help Europe understand itself as a community of shared responsibility. While it is clear that philanthropy plays a significant and growing role in European societies, its precise scale, structure, and potential remain uncertain (Schuyt, 2023). Data sources exist at the national level, but they are often incomplete, inconsistent, and organised in ways that impede cross-country comparison. These limitations stem partly from the absence of systematic data collection by public authorities and partly from privacy concerns among donors and recipient organisations. Moreover, making philanthropic resources visible can have political implications, potentially reshaping per-

ceptions of power, responsibility, and the respective roles of the state and private actors (van Gendt, 2023).

It is the position of ERNOP that more accurate and comprehensive information on philanthropic giving benefits both philanthropists and the publics they serve, and that coordinating and disseminating such knowledge is a core part of its mission. This publication is the result of a pan-European research effort conducted in that spirit. It presents findings on philanthropic giving and on data sources across 20 European countries, drawing on the expertise of nearly 50 researchers. ERNOP's role has been to coordinate and synthesise this work, producing as comprehensive a European overview as possible. The result is the present volume, the conclusion of the *Philanthropy in Europe* study conducted in 2024 and 2025.

The previous *Giving in Europe* study was completed in 2017. The nine years between the two reports have been marked by profound social, economic, and political change, with significant implications for both philanthropic practice and the knowledge base that underpins it. Some developments have been positive, particularly regarding data availability and comparative research. Since 2017, additional international initiatives, such as those by Philea (2025), Giving Tuesday (2025), and the Indiana University Lilly Family School of Philanthropy (2025), have expanded cross-country perspectives, and new efforts have emerged in several Eastern European countries to map philanthropy more systematically. In this respect, the 2017 report was pioneering; at the time, even imperfect estimates were preferable to the absence of data.

At the same time, more troubling developments have emerged. In several countries, researchers declined to participate in the present study due to a lack of available data, including countries that contributed to the earlier report. While the causes of this regression are unclear, it is plausible that economic and political crises have shifted research priorities or reduced capacity for philanthropic research. More concerning still are indications of a deteriorating political climate for philanthropic actors in some contexts. Increasing politicisation and polarisation have subjected philanthropic institutions to heightened scrutiny, potentially reducing both governmental willingness to support data collection and organisational willingness to disclose information. These dynamics pose significant challenges to the future availability and reliability of philanthropic data in Europe.

Against this backdrop, *Philanthropy in Europe* represents both an assessment of the current state of knowledge and a call for renewed investment in data, research, and collaboration. If philanthropy is to meet the growing expectations placed upon it, it must also be understood, systematically, comparably, and transparently, across Europe (Bekkers, 2022).

About the methodology

The methodology of the *Philanthropy in Europe* Study is intentionally streamlined for a study of this scale. Its effectiveness rests on decentralisation: researchers are free to conduct their own national studies within a limited set of shared parameters designed to ensure comparability across countries. This final publication includes the full versions of all 20 national reports. Each national report contains three key elements.

The national philanthropy research landscape

Each report presents an overview of the state of philanthropy research in the country, including references to leading research institutions, the academic disciplines in which philanthropy researchers work, and their main thematic interests.

Sources of philanthropy

Each report also presents the best available data on giving from five sources of philanthropy: individuals, bequests, corporations, foundations, and charity lotteries (discussed further later in this chapter). Where available, the reports include information on the uses of donations, or the causes to which donations were directed.

Data quality

The discussion of data sources for each form of philanthropy also provides an overall assessment of the quality of philanthropy data in each country.

Each of these three elements is equally important for the *Philanthropy in Europe* Study. Quantifying how much money is donated from each source of philanthropy in each country represents only one part of the study's purpose. The primary aim is instead to provide a nuanced understanding of the level of knowledge about philanthropy in each country and of the quality of the data on which that knowledge is based. No country has a complete picture of philanthropy, and in several cases the quality and comparability of available data are limited. As a result, estimates of the allocation and size of donations are sometimes uncertain or imprecise. This is not considered a limitation of the study, however, as identifying gaps and weaknesses in national data infrastructures is itself a central empirical finding.

Achieving a rich understanding of the state of philanthropy across countries would be difficult without relying on leading researchers based in each national context. Researchers embedded in national research landscapes are uniquely positioned to understand them fully, and identifying and accessing relevant national data sources would be challenging for external observers. The value of combining country reports authored by national experts also underscores the research potential of networks such as ERNOP. The ability to connect researchers across multiple countries and to bring their work together in a joint effort is what makes the *Philanthropy in Europe* Study possible.

Types of data sources

Although the basic methodology of the study is relatively simple, some aspects are methodologically complex. These complexities relate primarily to issues of comparability and to the fact that data on different sources of philanthropy are collected and presented in fundamentally different ways across countries. In some countries, such as the United Kingdom and Belgium, data are even collected to different extents and using different approaches within different parts of the country.

National research teams applied their expertise to identify, assess, and combine relevant data sources within their respective countries, together creating a heterogeneous but informative body of evidence on philanthropy. From an overview of their work, several distinct types of data sources can be identified.

One important source of data is academic research conducted by university-based scholars. These data most often take the form of survey studies on giving patterns and donor behaviour, derived from both regularly repeated surveys and one-off research projects. Survey studies can provide representative insights into who donates and to which causes, but they are typically based on self-reported information rather than on administrative or financial records. As a result, they are subject to the well-known limitations of survey research, including sample bias and low response rates.

Almost all countries with relatively strong data availability and quality have large and well-functioning philanthropic sector umbrella organisations, such as national member organisations of the European Fundraising Association (EFA). These organisations often collect data on donations received by their member-organisations from individuals, corporations, and other sources. Unlike survey-based data, these figures represent actual donations, as they are derived from organisations' financial statements. Not all charitable organisations are members of national umbrella bodies; however, many of the largest organisations typically are, meaning that a substantial proportion of total donations is captured.

For example, the Swedish Fundraising Association has approximately 190 member organisations. These include all major national charities, such as the Swedish Red Cross and the Swedish Cancer Society, and donations to these organisations account for an estimated 85.90 per cent of all charitable giving in Sweden. Charity Monitoring Organisations, such as national members of Charity Monitoring Worldwide (CMW), may provide similar data. Among their tasks is the monitoring of financial records and practices of organisations receiving charitable donations, which entails the collection of donation data for many of the largest and most established organisations. As with data from sector umbrella organisations, these figures reflect actual donations but capture only a substantial share, rather than the full universe, of philanthropic giving.

Another important source of data on giving is tax records. Charitable donations typically become visible in tax data only where tax incentives for giving exist, such as deductions from income tax. Consequently, tax records capture only those donations for which donors claim a tax deduction. In some countries, such as France, a relatively large proportion of donations is registered for tax purposes, while in countries with more restrictive incentive regimes, such as Sweden, only a small proportion of donations appears in tax data. Tax records generally do not include information on the causes or recipient organisations to which tax-deductible donations are made, or such information is not publicly available. Donations that are not captured in tax records may, in some countries, be documented by other government regulators. This is often the case for donations generated through charity lotteries, which are closely regulated and monitored in most European countries.

None of the national reports relies on a single data source that provides all the information required for the analysis. Instead, each report combines multiple data sources in order to construct the most comprehensive picture of philanthropic giving possible within the national context. From a methodological perspective, combining different types of data is not ideal. For example, several country reports estimate the total giving by individuals using tax records, while relying on separate survey studies to assess which causes individuals support. Even if both sources are individually reliable, it is not possible to estimate the amounts donated to specific causes by combining these two types of data.

Piecing together a comprehensive picture of philanthropy in Europe is therefore a difficult and work-intensive task. The findings presented in this report regarding different sources of donations across countries are, in part, the result of necessary compromises in comparison. It has been necessary to accept that data differ in type and quality across national contexts. This heterogeneity, however, constitutes a substantive finding in its own right, as it highlights the uneven state of philanthropic data infrastructures across Europe.

Sources of Philanthropy

To gain insight into the size and scope of a country's philanthropy sector, different sources of philanthropic giving are identified and classified. We define philanthropy as voluntary financial contributions made by individuals and private organisations (such as foundations, corporations, and charity lotteries) to organisations serving primarily public causes. In this report, we present information on the following sources of philanthropy, where data permits.

Philanthropy by Individuals

Three types of voluntary contributions are commonly distinguished: money, goods, and time. While volunteering represents an important form of individual contribution, accurately measuring and monetising voluntary work remains methodologically contested and subject to ongoing academic debate. For this reason, individual volunteering is excluded from the figures presented here. Data on in-kind giving are also limited and have therefore been included only where available.

The aim of this study is to include only donations directed to organised philanthropic causes, rather than interpersonal gifts. Some country reports include activities such as crowdfunding in their data, which in certain cases may blur the boundary between personal and philanthropic giving. In such instances, country experts exercised informed judgement to determine whether these contributions could be considered philanthropic giving within their national context. Where uncertainty arose, country experts consulted the editors for guidance on the consistent application of methodological principles across reports.

Individual giving does not include taxes redistributed to nonprofit organisations serving the public good, such as church taxes, tax redistribution schemes, or percentage philanthropy practices. While these mechanisms provide significant revenue for many nonprofits, they lack a voluntary component. Tax redistribution has therefore been excluded, except in cases where it was not possible to distinguish original sources of funding.

Philanthropy by bequests

Bequests, donations made to charitable organisations through a will or testament, represent a distinct source of income for nonprofit organisations. Frequently described as one of the drivers of a "new golden age of philanthropy," the anticipated intergenerational transfer of wealth offers substantial opportunities for the nonprofit sector. However, because data collection relies primarily on secondary sources, information on bequests is more difficult to obtain than for lifetime (*in vivo*) donations.

Philanthropy by corporations

For corporate giving, the study aims to capture total contributions made by companies, following the framework developed by Business for Social Impact. This includes cash and in-kind donations, the estimated value of employee volunteer hours, and management costs associated with community investment initiatives. Because it is often difficult to draw a clear distinction between pure donations and sponsorships, where non-monetary returns may be expected, sponsorships are also included.

Philanthropy by foundations

Despite substantial legal variation across European countries regarding what constitutes a foundation, foundation giving is defined here as monetary donations from private nonprofit organisations derived from endowments. By focusing exclusively on donations sourced from endowments, rather than on total organisational expenditures, the study avoids double-counting donations originating from individuals or other organisations.

Philanthropy by charity lotteries

The final source of philanthropy considered in this study is charity lotteries. These are not treated as channels of individual giving, but rather as organisations that allocate a substantial share of their revenues to charitable causes. Charity lotteries are treated here as private entities, independent of government or political control.

In many European countries, revenues from national lotteries are redistributed to charitable organisations. In some cases, however, such revenues supplement or replace government subsidies, and governments may play a decisive role in determining how funds are allocated. Where charity lotteries lack sufficient independence from government influence, they are excluded from this publication.

Assessing the Quality of Data on Philanthropy

– Barry Hoolwerf & Johan Vamstad

To understand who gives what to which charitable goals, we must assess the accuracy of the data used to answer these questions. In other words, we need to evaluate whether the studies on giving by individuals, corporations, foundations, and charity lotteries truly measure what they intend to. Gathering such data is more complex than it may appear. Responses can vary depending on how questions are framed, the number of prompts, and the survey's length. Different methodologies yield different results.

Therefore, to compile each country profile, contributors were asked to describe the background of the data available concerning philanthropic donations in 2022. This included the data sources (e.g., secondary sources or population surveys), the frequency of data collection (if applicable), and the most recent data year. Information about the target populations included statements on representativeness, response rates, and validity. Contributors also described the questionnaires used, data collection tools, and internal validity. Further details included the data sources' sponsors, accessibility (public or private, including any costs), location, availability, and related studies. Lastly, they outlined the background variables included in the datasets. To assess data quality, we considered representativeness, validity, the availability of categorisation by philanthropic goals, and whether relevant background variables were included.

Philanthropic Goals

To create country profiles on philanthropic donations, we aimed to cover a comprehensive range of philanthropic goals. These goals were grouped into broad categories in order to provide a functional and comparable overview, rather than relying on highly detailed classifications that may not exist across all countries or may be too narrow in scope for cross-national analysis.

The classification of uses in this report can be considered a simplified and slightly adapted version of the International Classification of Nonprofit Organizations (ICNPO) (United Nations, 2003). Researchers preparing the country reports were provided with a simple conversion table indicating how ICNPO categories should be mapped onto the classification used in this study, in order to support consistency across reports.

The following categories are used in the country profiles:

- 1 **Religion.** Donations to religious congregations and religious associations.
- 2 **Health.** Donations to health care providers and medical research.
- 3 **International aid / human rights / refugees.** Donations to aid, relief, and human rights activities in countries other than the donor's country of residence.
- 4 **Public and/or social benefit (national).** Donations to domestic social causes and public services within the donor's country of residence.
- 5 **Sports and recreation.** Donations to organisations supporting sports, leisure, and social activities.
- 6 **Culture.** Donations to cultural institutions or organisations supporting cultural activities and interests.

- 7 **Environment, nature, and climate.** Donations to organisations focused on environmental protection, nature conservation, animal welfare, and climate mitigation or adaptation.
- 8 **Education and research.** Donations to educational institutions and research organisations.
- 9 **Other (not specified).** Donations that could not be categorised using the above classification.

This classification into broad categories constitutes a necessary simplification, particularly given the diversity of charitable causes and the heterogeneity of data sources in European philanthropy.

Research Landscape

The study of philanthropy in Europe is shaped by a diverse and evolving research landscape. A wide range of academic and research institutions, as well as independent scholars, examine different aspects of philanthropic behaviour and its societal impact. These researchers come from a broad set of disciplinary backgrounds, including economics, sociology, psychology, public administration, and nonprofit studies, bringing both theoretical depth and methodological diversity to the field. Many of the leading European research institutions working on philanthropy are genuinely interdisciplinary, making the field a site of rich intellectual exchange across perspectives.

The European philanthropy research landscape is dynamic and diverse, but it remains less visible than more established research disciplines and thematic areas. Research output on philanthropy across Europe is substantial, yet it is fragmented and unevenly distributed across the continent. Many researchers in the field work in isolation or in small teams within institutions where philanthropy constitutes only a subfield, often a minor one. In addition, numerous researchers across Europe study issues closely related to philanthropy without identifying primarily as philanthropy researchers, either because they are unaware of the broader philanthropy research community or because their work is situated within other disciplinary traditions. These two characteristics, fragmentation and dispersed disciplinary identification, are important motivating factors behind ERNOP's mission to connect and integrate researchers and other stakeholders with an interest in philanthropic research and its outcomes.

For these reasons, exploring and presenting the philanthropy research landscape at the national level constitutes a valuable contribution of the country reports included in this study. Each national research team was asked to describe several key aspects of the philanthropy research landscape in their country. First, they identified the key actors in the field, including academic institutions and organisations within the philanthropic sector that conduct, commission, fund, or otherwise support research on philanthropy. Second, they described the dominant disciplinary perspectives shaping national philanthropy research. Third, they outlined the main thematic areas of scholarly interest.

These national research landscape accounts are important because they provide in-depth insights into the state of philanthropy research within individual countries, perspectives that are rarely available even to domestic audiences, and almost never to readers from other countries. While a surface-level overview of these specialist accounts cannot fully capture their richness, it represents a necessary first step towards mapping the European philanthropy research landscape as a whole.

The European research landscape – a brief overview

The state of philanthropy research in Europe follows a broadly predictable pattern: larger countries tend to host several sizeable research institutions, while smaller countries have fewer, and some have none at all. There are, however, notable exceptions to this general correlation, and considerable variation exists in how philanthropy research is organised and in the thematic focus it takes.

Countries such as the United Kingdom, Germany, France, and Spain each host several strong research environments. This reflects the presence of numerous research universities as well as sufficiently large philanthropic organisations that can encourage, and in some cases fund, research on philanthropy. For example, the German country report shows that Germany is home to nine major universities with a total of twelve significant research centres focused on civil society and philanthropy. In addition, there are many individual researchers across Germany conducting philanthropy, relevant research in related fields, such as public management and health care management.

A relatively small country that nevertheless has an extensive and diverse philanthropy research community is Switzerland. At least eight major research institutions in Switzerland host centres or departments engaged in philanthropic research, a number comparable to that of much larger countries such as Germany. The Swiss country report explains how this research landscape emerged through three parallel developments. First, Swiss civil society has historically played a significant constitutional role, with associations embedded in political life and cooperative enterprises holding, and continuing to hold, substantial economic importance. These conditions have been conducive to the development of research interest in nonprofit management and leadership, including issues related to philanthropy. Second, the growth of the Swiss foundation sector since around 2000 has directly shaped the research landscape by stimulating the creation of several new research institutions that clearly fall within the scope of philanthropy research. Third, an initiative launched by the Swiss Charitable Society (SGG) in the 1990s to support research on volunteering led to the establishment of several research centres producing work with clear relevance for philanthropy.

A medium-sized country with a well-developed philanthropy research landscape is the Netherlands. Several strong research centres focus explicitly on philanthropy, alongside a number of others where philanthropy features prominently on the research agenda. Among these is the Centre for Philanthropic Studies at Vrije Universiteit, from which the *Giving in the Netherlands* study has been conducted biennially since 1995. This study provides reliable and continuous data on the volume and nature of donations from different philanthropic sources and has also served as a major source of inspiration for the *Philanthropy in Europe* Study.

Ireland is another small country with a visible presence in the philanthropy research landscape. Several leading research universities, such as Trinity College Dublin and University College Dublin, host established research groups that contribute to the international literature on philanthropy. Austria likewise has a relatively small but significant research presence, centred in particular at the Vienna University of Economics and Business, alongside individual researchers based at other institutions.

Many of the countries with the most limited research resources in the field of philanthropy are located in Central and Eastern Europe. The Serbian country report notes that “there has been a noticeable lack of academic focus on philanthropic studies as a distinct discipline,”

while the Slovakian report similarly concludes that “Slovakia has no systematic research on philanthropy or relevant data in this area.” Although systematic research is lacking, occasional academic studies related to philanthropy are nevertheless conducted in Slovakia. The Romanian report situates the limited development of philanthropy research within a broader context of underinvestment in research overall. As the authors note, “research activity in Romania is at a modest level and has been declining over the past few years,” and “Romania invests less in research than any other EU member state.” It is therefore not surprising that, in the field of philanthropy, “the landscape is characterized by a low level of interest in conducting research on the topic.” At the same time, the efforts documented in the report indicate that capacity for improvement does exist. Similarly, research efforts in Hungary are described as “sporadic” by the Hungarian country report, but with some recent improvements initiated by the philanthropic sector itself, for example by the Hungarian Red Cross. A lack of interest in research on philanthropy in government and academic institutions has there spurred some philanthropic organizations to collect their own data, which could raise awareness of the significance of philanthropy and the need for more research on the topic.

Some countries in other parts of Europe also exhibit a limited philanthropy research landscape. For example, the Portuguese report describes both restricted research interest and limited resources devoted to philanthropy research. The smallest research landscape identified in this study is found in Iceland. Only two researchers, based in different departments, political science and social work, at the University of Iceland, currently conduct research on nonprofit organisations that falls within the scope of philanthropy research. These researchers have, however, initiated what has become the Centre for Social Innovation, thereby creating a research environment that supports ongoing work relevant to philanthropy.

Key actors, academic disciplines and thematic interests

Countries with the most developed philanthropy research landscapes tend to be those in which research interest is shared between academic institutions and large organisations within the philanthropic sector. Conversely, countries with more limited research landscapes are typically those in which research relies primarily on individual scholars or small academic groups. A clear example of a country with a well-developed research landscape is the United Kingdom, where several major research universities in England and Scotland contribute to philanthropy research alongside practitioner organisations such as 360Giving, the Association of Charitable Foundations (ACF), and the Charities Aid Foundation (CAF). In addition, organisations representing fundraising beneficiaries and national chambers for voluntary organisations operate in England, Scotland, Wales, and Northern Ireland.

Together, these actors contribute to philanthropy research through dedicated initiatives and, importantly, by producing and maintaining data on philanthropic giving. At the same time, the British research landscape is difficult to map due to the large number of actors involved, the diversity of institutional interests, and differences in how data are collected and maintained across the four nations. Moreover, although important initiatives in data collection have emerged in recent years, current conditions for research and data infrastructure are challenging, and several long-established institutions are under increasing pressure.

Belgium provides an example of a smaller country in which a single institution plays a central role in shaping the national philanthropic landscape. The King Baudouin Foundation funds a wide range of charitable organisations and regularly collects data on philanthropic

giving in Belgium, giving it considerable influence over the field. At the same time, Belgium experiences challenges similar to those observed in the United Kingdom, as the availability of philanthropy data varies substantially between Flanders, Brussels, and other parts of the country. Most countries include at least a small number of non-academic institutions within their research landscapes, many of which are identified and described in the individual country reports.

Researchers studying philanthropy come from a wide range of disciplinary backgrounds, as noted earlier. The national research landscapes described in the country reports include scholars working in law, economics, sociology, political science, psychology, public administration, nonprofit studies, and related fields. In many cases, these researchers are not easily identifiable as philanthropy scholars and often do not primarily describe themselves as such. Several country reports note that, although philanthropy research exists, it is frequently not labelled explicitly as philanthropy research. Researchers typically work within university departments associated with traditional academic disciplines rather than in specialised centres dedicated to philanthropy.

Spain illustrates this pattern clearly. As a large country with numerous researchers and institutions engaged in philanthropy-related research, Spain nevertheless exhibits a fragmented research landscape. The Spanish country report notes that “research on philanthropy in Spain is still limited and faces various challenges due to fragmented data availability.” Data on philanthropy are collected in different contexts, and the research conducted on these data is similarly dispersed. As a result, philanthropy research in Spain does not constitute a single, cohesive field but rather several partially disconnected research strands. The most established research area focuses on foundations, often conducted independently of other philanthropy-related research, such as sociological studies of individual donor behaviour.

This pattern is echoed in several other country reports. The Italian report, for example, describes separate strands of research focusing on donor motivation, nonprofit management, and the legal framework governing the philanthropic sector. As in Spain, the Italian report highlights how uneven data availability reinforces this fragmentation, making it difficult to construct a comprehensive overview of the national research landscape. More broadly, the fragmentation of philanthropy research helps explain why it is often embedded within studies of broader phenomena rather than examined as a distinct field in its own right.

The Spanish country report further observes that:

“Existing research on philanthropy is often included as part of larger studies with a broader focus, for instance studies on entities within the Social Action Third Sector, nonprofit organisations, or specific forms of philanthropy such as family or corporate foundations.”

Comparable observations are made in the Polish country report. As in the Spanish and Italian cases, the Polish report notes that philanthropy is frequently treated “as an area to be included in broader studies, for example of civil society, the third sector, or charities,” and concludes that there is a need for “a stronger focus on philanthropy per se as a matter of importance to research in and of itself” in order to better capture “the role philanthropists play in society.”

The fragmentation of philanthropy research is also reflected in the thematic interests described across the country reports. Some thematic priorities are specific to particular national contexts, while others appear consistently across countries. Most reports identify research on individual donor behaviour from sociological or psychological perspectives,

often linked to broader discussions of generalised trust or welfare-state arrangements. Many also describe substantial bodies of work on the legal framework of philanthropy, including tax law and the legal status of foundations. In addition, national research landscapes frequently include studies addressing organisational and managerial aspects of philanthropy, such as nonprofit management, nonprofit marketing, and fundraising.

One of the most informative aspects of the country reports is their documentation of thematic interests that are especially characteristic of specific national contexts. The French report, for instance, highlights the importance of historical studies of philanthropy, including analyses of philanthropic practices during the nineteenth century and research on religious philanthropy. It also points to a strong sociological tradition in French philanthropy research, exemplified by Marcel Mauss's foundational work on the sociology of the gift.

Israel provides another example of a national context with distinctive research interests. International donations play a major role in Israeli philanthropy, and diaspora giving therefore constitutes a prominent research theme. Although diaspora giving is not unique to Israel, Irish researchers also identify it as a key area of interest for similar historical and social reasons, it is especially central in the Israeli case. Diaspora giving is also relevant in Croatia, but there it has not developed into a major research focus. Instead, Croatian philanthropy research concentrates almost exclusively on foundations, with very limited attention to volunteering or individual giving. This emphasis reflects the influence of strong institutional actors within the Croatian philanthropic sector and the ways in which they shape research agendas.

The Swedish country report describes philanthropy research as a relatively marginal sub-field within a broader research tradition focused on civil society, social movements, volunteering, and large membership-based organisations. In this tradition, unpaid voluntary work is often emphasised, while monetary donations are subject to greater scrutiny. As a result, research explicitly addressing philanthropy tends to focus primarily on corporate and foundation giving. A similar pattern is described in the Icelandic country report, suggesting the presence of a distinct Scandinavian orientation in philanthropy-related research.

In conclusion, the European philanthropy research landscape is rich and diverse, but it remains fragmented and characterised by a relatively weak disciplinary identity when compared to more established academic fields. A substantial volume of philanthropy-related research is produced across Europe, but it is unevenly distributed and often conducted in isolation. Research undertaken in one country frequently has limited interaction with similar work elsewhere, and sometimes even within the same national context. The country reports nevertheless provide indications of both positive and negative developments. For example, the Serbian report notes a growing focus on philanthropy research, albeit from a low base, illustrated by the establishment of a new research centre at the University of Belgrade in 2020. At the same time, other reports, such as the British report, point to potential challenges, noting that "since the last edition of this chapter, researchers with significant impact on UK philanthropy research have retired, moved to other sectors, or transitioned from research into leadership roles." As a result, philanthropy research may be expanding in some countries that previously had limited activity, while stagnating or even declining in countries that historically played a leading role in the development of the field.

What's next?

The core of this publication consists of twenty individual country reports, presented in alphabetical order, beginning with Austria and concluding with the United Kingdom. These reports were produced over an extended period, with the earliest written in spring 2024 and the most recent completed in autumn 2025. As a result, some reports are able to reflect more recent developments and incorporate newer data than others.

All country reports were prepared using a shared template for headings and tables, with the aim of maximising comparability across countries. Despite this common structure, some variation in both format and content remains. This variation reflects, in part, differences in data availability, but also differences in the organisation, scale, and character of philanthropy across European countries. In many cases, authors chose to elaborate on features of philanthropic giving or national research landscapes that are particularly distinctive in their country.

Such variation is not considered a limitation of this comparative study. On the contrary, the depth of national expertise brought by the participating researchers, and their willingness to share contextual knowledge alongside comparable data, is a key strength of the publication. It is precisely this combination of standardisation and informed national interpretation that makes the collection of country reports both analytically valuable and empirically rich.

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Austria

Philanthropy research in Austria is conducted by a range of private and public institutions. The most prominent among them are the Austrian Fundraising Association (Fundraising Verband Österreich, FVA), active since 1996, and the Vienna University of Economics and Business (WU Vienna), which has engaged in philanthropy research since around 2005. This timeline reflects the relatively recent emergence of philanthropy as a formal field of study in Austria. While the discipline historically played a minor role, it is now well established.

At WU Vienna, several research units are involved in philanthropy research, most notably the Institute for Nonprofit Management & Governance, the Social Entrepreneurship Center¹, and the NPO Competence Center². The latter two centers are primarily funded by third parties and carry out contract research, such as studies on the effects of tax deductibility on charitable donations (Schober et al., 2014) and mapping the landscape of charitable foundations in Austria (e.g. Millner, 2023, 2024; Millner, Schneider, & Meyer, 2014; Schneider, Millner, & Meyer, 2010, 2015).

The Institute for Nonprofit Management & Governance³ focuses on basic research and teaching in nonprofit management and philanthropy, with a particular emphasis on individual charitable giving. Recent studies have examined giving during the COVID-19 pandemic (Hampton et al., 2023; Litofcenko et al., 2023), the impact of economic inequality on giving (Neumayr & Schröder, 2024; Schröder & Neumayr, 2023), and various factors influencing charitable behavior (De Wit et al., 2018; Neumayr & Pennerstorfer, 2021). Researchers at the Institute also conduct regular mapping studies on Austrian philanthropy (e.g. Neumayr, 2022a, 2022b) and are actively engaged in ERNOP. Staff at these centers generally come from backgrounds in management, business, and economics.

Another key institution is the Austrian Fundraising Association⁴, which supports nonprofit organisations in fundraising and sponsorship through training, networking, advocacy, and public relations. It regularly collects data from its members to produce annual donation reports – currently the only consistent national estimates on total giving in Austria, covering private, corporate, and bequest donations⁵. The FVA also commissions occasional studies, including on high-net-worth philanthropy (Gangl et al., 2023) and legacy giving (Richter, 2020, 2022, 2024).

In collaboration with Public Opinion GmbH⁶, a private market research firm, the FVA benefits from periodic population surveys on giving behavior. Public Opinion has conducted such surveys since 1996, with continuous annual data since 2004. These reports include descriptive data on donor demographics, methods of giving, cause areas, motivations for giving, and reasons for non-giving (e.g. Public Opinion, 2014, 2023). Public Opinion has also produced studies on corporate giving, with data available for 2007, 2008, 2011, 2015, and 2018.

The Austrian Ministry of Finance is also an important stakeholder, maintaining tax records of donations eligible for income tax deductions. While these records exclude donations from individuals not liable for tax or those who do not seek deductions, they nonetheless offer a valid basis for estimating charitable giving. The Ministry periodically shares aggregated data with the Austrian Fundraising Association.

While various organisations collect and share data – often through collaborative efforts – Austria's overall picture of philanthropic giving remains incomplete. Available data is frequently highly aggregated, with limited detail on the distribution of donations, especially from corporate, bequest, and lottery sources. More detailed data is available for individual and foundation giving, but even here, gaps remain regarding the allocation of donations across cause areas. There is a clear need for improved granularity and comprehensiveness in Austria's philanthropic data landscape.

2 State of Philanthropy Research in Austria

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

The most recent data on individual giving in Austria comes from a 2023 population survey conducted by the market research institute Public Opinion. According to this survey, 72% of individuals aged 16 and older reported making a charitable donation. The average donation per donor reached €138 – the highest figure recorded to date. For comparison, the average donation was €123 in 2022, €124 in 2019, and €114 and €111 during the COVID-19 years of 2020 and 2021, respectively. Based on the 2023 findings, total individual giving is estimated at €736 million, the midpoint between a minimum estimate of €711 million and a maximum of €760 million (Public Opinion, 2023).

The Austrian Fundraising Association’s 2023 donation report confirms these findings. It similarly reports that 71% of the adult population made a donation, with an average gift of €138 per donor. Based on these figures, the Association estimates total household donations at €760 million, aligning with the upper bound of Public Opinion’s extrapolated range (Fundraising Verband Austria, 2023a).

According to the Austrian Fundraising Association, the most frequently supported causes include animal welfare (34%), children (30%), and national emergency aid (26%). In contrast, causes such as human rights and drug addiction receive support from only about 3% of the population (Public Opinion, 2023) (see Table 1). It is important to note that self-reported data from donors do not always align with figures reported by nonprofit organisations.

Table 1: Percentage of individuals donating to different goals and mean amount donated, 2023

	% individuals that donated to	Mean amount donated
Religion	9	
Health	7	
International aid / human rights / refugees		
• Human rights	3	
• International emergency relief	14	
Public/social benefit (national)		
• Socially disadvantaged people	12	
• Handicapped people	8	
Culture	8	
Sports and recreation	7	
Environment/nature/ animals / climate		
• Animal welfare	34	
• Environment/nature/climate	13	
Education and research	3	
Other (not specified)	-	
Total	72	138 Euro

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

Most of the data referenced above has been gathered by the private market research institute Public Opinion, which regularly conducts population surveys on charitable giving. The target population includes individuals aged 16 and older living in Austria. The survey sam-

ple typically consists of approximately 1,000 respondents, selected through quota sampling based on characteristics such as gender, age, education level, household income, region, and settlement size. While the underlying dataset is not publicly accessible, summary reports containing descriptive analyses are available for purchase.

Another source of information on individual giving is the Austrian Fundraising Association, which regularly collects revenue data from its more than 150 member organisations. This data includes donations from individuals, bequests, corporate donations, and income from foundations. Using this information, the Association estimates overall donation income across the sector. These estimates are published annually in an aggregated form within its Donation Report. However, details regarding the representativeness of the sample and the extrapolation methodology are not publicly disclosed.

Additional insights come from population surveys conducted by the Institute for Nonprofit Management & Governance at WU Vienna. In 2020 and 2021, the Institute carried out surveys aimed at understanding philanthropic behaviour before and during the COVID-19 pandemic (Neumayr et al., 2020). These surveys involved 1,000 individuals aged 18 and above, selected from an online panel managed by the Austrian Gallup Institute. The samples were weighted to reflect national distributions in age, gender, education, occupation, religious affiliation, and community size. Respondents were asked about their charitable giving and the impact of the pandemic on their physical and mental health, financial situation, life satisfaction, and anxiety levels. The survey was part of a broader international initiative led by Pamala Wiepking (see Hampton et al., 2023).

Data on tax-deductible donations is also maintained by the Austrian Ministry of Finance, derived from administrative records. While these register data are not publicly available, the Ministry provides aggregate figures to the Austrian Fundraising Association. A limited summary of these figures is also accessible via official statistical publications (Statistik Austria, 2024).

A new data source is the Nonprofit Satellite Account, developed by Statistics Austria at the request of the Federal Ministry of Social Affairs, Senior Citizens, Women and Consumer Protection (BMSGPK). This pilot project, conducted for the years 2018 to 2021, integrates nonprofit sector data into the national accounts framework. According to the satellite account, nonprofit organisations received approximately €1,010 million annually from household donations – based on the assumption that 10% of the €10.1 billion in current transfers originated from household giving (BMSGPK, 2024). While this estimate is highly aggregated, it broadly aligns with the donation volume estimates from the Austrian Fundraising Association.

2.2 Philanthropy by Bequests

2.2.1 Descriptive Statistics on Philanthropy by Bequest

In 2023, charitable bequests in Austria were estimated at €110 million (Fundraising Verband Austria, 2024b). Over the past decade, bequest giving has more than doubled, rising from €50 million in 2014. The volume grew steadily from €55 million in 2016 to €63 million in 2018, and €71 million in 2020. A temporary peak of €120 million was recorded in 2022, attributed to Austria's largest-ever single charitable bequest of €25 million (Fundraising Verband Austria, 2023b). Despite these increases in absolute value, the share of bequests in total charitable donations has remained stable at around 10% (Fundraising Verband Austria, 2013, 2023b; Richter, 2020).

Two main factors account for the rapid growth in charitable bequests. First, the aging of the baby-boom generation – a large cohort that benefited from post-war economic growth and accumulated substantial wealth – is resulting in rising inheritance transfers. Forecasts suggest that the annual volume of inheritances will double to €41 billion by 2050 (Grünberger, Derndorfer, & Schnetzer, 2024). Given the parallel rise in single and childless households, the trend toward charitable bequests is expected to continue, especially among individuals without direct heirs (Fundraising Verband Austria, 2024b).

The second factor is the success of the *Vergissmeinnicht* (“Forget-Me-Not”) awareness and fundraising initiative launched in 2012 by the Austrian Fundraising Association. This campaign, which now includes around 100 member organisations, aims to normalise and promote legacy giving. It provides educational materials on inheritance law, free legal consultations, and public information campaigns to raise awareness about including charitable organisations in wills (Fundraising Verband Austria, 2024a). The initiative has also supported a range of research studies on charitable bequests. These include surveys on public awareness and intent (Richter, 2024), analyses of bequest trends within nonprofit organisations (Richter, 2022), and qualitative research into donor motivations (Richter, 2020).

In a 2024 survey of 2,000 Austrians aged 40 and over, 23% indicated they could imagine donating part of their estate to charity. Notably, 18% said they could imagine donating their entire estate – an increase from just 13% in a similar 2018 study (Richter, 2024; Fundraising Verband Austria, 2024b). However, actual engagement remains modest. A 2018 survey found that around 1% of the Austrian population aged 40 and over – and 3% of those with a will – had considered a charitable bequest (Karagiannidis, 2018, in Richter, 2020:15). Earlier, a 2011 survey reported that just 1% of adults aged 18 and over had included a charitable bequest in their will (Neumayr & Schober, 2012). Based on these findings, it is estimated that 1,000 to 2,000 inheritances per year include charitable provisions, representing just 1–2% of the roughly 100,000 inheritances processed annually in Austria (Fundraising Verband Austria, 2024b). These rates are considered low in comparison with other Western European countries (Fundraising Verband Austria, 2023b).

Animal welfare is the most frequently cited cause among charitable bequests, followed by health care, social services, child and youth welfare, and environmental protection. The typical profile of a bequest donor in Austria is female (76%) and without children (86%) (Fundraising Verband Austria, 2024b). The median bequest amount increased from €22,400 in 2007–2008 to €29,000 in 2017–2019. The average bequest size is considerably higher – around €99,700 – suggesting that a small number of large bequests significantly raise the mean value (Richter, 2024:16f.).

Table 2: Total and mean amount of bequests, 2022

	Total amount (in EUR)	Mean amount per donor (in EUR)	Median amount per donor (in EUR)
Bequest giving	120,000,000	99,700	29,000

2.2.2 Data Sources of Philanthropy by Bequests

The primary source for estimating bequest giving in Austria is data collected from a sample of nonprofit organisations that are members of the Austrian Fundraising Association. These organisations regularly report on their donation income, including revenue from both inter vivos and bequest giving. This data forms the basis for the Association’s annual projections of total donation volumes. However, details regarding the methodology behind these esti-

mates, including the representativeness of the sample in relation to the broader nonprofit sector, are not publicly available.

A second key source is a 2022 study that analysed bequests from 502 testators (Richter, 2022). The data was provided by seven nonprofit organisations that are members of the 'Forget-me-not' initiative coordinated by the Austrian Fundraising Association. These organisations voluntarily contributed data on all charitable bequests they received during two periods: 2007–2008 and 2017–2019. The dataset represents a complete enumeration of the bequests received by these seven organisations in the specified periods. It includes information on the size of the bequest, the identity and type of beneficiaries (and co-beneficiaries), as well as available demographic details on the testators (e.g. age, marital status, number of children) and their prior relationship with the beneficiary organisation.

However, the completeness and consistency of the data vary significantly across organisations. Many of the variables suffer from high rates of missing data, and the results differ substantially by sector – for example, animal welfare organisations versus those in social services. These factors limit the generalisability of the findings, and caution is warranted when interpreting them. Due to the sensitivity of inheritance data, all records were anonymised; the identities of the participating organisations remain undisclosed, and all analysis was performed in aggregated form. The dataset is not publicly available.

A third source of information comes from population surveys on public attitudes towards wills and charitable bequests. The most recent survey was conducted in 2024 by the private market research institute Talk Online Panel. The survey targeted Austrian residents aged 40 and over ($n=2,000$) and was carried out online in February and March 2024 (Richter, 2024). A comparable survey was conducted in 2018 (Karagiannidis, 2018). Both surveys aim to be representative of the Austrian population with respect to age, gender, and educational background. However, like the other sources, they are not publicly available.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

Over the past 25 years, two private institutions have occasionally conducted studies focused on corporate giving in Austria.

The first is the Institute of Higher Studies (IHS), which estimated the total volume of corporate donations at EUR 92 million in the year 2000, with an average donation of EUR 6,277 per company (Felderer, Fink, Kuschej, & Paterson, 2002:106, 134). An updated study in 2005 reported an estimated total of EUR 104.3 million (Paterson, 2005:14). According to the 2000 data, 53% of surveyed corporations stated they had donated. However, the report provides no breakdown of the specific causes supported, and large corporations were overrepresented in the sample.

The second institution, the private market research firm Public Opinion, has conducted multiple studies on corporate giving, primarily focusing on small and medium-sized enterprises (SMEs)⁷. In 2007, its first study reported an average donation of EUR 598 per company, leading to an estimated total of EUR 121 million in corporate donations (Hofer & Pass, 2008:2). In this study, 82% of respondent companies indicated they had made donations. Although exact data on the distribution of donations across sectors was not available, popular causes included social services (especially those serving children, persons with disabilities, and the

socially disadvantaged), national or local emergency relief, public facilities, sports, and environmental protection. Corporations often supported multiple causes simultaneously. Key motivations for giving included humanitarian values, emotional attachment to the cause, solidarity with vulnerable groups, and compelling appeals from nonprofit organisations, particularly during crises (Hofer & Pass, 2008:2f).

Subsequent surveys were conducted in 2008, 2011, 2015, and 2018. In 2008, average donations rose to EUR 852, with total corporate giving estimated at EUR 196 million. That year, 74% of companies reported having made donations in the previous 12 months. By 2011, the average donation had increased to EUR 1,447, and the total estimated amount rose significantly to EUR 468 million. Notably, the proportion of companies making donations increased to 92%, despite the ongoing economic crisis. The sectoral distribution of donations in 2011 resembled that of 2007, though interest in environmental causes grew, while support for people with special needs declined (Public Opinion, 2011).

In 2015, the average donation per company was EUR 920. The extrapolated total – based on both monetary and in-kind donations as well as sponsorships – was EUR 300 million (Public Opinion, 2015). This year's data also included insights into donation frequency and planning. SMEs were more likely to make annual, one-off giving decisions, while larger companies tended to maintain long-term, regular giving commitments. Reasons cited for not donating included a belief that sufficient contributions were already made through taxes and scepticism about how effectively nonprofit organisations use donated funds.

In 2018, Public Opinion conducted an online survey (N=513) that included larger corporations. Results showed that 83% of Austrian companies engaged in some form of giving – either financial, in-kind, or time-based. Of these, 77% donated money, 48% gave in-kind, and 36% engaged in corporate volunteering. Seventeen percent provided pro bono services to nonprofit organisations. Financial donations were most commonly directed toward children's welfare, sports, people with disabilities, and other socially vulnerable groups. The average donation per company was EUR 6,360. Donation amounts increased with company size: firms with fewer than 10 employees donated an average of EUR 1,490, those with 10–49 employees EUR 5,799, firms with 50–249 employees EUR 16,793, and corporations with more than 249 employees gave an average of EUR 75,690. When extrapolated, total corporate giving in 2018 was estimated at EUR 100 million (Fundraising Verband Austria, 2018).

Direct comparison across these studies is not feasible due to methodological differences. The IHS studies focused predominantly on large corporations, while the Public Opinion surveys concentrated mainly on SMEs. In addition, differing survey designs and reference data for extrapolation further complicate comparability. A summary of the main findings is provided in Table 3.

Table 3: Overview of different studies on corporate giving, based on mean amount and total giving

Study (Author, Source)	Year	Average giving amount per corporation in EUR	Total estimated corporate giving in million EUR
IHS (Felderer, et al., 2002)	2002	6,277	92
IHS (Paterson, 2005)	2005	n.a.	104.3
Public Opinion (Hofer & Pass, 2008)	2007	598	121
Public Opinion (Public Opinion, 2008)	2008	852	196
Public Opinion (Public Opinion, 2011)	2011	1,447	468
Public Opinion (Public Opinion, 2015)	2015	920	300*
Public Opinion (Fundraising Verband Austria, 2018)	2018	6,360	100

* Total giving for 2015 includes sponsoring and in-kind donations.

2.3.2 Data Sources of Philanthropy by Corporations

The studies referenced above rely on a variety of data sources and methods of collection and analysis.

The Institute for Higher Studies (IHS) employed online surveys in its research on corporate giving. The initial study, conducted in 2002 using data from the year 2000, was followed by an update in 2005 based on the original dataset, without new data collection (Felderer et al., 2002; Paterson, 2005). The research focused primarily on large enterprises and oversampled certain industry sectors⁸. In 2002, the IHS survey was distributed to 3,198 corporations, with a response rate of 6%, yielding 191 completed questionnaires. Both studies were commissioned by the Austrian Ministry of Labour, Social Affairs and Consumer Protection.

In contrast, the data produced by the market research institute Public Opinion were based on different methodologies over time. The studies conducted in 2007 (Hofer & Pass, 2008) and 2008 (Public Opinion, 2008) used telephone surveys, while those in 2011, 2015, and 2018 relied on online surveys (Public Opinion, 2011, 2015; Fundraising Verband Austria, 2018). Except for the 2018 study, which included larger corporations, the surveys predominantly targeted small and medium-sized enterprises (SMEs), which represent 98% of all Austrian businesses. Therefore, the extrapolated findings primarily reflect this segment. Public Opinion claims that its survey samples are representative with respect to company size, geographic distribution, and sectoral affiliation.

The sample sizes for the respective years were: 423 corporations in 2007, 424 in 2008, 598 in 2011, 585 in 2015, and 513 in 2018. However, neither the questionnaires nor the raw datasets from these studies have been made publicly available.

2.4 Philanthropy by Foundations

2.4.1 Descriptive Statistics of Philanthropy by Foundations

Austria's legal framework permits several types of foundations, each governed by different legislative acts:

- 1 **Federal Public Benefit Foundations and Funds**, regulated by the Federal Public Benefit Foundations and Funds Act (Bundes-Stiftungs- und Fonds-Gesetz 2015, BStFG 2015);
- 2 **Provincial Public Benefit Foundations and Funds**, based on the 1974 Provincial Foundations and Temporary Funds Act (Landes-Stiftungs- und Fondsgesetz);
- 3 **Private Foundations**, introduced under the Private Foundations Act (Privatstiftungsgesetz) of 1993, which permits both private and public benefit purposes;
- 4 **Savings Bank Foundations**, established under specific legislation requiring public benefit objectives;
- 5 **Sector-specific public foundations**, created through standalone federal laws, such as the Austrian Broadcasting Corporation (ORF) Foundation, the National Foundation for Research, Technology and Development (2003), and the Innovation in Education Foundation (2017)⁹, which operates under a public-private partnership model.

A document analysis¹⁰ of foundation deeds suggests that approximately 25% of Austrian foundations primarily pursue public benefit purposes. As of 2024, Austria's foundation landscape includes:

- 2,609 private foundations (mostly with private aims¹¹),
- 298 private foundations with public benefit purposes,
- 35 savings bank foundations (with public benefit mandates),

- 197 provincial public benefit foundations,
- 237 federal public benefit foundations.

Most public benefit foundations possess an endowment, often determined by minimum capital requirements. However, no comprehensive, publicly accessible database exists that disaggregates Austrian foundations by funding sources or expenditure categories.

A 2009 estimate placed the combined charitable spending of Austrian private foundations, public benefit foundations (federal and provincial), and savings bank foundations at between €29 and €61 million (Schneider et al., 2010). More recent figures from the Austrian Savings Bank Association indicate that, in 2022, the savings bank sector contributed €25.7 million to charitable causes, of which €8.3 million came from the 35 savings bank foundations (Millner, 2024). According to the Austrian Fundraising Association, total charitable contributions by foundations in 2022 amounted to €90 million, representing approximately 8% of all charitable donations in that year (Fundraising Verband Austria, 2023a:22).

While detailed data on foundation spending by sector is unavailable, an analysis of foundation deeds provides insight into the areas in which they operate. The most common fields¹² of charitable activity are:

- Social services (especially for private foundations with a public purpose and provincial foundations),
- Education and research (primarily for federal foundations),
- Culture and recreation.

In summary, Austria’s public benefit foundations are most active in social welfare, education, and cultural initiatives.

Table 4: Number of foundations with charitable purposes devoted to a specific field of activity

	Provincial Public Benefit Foundations	Federal Public Benefit Foundations	Charitable Private Foundations	Total
Social Services	116	67	122	305
Education and research	53	131	98	282
Culture, sports and recreation	25	38	78	141
Health	39	19	40	98
Economic development and housing	17	10	22	49
Philanthropic intermediaries and voluntarism promotion	12	12	26	50
Law, advocacy and politics	3	13	16	32
Environment/nature/ animals / climate	3	8	19	30
Religion	22	5	20	47
International	0	8	19	27
Not elsewhere classified	7	4	5	16
Business and professional associations, unions	0	1	2	3

Multiple assignment to categories was possible; Source: Millner (2024)

2.4.2 Data Sources of Philanthropy by Foundations

Data on the number of foundations in Austria is derived from official registry records¹³, covering the entire population of foundations. In contrast, estimates of their financial contributions are primarily based on a Delphi study conducted by Schneider et al. (2010). This multi-round survey gathered insights from 22 foundation experts, including lawyers, tax advisors, academics, and public officials. Rather than surveying foundation representatives directly – an approach hindered by persistent challenges in field access – the study engaged intermediaries with significant exposure to the sector.

Experts were selected based on the volume of foundations they had worked with and through snowball sampling methods. Collectively, they provided information on approximately 1,000 foundations, representing around one-third of the Austrian foundation sector at the time. The Delphi process involved multiple rounds of structured questionnaires, with each expert reviewing and responding to aggregated feedback from the group.

In addition to estimating the sector's financial volume, the study gathered qualitative data on foundations' areas of activity, motivational drivers, and perceived barriers and enablers of growth. While this was the first comprehensive study of its kind on Austrian charitable foundations, the resulting dataset is not publicly available. The project was funded by the Anniversary Fund of the Austrian National Bank.

2.5 Philanthropy by Charity Lotteries

2.5.1 Descriptive Statistics of Philanthropy by Charity Lotteries

Income from charity lotteries plays a relatively minor role in the overall landscape of charitable giving in Austria. In recent years, annual revenues from these lotteries have ranged between EUR 5 to 6 million (Fundraising Verband Austria, 2020). By comparison, the sector saw higher figures in earlier years – for instance, EUR 11.2 million in 2013 versus EUR 2.6 million in 2004 (Fundraising Verband Austria, 2013). Despite modest gains during the early 2000s, the past decade has witnessed an overall decline of approximately 30% in charity lottery revenues (Fundraising Verband Austria, 2020).

This limited financial impact is largely due to the small number of nonprofit organisations authorized to run such lotteries. Only around ten nonprofits – including the Red Cross, SOS Children's Villages, the Association of Boy Scouts and Girl Guides of Austria, and the Austrian Federation of the Blind and Partially Sighted – operate charitable lotteries. Among these, the 'Das gute Los' initiative stands out as a joint fundraising effort launched in 2006 by nonprofits active in environmental protection, animal welfare, and social services. While this initiative contributed to a slight increase in charity lottery revenues between 2006 and 2023, participation remains modest. According to the Austrian Fundraising Association, only about 50,000 Austrians purchase charity lottery tickets annually (Fundraising Verband Austria, 2021). A 2011 population survey supports this finding, with just 3% of respondents indicating that they had purchased such a ticket (Neumayr & Schober, 2012).

Historically, charity lotteries held greater importance in Austria, particularly in the aftermath of the Second World War. During this period, they were established to support nonprofit organisations amid widespread financial hardship. Early examples include the War Victims and Invalids Lottery (launched in 1949), followed by lotteries organised by the Scouts, SOS Children's Villages, and others – some of which still operate today (Fundraising Verband Austria, 2021).

Despite their historical relevance, charity lotteries are currently underutilized in Austria. According to the Austrian Fundraising Association, one major barrier is the high financial risk for nonprofits, primarily due to the structure of gambling tax. This tax is levied based on the number of tickets printed rather than those actually sold, thus limiting potential net income for charitable organisations (Fundraising Verband Austria, 2020).

2.5.2 Data Sources of Philanthropy by Charity Lotteries

Data on revenues from charity lotteries is aggregated and provided by the Ministry of Finance to the Austrian Fundraising Association for select years. The Association then uses this data to produce ongoing estimates of total income generated through these fundraising mechanisms (Neumayr & Schneider, 2017).

3 Conclusion

Charitable giving is widespread in Austria, with nearly three out of four individuals reporting that they donate to nonprofit organisations. While the average amount donated per person remains relatively modest in comparison with other European countries, it has shown consistent growth in recent years. Historically, major donations, bequests, and contributions from foundations were relatively limited (Neumayr, 2015), but the past two decades have witnessed a marked increase in philanthropic activity from both individuals and organisations. Total donations rose significantly from approximately EUR 690 million in 2018 to EUR 1.1 billion in 2023.

Despite this growth, philanthropic donations account for only a modest share of nonprofit sector funding – approximately 10% – although this marks an increase from 7% in 2007 and 8% in 2013 (BMSGPK, 2024; Neumayr, 2022b; Pennerstorfer & Schneider, 2022).

Accompanying this quantitative growth is a growing presence of philanthropy in public discourse. Stronger networks among nonprofit organisations – supported by entities such as the Austrian Fundraising Association and the creation of a national umbrella organisation in 2023 – have helped to professionalise fundraising practices. Targeted initiatives, such as *Vergissmeinnicht*, have further bolstered awareness and participation in bequest giving. On the corporate side, evolving expectations around corporate social responsibility have encouraged greater engagement with charitable giving. Legal and policy developments, such as the phased extension of tax deductibility for donations (expanded to all eligible organisations in 2024) and the enactment of the Non-Profit Organisation Act (2023), have also supported this trend (Neumayr, 2022a).

Although Austria's foundation landscape remains dominated by private-purpose foundations, there has been a gradual rise in the number and activity of foundations with a public benefit focus. Recent years have also seen the emergence of exceptionally large donations – e.g., EUR 50 million and EUR 25 million in 2022 – which remain rare but symbolise a changing philanthropic culture.

The quality and availability of data on philanthropy in Austria has also improved considerably over the past 20 years. The private market research institute Public Opinion conducts regular population surveys on giving behaviour, and the Austrian Fundraising Association uses these data – together with reports from its member organisations – to estimate annual donation volumes by source. The Association also commissions targeted studies, particularly in areas such as bequest giving. Additionally, the Institute for Nonprofit Management & Governance at WU Vienna continues to contribute academic insights, including on pandemic-related giving patterns (Hampton et al., 2023; Litofcenko et al., 2022) and the legal-regulatory environment for donations (e.g. the Austrian Philanthropic Giving Index; Neumayr, 2022a).

Nevertheless, existing data on philanthropy in Austria remains fragmented and partially based on estimates that carry a considerable degree of uncertainty. The figures in the following tables, drawn from the Austrian Fundraising Association's 2023 estimates, must therefore be interpreted with caution (Fundraising Verband Austria, 2023a:5).

Looking ahead, there is cautious optimism that data availability and quality may improve. Following sustained advocacy from the nonprofit sector, the Austrian Statistical Office was commissioned in 2022 to develop a nonprofit satellite account within the national accounting framework (BMSGPK, 2024). Although it remains uncertain whether this pilot project will be continued, it has brought welcome attention to the current lack of robust data on nonprofit sector finances – including philanthropic donations.

Table 5: Sources of contributions in 2023

	million €	Percentage %
Individuals	918	82.5
<i>In vivo</i>	797	72.5
Bequests	121	11.0
Corporations	88	8.0
Charity lotteries	6	0.5
Foundations ¹⁴	90	8.0
Total	1100	100 %

Source: Data base on information by Fundraising Verband Austria (2023a:5), own adaptations for charity lotteries

Table 6: Uses of contributions in 2023

	million €	Percentage
Religion	22	2
Health	-	-
International aid	286	26
Public/social benefit (national)	429	39
Culture	55	5
Sports and recreation	-	-
Environment/nature/ animals / climate	88	8
Education and research	187	17
Other (Voluntary fire brigades)	33	3
Total	1100	100%

Source: Data base on information by Fundraising Verband Austria (2023a:5)

4 Notes

- 1 Social Entrepreneurship Center: <https://www.wu.ac.at/en/sec>
- 2 NPO Competence Center <https://www.wu.ac.at/en/npocompetence>
- 3 Institute for NPM & Governance: <https://www.wu.ac.at/en/institute-for-nonprofit-management-and-governance>
- 4 Fundraising Verband Austria: <http://www.fundraising.at/>
- 5 Reports can be downloaded here: <https://www.fundraising.at/services/#Wissenswertes>
- 6 Public Opinion GmbH – Institut für Sozialforschung: <http://www.public-opinion.at/word-press/>
- 7 The study focuses predominantly on enterprises with less than 50 employees, which account for 98% of all enterprises in Austria. While larger enterprises have been included, so to make results representative, results on total volume of giving focus exclusively on enterprises with less than 50 employees.
- 8 This is based on the assumption that specific sectors (e.g. finance and manufacturing) and larger corporations are more likely to give.
- 9 <https://www.bmbwf.gv.at/en/Topics/Research/Research-and-Public/Innovation-Foundation-for-Education.html>
- 10 A document analysis of private foundation deeds was conducted in order to assess the number of private foundations with public purposes, and with regard to all three types of foundations to determine the specific purposes foundations are devoted to. This information on purposes is included in the foundation deeds, though often on a rather general level.
- 11 While some of these foundations partially allow for fulfilling mixed purposes (which means that they were set up for the pursuit of private interests, but also might contribute to a certain extent to charitable purposes), concrete evidence often cannot be identified through an analysis of foundation deeds, as the respective information is often only stated in the complimentary deeds of a foundation, a document which is not publicly available.
- 12 For savings bank foundations this information is not available.
- 13 In the case of private foundations, the Austrian companies register (Österreichisches Firmenbuch) provides general information on all private foundations. In the case of public foundations established under provincial law, the regional governmental and administrative bodies hold information about foundation deeds. Since the new law for federal public foundations is in place (as of 2015), they are listed in a public register administered by the Ministry of Inner Affairs.
- 14 Giving derived from income from endowment only

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Belgium

Philanthropic research in Belgium remains fragmented, with no comprehensive survey capturing all aspects of charitable giving. As a result, gaining an overview of Belgians' giving behavior requires drawing on multiple sources, many of which focus only on Flanders rather than the entire country. This lack of uniform coverage makes comparisons across regions or datasets difficult. The information in this report is drawn from various organizations, each offering a specific perspective on giving in Belgium. For further details, direct inquiries should be made to the respective organizations.

HOGENT University of Applied Sciences and Arts

One of the key sources of data on giving behavior is the Research Centre for Sustainable Organizations at HOGENT. For over a decade, this team has conducted studies focused primarily on Flanders due to funding limitations. In 2024, however, they extended their research to include the entire country.

Initial studies concentrated on individual giving from the perspective of nonprofit organizations, followed by legacy fundraising, which HOGENT has tracked annually nationwide for nearly ten years in collaboration with testament.be. Since 2019, they have studied donor behavior in Flanders and identified five donor archetypes. Their 2024 research extends this model to Belgium as a whole. HOGENT is also conducting a study on corporate fundraising and partnerships, having already mapped giving behaviors among small and medium-sized enterprises.

The research team includes Ann-Sophie Bouckaert, Dr. Sanne Holvoet, Joke Persyn, and Dr. Freek van Baelen.

King Baudouin Foundation (KBF)

The King Baudouin Foundation is Belgium's major philanthropic actor, supporting nearly 5,000 nonprofits and individuals annually. It also manages around 1,500 philanthropic funds established by individuals, families, and companies. While extensive, KBF's data remain proprietary.

KBF coordinates regular surveys on philanthropy in Belgium. Since 2011, it has published the *Barometer and Index of Philanthropy* (in partnership with the Itinera Institute), reporting on trends, behaviors, and perceptions related to giving. It also launched www.because.eu, a platform offering up-to-date, reliable information on over 33,000 social-profit organizations in Belgium, aimed at increasing transparency for donors and volunteers.

KBF is a member of Transnational Giving Europe and a founding partner of the Myriad alliance for borderless giving. It is also part of the Belgian Federation of Philanthropic Foundations (Lesfondations.be – Stichtingen.be), which monitors philanthropic foundation data nationwide.

KU Leuven

At KU Leuven's Department of Marketing (Faculty of Economics & Business), a dedicated research group focuses on nonprofit marketing and fundraising. Their work spans topics such as fundraising ethics, face-to-face fundraising, storytelling practices, and the role of beneficiary vulnerability in fundraising.

The team includes Professors Dr. Tine Faseur, Dr. Irene Roozen, Dr. Tine De Bock, and Dr. Siegfried Dewitte, along with PhD candidates Tayyeb Hadi and Vuk Vuković. Their interdisciplinary backgrounds span economics, political science, marketing, and psychology.

Other Sources

Additional data are provided by various sector organizations:

- Ethical Fundraising (RE-EF): Represents 125 nonprofit organizations, accounting for €360 million in private income.
- Donorinfo.be: A transparency platform analyzing financial data from over 230 Belgian nonprofits.
- Fundraisers Forum (fundraisers.be): Publisher of the *Baromètre de la Générosité publique*, a national survey on giving and legacies.
- FundraisersBelgium.be: Provides training and resources for Belgian fundraisers.
- Testament.be: Promotes philanthropic legacies and supports related research.
- ACODEV & NGO-Federatie: Represent international solidarity-focused charities; their financial data are publicly available via *openboek.be* and *ong-livreouvert.be*.

In summary, while Belgium has multiple actors collecting data on philanthropy, these efforts remain fragmented. A comprehensive, nationwide overview of philanthropic behavior is currently not feasible.

2 State of Philanthropy Research in Belgium

2.1 Philanthropy by individuals

2.1.1 Descriptive statistics of philanthropy by Individuals *In Vivo*

The data below are provided by HOGENT University of Applied Sciences and Arts, based on their annual research on Flemish (2019–2022) and Belgian giving behavior (2023–2024). This summary focuses on the most recent study from 2024, which surveyed a representative sample of the Belgian population. For five years, the Research Centre for Sustainable Organizations has examined giving behavior in Flanders, and in 2024 expanded this to all of Belgium. The latest findings indicate that 61.9% of Belgians made at least one donation in 2024. The average amount donated, including non-donors, was €79.09. Among those who donated, the average was €132.28.

Regarding the sectors supported by donors, the HOGENT research assigns fields of action to ten categories:

- 1 Culture, heritage and arts – Museums, heritage, film, theatre, music
- 2 Education and research institutions – Elementary and secondary schools, parent committees, higher education, research institutions
- 3 Health care – General health care, medical research, mental health care, patient associations, support groups, rehabilitation
- 4 Child and youth welfare – Youth services, family services, youth centers, nurseries, shelters, family violence, foster care, parenting, family planning
- 5 Environment, nature and animals – Nature groups, forest management, animal shelters
- 6 International solidarity – Economic, social and cultural community programs abroad, health programs abroad, human rights, humanitarian services, peace missions
- 7 Religion and philosophy – Philosophical and spiritual organizations, churches, mosques, synagogues
- 8 Social welfare and social work – Social services, poverty reduction, care for the elderly, solidarity, emergency aid, social employment, social economy, refugee work, trade unions, political organizations, anti-racism
- 9 Sports and recreation – Youth associations, leisure, clubs, sports, tourism, zoos
- 10 Support of people with disabilities – Support in all areas of life for people with physical, intellectual, visual, hearing impairments, developmental disabilities

These categories have been matched to ERNOP's standard classifications where applicable.

Table 1: Percentage of individuals donating to different goals and mean amount donated, 2024

ERNOP classification	HOGENT classification	% individuals that donated to	Mean amount donated* in millions €
Religion	Religion and philosophy	3,7	270,12
Health	Health care	48,0	151,74
International aid / human rights / refugees	International solidarity	18,7	267,33
	Child and youth welfare	23,1	191,10
Public/social benefit (national)	Social welfare and social work	20,7	207,46
	Support of people with disabilities	18,9	193,75
Culture	Culture, heritage and arts	8,2	184,79
Sports and recreation	Sports and recreation	15,1	142,92
Environment/nature/ animals / climate	Environment, nature and animals	28,9	176,97
Education and research	Education and research institutions	16,3	159,06
Other (not specified)	/	5,9	107,38

* The mean amount donated is the amount donated to ALL goals by individuals who have donated to the specified goal. It is not the mean amount donated by an individual to this specific goal.

STATBEL

Statbel is the Belgian statistical agency responsible for collecting, producing, and disseminating reliable and relevant data on the Belgian economy, society, and territory. Its information sources include tax records and surveys, such as the biannual Belgian Household Budget Survey, which gathers data on household income and expenses.

In Belgium, individuals can receive a tax reduction for donations exceeding €40 per year to recognized organizations. If the conditions are met, donors benefit from a 45% tax reduction on the donated amount, as documented in an official certificate.

According to Statbel, in 2022, a total of 1,035,816 Belgians made charitable donations, amounting to €362,073,073.

Table 2: Total amount of individuals donating, STATBEL.

Year	Amount	Total in €
2017	904.437	262.962.754
2018	913.288	250.285.875
2019	959.827	486.284.370
2020	1.047.352	342.549.115
2021	1.038.504	349.974.923
2022	1.035.816	362.073.073

Belgian Household Budget Survey (HBO)

In the biannual Belgian Household Budget Survey (HBO), donations are not directly measured. According to European HBO regulations, donations to charitable organizations are not categorized as household expenditures. However, since this distinction is not explicitly communicated to respondents, many households still report donations in the survey. While this data is not included in the public files available on Statbel's website, it is stored in Statbel's internal databases.

The category “Donations to charities” (code 12999D) is included in the HBO data for the years 2014 through 2022. Because these are expenditures outside the European framework, Statbel does not apply specific quality control procedures to this category.

Currently, Statbel is rationalizing the questionnaire in preparation for the 2026 HBO reform. As part of this process, no plans have been made to include a dedicated question about donations, as the reform aims to reduce the number of survey questions and limit respondent burden.

The HBO data indicate that out of 5,000 participants, 587 households reported donating to a good cause, with an average annual donation of €107. Additionally, 65 households reported an average annual expenditure of €10 on religious-related expenses, including celebrations of the Eucharist, church weddings, collections, religious festivals, ritual slaughter, and other religious services.

Table 3: Total amount of giving from the Belgian Household Budget study, STATBEL.

Region	Number of households (sample)					Average spending for all households (per year in euros): ‘Donations to charities’ (code 12999D)				
	2014	2016	2018	2020	2022	2014	2016	2018	2020	2022
Belgium	730	652	608	621	587	39,35	57,89	60,92	116,57	106,96
Flanders	381	339	354	338	328	37,89	45,77	70,87	111,52	100,33
Wallonia	267	239	183	204	177	28,95	55,14	45,64	114,48	82,85
Brussels	82	74	71	79	82	76,15	127,29	53,94	148,43	209,05

King Baudouin Foundation

To gain deeper insights into charitable giving in Belgium, the King Baudouin Foundation (KBF), in collaboration with the Itinera Institute, has been conducting the Philanthropy Barometer since 2011. The Barometer is composed of two key indicators: the Philanthropy Index and the Philanthropy Climate.

The Philanthropy Index measures philanthropic activity using objective data from the National Bank of Belgium, which includes financial figures from nonprofit organizations, combined with donation data from Statbel. The Philanthropy Climate, on the other hand, is a subjective indicator assessing Belgians’ philanthropic sensitivity. The most recent survey for this Barometer was carried out by Ipsos in January 2023, involving more than 1,000 respondents.

The 2023 findings indicate that 56% of Belgians donated to a charitable cause in 2022, marking a notable decline from 63% in 2019. Among those who donated, the majority gave up to €250. The proportion of small donations decreased compared to previous years. Health and medical research remained the most popular cause, supported by 61% of donors—slightly lower than in 2019. Humanitarian aid and poverty alleviation were also among the top priorities.

Economic conditions significantly influenced giving behaviour. Among donors who reduced their giving, 75% cited the financial crisis and inflation as the main reasons. Interestingly, younger donors (aged 18–34) were more likely to have increased their giving in 2022 (48%), a trend not observed in older age groups. They also expressed greater optimism about donating in 2023, with the contrast particularly pronounced compared to those aged 55 and older.

Public attitudes towards philanthropy remain strong. Nearly 8 in 10 Belgians consider philanthropy important, and 3 in 10 view it as essential. Since 2016, these attitudes have remained largely stable. A large majority (77%) agree that philanthropy contributes to a better world, with younger generations especially likely to endorse this view. Furthermore, 7 in 10 respondents believe that philanthropy has become even more important due to the current economic crisis, and a similar proportion think companies should take responsibility in this area. However, around 6 in 10 respondents feel that politicians are not doing enough to support charities.

Table 4: Number of 665 individuals donating to different goals, 2022, Philanthropy Barometer of KBF.

ERNOP classification	(N/665) individuals that donated to
Religion	No data
Health	66
International aid / human rights / refugees	65
Public/social benefit (national)	46
Culture	12
Sports and recreation	No data
Environment/nature/ animals / climate	24
Education and research	No data
Other (not specified)	7

NGO Federation

The sector for international solidarity and development is likely the most organized in terms of budget transparency, particularly regarding giving. The platform ngo-openboek.be (or ong-livreouvert.be) was developed by Young Innovations for the Belgian NGO federations—ACODEV for French- and German-speaking organizations and ngo-federatie for Dutch-speaking organizations. It compiles annual figures for the vast majority of Belgian international solidarity organizations (around 70), aligning with the sector's transparency efforts. The 2023 figures show that Belgian accredited NGOs received nearly €478 million in donations.

Donorinfo

Donorinfo.be offers transparent and detailed information on 234 charities, including contact details, governance structure, mission, organizational setup, projects, activities, and needs. It also provides audited financial data for the previous five years.

Donorinfo categorizes revenue into:

- Private funding: gifts from individuals, non-profits, or corporates without anything in return
- Sponsorship and fundraising revenue: contributions from corporates with returns, or proceeds from events such as galas or sports fundraisers

The most recent data shows:

- In 2023, 232 organizations received €177.2 million in private funding, €55.1 million in bequests, and €59.9 million in sponsorship/fundraising revenue
- In 2022, 236 organizations received €141.2 million in private funding, €71.1 million in bequests, and €46.3 million in sponsorship/fundraising revenue

Donorinfo also analyzes Belgian tax certificate data annually. From 2019 to 2023, the average amount per certificate increased from €139.20 to €153.40. In 2023, the total value of tax certificates issued was nearly €523 million, with €372 million attributed to individual donations.

Table 5: average amount of tax certificates analysed by Donorinfo

Year of revenues	Amount of organisations authorized to issue tax certificates	Value tax certificates issued to individuals in €	Value tax certificate issued to companies in €	Value total issued tax certificates in €
2022	2600	363,368,486	153,168,639	516,537,125
2023	2660	372,849,613	150,064,532	522,914,146

Fundraisers Belgium

Fundraisers Belgium is an association that connects professional fundraisers and provides them with relevant information and resources. In 2024, they conducted a survey examining various aspects of individual philanthropy in Belgium. The results indicate that Belgians donate three to four times a year, with an average gift of €30. Almost one in four donors gives more than €100 annually. Older individuals, particularly those over 55, tend to give more than younger demographics.

Fundraisers Forum

Fundraisers Forum is a nonprofit organization that supports the fundraising community by sharing data on giving trends. Its most recent Public Generosity Barometer ('Baromètre de la Générosité') reports on donations and legacies collected in 2023 from 288 organizations. Most of these organizations also publish summaries of their annual accounts on platforms such as re-ef.be and Donorinfo.be. The barometer includes figures from several major fundraising entities.

In 2023, these organizations received €399,374,846 in donations and €180,852,307 from bequests. Income from Catholic fundraising charities, reported at €18.1 million in the 2024 edition of *L'Église en Belgique*, is included in the data and attributed to their primary areas of activity: public/social benefit (local) and international aid/refugees.

Table 6: Gifts for 288 organizations in 2023, Fundraisers Forum

ERNOP classification (with adjustments in health domain)	Gifts (amount) in €	Gifts (%)
Religion	No data	No data
Health (handicaps, diseases) (N=70)	32,992,140	8
Health (research) (N=11)	56,360,436	14
International aid/human rights/refugees (N=105)	192,049,655	48
Public/social benefit (national) (N=85)	70,595,091	18
Culture	No data	No data
Sports and recreation	No data	No data
Environment/nature/ animals / climate (N=11)	31,759,034	8
Education and research (N=2)	14,455,867	4
Other (not specified) (N=4)	1,162,623	0
Total	399,374,846	100

2.1.2 Data sources of Philanthropy by Individuals *In Vivo*

Sources	Data	Target population	Accessibility results	Costs
HOGENT University of Applied Sciences and Arts	(Annual survey) data on 18+ Belgians' giving behavior (2024)	3058 Residents of Belgium	Public (online report & on request)	Free of charge
National Bank of Belgium	(register) Data on nonprofits revenues	Non profit organizations	Public (on request)	Free of charge
Statbel	(biannual survey) Data on donations from households budget survey (2022)	5000 Belgium households	Public (online & on request)	Free of charge
Statbel	(register) Data on tax deductible donations	Residents of Belgium	Public (online & on request)	Free of charge
Philanthropy barometer-Itinera Institute/KBF-FRB	Index based on objective data (2023) – National Bank of Belgium Data on nonprofits – Statbel households budget survey – Public Interest Foundations and KBF-FRB Hosted Funds – Statbel - Data on tax deductible donations	Non profit organizations & 18+ residents of Belgium	Index based on Public (online report)	Mostly free of charge
	Survey by Ipsos Public Affairs, every 2 years. Phone survey	1000 Belgian citizens >18 y/o	Private	?
Ong-livreouvert	(Annual register) data on detailed revenues for development cooperation organizations in Belgium (2023)	70 NGO's	Public (online)	Free of charge
Donorinfo	(Annual register) data on detailed revenues for transparent Belgian charities Statbel - Data on tax deductible donations	234 Belgian non profit organizations	Public/private	Free of charge
Fundraisers Belgium	(online survey) data on 18+ Belgian's giving behavior	1500 Residents of Belgium	On request	
Fundraisers Forum	(register) Public Generosity Barometer data from RE-EF vzw and/or Donorinfo.	304 organizations	Public (online report)	Free of charge

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

To gain deeper insights into the growing role of bequests in nonprofit funding, HOGENT University of Applied Sciences and Arts began tracking legacy income in 2016 on behalf of testament.be. This initiative, known as the Bequest Barometer (*Legatenbarometer*), collects annual data from charities regarding the number and value of bequests received. The data series extends back to 2010 and offers a longitudinal perspective on legacy giving in Belgium. Full information is available at: www.hogent.be/projecten/fondsenwerving/legatenbarometer/.

In 2023, data were collected from 305 charities, of which 174 (57%) received at least one bequest. Collectively, these 174 charities reported a total of €200,356,593 in bequest income.

As in previous years, the bequest income per charity varied widely. The largest single bequest income reported by one organization (Foundation Against Cancer) was €31,537,067, while the smallest was just €2 (Action Vivre Ensemble). The mean bequest income per organization in 2023 was €1,151,475. However, due to the influence of such outliers, the mean is not repre-

sentative of most charities. Therefore, the median is also reported to better reflect the typical experience.

The median bequest income in 2023 was €135,294. This indicates that half of the charities received less than this amount, while the other half received more.

Table 7: Percentage of 174 charitable bequests to different goals and mean amount of bequests, 2023

ERNOP classification	HOGENT classification	Mean amount in €	Median in €
Religion	Religion and philosophy (N=0)	No data	No data
Health	Health care (N = 23)	3.010.711	405.958
International aid / human rights / refugees	International solidarity (N = 27)	1.259.134	316.165
Public/social benefit (national)	Child and youth welfare (N = 21)	569.771	86.596
	Social welfare and social work (N = 29)	749.730	33.337
	Support of people with disabilities (N = 33)	430.603	67.019
Culture	Culture, heritage and arts (N = 6)	64.062	18.784
Sports and recreation	Sports and recreation (N = 2)	2.220.846	2.220.846
Environment/nature/ animals / climate	Environment, nature and animals (N = 11)	1.633.587	973.555
Education and research	Education and research institutions (N = 27)	1.200.038	94.174
Other (not specified)	/	No data	No data
Total		1.151.475	135.294

Table 8. Uses of charitable bequests in 2023

ERNOP classification	HOGENT classification	million €	Percentage
Religion	Religion and philosophy (N=0)	No data	No data
Health	Health care (N = 23)	69.246.355	35,0
International aid / human rights / refugees	International solidarity (N = 27)	33.996.612	17,0
Public/social benefit (national)	Child and youth welfare (N = 21)	11.965.185	6,0
	Social welfare and social work (N = 29)	21.742.177	11,0
	Support of people with disabilities (N = 33)	14.209.910	7,0
Culture	Culture, heritage and arts (N = 6)	384.375	0,2
Sports and recreation	Sports and recreation (N = 2)	4.441.691	2,0
Environment/nature/ animals / climate	Environment, nature and animals (N = 11)	17.969.460	9,0
Education and research	Education and research institutions (N = 27)	26.400.829	13,0
Other (not specified)	/	No data	No data
Total		200.734.978	100%

Most bequest income in 2023 was directed to charities in the field of health care (35%). This was followed by international solidarity (17%) and education and research (13%). These findings are consistent with data from 2021 and 2022, where health care and international solidarity also topped the list of action domains receiving the most legacy income.

However, the median bequest income tells a more nuanced story. It shows that individual charities within these domains do not necessarily receive exceptionally high amounts. For instance, the median income for a health care charity was €405,958 in 2023.

In contrast, the median bequest amounts for charities in sports and recreation (€2,220,846) and in environment and animal welfare (€973,555) were significantly higher. Yet, these fig-

ures should be interpreted with caution due to small sample sizes. In the sports and recreation domain, only two charities received bequests: KMDA/ZOO Antwerp (€4,430,691) and Febiac (€11,000). Given such limited data, conclusions for this domain—and also for culture and heritage, and environment and animal welfare—should be viewed as indicative rather than representative.

Fundraisers Forum

The Fundraisers Forum's latest edition of the *Public Generosity Barometer* includes data from 288 organizations that reported receiving a total of €180,216,478 in bequests in 2023. This dataset is based on figures gathered from Récolte de Fonds éthique/Ethische Fondsenwerving, Donorinfo, LivreOuvert/Openboek, and several major fundraising charities.

It is important to note that many high-receiving animal welfare organizations are not represented in this sample.

Table 9: Charitable bequests for 288 organizations in 2023 by Fundraisers Forum

ERNOP classification (with adjustments in health domain)	Amount in €	Legacies (%)
Religion	No data	No data
Health (handicaps, diseases) (N=14)	28,299,855	16
Health (research) (N=11)	61,095,087	34
International aid/human rights/refugees (N=105)	50,318,906	28
Public/social benefit (national) (N=85)	15,003,113	8
Culture	No data	No data
Sports and recreation	No data	No data
Environment/nature/ animals / climate (N=11)	13,893,207	8
Education and research (N=2)	5,795,645	3
Other (not specified)	6,446,494	4
Total	180,852,307	100

Fundraisers Forum

The *Generosity Barometer* from Fundraisers Forum also tracked the evolution of gifts and bequests between 2018 and 2023, using a consistent sample of 242 charities. In 2018, these charities received €13,068,008 in gifts and €6,372,565 from bequests. Over the five-year period, the total income from generosity grew more than inflation. The growth was relatively similar for both income streams: gifts increased by 24% and bequests by 25%.

Interestingly, smaller organizations—those with gift income below €1 million in 2018—experienced higher growth rates in both gifts and bequests compared to larger organizations. Specifically, the 187 smaller charities in the sample had a higher average growth than the 55 organizations that had received over €1 million in gifts in 2018.

Other sources

Additional bequest data comes from the following sources:

- Donorinfo: €55 million in bequest income was recorded in 2023 by 232 transparent organizations listed on Donorinfo.
- NGO-openboek / Ong-livreouvert: €52.1 million in bequests were reported by affiliated organizations in 2023.
- King Baudouin Foundation & Itinera Institute: According to their 2022 *Philanthropy Barometer*, 13% of the Belgian population has made a will, and one in four of these wills includes a charitable organization.

Table 10. Data sources of donations by bequests

Sources	Data	Target population	Accessibility results	Costs
HOGENT University of Applied Sciences (in collaboration with testament.be)	(Annual survey) data on Belgian charity organizations	417 charity organizations	Public (online)/ private	Free of charge
NGO-Openboek or Ong-livreouvert	(Annual register) data on detailed revenues for development cooperation organizations in Belgium (2023)	70 NGO's	Public (online)	Free of charge
Donorinfo	(Annual register) data on detailed revenues for transparent Belgian charities	232 Belgian non profit organizations	Public/private	Free of charge
Philanthropy barometer-Itinera Institute/KBF-FRB	Index based on objective data and a subjective survey (2023)	Non profit organizations & 18+ residents of Belgium	Public/ private	Free of charge

HOGENT University of Applied Sciences and Arts

Since not all information on bequest income is publicly available, HOGENT University of Applied Sciences and Arts supplements its desk research for the Legacy Barometer (*Legatenbarometer*) by directly requesting more detailed data from charities.

The research team maintains a database of 417 charities that received at least one bequest between 2010 and 2023. Of these, 104 charities (25%) received bequests in only one year, while 35 charities (8%) received bequests every year from 2010 to 2022.

The database is extended annually using Bel-first, a commercial database that compiles financial data on large Belgian and Luxembourgish companies, including those listed on the stock exchange. Any charity that reports income from legacies is included in the sample.

Participation in the Bequest Barometer is voluntary. As participation varies each year—with new charities added and others choosing not to participate—HOGENT created a stable sub-sample of 144 charities that provided complete annual data from 2010 to 2023. This allows for robust analysis of long-term trends in bequest income.

To ensure that the study reflects the experiences of most charities, results are reported using the median rather than the mean, which can be skewed by charities with unusually high bequest income. When referring to a “typical” charity, the study refers to the one at the median—representative of most organizations.

The database includes a diverse range of charities. The most represented fields are the social sector and welfare (24%), care for people with disabilities (20%), and international solidarity and development (15%). Approximately 46% of the charities are considered small, and 35% are large.

To collect data, HOGENT sends customized digital forms to charities. These include pre-filled information gathered during desk research and ask recipients to verify, correct, and add data. For the 2024 edition, 171 charities participated—the highest number to date, with a response rate of 41%.

The database collects detailed information, including:

- Name of the organization
- Field of action
- Local or international focus
- Contact person for bequests (name, position, email, phone)
- Bequest income from 2010 to present
- Number of bequests and duo bequests (and their income) from 2010 to present
- Total income of the organization over the same period

This dataset is compiled through both desk research and direct communication with organizations. It is owned by the HOGENT Research Center for Sustainable Organizations and is not publicly available for secondary analysis.

The *Bequest Barometer* report is the only public document based on this database. It can be downloaded in Dutch and French at:

<https://www.hogent.be/projecten/fondsenwerving/legatenbarometer>.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

In 2023, HOGENT University of Applied Sciences and Arts conducted a study exploring the giving behaviour of small and medium-sized enterprises (SMEs) in Brussels and Flanders. The data below is based on that survey. A qualitative study on giving by large organizations is currently underway, with results expected by the end of 2025.

The 2023 HOGENT study differentiates between SME donations and sponsorships to non-profit organizations, using the following definitions:

- Sponsorship: The company enters into an agreement with a charity, providing money or goods in exchange for visibility or other value (e.g. advertising, event tickets). This support is usually tied to a specific project or event.
- Donations: The company gives money or goods to a charity with no expectation of return or recognition.

Beyond this study, additional data is available from Donorinfo.be, which analyzed corporate tax certificates. Their analysis shows an increase in the average corporate donation from €1,275 in 2019 to €1,868 in 2023. In total, €523 million in tax certificates were issued in 2023, of which €150,064,532 came from corporations.

Table 11. Percentage of corporations donating to different goals and mean amount donated, 2023, HOGENT

ERNOP classification	HOGENT classification	% corporations that donated (gifted) (market share)	% corporations that sponsored (market share)
Religion	Religion and philosophy	No data	No data
Health	Health care	21%	13%
International aid / human rights / refugees	International solidarity	13%	4%
Public/social benefit (national)	Child and youth welfare	10%	10%
	Social welfare and social work	13%	9%
	Support of people with disabilities	8%	9%
Culture	Culture, heritage and arts	5%	10%
Sports and recreation	Sports and recreation	9%	28%
Environment/nature/ animals / climate	Environment, nature and animals	8%	4%
Education and research	Education and research institutions	9%	11%
Other (not specified)	/	6%	3%

2.2.2 Data sources of Philanthropy by corporations

The dataset from the HOGENT study among SMEs is part of a broader research project on corporate fundraising and partnerships. This study was conducted through a quantitative survey targeting SMEs in Flanders and Brussels. Respondents were asked to have the questionnaire completed by someone within the SME who is knowledgeable about, or responsible for, the company's philanthropic activities.

Data collection took place in the first half of 2023 through two channels: a mailing to a list of SMEs in Flanders and Brussels obtained from the Belfirst database, and an online research panel that connected the researchers with suitable contacts. After data verification, 411 completed questionnaires were retained, forming the basis for analysis.

The sample includes 58% micro enterprises, 26% small enterprises, and 14% medium-sized enterprises. Compared to official figures from Statbel (2022), where 97% of Belgian SMEs are micro enterprises, micro businesses are underrepresented in this sample. As a result, while the sample is not fully representative of the SME landscape in Belgium, it contains sufficient small and medium-sized enterprises to allow for meaningful insights into differences in giving behaviour, professionalism, and motivations.

The survey questionnaire included the following sections:

- 1 Identification of the respondent responsible for fundraising
- 2 Company profile and structure
- 3 Nature, amount, and beneficiaries of corporate giving
- 4 How giving is organized within the company
- 5 Motivations behind corporate giving

In addition to data on donations, the dataset includes insights into SME professionalism and motivation related to giving.

The dataset is owned by the HOGENT Research Center for Sustainable Organizations and is not available to third parties. The public report based on this data can be downloaded from: <https://www.hogent.be/projecten/fondsenwerving/onderzoek/corporate-fundraising-en-partnerships/> This is the only publicly available report based on the dataset.

2.4 Philanthropy by foundations

2.4.1 Descriptive Statistics of Philanthropy by Foundations

According to the new Companies and Associations Code (CAC), a foundation is defined as “a legal entity which has no members and is set up by one or more persons, called founders. Its assets are allocated to the pursuit of a disinterested goal within the framework of the exercise of one or more specific activities that constitute its purpose.” In Belgium, there are two types of foundations: private foundations and public-benefit foundations. Article 11.1 of the CAC states that a foundation can be recognized as a public-benefit foundation if it pursues “philanthropic, philosophic, educational, cultural, religious, social or other public-benefit purposes.” All other foundations are categorized as “private foundations.”

In 2022, Philea (Philanthropy Europe Association), in collaboration with the King Baudouin Foundation (KBF) and the Belgian Federation of Philanthropic Foundations, gathered data on foundations in Belgium. A total of 668 foundations were analyzed. Their combined assets amounted to a lower bound of €4,952,260, while expenditures reached at least €1,518,720. It is important to note that the reported expenditures include only operating expenses in Belgium. Therefore, this amount should be considered a lower-bound estimate, as total expenditures may be higher when other, currently unavailable, financial data is included. More detailed information can be requested from the Belgian Federation of Philanthropic Foundations.

2.4.2 Data Sources of Philanthropy by Foundations

The data for this study were obtained from the following sources:

- Belgium Central Balance Sheet Office
- Belgian Federation of Philanthropic Foundations
- King Baudouin Foundation Social Profit Data Trust
- Philea Legal Profiles

The financial data provided by the King Baudouin Foundation were sourced from the National Bank of Belgium (NBB), and are publicly accessible.

Foundations categorized as ‘fondations de création juridique’ (2) and ‘fondations politiques européennes’ (5) were excluded from the dataset, as they did not meet the initial criteria defined in the study.

2.5 Philanthropy by Charity Lotteries

2.5.1 Descriptive Statistics of Philanthropy by Charity Lotteries

In Belgium, the legal framework for lotteries is rooted in the Law on Lotteries of 1851 and the National Lottery Act of 2002. Under this legislation, the National Lottery transitioned in 2002 from a semi-public institution to a limited liability company governed by public law. The Belgian state is the sole shareholder, and the Minister of Budget and Government Companies acts as the supervisory authority.

The Minister of Finance reports annually to Parliament on the operations of the National Lottery. All game rules must be approved by the Minister and formalized through a royal decree. This means the Minister decides which new games may be introduced and under what conditions.

Since 1851, lotteries have been prohibited in Belgium unless their primary aim is public benefit. Since 1991, the exclusive right to organize public-benefit lotteries in Belgium has belonged to the Loterie Nationale/Nationale Loterij (National Lottery). While organizations may organize a tombola under certain conditions, they are not permitted to operate full-scale lotteries.

Although the National Lottery allocates a significant portion of its revenue to good causes, it does not fully align with the definition of a charity lottery. Its support is more accurately categorized as public welfare, as the allocation of subsidies is strictly regulated and overseen by public authorities, and directed toward missions serving the general interest. The state, through the National Lottery, provides financial support to approximately 400 institutions involved in initiatives related to culture, sport, scientific research, social cohesion, poverty reduction, environmental protection, development cooperation, and gender equality.

To meet the legal requirement of serving the public benefit, the National Lottery must reserve part of its turnover for subsidies. The total subsidy amount is determined annually by the Belgian Cabinet via Royal Decree. In 2023, the National Lottery returned €345 million to Belgian society—€200 million of which was distributed to charitable organizations via Royal Decree, and €145 million paid to the state as monopoly interest. In total, 1,200 organizations received support from the National Lottery in 2023.

These subsidies are distributed across different levels of government. Of the total, 72.56% goes to the federal government, 16.56% to the Flemish government, 10.65% to the French-speaking government, and 0.23% to the German-speaking community. Each government further allocates funds to its designated initiatives. Beneficiaries include scientific research institutions, social welfare organizations, sports federations, individual athletes, and cultural institutions.

In 2022, €2,250,000 was allocated to organizations focusing on poverty and social inclusion. In 2023, that amount was redirected to projects aligned with sustainable development goals.

3 Conclusion

Estimating total philanthropic giving in Belgium for 2024—or even for previous years—remains highly challenging. Available data on donations by individuals, corporations, and through legacies are often incomplete and fragmented. Furthermore, varying methodological approaches make comparisons difficult and potentially misleading. Several key challenges arise when attempting to compare datasets:

- 1 Typologies differ across datasets, and not all data sources are accessible for standardization.
- 2 Data refer to different years, reducing comparability.
- 3 Collection methods vary, often mixing objective and subjective data.
- 4 No dataset covers all organizations, resulting in fragmented insights. While some datasets are sufficiently large for generalization, they remain limited.
- 5 Available data come from diverse actors in the philanthropic field, with limited coordination among them.

Efforts are underway, such as those by HOGENT, to collect nationwide data, though these are mostly limited to specific types of fundraising. Notably, several smaller studies exist on individual giving behaviour, alongside broader research by HOGENT. These parallel efforts suggest opportunities for future collaboration.

Academic interest in fundraising is growing, yet research funding remains scarce. Testament.be has played a crucial role in enabling nationwide data collection on legacies. However, this remains the only broad partnership to date. HOGENT has made several attempts to collaborate with the King Baudouin Foundation (KBF), though these efforts have typically been hindered by budgetary constraints.

Further collaboration among data providers in legacy research could expand insights beyond what HOGENT and testament.be currently offer. Pooling data from different sources would provide a more complete picture of legacy giving. At present, some overlap likely exists among organizations contributing to multiple datasets.

For corporate giving, we now have data on small and medium-sized enterprises in Flanders and Brussels. Data on larger corporations is expected by the end of 2025. The lack of data from Wallonia is due entirely to funding limitations. Expanding research to this region would significantly improve the national picture.

In January 2025, Fundraisers Belgium initiated a roundtable with several organizations—Donorinfo, Fundraisers Forum, Ethical Fundraising (RE-EF), and academic institutions including HOGENT and KU Leuven—to share updates on their fundraising research. While this meeting did not lead to immediate plans for collaboration, there was a clear intention to harmonize definitions used across studies. This alignment would allow for more meaningful comparisons and represents an important first step toward a more comprehensive understanding of giving in Belgium.

Philanthropy in Europe

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1 Introduction on Philanthropy Research in Croatia

Philanthropy research in Croatia is limited, and available data are scarce. The topic is largely absent from university curricula and receives minimal coverage in the media. This report draws on several sources to provide insights into the state of philanthropy in the country:

- 1 In 2023, the Faculty of Law and CERANEO conducted a survey on the development of foundations in Croatia. The study aimed to assess the current state of foundations, examine the impact of the COVID-19 pandemic on their operations, and identify key challenges and accomplishments. As part of this research, data were obtained from the Tax Administration on donations by individuals and corporations that qualify as tax-deductible expenses.
- 2 In 2024, CERANEO carried out an analysis of the financial sustainability of foundations and the nature of their grantmaking activities. This study was based on the final financial statements of foundations over a five-year period (2019–2023).
- 3 Findings from other research projects on philanthropy, volunteerism, and civil society development were also reviewed. These studies varied in methodology and purpose, ranging from academic research to ad hoc efforts aimed at promoting philanthropy. Notably, Catalyst Balkans has developed the first philanthropy database based on media monitoring in the Western Balkans, including Croatia.
- 4 The Croatian Bureau of Statistics collects data on non-profit institutions serving households (NPISH), including associations, foundations, and public-benefit companies. These statistics provide insight primarily into the economic dimensions of civil society development, such as income and employment trends.

2 State of Philanthropy Research in Croatia

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals (*In Vivo*)

Several data sources provide insights into individual giving in Croatia, where tax incentives for charitable donations have been in place since 2001. Citizens who donate money or in-kind goods can claim a personal deduction of up to 2% of their total annual taxable income. In exceptional cases, this deduction can exceed the 2% threshold, subject to approval by relevant ministries—such as in the case of food donations by producers and retailers, which must comply with regulations from the Ministry of Agriculture.

These donations are not reported as business expenses but can be used to increase personal tax deductions through the annual tax return process. Despite the availability of this incentive, few citizens make use of it. In 2001, 1,031 individuals claimed the deduction; the number peaked at 5,146 in 2019. These figures indicate that only a small proportion of donors utilize the available tax benefits.

Table 1. The number of taxpayers – citizens and the total amount of donations that reported the donation in their income tax report, from 2017 to 2022

Year	Number of the taxpayers	Total amount of donations
2017	4599	708,167.77
2018	4958	819,286.74
2019	5146	883,280.08
2020	5020	1,065,298.33
2021	4800	1,074,104.72
2022	4251	1,044,039.77

Source: Croatian Tax Office data

Individual Philanthropy and Volunteering Trends

The number of citizens using tax incentives for charitable donations increased steadily up to 2020, after which it declined, despite a slight increase in the total value of donations (see Table 1).

Earlier research conducted between 2008 and 2010 suggested a positive trend in civic engagement, including volunteering and donating to civil society organizations (Bežovan and Matančević, 2017). At that time, 20.7% of citizens were members of organizations with a social mission, while 8.8% engaged in volunteer work within these organizations. However, low membership rates and limited active support from members were identified as weaknesses. Volunteering received minimal attention in schools and media, and only 39.5% of civil society organizations reported receiving donations from citizens.

To address these challenges and promote volunteerism, the National Committee for the Development of Volunteerism was established in 2007 as an advisory body to the Croatian Government. According to the 2023 Report on the State of Volunteering (Ćulum Ilić and Kozjak, 2023), public attitudes towards volunteering remain largely positive, with high motivation especially among young volunteers. National-level data shows that 11% of citizens volunteered during 2020, 2021, and 2022—mostly in response to crises such as earthquakes,

floods, and the COVID-19 pandemic. By June 2023, this figure had dropped to 7%. The primary reasons cited for non-participation in volunteering were lack of time, family obligations, and health issues. Moreover, nearly 80% of respondents agreed that volunteers are not sufficiently recognized or valued in Croatian society.

Volunteering remains rare within healthcare institutions, largely due to limited institutional capacity in the predominantly public sector to accommodate volunteer involvement (Šimunković, 2023).

According to the CAF World Giving Index¹, Croatia ranks 137th out of 142 countries. This ranking is based on data indicating that 43% of Croatian adults had helped a stranger, 17% donated money, and 11% engaged in volunteering.

Despite this, the *Croatia Giving – Report on the State of Philanthropy 2019*² showed a positive trend in citizen donations compared to previous years. Citizens remained the most active donor group, contributing the largest share of total donations. Both the share of donors and the value of their contributions increased. Citizen donations were often linked to large-scale fundraising campaigns, where their participation was particularly significant. These mass donation campaigns, involving various stakeholders, are regarded as the most impactful and emotionally resonant form of philanthropy.³

Table 2: Donation trend in Croatia 2015-2022, total amount of donations, number of donor actions and amount of donations per donor action

Year	Total amount of donations in mil. Euro	Number of donor actions	Amount of donations per donor action
2015	6.1	2442	2,494
2016	7.7	3472	2,208
2017	7.2	2892	2,495
2018	6.8	2623	2,605
2019	15.5	2887	5,354
2020	38.2	3238	11,812
2021	39.0	2829	13,488
2022	19.6	2965	6,597

Source, Giving Croatia 2022.

Trends in Philanthropic Philanthropy in Croatia

The overall trend of philanthropic donations in Croatia has fluctuated over the years (see Table 2). Since 2015, there has been a general increase in donation volumes, with notable surges in 2020 and 2021 due to humanitarian crises, including the earthquakes in Zagreb, Petrinja, Sisak, and Glina, as well as the COVID-19 pandemic. In response to these emergencies, donations from the Croatian diaspora also increased. However, in 2022, the total value of donations dropped by approximately 50% compared to the previous year (Škorić and Škrabalo, 2022).

Donations are predominantly directed toward marginalized groups, followed by causes related to healthcare, education, and poverty alleviation. The most frequent recipients are non-profit organizations, followed by individuals and public benefit organizations. The share of donations received by non-profits rose from 37% in 2021 to 49% in 2022. In that same year, 23.6% of donations were directed to individuals and households, and 22.6% to public benefit organizations. In terms of total donation value, non-profits accounted for 51.8%, public benefit organizations for 25.1%, and individuals and households for 14.1%. It is estimated that non-profit organizations collected €10.1 million in 2022 (Škorić and Škrabalo, 2022).

Although fundraising activities are relatively common in healthcare institutions, they represent a small portion of these institutions' overall budgets. Nevertheless, citizens are generally supportive of transparent donation processes (Šimunković, 2023).

The allocation of dedicated telephone numbers for humanitarian fundraising, managed by a committee of stakeholders through Croatian Telecom⁴, has positively influenced the culture of citizen giving. These actions are regulated under the Law on Humanitarian Aid⁵, which requires prior approval to initiate fundraising efforts. Approved actions must be explicitly humanitarian in nature, designed to contribute to community welfare, and supported by a communication plan aimed at reaching a wide audience. Media support, especially from television outlets, is considered advantageous. In 2023 and 2024, seven such telephone numbers were assigned, primarily facilitating citizen donations via phone calls. These donations are exempt from VAT.

A recent study by CERANEO, covering financial reports of 180 foundations over the period 2017–2022, revealed that citizens tend to donate to a relatively small number of foundations—primarily those aligned with the Catholic Church's mission.

Several crowdfunding campaigns have achieved significant success, particularly when built around well-defined projects and led by individuals who garnered public trust. These campaigns primarily attracted donations from citizens⁶.

Individual contributions, especially those made to healthcare institutions, often receive media attention. This visibility can play an important role in fostering a culture of giving.⁷

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

The primary source of data on donations in Croatia—across all donor types—is media monitoring. Most philanthropic news is published on internet portals and aggregated by platforms such as Giving Balkans, which collects and analyzes media content to track philanthropic activity. While comprehensive and timely, this methodology relies on media visibility and may underreport less-publicized donations.

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

According to Article 46 of the Law on Inheritance⁸, a testator may state in their will that a portion or the entirety of their estate be dedicated to achieving a lawful and permitted purpose. If the will specifies the creation of a foundation for this purpose, the foundation is established once the legal conditions outlined in the specific regulations on foundations are fulfilled.

The Croatian Chamber of Notaries maintains the national register of wills. This public register does not allow access to information before the testator's death, except to the testator or a person they have specifically authorized.

In practice, when wills include donations of real estate (such as family homes) to reputable foundations, the foundations sometimes face challenges in converting these properties into income-generating assets or integrating them into their endowments.⁹

It is important to note that public benefit companies, religious communities, foundations, the Red Cross, and other non-profit organizations registered to provide humanitarian aid

are exempt from inheritance, gift, and real estate transaction taxes¹⁰¹¹. This legal framework encourages philanthropic bequests but detailed data on such donations remains limited.

2.2.2 Data Sources of Philanthropy by Bequests

There is no open or publicly accessible data source on donations by bequest in Croatia. Most information, if available, is case-specific or disclosed voluntarily by individual organizations.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

In Croatia, corporate donations are considered tax-deductible under the Law on Profit Tax¹². These donations may be made in the form of money, goods, or services. Donations are recognized for tax purposes if they do not exceed 2% of the total income earned in the previous fiscal year. Eligible recipients include domestic entities engaged in cultural, scientific, educational, health, humanitarian, sports, religious, environmental, and other general-interest activities, such as associations and similar organizations.

Donations exceeding the 2% threshold may also be tax-recognized, provided they are made in accordance with decisions issued by the relevant ministries for the support of specific programs and initiatives.

Table 3: The number of companies donating more than 2% of income and total amount of donations from 2010 to 2022

Year	Number of companies	Amount of donations
2010	699	6.556.851,42
2011	752	9.450.794,48
2012	611	8.193.425,18
2013	736	7.645.423,72
2014	779	7.683.961,98
2015	897	7.705.553,63
2016	810	7.056.128,72
2017	970	26.571.514,27
2018	814	7.968.476,14
2019	891	9.123.595,78
2020	725	9.473.989,02
2021	911	7.188.031,47
2022	781	7.187.735,76

Source: Croatian Tax Office data

In Croatia, donations made by public companies are also regulated under the *Bylaw on Criteria, Standards and Procedures for Financing and Contracting Programs and Projects of Interest for the Common Good Carried Out by Associations*¹³. Public companies regularly issue calls for proposals, and the regulation ensures transparent allocation of donations.

Research on corporate sector donations is limited and often fragmented. Earlier studies show that approximately 38.5% of civil society organizations receive corporate donations, which account for about 8% of their total income (Bežovan & Matančević, 2017). However, it is important to note that a significant portion of Croatia's for-profit sector is owned by foreign companies. These subsidiaries often operate under different strategic priorities than

their parent companies, and tend to engage less in corporate social responsibility (CSR) domestically than in their home countries. In proportion to their income and profits, they contribute less to charitable causes.

According to tax authority data (see Table 3), the number of companies and total amounts donated above the 2% tax-deductible threshold have remained relatively stable over time. A 2021 report from Catalyst Balkans estimates that corporate sector donations amounted to €13.5 million that year, primarily from large corporations (Škorić & Škrabalo, 2022). These donations are mainly directed towards nonprofit organizations and public benefit companies, focusing on marginalized groups, education, and healthcare. Many large corporations are adopting competitive donation programs, and a small number have begun to establish their own foundations.

During the COVID-19 pandemic, the corporate sector played a visible role in supporting healthcare organizations (Bežovan, 2020). Additionally, more corporations are incorporating employee volunteering as part of their CSR strategies. In 2017, the Network for the Development of Corporate Volunteering was established, and 47 employers have signed the Charter on Employee Volunteering.¹⁴

2.3.2 Data Sources of Philanthropy by Corporations

Data on corporate donations in Croatia are primarily sourced from media analysis provided by Giving Balkans: <https://givingbalkans.org/>

2.4 Philanthropy by Foundations

2.3.1 Descriptive Statistics of Philanthropy by Foundations

The *Law on Foundations*¹⁵ governs the registration and operations of foundations as separate legal entities in Croatia. By the end of 2023, only 330 foundations were officially registered.¹⁶

A recent survey on foundations¹⁷ in Croatia (Bežovan & Matančević, 2023) provides valuable insights into the current state and development of foundation activities in the country. According to this survey, the majority of foundations were categorized as fundraising foundations (36%) and endowed foundations (32%), followed by community foundations (19%), corporate foundations (7%), and other types (6%).

Given Croatia's historical context, most foundations are relatively new legal entities, with the majority established after the early 1990s. Specifically, 33% of surveyed foundations were founded between 2011 and 2020, and 31% between 2001 and 2010. Only 9% were established between 1990 and 2000, while 27% are very recent, having been established since 2021.

The issue of limited endowments among Croatian foundations has been highlighted in earlier research (Bežovan, 2008), and remains relevant. In the 2023 survey, the average endowment was €142,150. However, 52% of foundations reported endowments below €10,000, and 38% below €5,000, underscoring ongoing financial limitations (Bežovan & Matančević, 2023).

Looking at donation trends over the five-year period from 2018 to 2023, there was a modest decline in donations from 2018 to 2020, followed by a gradual increase. Notably, many of the newer foundations (27% of the surveyed sample) were established post-2021 and have only recently begun contributing to the overall volume of donations.

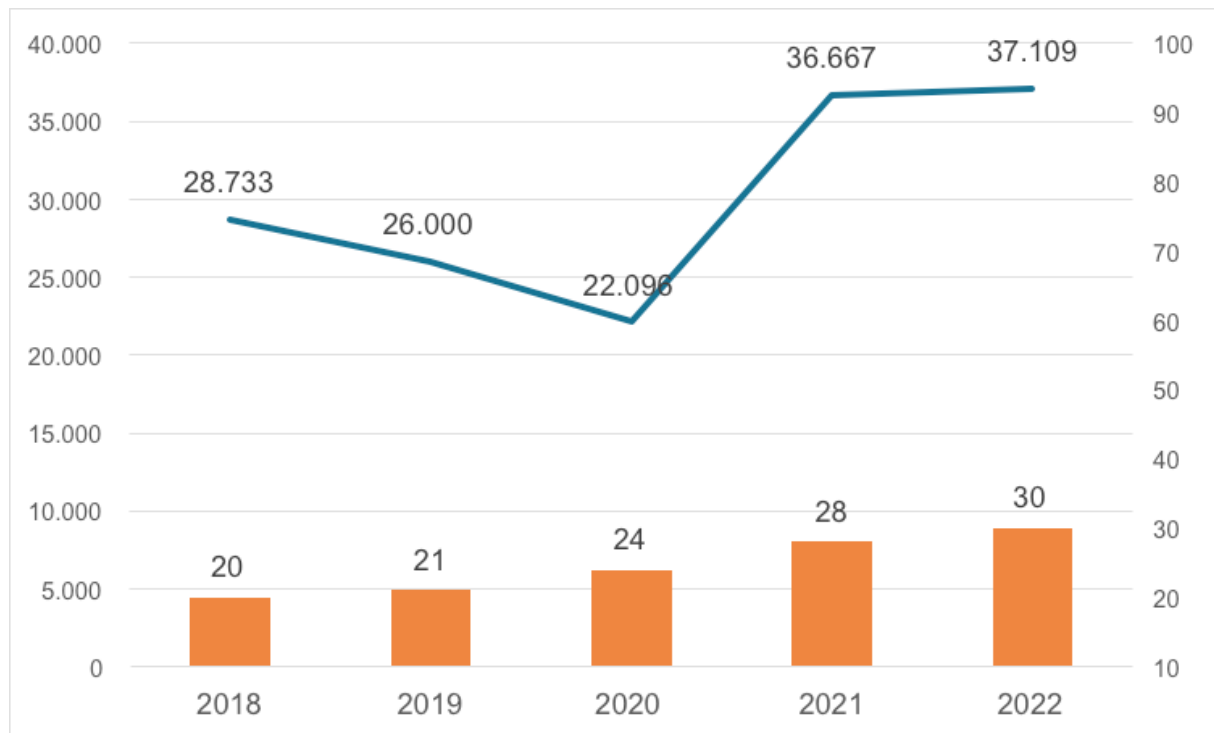


Figure 1: Amount of donations that foundation has given in order to achieve its goals 2018-2022 (median), in EUR

On the other hand, data on funds raised indicate a peak in 2020, when the average (median) amount raised by fundraising foundations reached just under €32,000 (see Graph 2) (Bežovan & Matančević, 2023).

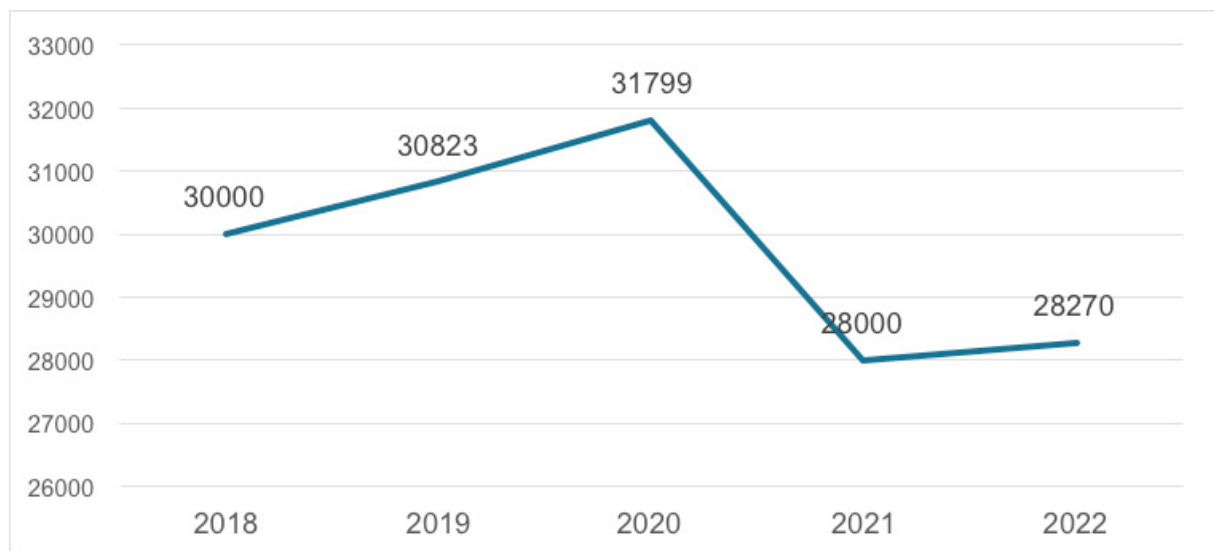


Figure 2: Fundraising foundations – raised funds 2018-2022 (median), in EUR

When asked about the types of donors who contributed financially in 2022, foundations identified the following sources: 53% were domestic individuals, 50% domestic companies, 33% local authorities, 15% other foundations or civil society organizations, 15% EU and other foreign funds, 8% foreign individuals, 5% founders, and 5% foreign companies (Bežovan & Matančević, 2023). The education and research sector received the most support from these donations (see Table 4).

Table 4: Uses of donations by foundations in 2022.

	million €	Percentage ¹⁸
Religion	n.a.	2.1
Health	n.a.	21.3
International aid / human rights / refugees	n.a.	n.a.
Public/social benefit (national)	n.a.	22.7
Culture	n.a.	12.8.
Sports and recreation	n.a.	4.3
Environment/nature/ animals / climate	n.a.	2.1
Education and research	n.a.	72.3
Other (not specified)	n.a.	n.a.
Total	46,31 million.	

Authors calculation, based on: Bežovan, Matančević, 2023.

An analysis of publicly accessible final financial reports¹⁹ from 2019 to 2023 provides key insights into institutionalized philanthropy in Croatia. Over this period, the number of foundations submitting financial reports increased, and total foundation income grew by 62%. In the pre-crisis year of 2019, the total income of 105 foundations amounted to €8.7 million, rising to €14 million in 2023 (see Table 5). A significant portion of this income came from donations, which increased from €6.3 million in 2019 to €10.7 million in 2023.

Table 5: Total income of the foundation from 2019 to 2023

Year	Euro	Number of foundations
2019	8.707.536,79	105
2020	8.667.397,83	118
2021	9.020.834,29	139
2022	12.572.305,36	157
2023	14.096.097,61	164

Donations raised by foundations from both the corporate sector and other legal entities have increased during this period, as have contributions from citizens and households. Several foundations are publicly recognized for providing scholarships, a key area of their philanthropic activity. The total value of scholarships awarded as foundation donations has shown a slight upward trend (see Table 6).

Table 6: Amounts of scholarships and number of foundations providing scholarship from 2019 to 2023

Year	Euro	Number of foundations
2019	714.858,05	20
2020	648.992,77	19
2021	656.887,38	25
2022	874.305,26	32
2023	848.253,68	32

Solidarna – Foundation for Human Rights and Solidarity raised over €2.3 million through its “Solidarno with Petrinja” humanitarian campaign. The funds supported crisis relief, stabilization, and recovery for more than 1,200 families affected by the earthquake in the Sisak-Moslavina County, with a particular focus on the hardest-hit rural areas.

The Adris Foundation, the largest corporate foundation in the region, sets a strong example of corporate social responsibility through its high-profile philanthropic projects and consistent media presence.

The Yellow Dot Foundation is also noteworthy for conducting occasional research on donations and fundraising. It supports civil society organizations through public calls and engages the corporate sector to encourage philanthropy.

A roundtable on philanthropy and foundation development, organized by the Croatian Academy of Sciences and Arts, helped bring attention to this often-overlooked area. The event resulted in a publication (Barbić, ed., 2019) highlighting the achievements and ongoing challenges in cultivating a culture of public giving.

The National Foundation for the Development of Civil Society celebrates the European Day of Philanthropy and Foundations annually and coordinates the Croatian Forum of Foundations “ZaDobro.BIT!” (ForWell.BEING), promoting collaboration and growth in the philanthropic sector.

2.4.2 Data sources of Philanthropy by Foundations

Data are available from the Ministry of Finance’s register of non-profit organizations: <https://banovac.mfin.hr/rnoprt/>

2.5 Philanthropy by charity lotteries

2.5.1 Descriptive statistics of Philanthropy by Charity Lotteries

Croatia does not host traditional charity lotteries operated by nonprofits. Instead, by law²⁰, half (50%) of the revenue collected by games of chance operators is allocated to socially beneficial activities. In 2022, this amounted to €97 million, rising to €117 million in 2023.

These funds are distributed by ministries, public bodies, and state foundations through programmatic public tenders. For instance, in 2023 the National Foundation for the Development of Civil Society received €9.8 million from gambling revenues.²¹

The 2024 distribution guidelines set the following allocations:

- 38.20 % to sports development
- 3.44 % to anti-addiction and drug-fighting programs
- 10.81 % to social and humanitarian activities
- 18.66 % to support for people with disabilities
- 2.50 % to technical and cultural organisations
- 14.45 % to culture
- 1.94 % to non-institutional youth education and upbringing
- 10.00 % to civil society development

Note: The national lottery operator—Croatian Lottery—also runs its own donation initiatives.

3 Conclusion

Our research reveals a significant gap in systematic insights into the state and development of philanthropy in Croatia. The most reliable data sources include publicly available annual financial reports from foundations, tax office records on individual and corporate donations (as recognized tax-deductible expenses), lottery-based contributions, the Catalyst Balkans platform, and a limited number of studies.

By triangulating data from these sources, it is possible to construct a partial picture of donation flows into Croatia—especially in terms of sources of contributions. However, data on the uses of these contributions remain far more limited and fragmented.

Currently, among all reliably documented sources, lottery contributions represent the most substantial share of total donations in Croatia (see Table 7).

Table 7: Sources of contributions in 2022.

	million €	Percentage
Individuals ²²		
<i>In vivo</i>	22.6 million	16.6
<i>Bequests</i>		
Corporations	13.5 million	9.9
Lotteries	97.0 million	71.1
Foundations	3.3 million	2.4
Total	136.4 million	100%

Statistical data on non-profit organizations – NPISH (associations, foundations, and private public benefit companies), as presented in Table 8, provide key economic indicators of the sector. Between 2018 and 2023, the overall income of the sector increased, and the number of organizations also showed a slight upward trend. However, following the COVID-19 crisis in 2021, the number of employees in the sector began to decline.

Table 8: Non-profit organisations serving households, income, number of organisations and number of employed 2018-2023

	2018	2019	2020	2021	2022	2023
Income, Million Euro	602	663	619	710	815	937
Number of organisations	25972	26994	27073	27466	27876	28170
Number of employed	18828	20413	21493	24152	22801	21806

Source: Croatian Statistical Office

The development of philanthropy in Croatia could be significantly advanced through the inclusion of dedicated university teaching programs. At present, such programs are only modestly developed and rarely address the broader role of philanthropy in modern societies. In particular, training in fundraising as a practical skill is notably absent. There is also a lack of targeted initiatives aimed at engaging the corporate sector and high-capacity individual donors who could contribute more substantially to public benefit causes.

Moreover, further research into the historical role of foundations in Croatia is essential. Such inquiry could help illuminate their contributions to the establishment and development of key national institutions in the fields of education, healthcare, and culture, thereby raising public awareness and appreciation of their societal value.

4 Notes

- 1 https://www.cafonline.org/docs/default-source/inside-giving/wgi/wgi_2024_report.pdf
- 2 <https://catalystbalkans.org/>
- 3 <https://givingbalkans.org/content/giving-croatia-2022-recipients>
- 4 <https://www.t.ht.hr/drustvena-odgovornost/modal-humanitarni-telefon/>
- 5 Official Gazette, 156/23,
- 6 See more: <https://croatianmakers.hr/hr/donatori-i-partneri/> and <https://kerekesh.hr/kulturni-centar/>
- 7 <https://www.novolist.hr/rijeka-regija/rijeka/nesebicna-rijecanka-kbc-u-donirala-cak-200-000-eu-ra-vec-stigla-cetiri-nova-mobilna-ultrazvuka/>
- 8 Official Gazette, 48/03., 163/03., 35/05., 127/13., 33/15., 14/19.
- 9 <https://www.jutarnji.hr/vijesti/hrvatska/propada-kuca-darovana-hazu-pjesnik-stipan-bilic-prcic-im-je-ostavio-i-10-milijuna-kuna-15030128>
- 10 Zakon o porezu na promet nekretnina, Official Gazette, 115/16., 106/18.
- 11 Zakon o lokalnim porezima, Official Gazette, 115/16., 101/17., 114/22., 114/23.
- 12 Official Gazette, 177/04, 90/05, 57/06, 146/08, 80/10, 22/12, 148/13, 143/14, 50/16, 115/16, 106/18, 121/19, 32/20, 138/20, 114/22, 114/23).
- 13 Official Gazette, 26/15, 37/21.
- 14 <https://volonteka.hr/split-i-okolica/volonterske-price/2251>
- 15 Official Gazette, 106/18, 98/19, 151/22
- 16 https://mpudt.gov.hr/UserDocsImages/dokumenti/Statisti%C4%8Dki%20prikaz/statisticki%20prikaz%20broj%2031_o%C5%BEujak%202024.pdf
- 17 The survey encompassed circa 180 foundations with available contacts (email or phone). In the end 47 foundations returned the completed questionnaire, which is a response rate of 26%.
- 18 Multiple choices enabled.
- 19 Analysis made by CERANEO.
- 20 Official Gazette, 87/09., 35/13., 158/13., 41/14., 143/14., 114/22.
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Philanthropy in Europe

CZECH REPUBLIC

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1 Introduction on Philanthropy Research in the Czech Republic

Philanthropy and civil society research in the Czech Republic remains relatively underdeveloped. Systematic academic interest in these fields began only in the early 2000s, and more than two decades later, there are still only a few dedicated research centres and a limited number of scholars focused primarily on these topics.

Since the launch of systematic research in 2003, only two major long-term projects have produced robust and longitudinal data: the Satellite Account of Non-profit Institutions (Satelitní účet neziskových institucí), conducted by the Czech Statistical Office since 2004, and the Survey of Public Funding for Non-governmental Non-profit Organizations (Rozbor financování nestátních neziskových organizací z veřejných rozpočtů), commissioned by the Government Council for Non-governmental Non-profit Organizations (Rada vlády pro nestátní neziskové organizace) between 1999 and 2016. In addition to these, a sector mapping project was carried out from 2003 to 2008 by the Centre for Non-profit Sector Research, providing a broader overview of the non-profit landscape in the country.

At present, only a few research centres are dedicated exclusively to continuous, systematic study of civil society and the non-profit sector. These include the Centre for Non-profit Sector Research at Masaryk University in Brno, and the Department of Civil Society Studies at the Faculty of Humanities, Charles University in Prague.

Other institutions, such as the Institute of Sociology of the Academy of Sciences of the Czech Republic and the Centre for Social and Economic Strategies at the Faculty of Social Sciences, Charles University in Prague, include civil society and non-profit research as part of their broader academic agendas.

Overall, the study of civil society and the non-profit sector is gradually gaining traction. These topics are increasingly integrated into university curricula, both at public and private institutions, reflecting a growing recognition of their relevance within Czech academia.

2 State of Philanthropy Research in the Czech Republic

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

In the Czech Republic, systematic statistical data on individual giving remains limited. To provide a descriptive overview of donations by living individuals, this section draws on three separate data sources. Although none offers a complete picture of individual philanthropy, together they help identify observable trends over the past several years.

The first source is data collected by the Czech Statistical Office through various channels, some of which are not publicly accessible. This report focuses on data from the Satellite Account of Non-profit Institutions (Satelitní účet neziskových institucí), available up to the year 2020. These figures reflect donations made by individuals (households) to non-profit organisations.

Trends in the volume of individual donations over time are summarised in Table 1 below.

Table 1: Uses of donations by households (S.14) from 2011 to 2020 (million EUR)

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Amount of gift	82.54	97.13	48.89	79.06	84.84	106.67	112.93	132.50	161.64	187.63

Source: Czech Statistical Office (2023)

Note: All currency conversions in this document use the exchange rate of 1 Euro = 24.74 CZK, based on the official rate published by the Czech National Bank as of 15 June 2024. This exchange rate is applied consistently throughout the report.

Table 2: Number of taxpayers (individuals) and total amount of the value of donations (mil. EUR)

Year	Number of taxpayers	The total amount of the value of donations
2011	122,597	59.94
2012	125,467	63.90
2013	146,603	67.06
2014	146,396	71.22
2015	152,104	72.80
2016	159,640	79.10
2017	169,630	91.96
2018	179,713	98.22
2019	189,016	101.13
2020	195,105	117.70
2021	218,191	140.95
2022	239,210	163.95

Source: Ministry of Finance (2024b).

The third indicator is the Donors Message Service (Dárcovská SMS, or DMS). The Czech Republic was the first country to introduce this system in 2004, through a project initiated by the Czech Donors Forum and the Association of Mobile Network Operators (Asociace provozovatelů mobilních sítí). The initiative has since gained significant popularity both

nationally and internationally. Donations made via DMS are relatively easy to track, with results published by the Czech Donors Forum through its related project, the Donation Map (Mapa dárcovství). In 2022, individuals in the Czech Republic donated a total of 2.65 million EUR to various non-profit projects via 969,000 text message donations (Czech Donors Forum, 2023a).

However, comprehensive data on giving and philanthropic behaviour among individuals are not collected regularly and remain limited in scope. Most available data come from ad hoc surveys commissioned by non-profit organisations and carried out by market research firms.

A partial source of such data is the online donation platform Darujme.cz, the largest of its kind in the Czech Republic. Established by the Via Foundation 12 years ago, Darujme.cz reported donations totalling 30.92 million EUR in 2022. These funds supported 1,031 organisations, which collectively launched 3,575 fundraising campaigns and 648 “personal challenges” on the platform. That year, the platform processed 737,000 transactions, with the average donation amounting to 41.96 EUR (Darujme.cz, 2023).

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

The primary data sources for measuring donations from living individuals in the Czech Republic include the following:

1 Satellite Account of Non-profit Institutions (Czech Statistical Office)

The Czech Statistical Office (CZSO) compiles macroeconomic data on total household donations (sector S.15) to non-profit organisations (also classified under S.15). These data, publicly available, are derived from the NI 1-01 survey and are processed using the ESA 2010 methodology, ensuring consistency with the system of Annual National Accounts and inter-sectoral balance (Czech Statistical Office, 2021). Data are currently available for the years 2005 to 2020. Typically, results are published with a delay of approximately 20 months following the end of the reporting period. At the time of writing, a revision of the Annual National Accounts is underway, and data for 2021 are expected to be released in the second half of 2024.

The Satellite Account provides aggregated figures collected annually via the NI 1-01 survey. This survey targets the most relevant portion of the NPO sector. It includes:

- An annual census of all NPOs with more than ten employees.
- A rotating sample of smaller NPOs (nine or fewer employees), surveyed every five years according to legal form (e.g. associations and branches in 2017, public-benefit companies in 2018, foundations and philanthropic funds in 2019).

While detailed data from the NI 1-01 survey are not publicly accessible, anonymised datasets can be obtained upon request from the CZSO (Czech Statistical Office, 2021).

2 Ministry of Finance – Financial Administration

This source tracks claims for tax deductions on charitable donations. Tax-deductible donations must meet minimum thresholds: the total donation amount must equal at least 2% of the donor's taxable income or exceed 1,000 CZK (approximately 40.42 EUR) in aggregate (Financial Administration, 2021). These figures reflect donations made for public-benefit purposes. However, the Ministry's data do not provide information on the recipients or use of these funds.

3 Donor Message Service (DMS) – Czech Donors Forum

Since 2017, the Czech Donors Forum has operated the Donation Map (Mapa dárcovství), published on its website. This source provides aggregated data on donations made via DMS text messages, including one-time and recurring contributions in amounts of 30, 60, 90, and 190 CZK (approximately 1.21, 2.43, 3.64, and 7.68 EUR, respectively) (Czech Donors Forum, 2023a). These data are typically published with a one-year delay. The Donation Map also includes supplementary information, such as selected foundation contributions and findings from public opinion surveys and internal analyses.

2.1.3 Descriptive Statistics on Philanthropy by Bequest

No official or comprehensive statistics currently exist on charitable bequests in the Czech Republic. Although individuals may legally bequeath assets to foundations or other non-profit organisations and specify how those assets should be used, this form of giving is relatively rare. There is no widespread cultural tradition or public understanding of bequests as a natural or expected way to direct one's estate. As a result, foundations and non-profits receive bequests infrequently, and change in this area is progressing slowly.

Several private foundations have made efforts to raise awareness about bequest giving. One notable initiative is the project "A Will Helps" (Závěť pomáhá), coordinated by the Coalition for Easy Giving (Koalice za snadné dárcovství), which brings together more than 40 Czech non-profit organisations.

Insights into the current situation regarding bequests can be drawn from two partial surveys:

- A 2019 survey conducted by the STEM/MARK agency in cooperation with the Czech branch of UNICEF involved 507 respondents aged over 50. It found that 47% of respondents planned to write a will, and 29% expressed openness to including a charitable donation. Their motivations included a desire to help people in need (59%), confidence in the financial security of their family (22%), and the view that charitable giving can help prevent disputes among heirs (20%) (UNICEF, 2019).
- A second survey, carried out by the Coalition for Easy Giving in 2017, gathered responses from 83 non-profit organisations via an online questionnaire. When asked whether their organisation had received any bequests in the past ten years, 25.3% answered affirmatively. From 2006 to 2016, these organisations received a total of 5.98 million EUR from 141 bequests. The year 2014 was the most significant, with 2.91 million EUR received from 17 bequests.

Additionally, 20.5% of responding organisations reported mentioning bequests on their websites. Most respondents noted that they had little to no personal contact with bequest donors, and very few donors had communicated their intent during their lifetime. Only 11% of the organisations had allocated even minimal staff capacity to manage bequest-related activities. Respondents described the topic of bequests as highly sensitive and challenging to address publicly (Coalition for Easy Giving, 2017).

2.1.4 Data Sources of Philanthropy by Bequests

Currently, no official, systematic, or regularly collected data on donations through bequests exist in the Czech Republic. Available insights are based on two ad hoc research initiatives:

- 1 **STEM/MARK and UNICEF** – A questionnaire survey involving 507 respondents over the age of 50, conducted by the private research agency STEM/MARK in collaboration with the Czech branch of UNICEF. The survey was completed before 25 September 2019. A full report with detailed methodology and findings has not been made publicly available (UNICEF, 2019).

2 Coalition for Easy Giving – An online survey conducted using Google Forms between 17 July and 25 August 2017, with 83 respondents representing various non-profit organisations. This study offered partial insight into the scope and characteristics of bequest giving in the Czech context (Coalition for Easy Giving, 2017).

2.2 Philanthropy by Corporations

2.2.1 Descriptive Statistics of Philanthropy by Corporations

The availability of data on corporate giving in the Czech Republic closely mirrors the situation with individual giving. Data are limited, and only two main sources provide relevant insights: the Satellite Account of Non-profit Institutions maintained by the Czech Statistical Office and donation statistics compiled by the Ministry of Finance.

The Satellite Account of Non-profit Institutions includes figures on donations from both non-financial and financial corporations to non-profit organisations. However, data are only available up to the year 2020. Trends in corporate donations over time are presented in Table 3 below.

Table 3: Uses of donations by non-financial (S.11) and financial institutions (S.12) from 2011 to 2020 (mil. EUR)

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Amount of gift	157.80	175.22	170.01	205.90	216.21	247.37	243.09	261.56	252.22	221.50

Source: Czech Statistical Office (2023)

The Ministry of Finance also publishes aggregated data based on corporate income tax returns. This data reflects only those donations for which corporations have applied for tax deductions. It includes donations not only to non-profit organisations, but also to entities within public administration and public universities.

Although it is generally assumed that these figures closely approximate actual corporate giving—due to the relatively generous tax deduction limit of up to 10% of the corporate tax base (Financial Administration, 2021) and the expectation that most corporations make use of this opportunity—our comparison reveals that the reported amounts are significantly lower than those presented by the Czech Statistical Office through the Satellite Account of Non-profit Institutions (for example, in 2020).

According to the Ministry of Finance, out of 576,002 corporate tax returns filed in 2022, only 32,120 corporations claimed a tax deduction for charitable donations. The total declared value of these donations was 342.76 million EUR (Ministry of Finance, 2024a; Ministry of Finance, 2024b). Trends in the volume of corporate donations over time are presented in Table 4 below.

Table 4: Number of taxpayers (corporations) and total amount of the value of donations (mil. EUR)

Year	Number of taxpayers	The total amount of the value of donations
2011	18,029	111.24
2012	17,863	113.06
2013	19,048	107.15
2014	20,084	149.11
2015	21,795	151.05
2016	23,004	159.66
2017	24,218	145.51
2018	25,779	160.79
2019	26,527	205.78
2020	23,558	216.29
2021	26,448	263.06
2022	32,120	342.76

Source: Ministry of Finance (2024b).

In addition to the two official sources, several surveys have attempted to estimate and explore corporate philanthropy in the Czech Republic. However, these studies often provide anecdotal evidence, relying on information from a relatively small number of non-profit organisations or members of specific associations. As a result, their findings may not be fully representative of the broader corporate sector.

One such example is a project conducted by EEIP, a.s. (Ekonomické expertízi, investiční poradenství) on behalf of the Office of the Government in 2018. This study focused on the state of corporate giving at the time, as well as the barriers to its further development. Approximately 8,000 entities were invited to participate in the electronic survey, but only 194 completed the questionnaire. In addition to the survey, semi-structured interviews were carried out with 82 organisations.

The study examined various aspects of corporate giving, including motivations for donations and sponsorships, perceived obstacles to philanthropic engagement, and the frequency and form of contributions (EEIP, 2018).

2.2.2 Data Sources of Philanthropy by Corporations

The primary sources of data on corporate donations in the Czech Republic are as follows:

1 Satellite Account of Non-profit Institutions (Czech Statistical Office)

The Czech Statistical Office (CZSO) provides macroeconomic data on aggregate transfers made by non-financial and financial institutions (classified under sectors S.11 and S.12) to non-profit organisations (sector S.15). These figures are publicly available and based on data collected through the NI 1-01 survey. The data are calculated and adjusted according to the ESA 2010 methodology (focused on Annual National Accounts) and are balanced across sectors. Aggregated figures are currently available for the period from 2005 to 2020. Typically, the data are published 20 months after the end of the reference period (T + 20 months) (Czech Statistical Office, 2021). At the time of writing, a revision of the Annual National Accounts is underway, and data for 2021 are expected in the second half of 2024.

As noted earlier, the Satellite Account provides aggregated data collected annually through the NI 1-01 survey, targeting the most relevant segment of the NPO population. The data collection includes:

- A full annual census of all NPOs with more than ten natural-person employees.

- A rotational sample of smaller NPOs (with nine or fewer employees), surveyed every five years based on their legal form (e.g. associations in 2017, public-benefit companies in 2018, foundations and philanthropic funds in 2019, etc.).

The detailed results of the NI 1-01 survey are not publicly available but can be obtained as anonymised datasets upon request from the Czech Statistical Office (Czech Statistical Office, 2021). Similarly, data collected through the P 5-01 survey, which targets corporations, are treated in the same way. This survey is conducted annually and collects not only data on donations but also broader information about the corporations, including their size, age, financial status, location, and area of specialisation. These data are also not publicly accessible and may be obtained for a fee from the Czech Statistical Office.

2 Ministry of Finance – Financial Administration

This source provides aggregated data on corporate donations based on income tax returns. Tax-deductible donations are subject to legal limits: the total amount of donations must not exceed 10% of the corporation's tax base and must be at least 2,000 CZK (approximately 80.84 EUR) in total (Financial Administration, 2021). These figures encompass donations for public-benefit purposes but do not track the destination or usage of the funds.

2.3 Philanthropy by Foundations

2.3.1 Descriptive Statistics of Philanthropy by Foundations

As of 2022, there were 2,478 registered foundations and 569 philanthropic funds operating in the Czech Republic. According to expert estimates from the Czech Donors Forum, these organisations distributed approximately 117.22 million EUR for public-benefit purposes in 2022, a significant increase from 72.76 million EUR in 2020 (Czech Donors Forum, 2022).

Although these figures are not based on a fully representative sample, statistics compiled by the Czech Donors Forum on the 25 largest corporate and non-corporate foundations provide some insight into the distribution of foundation giving. In 2022, foundation funds were primarily allocated to the following areas: education and research (16%), children, youth, and families (14%), humanitarian aid and human rights (13%), healthcare and support for people with disabilities (12%), assistance to socially disadvantaged individuals (10%), and culture, arts, and heritage (10%) (Czech Donors Forum, 2023a).

In addition to these estimates, the Czech Statistical Office also collects data on foundations and philanthropic funds as part of its broader monitoring of legal forms within the Czech non-profit sector. However, detailed data on donations from foundations are not publicly available and are only accessible through aggregated statistics published in the Satellite Account of Non-profit Institutions.

2.3.2 Data Sources of Philanthropy by Foundations

1 Satellite Account of Non-profit Institutions (Czech Statistical Office)

Foundations and philanthropic funds are monitored through the NI 1-01 questionnaire survey, which underpins the compilation of the Satellite Account of Non-profit Institutions. As with other NPOs, data are collected through:

- An annual census of all organisations with more than ten natural-person employees.
- A rotational five-year sample of smaller organisations (with nine or fewer employees), broken down by legal form. Foundations and philanthropic funds were most recently surveyed in 2019.

Detailed data from the NI 1-01 survey—including information on the age, region, size, and sectoral focus of foundation donations—are not publicly available but may be obtained as anonymised datasets upon request from the Czech Statistical Office (Czech Statistical Office, 2021).

2 Czech Donors Forum

The Czech Donors Forum is an umbrella organisation representing more than sixty foundations and philanthropic funds. It actively participates in policy-making to support the legal and financial environment for philanthropy in the Czech Republic.

In addition to its Donation Map (described earlier), the Czech Donors Forum publishes annual rankings of the 25 most generous corporate and non-corporate foundations and philanthropic funds (Czech Donors Forum, 2023b). These rankings are based on publicly available data from annual reports and financial statements submitted to the Public Register or directly to the Czech Donors Forum. As such, the data cannot be considered fully representative.

The rankings include details such as the foundation's name, volume of distributed grants, and the amount of foundation capital. Alongside these rankings, the Forum also publishes related statistics—for example, the 10 most generous foundations—as part of its Donation Map. These statistics have been available since 2017.

2.4 Philanthropy by Charity Lotteries

2.4.1 Descriptive Statistics of Philanthropy by Charity Lotteries

In the Czech Republic, the concept of charity lotteries—as it exists in some other countries—is effectively absent. Lotteries and similar games are primarily classified as gambling activities under Czech legislation.

Historically, the Lottery and Similar Games Act (Act No. 202/1990 Coll.) required lottery operators to allocate a portion of their revenues to public-benefit purposes. While this mechanism had the potential to become a meaningful source of funding for non-profit organisations, it was marred by partial misuse and lack of transparency. As a result, the legislation was amended in 2012 (Ministry of Finance, 2013).

Under the current legal framework, specifically the Gambling Act (Act No. 186/2016 Coll.), revenues from lotteries and similar games are subject to taxation. The collected tax revenue is distributed between the state and municipal budgets based on a defined allocation formula. Direct allocation of funds to public-benefit purposes by lottery operators is no longer permitted.

2.4.2 Data Sources of Philanthropy by Charity Lotteries

Due to the legislative changes outlined above, lottery and betting operators in the Czech Republic no longer have the authority to directly channel funds to public-benefit activities. As a result, there are no recent or regular data sources tracking such donations.

The most recent available data comes from the Ministry of Finance's 2012 report, which addressed the allocation of funds in 2011—prior to the implementation of the amended legislation. This outdated report remains the only official reference on this topic included in the present document.

3 Conclusion

Despite the fragmented nature of the available data, it can be concluded that philanthropic giving in the Czech Republic has shown signs of growth in recent years. Indicators from various sources—ranging from statistical accounts to tax records and sector-specific surveys—suggest an upward trend in the volume and visibility of charitable donations across different donor groups, including individuals, corporations, and foundations.

However, the quality and scope of data on giving in the Czech Republic remain limited. The current system of data collection is fragmented, with each source offering only a partial perspective. Differences in methodology, inconsistent timeframes, and varying definitions of philanthropy further complicate efforts to produce a comprehensive and comparable overview.

As a result, aggregate data can only be provided in a highly restricted and generalised form. The absence of centralised, regular, and publicly accessible reporting mechanisms continues to hinder a full understanding of the scale, patterns, and impact of philanthropy in the country.

A more coordinated and systematic approach to data collection—integrating administrative records, survey research, and sector-specific reporting—would greatly enhance the evidence base and support the development of effective philanthropic policy and practice in the Czech Republic.

Table 5. Sources of contributions in 2020/2022.

	€ million	Percentage
Individuals	187.63	
<i>In vivo</i> (2020)	(187.63)	39.94
Bequests	Not available	
Corporations (2020)	221.50	45.96
Charity lotteries	Non existent	
Foundations ¹ (2020/2022)	72.76	15.10
	(2022: 117.22)	
Total	481.89	100

Source: Czech Statistical Office (2023), Czech Donors Forum (2020), Czech Donors Forum (2023a)

The challenges in mapping philanthropic giving in the Czech Republic—both in terms of volume and structural characteristics—can be summarised under two main areas.

First, there is a notable absence of reliable and systematically collected data. Academic research in this field is significantly underdeveloped, reflecting a broader lack of engagement from both the academic community and, arguably, the general public. The Czech Statistical Office remains the only public institution that collects giving data in a systematic way. While its data are the most reliable among available sources, as demonstrated in earlier sections, they also present significant limitations. In many cases, the data are not publicly accessible, must be purchased, or are only available in anonymised form—as is the case with information on foundations.

Second, while sector-specific agencies, umbrella organisations, and professional networks do contribute to the data landscape—through ad hoc surveys, annual reports, or internal databases—these efforts are generally narrow in scope and lack standardisation. Furthermore, certain types of giving, particularly foundation distributions and charitable bequests, continue to fall outside the reach of existing statistical monitoring systems.

Without a coordinated, transparent, and comprehensive data infrastructure, it remains difficult to construct a fully representative picture of philanthropy in the Czech Republic. Addressing these gaps is crucial for developing a clearer understanding of the sector's scope, potential, and impact.

4 Links to other datasets

No links to other datasets.

5 Notes

- 1 Giving derived from income from endowment only

6 References and further reading

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Philanthropy in Europe

FRANCE

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1 Introduction on Philanthropy Research in France

Since the previous edition of *Giving in Europe* (Hoolwerf, & Schuyt, 2017), the French landscape of philanthropy research has evolved and expanded. “Research” typically refers to two distinct yet complementary types of studies on philanthropy: first, data production and descriptive statistics led by nonprofit organizations and professional associations themselves; and second, academic research conducted by scholars who apply scientific methods and theory to generate knowledge beyond data collection and analysis.

In France, nonprofit organizations – alongside the statistics departments of several ministries – are the primary producers of large databases on philanthropy and the nonprofit sector. In 2024, *France générosités*, the professional association representing nonprofit organizations that collect donations from the public, and the Philanthropy Observatory of Fondation de France, the country’s largest foundation, published the third edition of the *Panorama national des Générosités*. Launched in 2018, this landmark study is a collaborative effort among professional associations in the nonprofit sector to compile and integrate various data sources in order to estimate the total volume of donations made by private actors to eligible recipient organizations, including but not limited to associations and foundations¹. Most of the data presented in this chapter originates from this collaborative work.

The most reliable source of data on philanthropy by individuals *in vivo* and by corporations is tax data. This primary data is used not only by professional associations, such as *France générosités* and the Philanthropy Observatory for the *Panorama national des Générosités*, but also by statistics departments of various ministries. In 2024, for the first time, the *Direction Générale des Finances Publiques* (dgfip), the French administrative department for public finances, utilized the national tax database in a unique study on individual and corporate giving from 2011 to 2021. This study also examined the drivers of giving by individuals and corporations, though this part was exploratory, as French tax data provides limited information on individuals’ characteristics².

To gain deeper insight into individual donors, the statistics department affiliated with the Ministry of Education – *l’Institut National de la Jeunesse et de l’Éducation Populaire* (Injep) – conducted a national statistical survey on the French population’s involvement in nonprofit organizations, with a specific focus on charitable giving. The previous national survey was carried out by the *Direction de la Recherche, des Études, de l’Évaluation et des Statistiques* (Drees) in 2010. Between 2010 and 2024, additional surveys were conducted by private organizations, though these are generally considered less reliable. Despite these positive developments, the production and accessibility of philanthropy data in France remain a work in progress, as no single public body is centrally responsible³. The diversity of data producers complicates efforts to precisely estimate philanthropic giving in France.

In-depth analysis of philanthropy is primarily conducted by independent academic researchers, although some collaborate directly with nonprofit organizations and professional associations. Philanthropic research in France is notably diverse and spans multiple disciplines. While much of this research has been published by individual scholars, research teams and academic centers have emerged in recent decades. Since 2011, essec Business School – a leading higher education institution – has hosted a Philanthropy Chair whose mission is to “understand philanthropy and enhance its impact” through research, dissem-

ination, and teaching. The Chair's research is grounded in management and social sciences and supported by major French foundations. In 2018, another initiative – the *Philanthropy & Social Sciences Program* (pssp) – emerged as a multidisciplinary, collaborative project led by several French scholars conducting empirical research on philanthropy within the social sciences. In 2024, the French National Centre for Scientific Research (cnrs), the country's primary public research agency, designated this program a strategic priority for the coming years.

Reflecting this multidisciplinary approach, academic research on philanthropy in France draws from a range of fields: history, philosophy, sociology, political science, psychology, economics, and management. While much of the published work is qualitative or theory-driven, experimental methods and behavioral approaches in economics and psychology are increasingly attracting interest from researchers.

Most French historians studying philanthropy have focused on the 19th century, a period marked by significant growth in organized philanthropic activity (Delalande, 2011; Duprat, 1993; Marais, 1999). However, some have also published works on religious giving before the French Revolution (Brejon de Lavergnée, 2011), and on American philanthropy and the influence of American foundations and networks in Europe during the 20th century (Huret, 2023; Tournès, 2010; Zunz, 2012). As Marcel Hénaff (2012) notes, French philosophers such as Derrida (1992) have often characterized genuine giving as selfless and unconditional. Hénaff, however, argues that this view overlooks the complex nature of giving, which includes ceremonial and symbolic elements in addition to purely gratuitous acts. While philanthropy continues to interest contemporary philosophers (Simon-Nahum et al., 2024), no consistent “school of thought” has emerged in recent years.

Building on the tradition of Marcel Mauss, sociologists and anthropologists have contributed a significant body of work positioning giving as a cornerstone of social relations and exchanges, not only in archaic societies but also in modern ones, alongside the state and the market (Chanial, 2008; Godbout & Caillé, 2007; Godelier, 1996). In a different register, anthropologist Marc Abélès (2002) has immersed himself among the “new philanthropists” of Silicon Valley. A more critical strand of French sociology interprets philanthropy as a mechanism of elite domination and class interest (Dezalay & Garth, 1998; Guilhot, 2006). More recently, sociologists such as Duvoux (2014; 2017) and Monier (2018) have examined philanthropy in relation to major social science themes, including poverty, elites, and democracy. Political scientists such as Lefèvre (Lefèvre & Berthiaume, 2017; Lefèvre & Monier, 2021) have also explored philanthropy's interactions with policymaking and public services.

Economists have made three main contributions: (1) producing and analyzing statistics on philanthropy; (2) conducting empirical research on charitable contributions and donor motivations; and (3) conceptualizing giving within economic theory. Building on the pioneering work of Edith Archambault (1996, 1997), Tchernonog and Prouteau have collected and analyzed extensive descriptive data on the nonprofit sector and philanthropy through their recurring study *Le Paysage Associatif Français*, the fourth edition of which was published in 2023. Notable contributions to the empirical study of donor motivations include Fack and Landais (2010, 2018) on tax incentives and, more recently, Cagé (2024) on political motivations and charitable behavior. On the conceptual level, Lordon's (2011) work engages critically with Maussian sociological theories. Benhamou and Moureau (2022) have synthesized economists' contributions to the study of charitable giving in a recent volume.

Finally, management scholars in France have published widely on various aspects of giving. Marketing researchers, for example, have investigated the effects of fundraising appeal formats (De Bruyn & Prokopec, 2013) and nonprofit brand image on donor behavior (Michel & Rieunier, 2012). Organizational scholars have examined corporate philanthropy (Gautier & Pache, 2015) and impact investing in the French context (Gautier et al., 2023).

2 State of Philanthropy Research in France

2.1 Philanthropy by Individuals

2.1.1 Declared Philanthropy by Individuals *In Vivo*

In France, several data sources are available for tracking philanthropy by individuals *in vivo*. The most accurate and detailed database is provided by the *Direction Générale des Finances Publiques* (dgfip) and is based on individuals' tax declarations. This database is available upon request. The level of detail accessible depends on the applicant's status: organizations may pay for access to aggregated data, while academics can access household-level data for free⁴.

In the dgfip database, donations are reported at the household level, and only those that qualify for tax deductions are recorded. French donors may benefit from tax deductions on income tax (*Impôt sur le Revenu*, ir⁵) and wealth tax (*Impôt sur la Fortune Immobilière*, ifi)⁶.

For the income tax, donations towards organizations of public interest were deductible. Among these organizations, it is possible to track the following organizations within the database as they benefit from specific deductions:

- Organizations helping people in need (organismes d'aide aux personnes en difficulté)
- Religious organizations (associations culturelles)
- Political parties (partis politiques)⁷
- Organizations of public interest based in another European country (organismes d'intérêt general établis dans un Etat européen)

For the wealth tax in 2022, only donations to specific State-approved foundations (*reconnues d'utilité publique*)⁸ and nonprofit organizations of public interest engaged in public research and/or higher education were deductible. Households may be subject to both income and wealth tax, and therefore eligible to declare donations and benefit from deductions under both tax regimes. As households can donate to different categories and under both tax schemes, the total number of donating households presented in Table 1 is deduplicated.

In 2022, total declared donations reached €3.632 billion, made by 5.5 million households (see Table 1). The majority of households declared donations to organizations of public interest (associations, foundations, and public organizations), accounting for 68% of total donations. The average donation to these organizations was €656 per household per year. A smaller number of households (33,000) declared donations under the wealth tax. This lower figure is primarily due to the smaller pool of wealth tax payers. However, the average donation declared under the wealth tax in 2022 was significantly higher – €6152 per household.

Table 1: Number of giving households by beneficiary type and average donation amount, 2022

Beneficiary Type	Number of Giving Households	Total Amount Donated (€ million)	Mean Donation (€)
Organizations helping people in need	2,179,000	711	326
Religious organizations	666,000	198	296
Political parties	188,000	63	336
Organizations based in another EU country	240,000	95	293
Wealth tax donations	33,000	203	6152
Total (deduplicated)	5,534,000	3632	656

Reading key: In 2022, 5,534 million households declared at least one donation to the French tax administration, amounting to a total of €3.632 billion.

Source: Extracted from French individual tax declarations for the *Panorama national des générosités*, Direction Générale des Finances Publiques.

Scope: France.

2.1.2 Other Types of Philanthropy by Individuals *In Vivo*

The main limitation of the dgfp tax database is that it does not capture all donations made by individuals *in vivo*, for three main reasons:

- **Tax liability and incentives:** Households that are not liable for either income or wealth tax have no incentive to declare their donations. This issue is the subject of ongoing debate in France. Some researchers argue that unreported donations are not significant (Fack & Landais, 2009), while others suggest that lower-income households may fail to declare their donations because they are not eligible for tax deductions (Amar & Vanovermeir, 2008; Brutel, 2020).
- **Non-deductible donations:** Certain types of donations do not qualify for tax deductions and therefore cannot be reported on tax returns. These include:
 - 1 Donations to organizations not recognized as serving the public interest (e.g., donations to private companies);
 - 2 Donations for which the recipient organization does not – or cannot – issue a tax receipt (e.g., round-up donations at checkouts);
 - 3 Donations in kind (e.g., clothes or food given to charities serving people in need).
- **Voluntary non-disclosure:** Some donors may choose not to declare their donations, even if eligible for deductions. Others may simply be unaware of the tax deduction scheme available in France.

No centralized or systematic database exists for these so-called “undeclared” donations. Estimates are provided by the *Panorama national des générosités*⁹, based on aggregated data from the financial accounts of a panel of prominent nonprofit organizations. In 2022, 35 fundraising campaigns conducted by 29 organizations without issuing tax receipts were identified. These events raised an estimated total of €456 million (see Table 2). This sample is relatively small and likely not representative of the full donor population, as these types of donations are not recorded elsewhere. Due to the structure of the data, it is impossible to determine the number of individual donors or the amount donated per person, since information is only available at the recipient level and in aggregated form.

Table 2: Types of Donations by Individuals in 2022

Type of Donation	Amount (€ million)
Declared donations – Income tax	3429
Declared donations – Wealth tax	203
Other donations	456
Total	4088

Source: Extracted from French individuals' tax declarations for *France générosités*, Direction Générale des Finances Publiques, and detailed accounts from a sample of 29 nonprofit organizations.

Scope: Declared donations: France; Other donations: panel of 29 French nonprofit organizations.

2.2 Philanthropy by Bequest

As with undeclared donations, bequests are not recorded in a centralized or systematic database. The most reliable data source comes from the financial accounts of recipient organizations, which are public¹⁰ and can be accessed through the *Journal Officiel*¹¹. However, due to the structure of the data, it is not possible to determine the number of donors or the amount donated by each individual. Information is available only at the recipient level and in aggregated form¹². Nonetheless, it is possible to conduct analyses on which types of organizations attract more bequests – such an analysis was included in the second edition of the *Panorama national des générosités*.¹³

Bequests in France are estimated by the *Panorama national des générosités*, based on aggregated data extracted from the accounts of a sample of 371 organizations. This sample was selected based on the availability and size of their accounts. In 2022, total bequests amounted to €1.192 billion. The data also allow for identification of the sectors in which recipient organizations operate (see Table 3). In this sample, the largest share of bequests benefited organizations in the field of education and research (€375 million in 2022, or 31% of the total). Organizations working in religion, health, and social action each accounted for approximately 15% of total bequests (around €180 million each).

As with *in vivo* donations by individuals, bequests can also be made to public organizations. These donations and bequests are recorded in their official accounts, which are centralized by the DGFIP. For most public organizations, there is no distinction between donations and bequests – except in the case of territorial authorities. In 2022, it amounted to 79,1 million euros bequeathed.

Table 3: Uses of Charitable Bequests in 2022

Domain	Amount (€ million)	Percentage
Religion	183	15%
Health	183	15%
International aid / human rights / refugees	65	5%
Social actions	178	15%
Culture	3	0%
Sports and recreation	0	0%
Environment / nature / animals / climate	111	9%
Education and research	375	31%
Diverse	84	7%
Other (not specified)	10	1%
Total	1,192	100%

Source: Nonprofit organizations' accounts.

Scope: Panel of 372 French nonprofit organizations.

2.3 Philanthropy by Corporations

2.3.1 Declared Philanthropy by Corporations

The most accurate and detailed database on corporate donations is provided by the *Direction Générale des Finances Publiques* (DGFIP) and is based on corporate tax returns. This database is available upon request. The level of detail accessible depends on the applicant's status: organizations can pay to access aggregated data¹⁴, while academics may access company-level data for free¹⁵.

Unlike individual taxpayers, corporations do not report the total amount of donations made during the year. Instead, they declare the amount of tax deduction they are eligible to claim. Consequently, users of this database must compute the total donation amounts. Since a 2019 tax reform, deduction rates and thresholds have varied depending on the donation amount, making it more complex to precisely calculate corporate giving.¹⁶

Information on recipient organizations can be partially identified, as the reform requires corporations donating more than €10,000 per year to disclose their beneficiaries. The DGFIP used this data in the study previously mentioned, uncovering some notable findings. However, this part of the dataset remains difficult to access for non-academics and is therefore not presented here.

In 2022, approximately 142,500 corporations declared at least one donation in their tax returns – representing about 6% of all French corporations. The total amount donated by corporations in 2022 was €2.65 billion.

Table 4: Number of Giving Corporations, Total and Average Donation Amounts (2022)

	Number of Giving Corporations	Total Amount Donated (€ million)	Mean Donation (€)
Total	142,500	2,650	18,596

Source: Extracted from French corporate tax returns for the *Panorama national des générosités*, *Direction Générale des Finances Publiques*.
Scope: France.

Charnacé and Loiseau (2024) used more detailed data to explore the destinations of declared corporate donations made in 2020. According to their analysis, corporate giving primarily supported international and domestic aid associations, accounting for 32% of the total. Corporate foundations – cases where companies channel donations through their own philanthropic entities – were the second most common destination, receiving 28.6% of the total.

Table 5: Distribution of Corporate Donations by Goal (2020)

Goal	Percentage
Religion	0%
Health	10.3%
Culture	7.1%
Sports and recreation	3.2%
Environment / nature / animals / climate	1.2%
Education and research	7.9%
Employment / entrepreneurship	1.3%
International / national aid	32%
Corporate foundations	28.6%
Other (not specified)	6.5%
Total	98.1%

Source: Charnacé & Loiseau (2024), *Dons et mécénat de 2011 à 2021*, DGFIP Analyses n°6.

Data Source: *Déclaration 2069-RCI 2020*, JOAFE, Sirius, DGFIP.

Scope: Only donations above €2.5 million and to categorized nonprofit organizations. Represents 68% of total gifts.

Unlike individuals, corporations are eligible for tax deductions on both monetary and in-kind donations (e.g., donated products manufactured by the company). However, corporate tax returns do not distinguish between these two types of donations.

2.3.2 Undeclared Philanthropy by Corporations

As with individuals, the main limitation of the tax database is that it does not record all donations made by corporations, primarily due to two reasons:

- The incentive to declare donations depends on the company's tax liability.
- Reputation concerns or personal values may influence executives to withhold disclosure of their philanthropic activities.

In France, undeclared corporate donations are estimated through a survey conducted by Ifop, a polling institute, on behalf of Admical, a professional association promoting corporate philanthropy. In 2022, the survey included a sample of 1,401 companies with more than 10 employees. Among them, 190 reported making donations to nonprofit organizations in 2021.

To assess undeclared giving, respondents were asked: *"Have you declared your donations to the tax authorities?"* They could respond with:

- "Yes"
- "Yes, partly" (and specify the percentage declared)
- "No"
- "I don't know"

Responses were treated as follows:

- "Yes" = 100% declared
- "No" = 0% declared
- "Yes, partly" = declared share as specified
- "I don't know" = excluded from the analysis

Ifop then computed a weighted average based on the responses, adjusting it using available macroeconomic statistics. In 2021, an estimated 65% of donations made by companies with more than 10 employees were declared to tax authorities. Currently, there are no other data sources available in France for estimating undeclared corporate giving. Hence, it is estimated that undeclared corporate giving amounts to 1.207 billion euros in 2022.

2.4 Philanthropy by Foundations

In France, donations made by foundations are not recorded in a centralized or systematic database. The most reliable data source is derived from the financial statements of foundations, which are publicly available and can be downloaded from the *Journal Officiel*. The Philanthropy Observatory collects this data through the *Journal Officiel*, as well as from the Ministry of the Interior and decentralized public administrations. The most recent data collection integrates national accounts from 2021.

To supplement this information – such as founder types, operating models, causes supported, and target beneficiaries – the Philanthropy Observatory also conducts a recurring national survey, launched in 2001 and sent to all foundations and endowment funds in France (currently spanning eight legal statuses¹⁷): the *National Survey on Foundations and Endowment Funds, 2001–2022*.

This survey is the most comprehensive source of data on foundations in France. Data are collected via a questionnaire distributed by mail and email. Additional information is provided by the Ministry of the Interior and regional state representatives (*préfectures*). The most recent survey, conducted in summer 2022, analyzed the 2021 accounts of foundations and was published in June 2023. The dataset includes 3,060 organizations – approximately 59% of the total number of foundations and endowment funds in France. The report presents data on the number of foundations, assets and expenditures, and employment figures, disaggregated by legal status, operating model (operating or grant-making), supported causes, size, and founder type. It also contains information on governance, geographical distribution, and challenges reported by foundation leaders. The report is freely available online, and an English summary is also accessible¹⁸; however, the raw dataset is not available to external users.

The data presented in this section are drawn from the Philanthropy Observatory's dataset, shared with the authors. Because information on foundations and endowment funds comes from two sources, the estimate of foundations' expenses reflects data from 2022, while other characteristics refer to 2021.

In France, foundations and endowment funds may operate in two distinct ways – though some combine both:

- 1 **Operating foundations**, which often manage facilities such as hospitals, retirement homes, or museums.
- 2 **Grant-making foundations**, which fund and support public-interest projects carried out by third parties, usually nonprofit organizations.

The available data on foundations' expenditures do not distinguish the sources of funds – whether from endowments, individual donations, or corporate contributions. Furthermore, donations made by individuals or corporations to foundations may be declared separately to the tax administration, as discussed earlier. Therefore, to avoid double-counting, donations received and/or redistributed by foundations should not be added to national estimates of total philanthropic giving.

Because it is not possible to differentiate between expenditures originating from endowment revenues and those from ongoing donations, we present here the total expenses made by French foundations by domain, rather than attempting to attribute them to specific sources.

In 2022, total expenses by French foundations, based on fiscal data, were estimated at €16 billion, with approximately 5,388 foundations active in France.

Table 6: Percentage of Foundations Operating in Different Domains (2021)

Domain	Percentage
Religion	1%
Health	15%
Culture	19%
Environment / nature / animals / climate	8%
Education and research	19%
Social actions	25%
Other (not specified)	13%
Total	100%

Source: Survey on Foundations by the Philanthropy Observatory

Scope: 502 responding foundations

As shown in Table 6, in 2021, French foundations and endowment funds were primarily active in social actions (25%), education and research (19%), and culture (19%). Only 1% operated in the domain of religion, which may be an outlier compared to other European countries.

Table 7: Foundation Expenses by Domain (2021)

Domain	Amount (€ million)	Percentage
Religion	107.6	0.7%
Health	4,789.6	32.5%
Culture	516.3	3.5%
Sports and recreation	--	--
Environment / nature / animals / climate	474.3	3.2%
Education and research	2,102.4	14.3%
Social actions	5,827.8	39.6%
Other (not specified)	899.0	6.2%
Total	14,717.0	100%

Source: Survey on Foundations by the Philanthropy Observatory

Scope: 502 responding foundations

2.5 Philanthropy by Charity Lotteries

As noted in the previous edition of the *Philanthropy in Europe* project, there are no large-scale, organized charity lotteries in France. *La Française des Jeux* (FDJ) is no longer a public enterprise; in 2019, the French government sold most of its shares to private shareholders. As of 2023, the French State held a 20% stake in FDJ and had recently relinquished its monopoly over lotteries and sports betting.

In France, profits from lotteries and betting are not redistributed to nonprofit organizations. The only recent exception is the *Loto du Patrimoine*, a special lottery initiative launched in 2018 by the French State and conducted annually to support endangered heritage sites.

3 Conclusion

Table 8: Sources of contributions in 2022

Individuals	5359 million €	
<i>In vivo</i>	4088 million €	58%
<i>Bequests</i>	1271 million €	
Corporations	3857 million €	42%
Charity lotteries	--	--
Foundations	--	--
Total	9216 million €	100%

In 2022, we estimate that donations in France amounted to 9.2 billion euros, representing 0.35% of France's Gross Domestic Product that year.

This estimation is the sum of different databases, which enable us to track certain types of donations. No extrapolation was made, except for undeclared donations by corporations. Hence, the total of 9.2 billion euros is deemed to be a conservative number. As we have demonstrated throughout this chapter, we believed that those databases only capture part of French citizens and corporations' charitable donations.

4 Notes

- 1 This study includes registered donations towards associations, foundations, religious organizations, public institutions, political parties, political campaigns, trade unions, and the media.
- 2 First, because characteristics are known at the household level, not at the individual level. Second, because available socio-demographic information in individuals' tax declarations are: gender, age, marital status, number of children, and levels of income.
- 3 This can be explained by the fact that the nonprofit sector has been handled by different ministries over the years. Moreover, each ministry operating in the social field tends to collaborate with nonprofit organizations operating in this field.
- 4 For data privacy purposes, academics have yet to pay a specific installation fee to ensure that the data is protected
- 5 Individuals can benefit from a tax cut on income tax of 66% of donated amounts, as long as it does not exceed 20% of the yearly taxable income. The tax cut can go up to 75% of donated amounts for organizations helping people in need.
- 6 Individuals can also benefit from a tax cut on the wealth tax of up to 75% of the amount of their gift, as long as the cut does not exceed 50 000 euros per year.
- 7 For more information on philanthropy towards political giving see Cagé (2023)
- 8 The State Council (*Conseil d'Etat*) can deliver certifications to certain types of foundations and associations, recognizing their work of "national utility". Only foundations '*reconnues d'utilité publique*' can receive donations that can be deducted from the wealth tax.
- 9 The latest edition is available here:
<https://www.francegenerosites.org/ressources/panorama-national-des-generosites-2024/>
- 10 In France, nonprofit organizations receiving more than 153 000 euros of public grants and/or private donations per year must publish their accounts yearly, including information on the total bequests received that year.
- 11 The *Journal Officiel* is a public bulletin in which laws, accounts of public organizations, and other legal information are uploaded.
- 12 Organizations communicate in their accounts on the total bequests received in year n.
- 13 See for example the second edition of the Panorama national des générosités : [etude-panorama-des-generosites-2021.pdf](https://www.fondationdefrance.org/images/pdf/2021/Panorama-national-des-generosites-2021.pdf) (fondationdefrance.org)
- 14 An organization can ask for the statistics department of the DGFIP to have more precise information, but only aggregated results of these analyses are transmitted to the organization.
- 15 For data privacy purposes, academics have yet to pay a specific installation fee to ensure that the data is protected.
- 16 The tax reduction is 60% of the amount of the donation for the portion less than or equal to 2 million euros, then 40% of the portion of the donation exceeding 2 million euros.
- 17 The typology of legal status: Fondation reconnue d'utilité publique (frup); Fondation d'entreprise (FE); Fondation abritée (FA); Fondation de coopération scientifique (FCS); Fondation universitaire (FU); Fondation partenariale (FP); Fondation hospitalière (FH); Fonds de dotation (FDD).
- 18 The full report in French is available here: https://www.fondationdefrance.org/images/pdf/2023/Rapport_Fonds-fondations2023.pdf ; and the synthesis in English is available here: https://www.fondationdefrance.org/images/pdf/2023/Foundations_and_Endowment_Funds_in_France.pdf

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Philanthropy in Europe

GERMANY

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1 Introduction on Philanthropy Research in Germany

Philanthropy research in Germany is conducted through a variety of institutions, disciplines, and individual scholars (Anheier & Toepler, 2023; Boenigk & Then, 2025; Boenigk et al., 2025; Freise & Zimmer, 2019; Schmidt & Lopez, 2025). However, there is no central authority responsible for coordinating or systematically collecting and analysing data on giving across the country.

As a result, knowledge and data on philanthropy—particularly on financial giving, in-kind donations, volunteerism, and blood donations—remain fragmented. Existing studies often examine specific aspects of the German philanthropic landscape in isolation. Earlier foundational work, such as the Johns Hopkins Comparative Non-Profit Sector Project, has documented key features of the non-profit sector in Germany. Two caveats should be noted in this context. First, much of the data used in these studies were collected during the 1990s and are now outdated (e.g., Mews & Boenigk, 2015; Zimmer, Priller & Anheier, 2013). Second, most studies focus on sectoral characteristics rather than explicitly on philanthropy or giving behaviour.

This chapter aims to provide a structured and comprehensive overview of the current state of philanthropy research in Germany. It outlines key institutions and research landscapes, distinguishing among three types of contributors: (1) independent institutions and network projects, (2) universities and other academic bodies, and (3) practice-oriented research initiatives within the non-profit sector. The chapter concludes by systematising available data sources and their accessibility, with the aim of encouraging more coherent and targeted research in the future.

1.1 Philanthropy Research at Independent Institutions and Network Projects

The German Central Institute on Social Issues (Deutsches Zentralinstitut für Soziale Fragen, DZI), founded in 1893 and based in Berlin, is a central institution in the field of giving research in Germany (www.dzi.de). Its mission is to serve as an independent information and documentation centre for all areas of social and welfare work. The DZI operates in three main areas:

- 1 A donor advisory service, best known for awarding the DZI Seal of Approval (Spenden-siegel) to charitable fundraising organisations.
- 2 A specialised library and literature database focused on social and welfare work.
- 3 A publishing unit that produces the monthly journal *Soziale Arbeit* and other relevant publications.

In 2024, a total of 227 charities were awarded the DZI Seal of Approval (DZI, 2024). The DZI also publishes annual updates on the financial data of certified charities through its *Spenden-Almanach*, supplemented by studies and surveys examining total donation volumes and significant individual fundraising campaigns (DZI, 2024).

In addition, the Berlin Social Science Center (Wissenschaftszentrum Berlin für Sozialforschung, WZB) has contributed significantly to research on giving over the past 25 years. Numerous studies have analysed donation volumes and donor attitudes (e.g., Alscher & Priller, 2012; Priller & Schupp, 2011).

Several foundations have also played a role in supporting giving-related research. The Donors' Association for the Promotion of German Science and Humanities (Stifterverband für die Deutsche Wissenschaft), the Bertelsmann Foundation (Bertelsmann Stiftung), and the Fritz Thyssen Foundation (Fritz Thyssen Stiftung) have provided funding for the project *Zivilgesellschaft in Zahlen* (ZiviZ – Civil Society in Figures). This initiative represents the most recent effort to map the German non-profit sector. Findings show an increase in the number of non-profit organisations, from 638,454 in 2016 to 656,888 in 2022 (Kühn, Kuhn & Tahmaz, 2024; Schubert et al., 2023; see also www.ziviz.de).

Additional support for philanthropy-related research has come from foundations such as the Jacobs Foundation (Jacobs Stiftung) and the Hans Böckler Foundation (Hans Böckler Stiftung), often in collaboration with the WZB (Berlin Social Science Center, 2025).

The Maecenata Foundation is another key actor in the field. It is an independent, tax-exempt operating foundation under German law, focusing on civil society, civic engagement, philanthropy, and foundations. The foundation promotes interdisciplinary research and encourages transnational and intercultural dialogue (Maecenata, 2025).

1.2 Philanthropy Research at Universities and Other Academic Institutions

In Germany, the number of universities with dedicated chairs or research centres focused specifically on philanthropy or non-profit organisations is limited. Table 1 (not shown here) provides an overview of relevant academic positions and centres engaged in giving research.

It is important to note, however, that this overview is neither exhaustive nor permanently up to date. In addition to the listed universities, many researchers in public management, health care management, and related disciplines also contribute to the field without necessarily holding explicit titles in philanthropy or non-profit studies.

Giving research in Germany is highly interdisciplinary, drawing from business administration, economics, political science, sociology, and other related fields.

Table 1. Giving Research at German Universities

University	Focus/Centre	Discipline	Researcher(s)
European Business School (EBS)	Social Business	Business Adm.	Prof. Dr. Karen Kreutzer
University of Hamburg	Nonprofit Management (Master of Interdisciplinary Public & Nonprofit Studies)	Business Adm.	Prof. Dr. Silke Boenigk
	Civil Society Research	Sociology	Prof. Dr. Frank Adloff
	Blood Donor and Engagement Research	Marketing	Prof. Dr. Silke Boenigk & Prof. Dr. Michel Clement (Two research groups: Public Awareness & Engagement 2030)
Heidelberg University	Centre for Social Investment and Innovation (CSI)	Interdisciplinary	Dr. Georg Mildenerberger, Dr. Filip Zielinski
	Faculty for Law	Civil Law	Prof. Dr. Stefan Geibel
Munich Business School	Entrepreneurship, Impact Investment	Business Adm.	Prof. Dr. Barbara Scheck
University of Mannheim	Public & Nonprofit Management	Business Adm.	Prof. Dr. Bernd Helmig
University of Münster	Ifpol: Research Group Civil Society and Governance (Executive Studies: Master Nonprofit Management & Governance)	Political Science	Prof. Dr. Anett Zimmer (Senior Professor) Prof. Dr. Matthias Freise
University of Freiburg	Public & Non-Profit Management	Business Adm.	Prof. Dr. Jörg Lindenmeier Prof. Dr. Marlene Walk
University of Potsdam	Public & Nonprofit Management	Business Adm.	Prof Dr. Isabella Proeller
Technical University of Kaiserslautern	Sustainable Management & Nonprofit Organisations	Business Adm.	Prof. Dr. Katharina Spraul

1.3 Philanthropy Research Initiatives Initiated and Supported by Non-Profit Practice

The German Donor Council (Deutscher Spendenrat e.V.) serves as an umbrella association for non-profit organisations engaged in humanitarian, animal welfare, and ecological missions, and actively supports giving-related research. Its most relevant initiative is the annual donor survey *Bilanz des Helfens* (Balance Sheet on Giving), conducted in cooperation with the market research institute GfK (German Donor Council, 2024; available at www.spendenrat.de/bilanz-des-helfens-2024).

In addition to these coordinated efforts, numerous smaller-scale projects and collaborations between practitioners and individual researchers also exist. This section focuses on more formalised initiatives. One such example is the German Fundraising Association (Deutscher Fundraisingverband), which integrates fundraising research into its organisational mission and regularly publishes the *German Donation Monitor* (www.dfrv.de). Notably, the 2024 edition of the Donation Monitor included questions on non-donors for the first time (Boenigk et al., 2025).

Another example of practice-academic collaboration is the partnership between the German Red Cross Blood Donation Service and the University of Hamburg. In March 2025, this cooperation launched two new research groups focusing on public awareness of blood donation and on the recruitment and retention of volunteers in this field (UHH, 2025).

1.4 Philanthropy Research by Data Source

The Federal Statistical Office (www.destatis.de) provides two key datasets on philanthropic giving. First, the *Sample Survey of Income and Expenditure* (Einkommens- und Verbrauchsstichprobe), conducted every five years, offers information on donations and membership fees. Second, the *Income Tax Statistics*, published annually (though with a time lag of approximately four years), report on donations and membership fees accepted for tax deduction (Urselmann, 2024).

Within the *ZiviZ – Civil Society in Figures* project, an additional overview of relevant data sources was published, offering a detailed mapping of giving-related datasets (Kühn, Kuhn, & Tahmaz, 2024). This overview explains that data are drawn from both official statistical sources (e.g., the Federal Statistical Office) and longitudinal panel studies, such as the *Socio-Economic Panel* (SOEP), many of which are available to researchers. A comparative discussion of these different methodological approaches is available in German (Zbignev et al., 2020).

In addition, market research institutes such as GfK and TNS Infratest regularly collect data on giving in Germany. While these datasets are not openly available for academic use, their empirical results are routinely published and accessible through reports. These sources typically gather data on monetary donations and related giving behaviours on a monthly, yearly, or five-year basis.

Data on time donations are collected through the *German Survey on Volunteering* (Deutscher Freiwilligensurvey), which has been conducted in five waves: 1999, 2004, 2009, 2014, and 2019. The anonymised and processed datasets from these surveys are available for scientific research. A detailed description of the survey and available data can be found in Hameister et al. (2023).

Data on blood donation are more limited. However, since 2010, the Socio-Economic Panel (SOEP) has included occasional questions on both financial and blood donations in Germany.

Table 2. Data sources on giving in Germany in an overview.

Data collected by	Name of the survey/source	Time and sample of the data collection	Information on
Federal Statistical Office	Income and Expenditures Income Tax Statistics	Every 5 years; 60,000 households Every year, all income tax payers	Donations, fees, tax Donations, fees
TNS Infratest (Panel)	Donor Monitor German Socio-Economic Panel (SOEP) (2010)	Every month, 4,000 households Irregular, in 2010 questions on money and blood donations	Money Donations Image/Awareness Money Donation Blood Donation
GfK /German Donor Council (Panel)	Charity Scope/Bilanz des Helfens (2015)	Every month, 10,000 individuals	Money Donations Time Donations
DZI German Central Institute on Social Issues	Donation Almanac	NPOs with the DZI Seal-of- Approval	Money Donations
DZA German Center on Gerontology	German Survey on Volunteering	Every 5 years 1999, 2004, 2009, 2014, 2019	Volunteering, Donations
Donors' Association for the Promotion of Science and Humanities, Bertelsmann Foundation, Fritz Thyssen Foundation	Civil Society in Figures (ZiviZ) (2012)		Non-profit Sector
Donors' Association for the Promotion of Science and Humanities	Civil Society in Figures (ZiviZ)	2012, 2017, 2023	Non-profit Sector
Stifterverbandes für die Deutsche Wissenschaft	Survey on Civil Society (ZiviZ)	Every 4-5 years, (2012,2027,2023)	Nonprofit Sector

Despite the fragmented nature of the research landscape, giving research initiatives in Germany have gradually evolved. In 2014, the German Central Institute on Social Issues (DZI) and the Berlin Social Science Center (WZB) convened a roundtable with 15 national experts to discuss improving cooperation, addressing data gaps, and resolving methodological inconsistencies in the field of giving statistics. This meeting laid the foundation for ongoing collaboration.

Today, these efforts are continued through the working group *Forum Zivilgesellschaftsdaten*, which holds regular meetings. One notable outcome of this collaboration is the publication of the *Datenreport Zivilgesellschaft* (Krimmer, 2019), alongside a series of working papers (Bartel & Schubert, 2025; Schubert, 2025). While these are valuable contributions, there remains significant potential for a more robust national dialogue and for greater coordination in developing collaborative giving research—both within Germany and in connection with broader European initiatives, such as those supported by the ERNOP network.

2 State of Philanthropy Research in Germany

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Estimates of the percentage of individuals who donate in Germany vary significantly, ranging from a low of 25% to a high of 50% (Charity Aid Foundation, 2022; DZI, 2022). Although Germany's donor participation rate is somewhat lower than that of comparable high-income countries—including the United Kingdom (65%), Canada (59%), the Netherlands (68%), the United States (61%), and Sweden (58%)—the overall volume of giving remains substantial (Charity Aid Foundation, 2022).

In 2022, the German Central Institute for Social Issues (DZI) reported that German households donated approximately €13.8 billion to charitable causes, representing a modest increase of 1.0% compared to 2021 (DZI, 2022). This increase was largely attributed to exceptional fundraising efforts in response to the war in Ukraine, which alone generated over one billion euros in donations for emergency relief.

The extrapolated figures reported by DZI are based on its proprietary donation index and earlier estimations of total household donations, originally published by the Berlin Social Science Center (WZB) and the German Institute for Economic Research (DIW) in 2009 and 2011, respectively.

Despite these estimates, there is a notable discrepancy between different sources regarding the volume of individual donations. For example, figures derived from the Socio-Economic Panel (SOEP)—used by both DIW and DZI—report higher donation volumes for 2022 than those presented by the Federal Statistical Office based on tax-exempt donations. These differences highlight ongoing challenges in accurately capturing the scope of individual giving in Germany (DZI, 2022).

Figure 1. Cash Donations in Germany (DZI, 2023, p. 307).

Schaubild 1

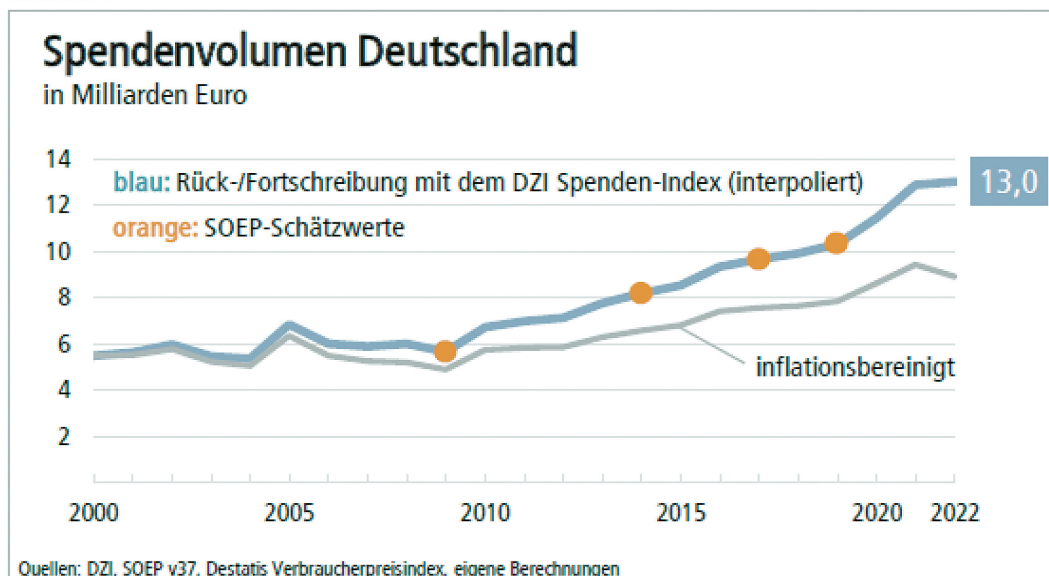


Table 3. Uses of donations by individuals in 2022 (GfK, 2022).

Subsectors	Percentage
International aid/human rights/refugees	76,4
Culture	1,8
Sports and recreation	1,6
Environment/nature/animals/climate	3,4
Animal welfare	7,4
Other (not specified)	9,5
Total	100

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

Available data on individual giving—whether in cash or in-kind—remain fragmented and, in some cases, inconsistent. In contrast to time donations (e.g., volunteering), which are more systematically tracked, monetary and in-kind contributions are assessed through various surveys and statistical sources that often apply differing concepts and methodologies. Nevertheless, the overall quality of data has seen modest improvement over the past decade.

A comprehensive overview of relevant datasets is provided in *Datenreport Zivilgesellschaft* (Krimmer, 2019) and further analysed in Zbignev et al. (2020), both in German. A more concise English-language summary is available in Troschke (2024).

Significant discrepancies persist across the various sources of data on individual donations. While differences in research design partly explain this variation, even accounting for these differences, substantial inconsistencies remain unresolved. One key limitation lies in the time lag of official data on tax-deductible donations: as of 2024, only data from the 2020 tax year are available.

Tax-based donation data reflect only those contributions reported by taxpayers seeking deductions, and thus represent a conservative estimate of total giving. Informal giving and donations by individuals who do not file tax returns are not captured. Conversely, many membership fees paid to tax-exempt associations are treated as donations for tax purposes but may not be recognised as such in surveys.

In 2020, tax authorities acknowledged approximately €11.3 billion in donations for deduction purposes (excluding political donations and including in-kind donations). Due to the lack of updated tax data, the 2022 estimate used in this report is based on figures from the German Central Institute for Social Issues (DZI), following the same approach as in the 2015 report.

2.2 Philanthropy by Corporations

2.2.1 Descriptive Statistics of Philanthropy by Corporations

Corporate engagement in Germany has a long-standing tradition and is referred to using various terms, including corporate citizenship, corporate social responsibility (CSR), corporate philanthropy, corporate giving, and corporate volunteering (Backhaus-Maul et al., 2018; Fabisch, 2020; Fricke, 2024; Gautier & Pache, 2015; Kruggel et al., 2020; Labigne et al., 2018b; Zentrum für zivilgesellschaftliche Entwicklung, 2021). Regardless of the terminology, corporate engagement is increasingly supported and promoted by both national and European institutions. For instance, in 2023, the German federal government launched a “National Strategy for Social Innovation and Common Good-Oriented Companies,” which emphasised the importance of

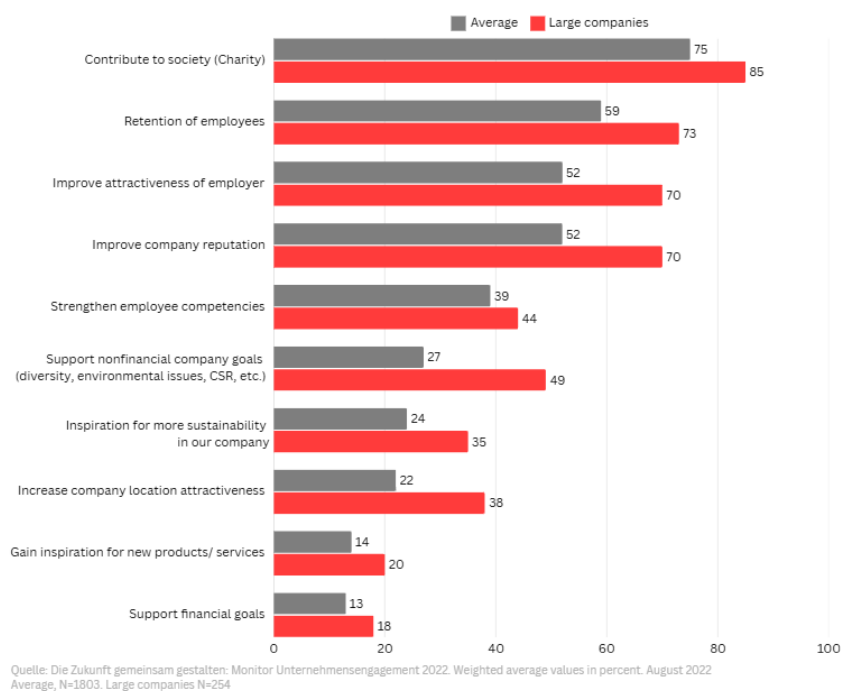
strengthening partnerships between businesses and non-profit organisations, and developing shared metrics for assessing outcomes and social impact (Bundesregierung, 2023).

The *Monitor Unternehmensengagement* (Monitor Corporate Engagement), also known as the Corporate Citizenship (CC) Survey, represents the most comprehensive and representative dataset currently available on corporate engagement in Germany (Lenssen et al., 2022). Conducted within the framework of the ZiviZ project, this survey covers a wide range of engagement forms, including monetary donations, in-kind support, transfer of use, corporate volunteering, pro bono activities, and the establishment of corporate foundations (Labigne et al., 2018a; Lenssen et al., 2022).

The sample is drawn from the German company register and stratified by company size and geographic location to reflect regional disparities in corporate density. In the 2018 wave, approximately 120,000 companies were invited to participate, with 7,368 completing the survey (Labigne et al., 2018a). In the most recent wave, conducted in 2022, responses were received from 1,803 companies.

Figure 2 (not included here) presents an overview of the motives behind corporate engagement. In 2022, 75% of surveyed companies cited contributing to societal well-being as their primary motivation—indicating a dominant altruistic orientation. However, company- and employee-related motives also played a significant role. For example, 59% viewed employee retention as an important outcome, 52% aimed to enhance employer attractiveness, and another 52% cited improvements to corporate reputation or image. In addition, 39% saw corporate engagement as an opportunity to strengthen employee competencies.

Figure 2. Motives for Corporate Engagement (Lenssen et al., 2022, p. 12).

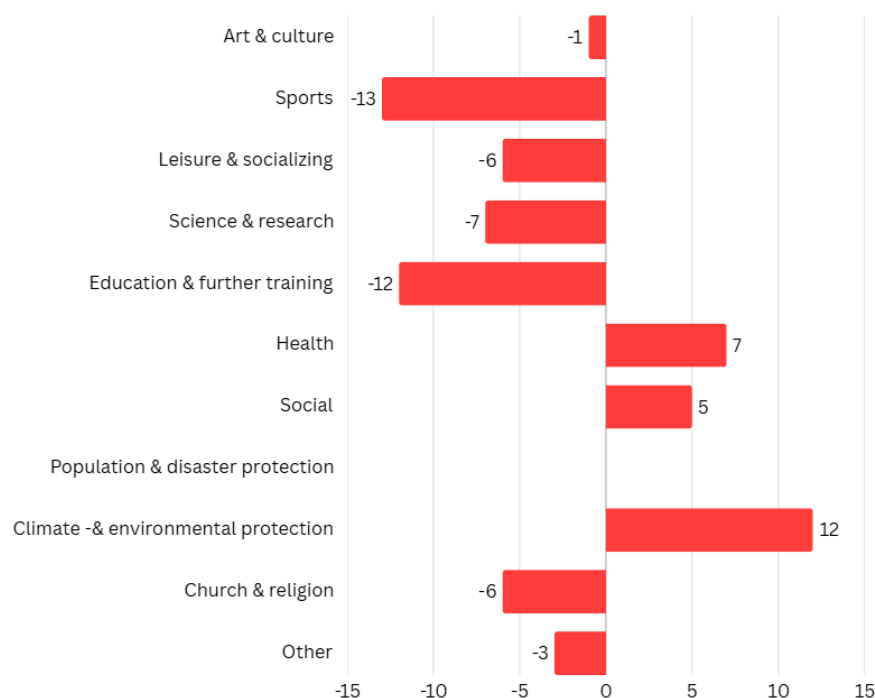


Areas of Corporate Engagement

Corporate engagement in Germany spans a wide range of thematic areas. However, a comparison of data from 2018 and 2022 reveals notable shifts in corporate priorities. Traditional fields of engagement, such as sports (-13%), education (-12%), academia and research (-7%), leisure activities (-6%), and religion (-6%), experienced a decline in corporate involvement.

Conversely, areas that align more closely with contemporary societal concerns have gained prominence. Specifically, corporate interest in climate and environmental protection increased by 12%, engagement in health-related initiatives rose by 7%, and involvement in social projects grew by 5% (Lenssen et al., 2022, p. 17). These trends suggest a growing orientation of corporate giving towards addressing urgent social and ecological challenges.

Figure 3. Percentage of companies involved in various sectors (Lenssen et al., 2022, 17).



2.2.2 Corporate Philanthropy in Germany

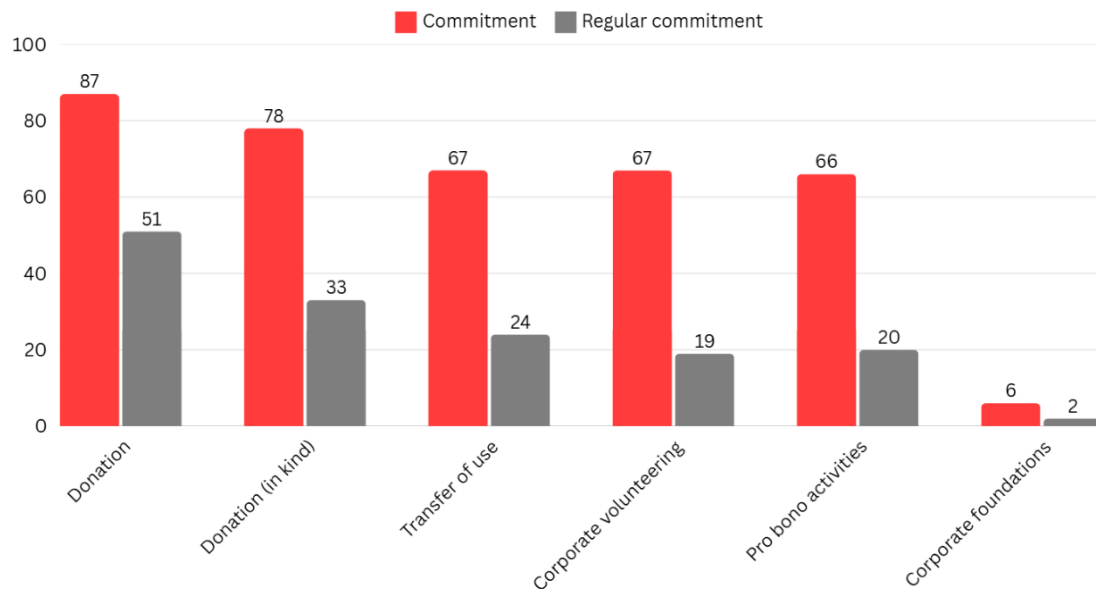
Research on corporate engagement or corporate citizenship in Germany remains limited (Fifka, 2012). In the first Corporate Citizenship (CC) survey conducted in 2018, a conservative extrapolation estimated the annual monetary donation volume of German businesses at a minimum of €9.5 billion (Labigne et al., 2018a). This estimate was methodologically based on calculations from the German government's first Engagement Report (BMFSFJ, 2012, 2025), which had estimated the volume in 2012 at €8.5 billion. An increase of €1 billion in annual corporate donations can therefore be observed between 2012 and 2018.

According to the 2022 CC Monitor, 87 percent of the companies surveyed stated that they had made monetary donations. Monetary donations thus appear to be the most common form of corporate engagement (Lenssen et al., 2022). Differences by company size are apparent, with large and medium-sized companies donating more regularly than small companies. Additionally, 78 percent of companies surveyed in 2022 reported making in-kind donations. Of these, 33 percent identified themselves as regular in-kind donors. The proportion of regular in-kind donations increases with company size (Lenssen et al., 2022).

Furthermore, 67 percent of companies provided the use of resources such as rooms, vehicles, technology, or software to non-profit organisations. Beyond these studies, the empirical data on corporate giving remains limited, and regular, systematic research on this topic is lacking (DZI, 2023; Labigne et al., 2018a).

Corporate volunteering also plays a notable role in corporate engagement. In the 2022 survey, 67 percent of companies reported allowing employees time off for volunteering between January 2021 and June 2022. Among them, 19 percent did so regularly, while the remaining 48 percent offered time off only occasionally (Lenssen et al., 2022, p. 15). One example of occasional engagement includes “action days,” where employees participate in charitable projects. In 2022, 60 percent of companies also supported local one-off events such as clean-up campaigns.

Figure 4. Engagement in German Companies (Lenssen et al., 2022, p. 13).



2.2.3 Corporate Foundations

Another form of corporate engagement is the financial support provided through a company's own foundation. This type of engagement is particularly prevalent among large companies. In 2022, 6 percent of the companies surveyed reported involvement via their own corporate foundation (Lenssen et al., 2022, p. 16). Despite the relatively low percentage, corporate foundations remain a significant tool for corporate philanthropy.

One of the most prominent examples is the Robert Bosch Stiftung GmbH, one of Germany's largest corporate foundations, which has provided more than €2.3 billion for philanthropic purposes since its inception in 1964 (Robert Bosch Stiftung, 2024).

In conclusion, the data landscape for corporate engagement in Germany is limited, largely reliant on a single CC survey. The academic discourse surrounding this subject is still in its formative stages. Nonetheless, the CC survey serves as a valuable instrument for capturing developments in corporate giving and identifying trends in corporate engagement. The findings from the 2022 CC survey suggest that corporate engagement in Germany is largely resilient to crises and has recovered to pre-pandemic levels after experiencing a temporary decline during the height of the COVID-19 pandemic.

2.3 Philanthropy by Foundations

2.3.1 Descriptive statistics of Philanthropy by Foundations

Only a limited amount of data is available on the charitable giving behaviour of the German foundation sector. However, this could change in the future as a result of a reform of the foundation law in Germany initiated in 2021. The associated introduction of a nationwide foundation register at the beginning of 2026 can ensure that more reliable data from the German foundation sector will be available in the future (Orth, 2021, pp. 1225–1226). The majority of foundations in Germany are exclusively funding organisations (59.8%). In addition, 18.1% are exclusively operational and 22.1% are active in both areas (Bundesverband Deutscher Stiftungen, 2021, p. 40). The purpose of the foundation is realised with the help of different sources of income. These primarily include income from the investment of assets, but also income from donations, membership fees, self-generated funds or state subsidies (Anheier et al., 2017, p. 8).

In Germany, no specific data on the donation behaviour of foundations has been published to date. The various sources of income can therefore lead to difficulties in data aggregation. For example, 38% of educational foundations state that the most important source of income for them is large donations from companies respectively private individuals, or other donations (Anheier et al., 2017, p. 107). If these donations and the foundation's expenses were not offset, there could be double-counting of donations in Germany. Overall, 49.4% of the income of foundations in Germany comes from asset management, with the most popular asset classes being funds and fixed-term deposits (Bundesverband Deutscher Stiftungen, 2021, pp. 19, 22).

In 2021, the foundation capital known in Germany amounted to €110 billion. According to an evaluation by the Association of German Foundations, at least €5.4 billion per year is used by foundations to achieve charitable purposes (Bundesverband Deutscher Stiftungen, 2021, p. 10). However, it can be assumed that the actual amount is essentially higher, since only a small number of foundations were included in the data collection ($n=12,768$ and $n=3,665$). An estimate by Anheier et al. (2017, pp. 232–233) assumes an expenditure volume of €13.1 billion per year, with €7.3 billion being spent by grant-making foundations. In 2024, the database of the Association of German foundations comprised a total of 26,349 foundations under civil law with legal capacity. Around 89% of these were recognised as tax-privileged. Compared to the previous year, 711 new foundations were established, which corresponds to a 2.2% increase in the number of foundations nationwide (Bundesverband Deutscher Stiftungen, 2025).

In particular, the provision of social services is a key feature of the German foundation landscape, which can be seen from the breakdown of the purposes of the statutes of legally capable civil law foundations in Table 6.

Table 6. Relative share of statutory purposes in 2022 (legal foundations under civil law – multiple answers possible) (Bundesverband Deutscher Stiftungen, 2024, p. 16).

Statutory purpose	Percentage
Social services	46.1
Education and child care	33.1
Arts and culture	29.2
Science and research	22.1
Healthcare	15.3
Environmental protection, nature conservation and species protection	14.9
Churches and religion	10.5
Sports and recreation	9.4
International solidarity	9.4
Leisure	7.8
Diversity and inclusion	5.1
Promoting democracy and civic engagement	4.3
Civil protection and disaster relief	2.2
Justice and crime prevention	1.1
Consumer interests	0.7

2.3.2 Estimated donation volume by Foundations

Due to a lack of published donation data from the German foundation landscape, the methodology of Then (2006, p. 2) is used, and the donation volume of German foundations is estimated using current data. The 'giving' of German foundations is determined on the basis of the accumulated income from asset management and the capital growth from the establishment of new foundations in Germany.

With a known foundation capital of €110 billion of German foundations in 2021 (Bundesverband Deutscher Stiftungen, 2021, p. 10) and an assumed average interest rate of 2.25% according to the current interest rate for the deposit facility of the European Central Bank, the income from asset management amounts to approximately €2.475 billion.

Since the publication of Then (2006, p. 2), the percentage distribution of various capital classes of newly established foundations in Germany has been published by the Association of German Foundations (Bundesverband Deutscher Stiftungen, 2021, p. 16). Therefore, this information is used and not, as assumed by Then (2006, p. 2), an identical size distribution of newly established and existing foundations. This results in an annual capital gain of approximately €4.876 billion from newly established foundations in Germany (Bundesverband Deutscher Stiftungen, 2021, p. 16). In summary, based on the available data, an estimated annual giving by German foundations of approximately €7.351 billion can be assumed.

However, it should be noted that the calculation is not based on a representative sample, as only available data was used, which may lead to distortions. Furthermore, only foundations with legal capacity under civil law were considered in the population, although there are a large number of other foundations in Germany with different legal forms. Therefore, the €7.351 billion described as 'giving' by German foundations should be viewed in the light of the existing limitations.

2.3.2 Data sources of Philanthropy by Foundations

The Association of German Foundations currently publishes data based, among other sources, on a foundation database it created called "Stiftungssuche." In addition, projections about the German foundation sector are generated using a foundation panel, which helps to map the broader foundation landscape. In Germany, the data provided by the Association of

German Foundations is the most significant source for collecting and analysing information on the foundation sector.

Other publications by research institutions—such as the Hertie School of Governance and the Centre for Social Investment at the University of Heidelberg—have also substantially contributed to improving the knowledge base on German foundations in recent years. Furthermore, public authorities provide additional information. Particularly notable are the foundation directories maintained by the federal states, which primarily list legally responsible foundations under civil law and, in some cases, include details on their initial capital.

2.4 Philanthropy by Charity Lotteries

German gambling law includes a special category called “lotteries with minor danger of addiction.” These lotteries are legally required to allocate at least 30% of their sales revenue to charitable purposes. Most such lotteries are charity lotteries, many operating locally and often in the style of tombolas or comparable fundraising activities.

Traditionally, three major, well-established national lotteries operate with an explicitly social mission across Germany: the German Television Lottery [Deutsche Fernsehlotterie], Aktion Mensch, and the Glücksspirale. Each of these has, at some point, been linked to television programs that combined entertainment, project promotion, and prize draws.

The German Television Lottery, the oldest of the three, was founded in 1956 under the name “A Place in the Sun” [Ein Platz an der Sonne]. Its original goal was to give families and children from West Berlin the opportunity to vacation in pleasant surroundings. Over time, the lottery expanded its focus to benefit elderly and disabled individuals, hospices, and organisations supporting families and children.

Aktion Mensch, founded in 1964 as Aktion Sorgenkind, primarily supports people with disabilities and works toward fostering an inclusive society. Today, it is the largest charity lottery in Germany.

Glücksspirale, launched in 1969 to help finance the 1972 Olympic Games and the 1974 Football World Cup, functions largely as a pension lottery. Its top prize is a lifelong pension. Currently, 27% of its revenue goes toward charitable causes, supporting sports, social services, cultural heritage (e.g., listed buildings), and environmental efforts. The funds are distributed through partner organisations such as the German Olympic Sports Confederation [Deutscher Olympischer Sportbund], the Federal Association of Non-statutory Welfare [Bundesarbeitsgemeinschaft der freien Wohlfahrtspflege], and the German Foundation for Monument Protection [Deutsche Stiftung Denkmalschutz].

A more recent addition was the German Sports Lottery [Deutsche Sportlotterie], launched in 2015. However, it ceased operations in June 2021 and was officially dissolved in July 2022.

The latest player is the German Postcode Lottery [Deutsche Postcode Lotterie], launched in 2016. It is the German branch of the international Postcode Lotteries, owned by Novamedia Foundation in the Netherlands.

Table 7. Number of charity lotteries donating to different goals and mean amount donated (2022).

	Number of charity lotteries that donated to	Mean amount donated
Religion	0	
Health	0	
International aid/human rights/refugees	0	
Public/social benefit (national)	3	120,000,000 Euro
Culture	1	161,316,870 Euro
Sports and recreation	1	23,600,000 Euro
Environment/nature/animals/climate	0	
Education and research	1	9,794,238 Euro
Other (not specified)	0	

Table 8. Uses of donations by charity lotteries, 2022.

	million €	Percentage
Religion		
Health		
International aid/human rights/refugees		
Public/social benefit (national)	361,66	88
Culture	16,13	4
Sports and recreation	23,6	6
Environment/nature/animals/climate		
Education and research		
Other (not specified)	9,8	2
Total	411,19	100

2.4.1 Data sources of Philanthropy by Charity Lotteries

The German Television Lottery and the German Postcode Lottery publish their financial statements in the Federal Gazette [Bundesanzeiger], with the most recent available data from 2023. In contrast, Glücksspirale operates under the umbrella of the Deutscher Lotto- und Totoblock and is structured across federal state lottery companies, making it difficult to obtain consolidated, nationwide data. Nonetheless, there are reports that provide reasonable estimates.

Aktion Mensch also publishes a financial statement. Figures for both 2022 and 2023 are available, but for consistency and comparability, this analysis refers to data from 2022.

3 Conclusion

Table 9. Sources of contributions in 2022.

	€ million	Percentage
Individuals		
<i>In vivo</i>	13,800	
Bequests	n/a	46
Corporations (2018)	9,350	31
Charity lotteries	4,110	1
Foundations	6,448	21
Total	30,009	100

In summary, data on philanthropic giving in Germany remains fragmented and incomplete. Particularly limited is the availability of reliable data on donations from corporations and foundations. The majority of existing data is derived from surveys, which vary in methodology and coverage, leading to inconsistencies and challenges in interpretation. Official statistics are primarily limited to data collected by the tax authorities, which capture only a subset of all donations and often lag behind by two to four years.

Data on charity lotteries is somewhat more structured, but still affected by reporting delays. Moreover, contributions to religious organisations are not systematically captured, resulting in further gaps in the overall picture of giving in Germany. This highlights the need for more consistent, timely, and comprehensive data collection practices to support robust analysis and policy development in the field of philanthropy.

Despite the current fragmentation, Germany’s giving research landscape shows signs of gradual progress and increasing institutional commitment. Initiatives like the “Forum Zivilgesellschaftsdaten” and the “ZiviZ” project are beginning to build much-needed infrastructure for data harmonisation and sector-wide collaboration. These efforts reflect a growing awareness of the importance of philanthropy within both policy and academic circles. The planned introduction of a nationwide foundation register in 2026, for instance, marks a promising development toward greater transparency and availability of reliable foundation data. If further supported and expanded, such initiatives could significantly enhance the scope and quality of giving research in Germany.

There is also growing engagement from a range of actors—non-profits, foundations, academic institutions, and government agencies—who increasingly recognise the value of better data for informing practice, policy, and public understanding. While challenges remain, this momentum offers a solid foundation for more coordinated, comprehensive research efforts in the coming years. With investment in longitudinal studies, interdisciplinary collaboration, and open-access data infrastructure, Germany could be well-positioned to strengthen its knowledge base on philanthropic giving and to contribute meaningfully to international research on the nonprofit and civil society sector.

4 Links to other data sets

Integrating data from multiple sources is particularly challenging. As previously discussed, the available data is often unreliable, drawn from surveys or estimates based on varying methodologies. This lack of standardisation makes the data difficult to compare and potentially problematic to combine in a coherent analytical framework.

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Hungary

Over the past two decades, research on philanthropy in Hungary has been conducted only sporadically. The last comprehensive study dates back to 2004 (Czike & Kuti, 2005). As with earlier Hungarian studies, philanthropy was interpreted broadly – encompassing not only monetary and in-kind donations to civil society organizations or churches, but also contributions to public institutions (such as schools and social services), and direct support to individuals in need. According to that 2004 survey, nearly half of Hungary’s adult population made in-kind donations, while over 60% contributed financially.

The only consistently available data source on philanthropy remains the annual nonprofit organization survey published by the Hungarian Central Statistical Office (KSH).

In recent years, however, interest in philanthropy has grown. A range of organizations – mostly nonprofit and for-profit entities – have conducted surveys to assess Hungarians’ willingness to give. A 2023 survey by the Hungarian Red Cross found that almost 60% of respondents had donated, with two-thirds giving money and one-third providing in-kind support. However, only 19% identified as regular donors.

Although philanthropy is not the main focus, some insights can be drawn from research on political participation, such as studies by the HUN-REN Centre for Social Sciences. Additionally, research on solidarity with refugees and migrants – conducted by both the Centre and TÁRKI – offers valuable context on the public’s willingness to help. These studies typically examine informal, individual acts of support, rather than institutionalized philanthropy (Tóth & Bernát, 2022; Zakariás et al., 2023).

Within the nonprofit sector, the Nonprofit Information and Education Centre (NIOK) plays a key role in studying philanthropy. In 2023, it conducted a nationwide survey on individual donations. NIOK also operates Hungary’s largest micro-donation platform, adjukossze.hu, and has begun analyzing user data to better understand giving behavior².

Previously known as the Hungarian Philanthropic Forum (Magyar Adományozói Fórum), the organization now called EffekTeam³ continues to research corporate social responsibility (CSR), ESG practices, and corporate philanthropy – also referred to as corporate social investment. These studies include both financial giving and corporate volunteering as forms of support.

Lastly, while not classified as philanthropy, the “1% system” allows Hungarian taxpayers to allocate 1% of their income tax to public benefit organizations. The volume of funds directed through this mechanism has increased in recent years (Láng, 2022), and it plays an important role in sustaining the nonprofit sector.

2 State of Philanthropy Research in Hungary

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

In Hungary, the primary data on individual giving come from population surveys conducted by academic institutions and public opinion agencies. Before examining these surveys, it is important to highlight a major, albeit non-traditional, channel of support: the 1% income tax designation system. Although not formally considered philanthropy, this mechanism plays a crucial role in funding the nonprofit sector. As some scholars have argued, the 1% system may even stimulate broader philanthropic behavior (Strecansky et al., 2016).

As shown in Table 1, the number of taxpayers directing 1% of their income tax to civil society organizations has fluctuated in recent years. After declining from 1.8 million to 1.44 million by 2022, participation has begun to recover, with the most recent figures approaching pre-2018 levels.

Table 1: Number of designations for the 1% of personal income tax and the total amount of designated tax per year, 2018–2024.

	No of designations (million capita)	Total amount (thousand EUR)
2024	1.77	43836
2023	1.81	40132
2022	1.44	27968
2021	1.66	29334
2020	1.62	27337
2019	1.69	26956
2018	1.8	25873

Datasource: <https://ado-egy-szazalek.hu/>

Although interest in philanthropy appears to be growing in Hungary, consistent annual data on giving remain scarce. Insights primarily come from population surveys conducted by polling agencies and academic institutions. A recent survey by Pulzus, commissioned by the Nonprofit Information and Education Centre (NIOK), as well as several representative studies examining political participation, included questions about donation practices. While some of these surveys also explore in-kind giving, they tend to focus more heavily on financial contributions.

Three representative surveys captured the proportion of the adult population donating to civil society organizations in 2017, 2018, and 2021.⁴ In 2017, 8% of respondents reported donating to a civil society organization. However, this figure dropped to just 3% in both 2018 and 2021. The lower percentages may be partly explained by differences in questionnaire wording: while the 2017 survey asked specifically about donations to civil society organizations, the later surveys included both civil society and political organizations in the same question, potentially diluting the responses.

In 2023, NIOK again commissioned Pulzus to assess donation habits, a study that aligned closely with research conducted by the Hungarian Red Cross in the same year. According to the findings, 65% of Hungarians reported providing financial assistance to a person or

organization. More specifically, 36% donated to civil society organizations (CSOs) in the year preceding the survey, and 15% contributed to church-based organizations.⁵

Demographic differences were also notable. Women were slightly more likely to donate to CSOs than men (38% vs. 35%). Donation patterns varied by age: individuals under 40 and over 60 were more likely to donate compared to those aged 40–59. Among CSO donors, 31% were from the 40–59 age group, compared to 41% of younger respondents and 39% of those over 60. The pattern was similar for donations to church organizations, though differences were somewhat smaller (11% among 40–59-year-olds, compared to 17% among younger respondents and 16% among those over 60).

Education level had the strongest correlation with donation behavior: the likelihood of donating, especially to CSOs, increased significantly with higher levels of educational attainment.

Although the study did not directly link donations to specific fields of activity, respondents were asked to indicate which areas they believed were most deserving of support. Sports and religion emerged as the most favored causes, followed by culture and legal advocacy (see Table 2).

Table 2: Public Perception of Donation Worthiness by Sector (Ranking from 1-7; lower score indicates higher priority; based on responses from the 18+ population)

Area	Ranking (mean)
Healthcare	2.9
Education	3.1
Animal rights	3.2
Welfare	3.3
Environmental protection	3.4
Culture	4.8
Human Rights	5.3
Sport	5.9
Religion	6.4

Source: Pulzus report:p:15

According to the survey, healthcare and education are considered the most worthy causes for donations. However, the difference in perceived value between these sectors and others – such as animal welfare, social support, and environmental protection – is relatively small. In contrast, there is a more marked drop in perceived worthiness for sectors such as culture, human rights, sports, and religion.

Most individuals donate infrequently: 45% report donating two to three times per year or less, while only 20% give more than three times annually. Among donors, half contribute less than €7 per donation, while the other half give more.

A more recent survey was conducted by the IDEA Institute and Mikulásgyár⁶ between November 29 and December 6, 2024. It examined the extent to which Hungarians donate to the poor, charitable organizations, or other philanthropic causes. According to the results, 35% of respondents occasionally made in-kind or financial contributions to organizations, while 18% gave specifically to organizations working with people in need.

The same survey also investigated public awareness of charitable organizations, focusing primarily on religious charities. The least-known organization was Catholic Caritas (Kato-

likus Karitás), with 76% of respondents unfamiliar with it. In contrast, the Hungarian Red Cross and the Maltese Charity Service (Máltai Szeretetszolgálat)⁷ were recognized by nearly all respondents. Interestingly, while only 19% had donated to the least-known organization, 40% had contributed to the best-known ones.⁸

Context plays a significant role in donation behavior. Over the past decade, Hungarian society has faced two refugee crises, the Red Sludge Disaster, and the COVID-19 pandemic. In each case, public solidarity surged. Following the Red Sludge Disaster in 2010, charities and the government collected a total of HUF 763 million within two months (Bartal, 2013). Similarly, in early 2024, a fundraising campaign for homeless youth – launched after a demonstration on Heroes' Square – raised HUF 219 million in just six days, according to the Street to Home Association.⁹

During the Ukrainian refugee crisis, between February and June 2023, 23% of Hungarian adults donated in-kind and another 23% made financial contributions. Additionally, 2% provided accommodation. In total, 40% of the population offered some form of assistance, with monetary donations being the most common form of support (Zakariás et al., 2023). One possible explanation is that financial giving is among the simplest and most immediate forms of aid.

While these examples show that Hungarian society has significant potential for giving during emergencies, regular philanthropic behavior has yet to become deeply ingrained.

As crowdfunding becomes an increasingly popular form of fundraising, data from platforms such as adjukossze.hu, managed by NIOK, offer useful insights. Between November 28, 2016, and May 5, 2023, 229 civil society organizations ran 367 campaigns on the platform, generating 42,466 unique donation events.

Although the platform recorded 15,295 donors during this period, the true number may be higher due to anonymous contributions. Notably, 73% of donations came from repeat donors, even though three-quarters of all donors contributed only once. Just 13% of donors gave more than three times.

Campaign themes also influenced donation patterns. More than one-third of campaigns focused on social issues, followed by education. Other sectors showed minimal variation in fundraising success, except for sports, which appeared to be the least funded area on the platform (see Table 3).

Table 3: Distribution of donations and campaigns by theme

Theme	Proportion of Campaigns by Theme	Individual Donations by Theme (%)	Average Number of Donors per Campaign
Animal Protection	7%	11%	177
Healthcare	9%	6%	63
Human rights	5%	4%	101
Culture	10%	11%	135
Education	19%	9%	57
Sport	1%	0.2%	19
Social	36%	37%	120
Environmental	5%	2%	42
Other	8%	20%	273
Total	100% (367)	100% (42,466)	

Although the proportion of regular donations is highest in the relatively few sports-related campaigns, the small donor base in this category limits the strength of any conclusions. More notably, the proportion of recurring donations is also substantial in the social sector, where regular contributions account for over 60% of the total. The average donation amount across all campaigns was €12.40 (4,957 HUF), with total contributions amounting to approximately €526,000 during the observed period.¹⁰

In summary, while giving is undoubtedly a component of Hungary's philanthropic landscape, only a portion of donations are channeled through civil society organizations. Systematic philanthropy remains confined to a relatively small segment of the population. However, the emergence of crowdfunding platforms offers promising avenues for expanding habitual giving. As evidenced by Hungary's largest fundraising portal, these platforms may play a pivotal role in fostering a culture of regular donations. Despite the limited prevalence of sustained philanthropic engagement, Hungarian society has demonstrated significant potential for mobilizing financial resources, particularly during times of crisis.

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

The primary data on individual donations in Hungary comes from several surveys conducted over the past decade.

The Mobility Research Centre's project, carried out under the Excellence Cooperation Programme of the Hungarian Academy of Sciences (MTA) at the Hun-REN Centre for Social Sciences in Budapest, provides a key source of information. Led by Imre Kovách, these studies explore themes such as political participation and social integration. Data were collected through face-to-face interviews with representative samples of the Hungarian adult population (aged 18 and over), considering gender, age, and settlement type. Sample sizes were 2,000 in 2017, 2,700 in 2018, and 5,000 in 2021. While the datasets have not yet been made publicly available, they are in the process of being placed in a research repository. These data have also been used in publications such as Geró and Szabó (2023) and Kovách et al. (2016).

In 2023, a population survey was conducted by Pulzus Research Ltd. on behalf of the Non-profit Information and Education Centre (NIOK). The survey employed an online panel and produced a representative sample of 1,020 respondents, considering gender, age, educational attainment, and settlement type. Although the raw dataset is not publicly accessible, the findings were shared with the authors of this report by NIOK.

Additional data on donation patterns were obtained from the adjukossze.hu crowdfunding platform, operated by NIOK. The dataset covers the period from 28 November 2016 to 5 May 2023 and contains information on individual donations by campaign and organization. While the exact number of donors cannot be fully established – due to the presence of anonymous contributions – the platform recorded 42,466 unique donation events and 15,295 donors, with a high proportion of repeat donations. Because the data involve sensitive information, they are not publicly available but were shared directly by NIOK for this report.

2.2 Philanthropy by Corporations

Insights into corporate donations were derived from both sector-specific studies and surveys among civil society organizations.

In 2020, Effekteam conducted a study of 15 major companies to assess changes in corporate social investments, particularly in light of the COVID-19 pandemic.¹¹ While the research did not report on the specific amounts donated, it revealed notable trends. Before the pandemic, a slight majority of the companies had increased their resources allocated for social causes, and a similar proportion planned to continue doing so. Corporate volunteering and pro bono services were also on the rise, although the overall picture was mixed: half of the companies had reduced their philanthropic contributions, and only one-third had increased them. The marketing dimension of corporate philanthropy had gained prominence. The most frequently supported causes were children and disadvantaged groups, followed by the elderly and residents of small towns. Civil society organizations were the primary recipients, with 12 of the 15 companies reporting such partnerships.

In 2024, the Hun-REN Centre for Social Sciences conducted a survey of 491 civil society organizations, with a focus on human rights, environmental, and advocacy groups, although the sample also included local organizations. The sample overrepresents larger organizations¹² and underrepresents those in the fields of sport and culture, sectors that may receive a larger share of corporate donations. The findings indicate that 41% of the surveyed organizations had received donations from for-profit or charitable institutions. Larger organizations were more likely to attract such contributions.

Table 4: The share of organization receiving organizational donations

Yearly revenue (2023)	yes	no	N
0-1250	26	74	88
1251-12500	41	59	138
12501-62500	44	56	72
62501-125000	54	46	33
125000+	62	38	29
Total	59	41	360
chi2			0,00

Source: Buzogány-Gerő-Labanino 2024, own calculation

In the 2024 survey, respondents were asked¹³ to assess the importance of various thematic issues in their organization's work. This allowed for an analysis of how donations from other organizations function as a financial resource across different areas of activity.

The results indicate that the specific field of operation does not lead to significant differences in the likelihood of receiving organizational donations. Rather, a general pattern emerges: organizations that consider a particular issue to be important are slightly more likely to receive such support. An exception to this trend may be found in the broad and less clearly defined category of "policy issues," where patterns were less consistent.

On average, among organizations that identified an issue as important, donations from other organizations constituted approximately 20–25% of their annual budget in 2023 (Table 5).

Table 5: Ratio of organisations receiving organizational donations by importance of key issues. Last column: Mean percentage share of organizational donations in the organisation's budget in 2023 among organizations' recognise an issue as important.

	Not important	Somewhat important	important	Mean % of the budget in 2023
Human rights	32	43	45	21
Family values	28	38	46	25
Environmental protection	31	50	43	25
Policy issues	45	49	38	19
Inequalities	33	46	47	23
National interests, national traditions	38	44	41	25
Religious values	36	44	49	24
Fighting ethnic and religion based discrimination	31	53	50	24
Fighting gender inequalities	31	59	45	23

Source: Buzogány-Gerő-Labanino 2024, own calculation

2.3 Philanthropy by foundations

2.3.1 Descriptive statistics of Philanthropy by Foundations

The primary data on donations by foundations in Hungary is provided by the Hungarian Central Statistical Office (HCSO), which collects annual information from foundations that distribute donations. The data distinguishes between donations made to organizations and individuals; however, since 2009, these two categories are no longer separated in the HCSO records. Despite this, the total value of donations directed specifically to organizations remains available.¹⁴

Most donations are provided in the form of monetary support, while only a small share is given in-kind or through other forms. Unfortunately, the data does not specify the nature of these non-monetary contributions.

Table 6: Number of grant-distributing organizations and the amount of donations

	2017	2018	2019	2020	2021	2022	2023
Number of organisations giving financial donations to organisations and to individuals	7 794	7 720	7 853	6 175	6 555	6 651	6 504
Number of organisations giving financial donations to organisations	4 509	4 487	n.d	n.d	n.d	n.d	n.d
Number of organisations giving financial and in-kind donations to individuals and organisations	9 979	9 970	9 475	8 203	7 984	8 102	7 780
Number of organizations giving financial and in-kind donations to organisations	5 796	5 846	n.d	n.d	n.d	n.d	n.d
Value of financial donations given to organizations and individuals (Thousand EUR)	668 478	586 536	593 766	596 840	759 902	1 076 538	1 149 674
Value of financial donations given to organizations (Thousand EUR)	564 406	486 328	495 563	558 144	715 076	1 014 157	1 103 718
Value of financial and in-kind donations given to organisations and individuals (Thousand EUR) ¹	765 882	715 878	693 677	698 727	836 611	1 180 204	1 244 752
Value of financial and in-kind donations given to organisations (Thousand EUR)	630 160	547 518	553 596	610 343	754 068	1 089 933	1 176 497

Source: Hungarian Central Statistical Office (KSH 2024)
https://www.ksh.hu/stadat_files/gsz/hu/gsz0016.html

Table 6 presents the number of organizations distributing grants alongside the total value of donations. Since the last report, the data reveal a gradual decline in the overall number of grant-making foundations. Initially, the total value of donations also declined – largely due to fluctuations in exchange rates when converted to euros – but began to rise again in 2020. Over the past two years, there has been a notable increase in the overall volume of distributed funds.

The composition of donations has also shifted. The share of financial contributions has increased steadily, from 82% in 2018 to 92% in 2023. When focusing specifically on donations directed to organizations, this proportion has remained relatively stable, at approximately 90%.

Data sources

- 1 *Civil Society Organizations in Hungary: An Organizational Survey. Version 1.* This original dataset is based on a survey conducted by Áron Buzogány, Rafael Labanino, and Márton Gerő between May and June 2024. The survey, funded by the HUN-REN Centre for Social Sciences in Budapest, has not yet been published.
- 2 *Central Statistical Office – Economic and Nonprofit Organizations.* This dataset contains publicly accessible information on grant-distributing foundations, available via the Hungarian Central Statistical Office at: https://www.ksh.hu/stadat_files/gsz/hu/gsz0016.html. The HCSO is the primary state institution responsible for collecting and publishing statistical data across various domains.

3 Conclusion

Research on philanthropy and charitable donations in Hungary remains largely ad hoc. There is a notable absence of systematic, longitudinal studies – both at the level of civil society organizations and among the general population. As a result, it remains difficult to provide a comprehensive estimate of the total volume of donations, whether financial or in-kind.

Some limited insights can be drawn from population surveys and the statistics provided by the Hungarian Central Statistical Office (HCSO). The HCSO data on civil society organizations' revenue offer an approximation of the total private donations received, although they do not distinguish between contributions from individuals and those from organizations.

According to these figures, the total amount of private donations increased from approximately €546,000 in 2017 to €785,500 in 2023.¹⁵ However, this rise does not necessarily reflect an increased share of private donations within the overall revenue of civil society organizations. Without more detailed and disaggregated data, it is difficult to draw firm conclusions about trends or shifts in philanthropic behavior over time.

This situation highlights the pressing need for more consistent data collection and regular, robust research efforts to better understand and support the philanthropic landscape in Hungary.

Table 7: The amount of private donations and its share in the yearly revenue of civil society organisations by year, 2017-2023

Year	Amount of private donations (thousand EUR) ¹⁶	% of all revenue
2017	546 033	21%
2018	641 713	22%
2019	600 313	20%
2020	574 461	20%
2021	666 249	20%
2022	797 269	23%
2023	785 500	20%

Data source: (KSH, 2025)

This estimate applies specifically to donations directed to civil society organizations (CSOs). However, since both the organizational survey and the data from the Hungarian Central Statistical Office (HCSO) report similar figures regarding the share of donations in organizational revenue, it appears to be a credible approximation.

While giving is clearly part of the Hungarian society's philanthropic activity, it is equally evident that only a portion of donations flow through CSOs. Systematic philanthropy remains characteristic of a relatively small segment of the population. In recent years, the emergence of crowdfunding platforms has provided new opportunities for individual giving. Despite the generally low level of structured, recurring donations, Hungarians have demonstrated a strong capacity to mobilize financial support during times of crisis.

Corporate philanthropy is arguably the least understood area of the Hungarian philanthropic landscape. Although case studies suggest that corporate giving has become more embedded in CSR policies, there is no clear indication of whether corporate contributions are growing or merely holding steady. The limited data available makes it difficult to identify broader trends.

Similarly, the number of grant-distributing foundations and the total value of grants awarded has slightly declined in recent years. This reduction must be viewed in the context of a sharp decline in such organizations following 2014 (Gerő & Kerényi, 2020). Despite these declines, many organizations – particularly larger and more professionalized ones – are still able to secure around 20–25% of their revenue from organizational donations, which likely includes both local and international foundations as well as private sector contributions.

In conclusion, reliable data on philanthropy in Hungary remains limited, and significant gaps persist in understanding the full scale and diversity of donations. Individual giving appears to be relatively stagnant and is still closely tied to traditional conceptions of charity, such as helping those in immediate need. While this plays a vital role in crisis response, it is less effective in fostering long-term, systemic change. Bridging this gap requires not only more structured giving but also better data collection and a broader cultural shift toward more strategic philanthropy.

4 Notes

- 1 Márton Gerő's work is supported by the Bolyai János Research Scholarsip Programme (BO/00598/23).
- 2 Gerő Márton A adományozás Jellemzői. NIOK. 2024
<https://www.nonprofit.hu/tudastar/-Az-adomanyozas-jellemzoi> Last accessed on 26 July 2024.
- 3 <https://effekteam.hu/>. Last accessed on 15 January 2025.
- 4 These surveys were conducted by the MTA Excellence Cooperation Programme Mobility Research Centre at the Centre for Social Sciences (see datasets)
- 5 The categories may overlap, and a single respondent may have marked more than one choice.
- 6 <https://mikulasgyar.hu/international>.
- 7 94 and 93% of the respondents know them, respectively.
- 8 IDEA Institute on Facebook about donation habits:
<https://www.facebook.com/share/18c5kJPWZc/> Last accessed on 15 January 2025.
- 9 <https://www.facebook.com/utcarollakasba/posts/778772830952474>.
- 10 2024 exchange rate.
- 11 Efektam: Hol tartanak a magyar vállalatok az ESG bevezetésében?
<https://effekteam.hu/hol-tartanak-a-magyar-vallalatok-az-esg-bevezeteseben/>
Last accessed on 15 January, 2025.
- 12 The list of organizations in our sample is based on the Nonprofit Register curated by the Central Statistical Office and consisting of each working Nonprofit Organizations, A classification by budget is available for the whole register-Based on this variable in our sample, 11% of our sample belongs to the group of organizations with the largest budget size, over 125000 EUR compared the 8% of the whole list and 32% to the second "wealthiest" group (between 12500 and 125000 EUR) compared to 23% of the whole set of organizations.
- 13 Respondents were asked, How important is the representation of the following social issues in your organization's work? Please rate on a scale from 1 to 5, where 1 means not important at all and 5 means very important.
- 14 https://www.ksh.hu/stadat_files/gsz/hu/gsz0016.html.
- 15 The KSH include nonprofit organizations into the data collection. However several types of these are not considered as civil society organizations (e.g. public bodies, public foundations). ((STADAT – Módszertan – Gazdasági És Nonprofit Szervezetek, 2025) I table... Associations, private foundations, trade unions and professional organisations are included, and public bodies, public foundations, nonprofit companies, nonprofit institutions are excluded.
- 16 Calculated with with the yearly average EUR-HUF Exchange rate. Inflation is not included in the calculation.

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Iceland

Research on philanthropy and charitable giving in Iceland remains limited. Comprehensive statistical data are lacking, and very few surveys offer an overview of philanthropic behavior in the country. Currently, only two faculty members at the University of Iceland – one from the Faculty of Social Work and the other from the Faculty of Political Science – are actively engaged in research on the non-profit sector. These scholars co-founded the Centre for Third Sector Organizations in Iceland, which has since evolved into *Vaxandi*, the Center for Social Innovation. To date, no other universities in Iceland host dedicated research centers or academic staff focused specifically on this field. Nonetheless, a small number of individual researchers and students have addressed related topics, often within the context of thesis research.

The predominant focus of research in Iceland is not on philanthropy or charitable donations per se, but rather on volunteering, the historical development of non-profits, and their role in welfare service provision (see e.g., Hrafnisdóttir, 2008; Hrafnisdóttir & Kristmundsson, 2011, 2012a, 2012b, 2016, 2021). As part of a study on the development of non-profits in the welfare sector, some charities were asked about the composition of their income sources. Although somewhat dated, these findings offer limited insights into Icelandic giving behavior. Approximately one-third of organizations reported that a major share of their income came from public funding. Around 20% cited corporate grants as a key revenue source, a share comparable to that of membership fees. Slightly smaller proportions of income came from service provision and individual donations. Few organizations identified slot machines, lotteries, municipal grants, or private foundations as major sources of income (Hrafnisdóttir & Kristmundsson, 2011). These patterns, however, may have shifted in recent years.

Only one study to date – conducted as part of a large international project on generosity during the COVID-19 pandemic – has included data specifically on giving in Iceland (Hrafnisdóttir & Kristmundsson, 2022). Iceland has occasionally featured in international comparative surveys of giving, such as the World Giving Index, the European Social Survey, and the European Values Survey.

In recent years, growing interest in donations and fundraising has been observed in Iceland, driven largely by increased marketization and the professionalization of fundraising practices. The marketing firm Takk (“Thank You”) collects data on fundraising behavior; however, these data are not publicly available or officially disseminated.

In summary, both the scope and scale of research on philanthropy and charitable giving in Iceland remain limited. The sections that follow outline what is currently known – or can be reasonably estimated – about giving in the Icelandic context.

2 State of Philanthropy Research in Iceland

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals

Comprehensive data on individual or household giving in Iceland are not currently available. However, the World Giving Index 2022 ranked Iceland 9th globally for monetary donations, with 63% of respondents reporting they had donated money in the past month (CAF World Giving Index, 2023). The only dedicated research on giving in Iceland is part of an international study examining generosity behavior during the COVID-19 pandemic (Hrafnisdóttir & Kristmundsson, 2022). This study considered both formal and informal support.

Respondents in Iceland were asked whether they donated money specifically due to COVID-19, as well as about their general giving behavior over the preceding 12 months. While 34.8% reported donating due to the pandemic, 64.1% indicated that they had donated money at some point during the year. Participants were also asked to name the organizations they supported; a total of 98 different charities were cited and categorized into ten subsectors, including health, religion, social services, international assistance, civic rights and advocacy, arts and culture, education and research, environment and animals, sports and recreation, and other (philanthropic intermediaries and voluntarism promotion).

Although no information on donation amounts was gathered in this study, the data do offer insight into the sectors supported by donors. Health-related nonprofits were most frequently supported (39%), followed by social services (29%) and international assistance (25%). Support for civic rights and environmental causes was much lower, with just 3% of respondents reporting donations to these areas. Only the five most commonly cited sectors are shown in Table 1. Additionally, 64.5% of respondents indicated that their donation behavior had remained unchanged since the onset of COVID-19.

Table 1: Percentage of Individuals Donating to Different Causes (N=644)

	% Individuals that donate to
Health	39%
International aid / human rights / refugees	25%
Social Services	29%
Environment/nature/ animals / climate	3%
Civic rights/advocacy	3%
Total	100%

Since 2021, Icelandic income tax laws have allowed individuals to deduct charitable donations from their taxable income, thereby enabling the tax authorities to collect data on such donations – though this data is not publicly available. According to correspondence from the tax authorities (March 2025), the 2024 assessment revealed that 103,220 individuals claimed deductions ranging from ISK 10,000 (approximately €67) to ISK 350,000 (approximately €2,340). These figures are based on donations to organizations listed in the Public Benefit Register maintained by the Tax Authorities. If an individual donates more than ISK 350,000, the allowable deduction is capped at that amount.

The total amount deducted from the municipal and income tax base in 2024 was ISK 5.54 billion (approximately €38.9 million). However, this figure likely underestimates the full scope of individual giving, as it does not account for donations to organizations not listed in the register or amounts exceeding the deduction cap.

The regulatory landscape is complex. There are two separate registers for public benefit organizations: the Public Benefit Register of the Tax Authorities (related to donation deductions under the Income Tax Act) and the Public Benefit Association Register (which pertains to the legal establishment of organizations under company law). Registration in one does not automatically confer status in the other. Public authorities may, however, require organizations seeking public contributions to be listed in the Tax Authorities' register (Tax Authorities, May 2024; see also: Skatturinn website).

2.1.2 Data Sources of Philanthropy by Individuals (*In Vivo*)

The generosity survey referenced above defined generosity broadly, encompassing all behaviors intended to benefit others – people, animals, or the environment. These behaviors included both formal and informal acts of support. Formal generosity involved activities such as monetary donations to charities, volunteering, and blood donation. Informal generosity included helping acquaintances, assisting strangers, or participating in grassroots community initiatives.

To explore generosity during the COVID-19 pandemic, a team of researchers across eleven countries – Australia, Austria, Finland, Germany, Iceland, Israel, Norway, Russia, South Korea, Sweden, and the United States – collected data on both formal and informal giving behaviors. The findings are part of a broader initiative led by Professor Pamala Wiepking of the Indiana University Lilly Family School of Philanthropy, known as “The Global Generosity Project.” Country-specific reports are available at: www.globalgenerosityresearch.com.

Data collection took place in the latter half of 2020 and early 2021, with each participating country sampling a minimum of 644 individuals (sample sizes ranged from 644 to 5,900). In Iceland, efforts were made to achieve a nationally representative sample based on age, gender, and geographic distribution. A total of 644 individuals participated in the online survey, administered by Gallup using a random sample from its Icelandic panel.

The Icelandic sample comprised 315 males and 329 females, with a mean age of 53 years (SD = 17). Two-thirds of participants (64.4%) resided in the capital region, 58.7% were married, and 68.5% had no children under the age of 18 living at home. A large majority (85.2%) reported that their household could make ends meet either “fairly easily” or “very easily.” The survey employed both internal and external validation techniques and captured key background variables such as gender, age, marital status, education, employment, household type, and income.

2.1.3 Descriptive Statistics on Philanthropy by Bequest

There is currently no available data in Iceland on individual donations by bequest to the nonprofit sector. However, under Icelandic inheritance law, charitable or nonprofit organizations that serve the public benefit may legally receive bequests. When a testator has a spouse or children, such organizations may inherit up to one-third of the estate; if there are no legal heirs, they may inherit the entire estate. Furthermore, bequests to these organizations are exempt from inheritance tax, as stipulated in the Law on Inheritance Tax (Law No. 14/2004).

2.2 Philanthropy by Corporations

As noted previously, corporations in Iceland are entitled to an annual tax deduction of up to 1.5% of total income for charitable donations, as provided by Regulation No. 1300/2021 on deductions from business or independent income. However, it is not currently possible to access aggregated data on such deductions from the tax authorities.

No comprehensive national dataset exists to track corporate charitable giving in Iceland. Nevertheless, corporate donations to charitable causes have a long-standing tradition, and given the increasing emphasis on corporate social responsibility, it is reasonable to assume that corporate giving continues to play a significant role in the nonprofit funding landscape.

2.3 Philanthropy by Foundations

There is no dedicated research on giving by foundations in Iceland. As of the end of 2023, 680 foundations and funds were registered under the Foundations Act (No. 19/1988). This legislation requires foundations to submit annual reports, which are maintained by the district magistrate. While these foundations support causes such as education, science, and social services, the data are not publicly accessible, and no national-level research has been conducted to examine their charitable contributions.

2.4 Philanthropy by Charity Lotteries

2.4.1 Descriptive Statistics of Philanthropy by Charity Lotteries

While general data on charity lottery contributions in Iceland are lacking, the revenues from gambling activities – such as slot machines, bingo, lotteries, and sports betting – are allocated to nonprofit organizations. This structure offers indirect insights into patterns of charitable funding in Iceland.

The gambling market includes several major operators. Íslenskar Getraunir (Iceland Tipping) is owned by the Sports Movement in Iceland (90%) and the State Sports Committee (10%). Íslensk Getspá (Iceland Lottery), which offers games such as Lotto and Euro Jackpot, is owned by the Olympic and Sports Association of Iceland (46.7%), the National Association of Disabled People (40%), and the Youth Association (13.33%). Íslandsspil, which operates slot machines, is owned by the Icelandic Red Cross (68.75%) and the Icelandic Association for Search and Rescue (ICE-SAR, 31.25%).

According to the 2023 financial statements:

- Íslensk Getspá distributed €17.7 million in total:
 - € 8.26 million to the Olympic and Sports Association
 - € 7.08 million to the National Association of Disabled People
 - € 2.36 million to the Youth Association
- Íslenskar Getraunir distributed €2.99 million:
 - 70% to the Olympic and Sports Association
 - 20% to the Youth Association
 - 10% to the Sport Association

- Íslandsspil distributed €3.92 million:
 - 68.7% to the Icelandic Red Cross
 - 31.3% to ICE-SAR

These nonprofits use the proceeds to fund emergency assistance, humanitarian services, search and rescue operations, and sports development. However, many small and medium-sized nonprofits – especially those outside state-sanctioned lotteries – do not benefit from these funds, though some operate independent fundraising lotteries.

2.4.2 Data Sources of Charity Lottery Philanthropy

The primary sources of data on charity lotteries are the annual financial statements of gaming organizations, publicly accessible through the Icelandic Revenue and Customs Office. These documents are reliable for understanding income distribution but are not part of a unified dataset or analyzed through academic research.

3 Conclusion

The current state of philanthropic research in Iceland reveals a substantial lack of consistent, transparent, and accessible data. It is not possible to provide reliable national estimates of giving – by individuals, corporations, or foundations – due to the absence of dedicated datasets and the limited availability of official statistics.

The research that does exist remains fragmented and generally confined to specific case studies or small-scale surveys, with little longitudinal data. While isolated insights can be gleaned from government tax records and studies like the Global Generosity Project, these are not sufficient to construct a comprehensive picture of Iceland's philanthropic landscape.

One partial exception lies in the area of charity lotteries, where financial statements offer some transparency on the redistribution of gaming revenues to nonprofit organizations. However, even here, only a limited number of large institutions benefit systematically, while smaller charities are underrepresented.

If Iceland is to build a sustainable and evidence-based philanthropic sector, there is a pressing need for coordinated research, greater data transparency, and improved reporting standards across all forms of giving. Investing in this knowledge infrastructure would significantly enhance public understanding and policy development in the field of philanthropy.

4 References and Further Reading

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Ireland

This report provides an overview of philanthropic giving in Ireland in 2021 and highlights key developments since 2015, the last year covered in the previous *Giving in Europe* report. Philanthropy research in Ireland has been shaped by a small but committed group of academics and a dynamic practitioner community. Despite persistent gaps in available data, recent policy developments have brought renewed momentum to the field – most notably, the Irish Government's first *National Policy on Philanthropy*, published in 2023. This marks a pivotal step in recognising the state's role in fostering philanthropic research and promoting strategic giving.¹

Academic contributions have focused largely on the development of Ireland's philanthropic infrastructure, particularly the evolution of its regulatory framework². Scoping studies have improved our ability to assess and scale Ireland's philanthropic potential³. Specific research into National Lottery funding and donor behaviour has highlighted accountability challenges that may hinder philanthropic progress⁴. International scholars have examined the potential for Giving Circles to expand philanthropic engagement in Ireland, as well as the dynamics of Irish diaspora giving^{5,6}. Ireland's role in transnational philanthropy – especially as a beneficiary of Atlantic Philanthropies – has also been a significant area of study. Before its closure, Atlantic Philanthropies contributed to Ireland's philanthropic research by publishing detailed analyses of its spending and impact.⁷

Recent studies have adopted historical and programmatic perspectives⁸, evaluating the impact of philanthropic funding in sectors such as health, social care, education, and social justice⁹. Irish academics have also contributed to broader international discussions, advancing theoretical understanding of how public policy and institutional design influence philanthropy.¹⁰ Contributors hail from institutions including Trinity College Dublin, University College Dublin, NUI Galway, and the Institute of Public Administration, with disciplines ranging from law and economics to social policy and management.

Although academic research remains in an early stage, it is complemented by a vibrant community of civil society actors and practitioners. These stakeholders continue to produce valuable industry literature and insights – particularly on topics such as legacy giving¹¹, institutional philanthropy¹², and donor behaviour – despite limited access to high-quality data.¹³

From 2015 until its closure in 2021, Benefacts played a vital role by providing normalized, full-population financial data drawn from public regulatory sources and voluntary disclosures.¹⁴ The *Giving Ireland Report* relied on Benefacts' data until 2021¹⁵; since then, it has used estimated figures based on self-reported fundraised income from a sample of nonprofits. This change reflects the broader challenge posed by the loss of Benefacts' data infrastructure.

In 2022, the *Giving Ireland Report* transitioned from consultancy firm 2into3 to Technological University Dublin (TU Dublin), demonstrating ongoing cross-sectoral efforts to advance philanthropy research. Organizations such as Philanthropy Ireland, The Wheel, and Community Foundation Ireland advocate for improved conditions for philanthropy and regularly publish insights on issues including entrepreneurial and place-based philanthropy, as well as pandemic response efforts¹⁶. International reports have also provided occasional commentary on Irish giving trends.¹⁷

Despite these efforts, Ireland still lacks accurate, regularly updated, and publicly accessible data – particularly from a donor perspective. This gap has been exacerbated by the closure of Benefacts¹⁸ and by the limited culture of voluntary disclosure among both philanthropic funders and recipients. Data on corporate giving and major donors remains particularly scarce. The 2023 *National Philanthropy Policy* includes a proposal to establish a national centre of excellence to generate and share philanthropic knowledge, signalling a positive step forward. Continued cross-sector collaboration and investment in research infrastructure will be critical to fostering a more robust philanthropic culture in Ireland.

2 State of Philanthropy Research in Ireland

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Reliable data on individual giving in Ireland remains limited. The primary source is the Household Budget Survey (HBS), administered by the Central Statistics Office (CSO) at five-year intervals since 1951. Conducted by trained surveyors, the HBS records household expenditure over a two-week period, including charitable donations. Although the survey's primary purpose is to inform the Consumer Price Index, it offers a large, representative, and consistent dataset that includes household income, composition, education, and tenure – alongside charitable giving.

However, there are limitations. The short two-week reporting window may undercapture regular monthly donations, potentially leading to underestimation. Additionally, the categorisation of donation data changed in 2009. Before that year, the HBS disaggregated giving into three categories: donations to churches, schools, and other charities. Since 2009, it has merged these into a single category – “charitable donations and subscriptions” – which precludes analysis by cause.¹⁹

Three once-off studies have examined household donations in Ireland using HBS data. Carroll et al. (2005) analysed giving trends using the 1994/1995 and 1999/2000 data. Breen and Carroll (2015) extended this to include 2004/2005, while a further study in 2020 offered a 30-year perspective, updating the dataset with 2015 data. The 2020 iteration of the HBS was postponed due to COVID-19, and no newer data covering 2022 were available at the time of writing. However, from January 2024, the CSO has committed to administering the HBS annually, although it has no current plans to expand the questions on charitable giving.

The studies to date identify a long-term decline in charitable giving as a proportion of household expenditure. In 1987, 79% of households donated; by 2015–2016, this had fallen to 38%. That year, donations averaged 0.6% of disposable income, with lower-income households giving proportionally more. Up to 2004²⁰, church-related giving dominated, representing 81% of donations in 1987 and 61% in 2004.

Demographic insights from the 2015 HBS data are also instructive. Households in rural areas were 8 percentage points more likely to donate than urban ones; women were 6 points more likely than men; and married individuals, with or without children, were 11 points more likely than others to donate. These groups also gave more, with rural households giving nearly 28% more, female-headed households 15% more, and married households 45% more than their counterparts.

Beyond the HBS, consistent data on individual giving are lacking. The *Giving Ireland 2023* report (Carruthers, 2023) examined the 2021 annual reports of 1,037 charities to estimate sector-wide fundraised income²¹. According to the report, fundraised income accounted for 10% of the nonprofit sector's total income. Subsector analysis showed variability: religious organisations and philanthropy/voluntarism entities had fundraising-focused models, while environmental groups (including animal welfare for the first time) received 44% of income through fundraising. Due to small sample sizes and broad categorisations (with fundrais-

ing including donations, legacies, crowdfunding, and corporate contributions), these figures should be interpreted cautiously. The closure of Benefacts in 2022 further limited data collection, particularly for non-charity nonprofits.

Another relevant source is the *Charities Regulatory Authority Report on Ireland's Registered Charities 2019–2022* (CRA, 2024). Of the 11,500 registered charities in 2022 (3,700 of which were schools), the CRA examined 3,147 that met specific criteria, excluding schools and private trusts. Among charities receiving donations, a total of €877,495 was recorded in 2022, averaging €446 per charity – a 0.3% decrease from 2019. However, the report does not distinguish between inter vivos donations and bequests²², nor does it disaggregate charitable income by source.

A notable data gap remains in the tracking of major gifts. Ireland has no equivalent to the UK's *Coutts Million Pound Donor Report*²³. The HBS is ill-suited to capturing large gifts due to its short survey window and the fact that high-net-worth individuals typically give through intermediaries such as tax advisors, the Community Foundation for Ireland, or the Ireland Funds, often via donor-advised funds.

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

The primary data source is the 2015–2016 Household Budget Survey (HBS), a nationally representative survey conducted every five years by the Central Statistics Office (CSO) of Ireland. The target population comprises private households across the Republic of Ireland. In the 2015–2016 cycle, the CSO introduced a revised sampling methodology to enhance the robustness of the sample and align it with other household surveys.

The updated approach employed a multi-stage cluster sampling technique. The household population was first stratified by NUTS4 regions and socio-economic quintiles derived from the Pobal Haase-Pratschke (HP) Deprivation Index. From a population of 17,320 Census 2011-defined Small Areas (referred to as Household Survey Collection Unit blocks), 1,430 blocks were selected using probability proportional to size (PPS), where size was based on the number of occupied households recorded during the 2011 Census. In the second stage, 13 households per block were selected using simple random sampling without replacement.

Participating households were required to complete a two-week expenditure diary and a personal questionnaire. The diary, completed by all household members aged 16 and over, recorded all expenditures during the specified period. Data collection was conducted via computer-assisted personal interviews (CAPI) administered by trained CSO staff, with interviewers conducting follow-up visits to validate diary entries. The diary instrument used in this survey is publicly available as *Household Budget Survey Diary 2015–2016*.

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

Efforts to analyse charitable bequests in Ireland have historically been limited but are expanding in scope and detail. An early initiative came from Community Foundation Ireland (CFI)²⁴, which in 2010 published a study estimating the volume and beneficiaries of bequests through surveys of charities and professional advisors. This was followed by additional CFI reports in 2018²⁵ and 2023²⁶, which used national statistics to estimate the intergenerational wealth available for transfer. These later studies sought to contrast current lev-

els of legacy giving with potential levels, benchmarked internationally, while advocating for fiscal incentives to support greater charitable transfers.

Historically, legacy development has not been a central component of most fundraising strategies in Ireland. However, recent recognition by government and sector leaders has positioned legacy giving as a key area for philanthropic growth, underscoring the increasing demand for reliable data.

Using 2021 data newly published in 2023 by the Charities Regulatory Authority (CRA)²⁷, CFI reported that among charities which filed annual reports – approximately 78% of registered charities – €94.7 million was received via charitable bequests. In parallel, Campaign Solutions began its own investigation into the scale of charitable legacies in 2021, augmenting CRA data with extensive direct outreach and document analysis. Financial statements from My Legacy (a network of 90 charities promoting legacy giving) and the Charities Institute Ireland (representing 200 charities) were reviewed. This data set has since expanded to include 427 charities. Additionally, over 200 organisations were contacted directly between 2021 and 2023 to clarify legacy-related income, and more than 1,000 probate forms from the Dublin Probate Office were analysed to verify bequest data.

O'Sullivan (2024) estimates that total charitable legacy income in 2021 was €110 million²⁸. This includes a small number of non-registered sporting bodies identified through probate records, though these were not included in the final total due to incomplete data.

Since 2023, the CRA has required charities to categorise bequests separately within their annual reporting under the "Finance & Activities" section of the Charities Register²⁹. This has improved the availability and clarity of data for 2021, 2022, and beyond. However, the CRA does not guarantee data accuracy, and late filing remains an issue – 22% of charities did not file timely returns in 2021.

According to the most recent figures, charitable bequest income fell from €101 million in 2021 to €76.7 million in 2022. This decline has been attributed to a combination of factors, including large one-off bequests to universities in 2021, administrative delays in charity filings, and anecdotal evidence of slowdowns in property conveyancing and probate processes, particularly during the first quarter of 2022.

Campaign Solutions has also compiled a dataset on individual legacies valued at €1 million or more, using publicly available sources. Between 2013 and 2022, at least 20 such bequests were recorded, amounting to a total of €54.5 million. A notable case includes Elizabeth O'Kelly, who bequeathed €6 million each to five charities³⁰ – accounting for more than half of this high-value total.

In broader economic terms, research by O'Leary (2018, updated 2023) estimates that total wealth transfers in Ireland between 2017 and 2036 could range from €150 billion to €185 billion, primarily through inheritance. This figure represents a significant latent opportunity for philanthropic bequests, should appropriate policy incentives be introduced to channel a portion of this wealth toward charitable causes.

2.2.2 Data Sources of Philanthropy by Bequests

The primary sources of evidence for charitable bequests in Ireland are (a) wills admitted to probate, which specify the allocation of an individual's estate, and (b) the financial statements and regulatory or voluntary disclosures of recipient organisations³¹. While significant

challenges remain, both sources are gradually becoming more transparent, accessible, and reliable for researchers.

Since its establishment in 2014, the Charities Regulatory Authority (CRA) has required all registered charities to file annual financial statements. For incorporated charities – those registered as companies – these statements are also published on the Charities Register, in accordance with the Companies Act 2014. However, for unincorporated charities, such as private or charitable trusts and church-based entities, the CRA does not currently republish submitted financial statements. This will change following the enactment of new legislation standardising financial reporting requirements for larger charities, irrespective of legal form³².

Beginning in 2023, the CRA has mandated that all charities, regardless of legal structure, report bequests as a separate income category in their annual returns. This information is now included in the “Finance & Activities” section on the Charities Register. While this policy marks a significant advance in data transparency, the CRA explicitly disclaims responsibility for verifying the accuracy of submitted data, limiting its reliability for detailed analysis³³.

Given these limitations, some researchers – most notably O’Sullivan of Campaign Solutions – have pursued supplementary methodologies to capture a fuller picture of legacy income. These include cross-checking CRA records with charity financial statements, directly surveying charities to uncover under-reported or unpublished bequest income, and analysing bequests to entities outside the legal definition of charity (e.g., sports bodies, political organisations, and certain human rights organisations currently excluded from the 2009 Charities Act). Though results of this research are made public in reports such as *Legacy Insights – Ireland Overview 2015–2022*³⁴, the underlying datasets remain privately held.

A key source of supplementary data comes from the Dublin Probate Office, Ireland’s largest of 14 district probate offices. Through a formal arrangement, O’Sullivan has gained access to probate forms detailing charitable bequests. This data not only supplements known bequest figures but has also enabled the identification of smaller charities and religious institutions that might otherwise be omitted from standard datasets. Additionally, where charities failed to provide adequate disclosures, researchers contacted them directly to complete data gaps – particularly for the pre-2021 period.

The CRA published its first legacy report in 2023 based on self-reported data for 2021. However, the dataset has inconsistencies. For example, some charities based in or operating across the UK and Northern Ireland reported bequest income from outside the Republic of Ireland, inflating figures unintentionally. Additional verification by Campaign Solutions identified discrepancies and helped improve the dataset by approximately 10% for both 2021 and 2022. Even so, legacy giving remains understated overall, as complete data for all relevant entities is not yet publicly available. Campaign Solutions estimates that actual legacy income may be roughly 10% higher than currently reported.

Looking ahead, the full implementation of the Charities (Amendment) Act 2024 – introducing mandatory financial reporting standards based on the Charities SORP (Statement of Recommended Practice) – promises to further enhance the quality of data on charitable bequests. Nonetheless, certain data will remain outside the public domain. For example, while the CRA receives reports from private charitable trusts and educational charities, these are not yet publicly accessible, meaning that bequests to universities and family foundations continue to be underrepresented in public data repositories.

Table 1: Percentage of charitable bequests to different goals and mean amount of bequests, 2022

	% charitable bequests	Mean amount €
Religion	28.74	132,080
Health	19.4	156,735
International aid / human rights / refugees	8.16	313,295
Public/social benefit (national)	33.41	301,658
Culture	1.05	61,817
Sports and recreation	0.17	26,048
Environment/nature/ animals / climate	7.69	178,954
Education and research	1.35	258,722
Other (not specified)	0.03	4,363
Total	100%	

Table 2: Uses of charitable bequests in 2022³⁵

	Million €	Percentage
Religion	22,057,359	28.74
Health	14,889,834	19.4
International aid / human rights / refugees	6,265,890	8.16
Public/social benefit (national)	25,640,922	33.41
Culture	803,616	1.05
Sports and recreation	130,241	0.17
Environment/nature/ animals / climate	5,905,469	7.69
Education and research	1,034,887	1.35
Other (not specified)	21,813	0.03
Total	€ 76,750,031	100%

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

Ireland currently lacks comprehensive, consistent statistical data on philanthropic giving by corporations. The absence of such data has been identified by the economic consultancy Indecon as one of nine critical knowledge gaps that hinder the development of a coherent public policy on philanthropy in Ireland³⁶. This section aims to outline the limited sources of evidence that do exist and to provide a preliminary overview from which future trends might be benchmarked.

Between 2015 and 2021, Benefacts compiled detailed financial data from the statutory financial statements of approximately 10,000 Irish nonprofits, including charities. However, this database is not well-suited for analysing corporate giving, as donations from various philanthropic sources are typically reported in aggregate within the income statements of recipient organisations. Consequently, disaggregating corporate contributions from other forms of giving is not feasible based on this dataset alone.

A review of Benefacts' data on philanthropic institutions reveals that, as of 2021, fewer than five corporate foundations were formally incorporated and regulated as independent philanthropic entities in Ireland³⁷. These foundations operate separately from their corporate sponsors, yet none publishes disaggregated financial data detailing the amounts donated or the specific causes supported. Of the three foundations for which published directors' reports and financial statements are accessible (excluding private charitable trusts), aggregate turnover in 2020 was under €1 million³⁸. This figure excludes payroll giving schemes

operated directly by corporate entities – particularly international firms with Irish divisions – which may be substantial in scale but lack formal incorporation in Ireland³⁹, and for which no comprehensive analysis exists.

Corporate philanthropy in Ireland is, therefore, largely opaque. While certain corporations engage in structured giving programmes – including through corporate foundations, payroll giving schemes, and sponsorships – there is limited publicly available data on the scope or beneficiaries of these initiatives. Most companies do not disclose detailed information on philanthropic activities in their annual directors' reports or financial statements⁴⁰. Corporate social engagement is instead typically framed within broader commitments to sustainability, social responsibility, or ESG (environmental, social, and governance) initiatives. Even where companies such as Intel Ireland highlight philanthropic actions on their websites, these disclosures are often anecdotal and lack standardised financial reporting.

Until 2019, Business in the Community Ireland⁴¹ (BITCI) annually surveyed its member companies to document corporate giving. In its final report, BITCI estimated €13.5 million in corporate donations by its members for 2019 – a figure that, while useful, reflects only a small segment of the broader corporate landscape in Ireland. Meanwhile, the national network of Chambers of Commerce promotes ESG reporting through its annual Sustainable Business Awards, yet none of the ten award categories specifically addresses corporate philanthropy⁴².

Historical context also helps to explain the underdevelopment of structured corporate philanthropy in Ireland. Unlike in the UK or continental Europe, where corporate foundations were often established during the early-to-mid 20th century, Ireland's comparatively lower national wealth until the late 1990s constrained such developments. Although Ireland's corporate sector has since become highly profitable – particularly due to foreign direct investment – the structure of this success further complicates philanthropy. The Irish Fiscal Advisory Council has reported that a small number of multinational corporations dominate Ireland's tax base, with ten corporate groups contributing 60% of all corporate tax revenues in 2022⁴³. Many of these firms, though substantial in terms of economic impact, have not established consistent philanthropic frameworks.

Nonetheless, anecdotal evidence suggests a range of philanthropic activity occurring informally or under the broader umbrella of CSR. Common practices include match-funding of employee donations, collection drives at retail points of sale, volunteering programmes that release staff for nonprofit work, and other in-kind support benefiting charities and social organisations. However, in the absence of centralised or standardised reporting mechanisms, these contributions remain largely undocumented.

In summary, despite evident philanthropic engagement by the corporate sector in Ireland, the lack of systematic data continues to obscure the scale and impact of corporate giving. Addressing this data gap will be essential for assessing trends, informing policy, and encouraging greater strategic engagement in corporate philanthropy.

2.4 Philanthropy by Foundations

2.4.1 Descriptive Statistics of Philanthropy by Foundations

The first challenge in analysing philanthropic giving by foundations in Ireland lies in the definitional ambiguity surrounding the term "foundation." In Irish law, the term has no for-

mal meaning; it functions merely as a label⁴⁴. Entities referred to as “foundations” are legally constituted as either trusts, companies, or unincorporated associations. Moreover, philanthropic organisations in Ireland are not subject to distinct regulatory treatment compared to other charities, either in terms of their recognised charitable purposes or their fiscal obligations.

In response to this ambiguity, the Irish nonprofit open data initiative Benefacts⁴⁵ collaborated in 2017 with philanthropic sector actors and academic institutions to establish a classification system to better identify and analyse the philanthropic landscape in Ireland within an international comparative framework. Drawing on classification models from ERNOP⁴⁶, the US-based Foundation Center (now Candid)⁴⁷, and the work of Salamon and Anheier⁴⁸, Breen and Quinn developed a taxonomy that distinguished philanthropic entities by type, sources of disclosure, and patterns of expenditure⁴⁹. This initiative marked the first comprehensive – after alternative initiatives⁵⁰ – effort to situate Irish philanthropy within a consistent international context.

Utilising the Benefacts Database of Irish Nonprofits and its 2020 returns, the 2021 analysis identified 159 private grant-making organisations – referred to as “philanthropies” – alongside 456 fundraising organisations. Benefacts’ classification⁵¹ methodology distinguished these grant-makers from charities that fundraise exclusively for a single institution such as a university, hospital, or school.

When benchmarked against countries of similar population size, Ireland’s institutionalised philanthropy sector appears relatively underdeveloped⁵². For example, Ireland, with a population of approximately 4.9 million, had only 159 philanthropies in 2021, compared to 7,612 in Norway (population 5.4 million) and 537 in Finland (population 5.5 million)⁵³.

Regarding operational scale, Benefacts found that only 22% (35 out of 159) of the identified philanthropic organisations employed staff – a basic proxy for operational scale⁵⁴ – and only 14 reported annual turnover exceeding €1 million. These figures suggest that most philanthropic entities in Ireland operate on a modest scale. While endowment-funded foundations are few, most of the larger philanthropies draw on donor-advised funds, fundraising, or a hybrid financial model.

In terms of structure, the 165 organisations classified as philanthropies in 2021 included:

- 1 community foundation
- 4 corporate foundations
- 23 family foundations
- 32 independent foundations
- 15 operating foundations
- 8 philanthropic intermediaries
- 6 payroll-giving schemes
- 76 charitable trusts, including private and memorial trusts

A significant limitation in assessing the impact of Irish foundations is the lack of publicly available data on the recipients and sectors supported by their giving. Only a small number of organisations voluntarily shared data with Benefacts, which formed the basis for the available analysis. In 2020, total grant expenditure by these organisations was estimated at €79.4 million, up from €65 million in 2019. This increase was attributed partly to improved data availability.

Of this total, detailed sectoral breakdowns were available for €15.3 million in grant expenditure, enabling only a partial but informative picture of foundation giving.

Table 3: Uses of donations reported by 42 foundations in 2020

	€	Percentage
Religion	25,510	0.17
Health	1,507,161	9.84
International aid / human rights / refugees	7,000	0.05
Public/social benefit (national)	4,818,834	32.46
Culture	1,097,471	7.17
Sports and recreation	434,616	2.84
Environment/nature/ animals / climate	285,314	1.86
Education and research	4,350,661	28.41
Other (not specified)	2,788,790	18.21
Total	€15,315,257	100%

In December 2022, Philanthropy Ireland – the representative body for Irish philanthropic organisations – launched an interactive “philanthropy map” on its website⁵⁵. This visual tool displays reported giving by 24 of its member organisations, whose contributions totaled €167.2 million over a three-year period. The map features grant recipients located in the Republic of Ireland, Northern Ireland, and internationally, including countries in Africa and Australia. Users can click on specific map pins to view details of grants by recipient, issue area, location, and funding source. The underlying database is maintained by Philanthropy Ireland based on voluntary submissions from its members; however, the data is not accessible outside the interactive platform.

Philanthropy Ireland describes the map as a work in progress⁵⁶, noting that it depends on voluntary data contributions from members, meaning not all philanthropic activity is captured. Moreover, many reported amounts span multiple years, which renders the data not directly comparable to the Benefacts 2021 dataset, which focused strictly on donations by philanthropic foundations to nonprofits in the Republic of Ireland within the 2020 calendar year.

Despite these limitations, the map offers a useful high-level view of giving patterns by sector. According to Philanthropy Ireland’s analysis, the distribution of philanthropic funds across thematic areas is as follows:

- Social and community services: 24%
- Education and research: 23%
- International causes: 18%
- Health: 13%
- Environment and animal welfare: 13%
- Other areas: 5%
- Arts and culture: 4%

2.4.2 Data sources of Philanthropy by Foundations

The data presented in Benefacts’ 2021 report was primarily sourced from publicly available information, including the annual financial statements of philanthropic organisations and content from their websites. In some cases, this was supplemented by voluntary disclosures pertaining to 2020. Although most Irish philanthropic foundations are registered charities, they are not legally required to disclose the specific targets of their giving in their regulatory filings to the Charities Regulatory Authority (CRA).

For the 84 philanthropic organisations that are structured as unincorporated associations or trusts, the CRA's policy during the reporting period was not to publish the financial statements submitted as part of their annual return. This practice remained in place until the enactment of the Charities (Amendment) Act 2024, which introduces new statutory requirements for the preparation and publication of charity accounts.

Where expenditure data was available, Benefacts matched reported grants made in Ireland to recipient nonprofits listed in its Database of Irish Nonprofits. The analysis was based on full population data where accessible, subject to the limitations outlined above.

2.5 Philanthropy by Charity Lotteries

2.5.1 Descriptive Statistics of Charity Lotteries

Charity lotteries have a long history in Ireland, notably the Irish Hospitals' Sweepstakes established in 1930. The National Lottery, introduced in 1986, imposed regulations that capped prize funds for charity lotteries, affecting their viability. Between 1997 and 2013, the government subsidized charity lotteries through National Lottery "Good Cause" funding, but this support ended in 2013, leading to the decline of many independent charity lotteries.

Currently, the St. John of God Foundation is the sole Irish member of the Association of Charity Lotteries in Europe. Its net raffle return for mental health projects dropped from €84,799 in 2019 to €1,030 in 2022, largely due to the COVID-19 pandemic's impact on fundraising.

Community lotteries for religion, sport, and local causes are common but lack a public register, despite licensing requirements under the Gaming and Lotteries Act 1956. The Gambling Regulation Bill 2022, pending before the Oireachtas, aims to introduce a new licensing regime but may not enhance data transparency.

Smart Lotto, a for-profit company, facilitates online lotteries for 178 organizations, claiming to have raised over €3.8 million since 2012. However, detailed data is not publicly available.

In 2020, the National Lottery returned €253.6 million to the Central Exchequer for "Good Causes," rising to €259.5 million in 2022. These funds support areas like sport, culture, health, and the environment. However, tracking the ultimate allocation of these funds is challenging due to limited transparency in departmental and agency reports.

In 2020, Benefacts created an online database⁵⁷ detailing over 2,020 grants to nonprofits funded by the National Lottery, reclassifying them under European Research Network on Philanthropy (ERNOP) headings to align with international standards.

Table 4: Uses of donations by the Irish National Lottery as a percentage of total amount distributed by the National Lottery for the year ended 2020

	million €	Percentage
Religion	0	
Health	5.27	1.99
International aid / human rights / refugees	0	0
Public/social benefit (national)	110.63	41.6
Culture	73.74	27.8
Sports and recreation	76.37	28.7
Environment/nature/ animals / climate	0	0
Education and research	0	0
Other (not specified)	0	0
Total	266	100

2.5.2 Data sources of Philanthropy by Charity Lotteries

The data used for the table above is drawn from the Benefacts 2021 tracked dataset on National Lottery nonprofit beneficiaries. For the year ending December 2020, Benefacts analysed the reported grant expenditure data of public bodies listed as beneficiaries of National Lottery proceeds, as identified in the Department of Finance's published estimates. Various sources were used in this process, including public websites, annual reports, press releases, and voluntary disclosures. Benefacts then matched reported expenditure to named nonprofit organisations in its database.

Due to the lack of differentiation between grants made from National Lottery funds and those from Central Exchequer funds – both of which are allocated to funding bodies – it is not possible⁵⁸ for any public state body or the National Lottery itself to link specific grants to National Lottery proceeds (Breen & Quinn, 2023). Benefacts itemised every grant made to nonprofit organisations under funding programmes that were at least partially financed by National Lottery proceeds. This methodological approach was reviewed and approved by the National Lottery and the relevant public state bodies, who acknowledged it as the most accurate approximation available, given the limitations of the Department of Finance's reporting (which offers only rounded aggregate figures).

The methodology excluded grants awarded to individuals – such as those by the Arts Council or Sport Ireland to artists and athletes – and also omitted grants to for-profit entities, such as literary publishers supported by the Arts Council. Neither category appears in the Benefacts nonprofit database.

The sampling approach was more census-based than survey-based. The database identifies 2,020 instances of National Lottery funding received by nonprofit organisations among the 34,331 organisations included in the Benefacts nonprofit database. Each nonprofit is classified using the Johns Hopkins International Comparative Sector Project classification system, which has informed both UN and Eurostat nonprofit classifications. The Benefacts dataset on 2020 National Lottery funding recipients is publicly available on the Benefacts Legacy website (<https://benefactslegacy.ie/data/>). It includes background variables such as each nonprofit's unique Benefacts identifier, geographic location, sectoral classification, grant amount, and the name of the awarding state body. This dataset will also be archived with the Irish Social Science Data Archive at the University College Dublin Library, alongside other Benefacts datasets.

3 Conclusion

As this report has outlined, it is not currently possible to provide verified Irish data for all of the ERNOP giving categories for the year 2022. However, data is available for three of the five categories – foundation funding, charitable bequests, and lottery funding for good causes – for the year 2020. Due to the incompleteness of the available data, it is not feasible to calculate the percentage shares that these forms of funding represent within the broader philanthropic landscape.

Table 5: Sources of contributions in 2020

Individuals (bequests) ¹ <i>In vivo</i> (n/a)	€ 56.05 million	%
Corporations	€ n/a	%
Charity lotteries	€ 266 million	%
Foundations ²	€ 15.3million	%
Total	€ million	100%

1 Bequests derived from Legacy Insights Report 2024 for the year 2020. The figure is for verified legacy income, but it is an understatement due to data gaps for 2020 (as is the case also for preceding years).
2 Giving derived from income from endowment only.

Since the last ERNOP Giving Report in 2015, Ireland’s ranking in the CAF World Giving Index has declined from 4th in 2014 to 11th in 2022 and most recently 17th in 2023. While this downward trend is notable, Ireland still ranks among the more generous nations globally when measured by helping a stranger, donating money, and volunteering time. By these standards, Ireland remains a generous country, with census figures from the Central Statistics Office indicating that 14% of the population volunteered in 2022⁵⁹. However, only one of these three forms of prosocial behaviour – donating money – is captured by the ERNOP methodology.

This speaks to a broader theme emerging across this report: giving in Ireland is often informal, unstructured, and under-reported. Ireland lacks many of the institutional, fiscal, and regulatory infrastructures that underpin philanthropy in other countries, and there is limited culture of disclosure by philanthropic organisations or their beneficiaries. In preparing this report, the authors have taken a cautious approach, presenting only verifiable data across ERNOP’s five giving categories to establish a robust empirical foundation from which future trends can be measured – ideally as one outcome of a renewed public policy focus.

The limited availability of reliable statistical data across the ERNOP categories – household, bequest, corporate, foundation, and lottery giving – reflects this underdeveloped infrastructure. While recent improvements have been made, notably in bequest reporting (thanks to enhanced regulatory requirements) and in transparency around National Lottery allocations (enabled by data published by the now-defunct Benefacts), significant data gaps persist. For example, the Household Budget Survey (HBS) allows some trend analysis but offers limited insights into the magnitude of household giving, while virtually no reliable data exists on corporate philanthropy in Ireland.

Available evidence does support the picture of a gradual decline in charitable giving. Breen and O'Carroll (2020) document a notable drop in individual giving over time, aligning with Ireland's declining CAF index rank. Despite a marked rise in household net wealth – surpassing €1 trillion at the end of 2022 – and an average annual increase of 15–16% in bequests between 2015 and 2021 (O'Leary, 2023), charitable bequests remain modest. Research by O'Sullivan (2024) finds that legacy income in 2021 (€100 million) and 2022 (€76.5 million) still falls short of projections, with the latter well below the estimated €140 million per annum required to meet even 1.5% of Ireland's intergenerational wealth transfer – a figure significantly lower than the UK's 3.6% in 2022 (O'Leary, 2023).

New insights into Good Cause funding via the National Lottery show the significance of this channel, but also highlight the need for more transparency and accountability around what often constitutes “unconscious philanthropy.” Similarly, despite frequent use of nonprofit-run lotteries across Ireland, reliable data on funds raised remains elusive. Even if passed, the Gambling Regulation Bill 2022 is unlikely to improve this lack of transparency.

Looking ahead, the Charities (Amendment) Act 2024 may help to address some of these gaps by introducing financial reporting standards for charities. A more promising development is the publication of the National Philanthropy Policy 2024–2028. This policy explicitly calls for better research and data, and its commitment to establishing a centre of excellence for philanthropic knowledge represents a key opportunity for collaborative progress between researchers, practitioners, and policymakers.

Improved data will also make it easier to incentivise giving. Currently, Irish law offers no tax incentives for individuals to make charitable bequests or inter vivos donations. Existing tax benefits apply to the charity itself – through tax relief and capital acquisition exemptions – but not to the donor. Learning from international fiscal models could significantly advance both living and legacy giving in Ireland.

4 Links to Other Datasets

A key legacy of the Benefacts open data project is the deposit of several datasets in the Irish Social Science Data Archive (ISSDA) at the UCD Library (<https://www.ucd.ie/issda/data/benefacts/>). These include separate files containing governance, regulatory, and financial data harvested from the public disclosures – including financial statements – of approximately 20,000 Irish nonprofit organisations for the period 2015 to 2021.

The financial dataset, derived from the statutory accounts of entities incorporated as companies (a subset of the full nonprofit population), contains over 160 data fields. These fields are sortable and filterable by year and by subsector (e.g., philanthropy), offering valuable potential for trend analysis and comparative research.

However, no equivalent financial statements are available from this period for unincorporated philanthropies, which are also registered as charities. For these organisations, only limited financial disclosures are available, and these can be accessed via the live Public Register of Charities maintained by the Charities Regulatory Authority⁶⁰.

5 Notes

- 1 Department of Rural and Community Development. (2023).
- 2 Breen, O.B. & Carroll, J. (2015).
- 3 Breen, O. B., & Quinn, P. (2019); Breen, O. B. (2017-2023).
- 4 Breen, O., & Quinn, P. (2023); Samahita, M., & Lades, L. K. (2021).
- 5 Eikenberry, A. M., & Breeze, B. (2015,2018).
- 6 Groutel, A. (2024).
- 7 Boyle, R., & Shannon, L. (2018).
- 8 Hanson Shrout, A. (2024); Geary, L. M., & Walsh, O. (Eds.). (2015); Sonnelitter, K. (2016); Hargaden, E. (2022).
- 9 McCrea, N. (2016); Cochrane, A., & McGilloway, S. (2017); Cochrane, A., McGilloway, S., & Donnelly, M. (2018); Carney & O'Shea 2020; Shaw et al 2021.
- 10 Healy & Donnelly-Cox (2016); Breen (2018); Breen & Cordery (2023); Harrow et al (2021).
- 11 O'Sullivan, N. (2023); O'Leary, J. (2023, 2018).
- 12 Philanthropy Ireland 2023; Benefacts (2020) Institutional Philanthropy in Ireland.
- 13 Ireland lacks regular, population-based, statistical data on giving.
- 14 Benefacts. (2017-2021); Breen, O., & Carroll, J. (2020). Benefacts. (2021a; 2021b)
- 15 2into3. (2016-2019). Giving Ireland (2020-2023).
- 16 Murray, É. (2020); Community Foundation 2024; Community Foundation Ireland & Community Foundation for Northern Ireland (2023); Philanthropy Ireland. (2020); Carruthers, O'Connor, McMahon, (2020).
- 17 Murphy, G. (2017); Charities Aid Foundation. (2020); Enthuse. (2022).
- 18 See <https://benefactslegacy.ie/>.
- 19 Pre-2009, donations to churches only captured contributions towards general church upkeep (e.g., contributions for church dues, payments to priests for wedding or baptism ceremonies etc). Donations to charities with religious affiliations fell under the 'other' category in the HBS.
- 20 Ibid
- 21 The 1,037 organisations, drawn from the Benefacts legacy datasets, correspond to an extrapolated sample of approximately 5% of the 'addressable universe' of nonprofits for which accounts were available (circa 20,000 out of an estimated total sector of 34,000 nonprofits, as identified by Benefacts). In selecting the sample, the total size of the nonprofit sector was considered, and proportional weighting based on each subsector's aggregate turnover rather than population size was then applied.
- 22 Since 2021, the Charities Regulatory Authority requires charities to specify the amount of income from bequests in their annual report so that future comparative reports will not include bequests in the list of donation type but will segregate this data in its own field.
- 23 The Coutts Million Pound Donor Reports were produced annually between 2008-2017 (see <https://research.kent.ac.uk/philanthropy/coutts-million-pound-donor-report/>) and are intended now to be produced on an occasional basis with the next report due in 2026.
- 24 O'Sullivan, N. *Realising the power and potential of charitable bequests in developing Irish philanthropy* (Community Foundation for Ireland, March 2010).
- 25 O'Leary, J. *Legacies for Good: Wealth Transfer and the Potential for Philanthropy in Ireland* (Community Foundation for Ireland, 2018).
- 26 O'Leary, J. *Legacies for Good* (Community Foundation for Ireland September 2023) available at <https://www.communityfoundation.ie/resource/legacies-for-good-by-economist-jim-oleary/>

- 27 CRA, Charitable Bequests Report for 2021 (2023), <https://www.charitiesregulator.ie/media/4718/charitable-bequests-report.pdf>.
- 28 Niall O'Sullivan, trading as Campaign Solutions, authors the annual Legacy Insight Reports. His firm is a private consultancy and his research supports charities in their fund-raising efforts. His reports can be viewed at <https://campaignsolutions.ie/wp-content/uploads/2024/03/Legacy-Insights-Ireland-Overview-2015-2022-Report.pdf>.
- 29 <https://www.charitiesregulator.ie/en/information-for-the-public/search-the-register-of-charities>, accessed June 26, 2024.
- 30 Boland, R. (2018). "Elizabeth O'Kelly: The Irish orphan who gave away €30m" *The Irish Times*, December 22, 2018.
- 31 Less frequently, the wishes of the testator/testatrix were consolidated in the form of a charitable trust which established a capital sum from which the proceeds were to be given to a nominated group of beneficiaries (e.g. widows, distressed daughters of clergymen etc.). It is a function of the Charities Regulatory Authority to ensure that these wishes are faithfully carried out.
- 32 These changes are provided for in the new Charities (Amendment) Act 2024 see <https://www.oireachtas.ie/en/bills/bill/2023/98/>
- 33 <https://www.charitiesregulator.ie/en/information-for-the-public>
- 34 See <https://campaignsolutions.ie/legacy-library-ireland/>. Accessed June 25, 2024.
- 35 Total figure based on updated data as at 10 July 2024, courtesy of Niall O'Sullivan of Campaign Solutions.
- 36 Indecon Economic Consultants *The Landscape of Philanthropic Giving in Ireland* Submitted to Department of Rural and Community Development 12 November 2021, accessed here <https://assets.gov.ie/205511/b7c27bof-56b9-450a-a405-0211f02f4217.pdf> on 24 April 2024
- 37 The independently incorporated corporate foundations are the Smurfit Kappa Foundation, Arup Charitable Trust of Ireland and Vodafone Ireland Foundation. See the section on foundation giving in Ireland for an analysis of other Irish philanthropic institutions by type.
- 38 See the financial data derived from the Benefacts database and published on the Benefacts Legacy website, <https://benefactslegacy.ie/data/>, last accessed on 24 May 2024.
- 39 For example, Intel PLC operates a range of Citizenship Programmes which in 2023 is reported to have distributed €10m in cash grants mostly to national schools and sports clubs around Ireland where Intel employees volunteer their time see <https://www.intel.ie/content/www/ie/en/citizenship/intel-citizenship-programs.html#tab-blade-1-2> accessed on 24 April 2024.
- 40 While all have charity partnerships or "giving back" programmes of varying kinds, none of the three largest Irish PLCs provides a report in its financial statements of corporate funds used for philanthropic or charitable giving. See for example <https://corporate.ryanair.com/about-us/giving-back/>; https://annual-report.kingspan.com/wp-content/uploads/2024/02/Business_Strategic_Report_23.pdf; https://www.kerry.com/annual-report/assets/pdfs/KGAR_2023_Directors_Report.pdf. All accessed on 24 April 2024.
- 41 A membership organisation promoting corporate social responsibility among its 90 corporate members. See <https://www.bitc.ie>.
- 42 See https://chambers.ie/wp-content/uploads/2024/03/N_Sustainable-Business-Impact-Award-Categories-2024.pdf, accessed on 24 April 2024.
- 43 See Irish Fiscal Advisory Council, *Understanding Ireland's top corporation taxpayers*, <https://www.fiscalcouncil.ie/wp-content/uploads/2023/05/Understanding-Ireland's-Top-Corporation-Taxpayers-Brian-Cronin-Fiscal-Council-2023.pdf>, retrieved on 24 May 2024.
- 44 Breen, O. B. "In Search of Terre Firma: The Unpacking of Charitable Foundations in Ireland" in Prele, C. (ed), *Developments in Foundation Law in Europe* (Springer, The Netherlands, 2014), pp 137-153.

- 45 Benefacts derived a large body of regulatory, governance, employment and financial data for its target population of c.20,000 nonprofits from their regulatory disclosures including statutory accounts to one or more of eight national registers (of companies, charities, etc.). The datasets produced by the Benefacts project are available from the Irish Social Sciences Data Archive which is held at University College Dublin see Benefacts. (2022). *Benefacts Database of Irish Nonprofits 2015-2021*. [dataset]. Version 1. Irish Social Science Data Archive. SN: 0077-00. <https://www.ucd.ie/issda/data/benefacts/>
- 46 Hoolwerf, B. and Schuyt, T. (eds.) (2017). *Giving in Europe: The state of research on giving in 20 European countries*, (European Network on Philanthropy, Lenthe: Amsterdam).
- 47 Foundation Center by Candid. (2019). Philanthropy Classification System (Online). Available at: <https://taxonomy.candid.org/>
- 48 Salamon L. M., and Anheier, H. K., *The International Classification of Nonprofit Organizations: ICNPO-Revision 1*, (The Johns Hopkins University Institute for Policy Studies, 1996).
- 49 Breen, O. B., and Quinn, P., *Philanthropic Giving in Ireland: A Scoping Project* (December 12, 2019). UCD Working Papers in Law, Criminology & Socio-Legal Studies Research Paper No. 13/2019, Available at <http://dx.doi.org/10.2139/ssrn.3502780>.
- 50 For example, Donnelly-Cox, G., *Institutional Philanthropy and Social Investment in Ireland Study* (Dublin, Philanthropy Ireland, 2016) https://philanthropy.ie/wp-content/uploads/2020/12/PhilanthropyResearch2016_.pdf
- 51 Benefacts classification of civil society organisations (Dublin Benefacts 2016) accessed here <https://benefactslegacy.ie/wp-content/uploads/2022/03/benefacts-classification-standard.pdf> on 10 June 2024
- 52 Quinn, P et al, Benefacts Philanthropic and Charitable Giving Report (Dublin Benefacts 2021) <https://benefactslegacy.ie/wp-content/uploads/2022/03/benefacts-philanthropic-and-charitable-giving-report-2021.pdf> retrieved on 10 June 2024
- 53 Using data derived from ERNOP's Giving in Europe web portal, accessed in October 2021, when the report was prepared.
- 54 This could be qualified by the observation, derived from anecdotal evidence, that certain small family foundations that are supported by family business wealth may be using some time of employees in the business corporation to provide administrative services to the foundation rather than directly employing foundation staff.
- 55 See <https://philanthropy.ie/pi-map/>, last retrieved on 10 June 2024.
- 56 In a blog on the Philanthropy Ireland website <https://philanthropy.ie/e53-million-added-to-the-philanthropy-map/> last accessed on 10 June 2024.
- 57 See Irish nonprofits part-funded from the proceeds of the National Lottery, <https://benefactslegacy.ie/data/>, last accessed on 8 July 2024.
- 58 With the exception of a very small number of grants (e.g., in Irish language projects administered by the Dept of Arts) directly ascribed to National Lottery sources.
- 59 <https://www.cso.ie/en/releasesandpublications/ep/p-cpsv/censusofpopulation2022spotlight-seriesvolunteeringinireland/keyfindings/>
- 60 <https://www.charitiesregulator.ie/en/information-for-the-public/search-the-register-of-charities>).

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Philanthropy in Europe

ISRAEL

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1 Introduction on Philanthropy Research in Israel

Over the past decade, research on philanthropy has expanded significantly in Israel. Academic scholars working on civil society issues have increasingly focused on giving itself, exploring topics such as the transmission of philanthropic values, elite philanthropy, giving among migrant worker communities, and organ and bodily fluid donations. These researchers are primarily based in sociology faculties across various higher education institutions.

In addition to this academic interest, philanthropy is the core focus of the Institute for Law and Philanthropy (ILP), an interdisciplinary research centre at the Buchmann Faculty of Law, Tel Aviv University. The ILP operates across research, teaching, and community outreach. Its scholars – coming from fields such as law, economics, philosophy, and sociology – produce applied research aligned with academic standards but made accessible through publicly available reports (see: <http://ilp.sites.tau.ac.il>).

ILP research covers a wide range of topics, including:

- Tax policy and legislation on philanthropy
- Philanthropic and cross-sector partnerships
- Individual and corporate giving
- Domestic and diaspora giving
- Municipal foundations
- Gender and philanthropy
- Philanthropy during crises

Beyond research, the ILP leads infrastructure projects designed to improve data availability on philanthropy in Israel. These efforts include collaborations with public authorities to enhance data collection and dissemination and the development of an informal foundations register.

In parallel with this academic and applied research, Israel maintains relatively advanced systems for compiling official statistics on charitable giving. Three primary data sources provide a structured view of philanthropy in Israel:

1 The Israeli Central Bureau of Statistics (CBS)

The CBS conducts an annual survey on the Income and Expenditures of Nonprofit Institutions (NPIs) as part of the National Accounts. Based on financial reports from a representative sample of nonprofits, the survey categorizes income into four main sources: government transfers, income-generating activities, donations from within Israel, and donations from abroad. The survey also provides aggregate data on the uses of donations. Additionally, the CBS publication includes data from the Israeli Tax Authority (ITA) on donations reported by individuals and corporations for tax credit purposes under Section 46(a) of the Income Tax Ordinance.

2 The Yearbook of Nonprofits in Israel

Produced by the Israeli Corporations Authority (ICA) in collaboration with the ILP, the Yearbook presents aggregate data based on mandatory online reporting by nonprofits since 2018. These reports provide annual financial information for regulatory purposes and enable the compilation of comprehensive quantitative data. While organization-

al-level data is publicly accessible via the GuideStar Israel website, the Yearbook provides a detailed sector-wide overview, including donations from Israel and abroad, with specific attention to donations above NIS 100,000. The latest available Yearbook presents data for 2020¹.

3 **Household Expenditure Survey (CBS)**

The CBS also publishes estimates of household donations in Israel based on its regular Household Expenditure Survey, detailed in the following sections.

2 State of Philanthropy Research in Israel

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

In Israel, individual donors are eligible for a 35% tax credit on donations made to qualified nonprofit organizations. In 2022, 6.5% of Israeli households reported donations in order to claim this tax benefit. The average annual donation reported for tax purposes was €3,165 per household. However, the use of this tax credit remains limited, and reported donations are estimated to cover less than 25% of the actual total donations made by individuals (Hazan, 2023).

More comprehensive data is available from regular national surveys. According to the 2021 Household Expenditure Survey, 27% of Israeli households reported making a monetary donation, with an average annual donation of €1,157 per household.

Additionally, data from a representative longitudinal weekly survey conducted throughout 2019 found that 34% of individuals in Israel donated either money or in-kind goods to nonprofit organizations. The most frequently supported causes were social services (12% of donors) and health-related nonprofits (11% of donors).

Table 1: Percentage of individuals donating to different goals and mean amount donated

	% individuals that donated to*	Mean amount donated** (€)
Religion	8%	
Health	11%	
International aid	0%	
Social services	12%	
Culture	1%	
Environment/nature/ animals (inter)nat.	2%	
Education	5%	
Other (not specified)	2%	
Total	34%	1,157

* Data for 2019: Each individual might donate to more than one goal

** Data for 2021: Households

Based on the financial reporting of nonprofit organizations, the total sum of donations from individuals (*in vivo*) to nonprofits in Israel amounted to €1,801 million in 2022. Religious nonprofits received the largest share of individual donations, accounting for 27% of the total. In contrast, nonprofits operating in the fields of environment and international aid collectively received €18 million, representing only 1% of total individual donations.

Table 2: Uses of donations by individuals in 2022

	million €	Percentage
Religion	485	27%
Health	98	5%
International aid	6	0%
Public/social benefit (national)	349	19%
Culture	164	9%
Environment/nature/ animals (inter)nat.	12	1%
Education	380	21%
Other (not specified)	307	17%
Total	1,801	100%

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

Data on donations reported to the Israeli Tax Authority (ITA) are based on administrative records of individuals claiming tax benefits for charitable giving. The Israeli Central Bureau of Statistics (CBS) publishes aggregated data on reported donations annually within its report on the income and expenditure of nonprofit institutions (see, for example, CBS, 2024). While these administrative records are highly reliable, they capture only a small segment of all individual donors in Israel and do not provide information on the purpose or destination of the donations.

Data on the percentage of individuals donating to specific causes derive from a longitudinal study examining patterns of donations and volunteering in Israel. This study was conducted through weekly omnibus surveys of a web panel managed by iPanel. The panel comprises approximately 100,000 participants, with each week's sample selected randomly to reflect the national population in terms of gender, age, region, and religiosity. Each weekly survey included around 550 respondents, representing Israeli adults up to age 40. The surveys were conducted over 52 consecutive weeks in 2019–2020. The results were published in a peer-reviewed article (Katz & Feit, 2024).

Data on the average amount donated by households are drawn from the CBS's Household Expenditure Survey. Respondents are asked whether they donated to a charitable organization within the previous three months, and if so, the amount donated. The survey is conducted via telephone interviews with a representative sample of households, although the highest income brackets are underrepresented, which likely results in an underestimation of both total and average individual donations. Data from the 2021 survey were based on 6,057 responding households (representing 0.2% of the population), with a 49% response rate. Aggregate data are publicly available online, and the survey questionnaire is accessible for reference.

Data on the uses of donations by individuals refer exclusively to domestic donations and include capital donations exceeding NIS 100,000, but exclude in-kind donations. These data were compiled from a combination of sources:

- 1 Administrative Data from the Israeli Corporations Authority (ICA) – Since 2018, nonprofits in Israel are required to submit an annual online report to the ICA, detailing income by source (domestic or Rest of the World), including donations above NIS 100,000. While nonprofits also report on in-kind donations, this category primarily reflects the imputed value of volunteer time, which is not separable from goods donations; therefore, in-kind contributions were excluded from this analysis. The ICA provided raw data for 2022 to the Institute for Law and Philanthropy (ILP), which verified and corrected the data manually based on financial reports. These data are not yet publicly available in aggregated form.

- 2 Complementary Data from ILP's Comparative Study – The ILP's study, Donations to Israeli Nonprofits: A Comparative Study (Hazan, 2021), supplements ICA data by collecting financial information from not-for-profit entities (e.g., universities, hospitals) that are incorporated differently and not required to report to the ICA. The study also adjusts for potential double counting of foundation grants.
- 3 Philanthropy of Israelis Survey (2012–2015) – Conducted by CBS in collaboration with the ILP and the “Committed to Give” initiative, this survey collected data from a representative sample of 408 nonprofits on their income from Israeli donors, segmented by source (households, corporations, bequests) and donation size. The survey represents approximately 6,000 nonprofits with annual income exceeding NIS 500,000 (CBS, 2017).

Given the limitations of any single source, the data presented on the uses of individual donations were compiled by integrating these various data sources, using imputed distributions from the Philanthropy of Israelis Survey and the ILP's comparative study, applied to the raw 2022 data from the ICA.

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

In 2022, a total of 243 individuals in Israel – representing approximately 0.3% of the deceased population – included a bequest for charitable purposes in their will. The average value of a charitable bequest was €97,713.

The total value of bequests allocated to nonprofit organizations amounted to €26 million in 2022. These bequests were primarily directed towards three sectors: culture nonprofits (23%), social services nonprofits (23%), and health nonprofits (19%).

Table 3: Uses of charitable bequests in 2022

	Million €	Percentage
Religion	1.3	5%
Health	4.8	19%
International aid	–	0%
Social services	5.8	23%
Culture	6.0	23%
Environment/nature/ animals (inter)nat.	0.5	2%
Education	3.8	15%
Other (not specified)	3.5	14%
Total	26.0	100%

2.2.2 Data Sources of Philanthropy by Bequests

Data on the uses of donations by bequests in Israel are derived from two primary components:

- 1 *Bequests Allocated to the State of Israel*: These bequests are administered by the “Bequest Committee” and allocated to nonprofit organizations. Aggregate figures are published annually by the Guardian General and Director of Inheritance Affairs (2023). For this project, the data were compiled based on administrative records provided by the General Guardian Unit to the Israeli Corporations Authority (ICA). As these data include detailed information for each nonprofit recipient, subsector classifications were identified based on the organization's designated field of activity.

- 2 *Designated Bequests to Nonprofits:* These refer to bequests in which the deceased specified a preferred recipient or area of activity, while entrusting the bequest management to the General Guardian Unit. The aggregate value of these designated bequests is published in the General Guardian Unit's Annual Report (2023). The percentage of designated bequests allocated to nonprofits (as opposed to governmental bodies), as well as the distribution of these bequests by use, was estimated based on the allocation patterns of the Bequest Committee grants.

It is important to note that this data does not capture additional bequests that may have been directly allocated by individuals to nonprofit organizations through their wills, without the involvement of the General Guardian Unit.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

In Israel, comprehensive data on all corporations donating to nonprofits is unavailable. While approximately 400,000 corporations operate in the country, there is no regular survey or administrative dataset that identifies corporate donors across the entire business sector.

Corporations in Israel are eligible to claim a tax credit of 23% on their monetary donations to qualified nonprofits. In 2022, approximately 4% of active corporations reported donations to the Israeli Tax Authority (ITA) to benefit from this tax credit. The average reported annual donation per corporation was €31,195. However, reported donations are estimated to reflect only about 70% of total corporate donations in Israel, due primarily to low take-up of the tax incentive and unreported giving.

Given the absence of comprehensive data, detailed figures are available for a significant subsector – publicly traded corporations. These include many of the largest companies in the Israeli economy, such as banks, insurance providers, and major manufacturers, all listed on the Tel Aviv Stock Exchange (TASE).

In 2022, there were 520 publicly traded corporations in Israel, accounting for approximately 10% of the total Gross Value Added (GVA) of the business sector. Of these, 40% made donations to nonprofit organizations, with an average donation of €573,405 (median €84,827).

In total, donations from all corporations to nonprofits in 2022 were estimated at €727 million. The majority of this giving was directed towards religious organizations (28%) and social services nonprofits (27%), highlighting the centrality of these sectors in corporate philanthropic efforts.

Table 4. Uses of donations by corporations in 2022.

	Million €	Percentage
Religion	207	28%
Health	33	5%
International aid	0.4	0%
Social services	198	27%
Culture	71	10%
Environment/nature/ animals (inter)nat.	2	0%
Education	116	16%
Other (not specified)	100	14%
Total	727	100%

2.3.2 Data Sources of Philanthropy by Corporations

Data on reported corporate donations to the Israeli Tax Authority (ITA) are based on administrative records of corporations that claimed a tax benefit for charitable giving. These data capture the value of donations reported for tax credit purposes. Aggregated figures are published annually by the Israeli Central Bureau of Statistics (CBS) in the report on Income and Expenditure of Nonprofit Institutions (see, for example, CBS, 2024). While these administrative data are highly reliable, they reflect only a subset of the total corporate donations in Israel, as they exclude unreported donations and do not provide information on the recipients or purposes of the donations.

Data on donations by publicly traded corporations in Israel capture both monetary and in-kind contributions to nonprofits for the year 2022. These data are part of a longitudinal research project that compiles and publishes information in an online annual report. The project covers the full population of publicly traded corporations in Israel (520 corporations in 2022), ensuring high reliability.

Raw data are extracted from mandatory financial reports, which all publicly traded corporations must submit, and from voluntary Corporate Social Responsibility (CSR) reports. The data series currently covers the years 2013–2022. This longitudinal project is a collaboration between the Institute for Law and Philanthropy (ILP) at Tel Aviv University and the Maala Organization, Israel's leading nonprofit ESG standards-setting body, which coordinates a network of major Israeli corporations.

The data on the uses of donations by corporations reflect domestic donations only, including capital donations exceeding NIS100K, and exclude in-kind donations. These data were compiled using the same methodological approach as the data on the uses of donations by individuals (see above for details). The compilation integrates administrative records, supplementary financial data, and findings from specialized surveys.

2.4 Philanthropy by Foundations

2.4.1 Descriptive Statistics of Philanthropy by Foundations

In Israel, foundations are not incorporated under a distinct legal organizational type. Most operate as nonprofits, while a smaller number are incorporated as for-profit corporations or remain unincorporated but function as foundations. Only a limited number of these foundations hold financial endowments.

In 2022, endowed foundations in Israel allocated approximately €57 million in grants to nonprofits. The majority of these funds were directed toward education-related causes, which accounted for 55% of the total giving by endowed foundations.

Table 5: Uses of donations by foundations in 2022*

	Million €	Percentage
Religion	–	0%
Health	3	4%
International aid	–	0%
Social services	23	41%
Culture	–	0%
Environment/nature/ animals (inter)nat.	–	0%
Education	31	55%
Other (not specified)	–	0%
Total	57	100%

* Partial data

In addition, there are approximately 3,300 active public charitable trusts in Israel. These charitable trusts are not-for-profit entities in which a trustee is responsible for allocating the trust's assets in accordance with its charitable purpose. They are incorporated under a legal framework distinct from standard operating nonprofits².

The total assets managed by charitable trusts are estimated at approximately €2.3 billion. Of these, around 1,100 charitable trusts actively provide monetary grants to individuals and nonprofits, managing assets valued at €0.9 billion. These entities should, in principle, be considered within the category of donations by foundations. However, no publicly accessible data currently exist regarding the grants distributed by charitable trusts.

2.5 Data Sources of Philanthropy by Foundations

The data presented in the table on the uses of donations by foundations reflect a small number of endowed foundations incorporated as standard nonprofits in Israel. These data were manually extracted from the foundations' annual financial reports.

To identify endowed foundations, the Institute for Law and Philanthropy (ILP) relied on its ongoing project to develop an informal registry of foundations. Within a broader pool of entities assumed to operate as foundations, endowed foundations were identified using professional knowledge and economic indicators – such as the absence of income from donations, significant income generated from returns on assets, and a high level of grants disbursed relative to operational expenses. Since the income of these endowed foundations derives from investment returns rather than donations, their giving is not double-counted in the data on overall philanthropic contributions in 2022.

It is important to emphasize that the available data on donations by foundations is highly partial. In particular, comprehensive data on grants distributed by charitable trusts – which should ideally be included in this category – is lacking. Although charitable trusts are required to submit annual reports to a designated unit within the Israeli Corporations Authority (ICA), these reports do not include information on current grants disbursed. Furthermore, no survey has been conducted to date that would allow for an estimation of the volume of grants provided by charitable trusts. Consequently, the extent of donations by foundations in Israel remains significantly underestimated.

2.5.1 Descriptive Statistics of Philanthropy by Charity Lotteries

Israel’s national lottery, known as “Pais,” operates as a nonprofit organization owned by the local government. Alongside the Israel Sports Betting Board (ISBB), it holds the exclusive legal mandate to conduct gambling and lottery activities in the country. The primary purpose of Pais is to raise funds from the public through lotteries and games of chance, in order to support public objectives and enhance the quality of community life across Israel.

Pais allocates the majority of its revenues to local municipalities, primarily funding infrastructure projects in education, culture, and sports. However, only a small share – approximately 3% of its total funds – is allocated directly to nonprofit organizations. In 2022, this amounted to €15 million, with the majority of these funds directed towards scholarships.

Table 6: Uses of donations by charity lotteries, 2022

	Million €	Percentage
Religion	–	0%
Health	–	0%
International aid	–	0%
Social services	–	0%
Culture	1	6%
Environment/nature/ animals (inter)nat.	–	0%
Education	14	94%
Other (not specified)	–	0%
Total	15	100%

2.5.2 Data sources of Philanthropy by Charity Lotteries

Data on the Pais lottery is taken from its annual financial report³ and CSR report⁴.

2.6 Philanthropy by Individuals, Corporations, and Foundations from the Rest of the World (RoW)

2.6.1 Descriptive Statistics of Philanthropy from RoW

Philanthropy in Israel is distinctive in the significant role of cross-border giving. More than 50% of charitable donations received in Israel originate from abroad, predominantly from the Jewish and Israeli diaspora, particularly from the United States. To fully capture the philanthropic landscape in Israel, this report introduces a separate category dedicated to donations from the Rest of the World (RoW), reflecting the scale and importance of this funding source.

Most of the donations from RoW are channeled through foreign NGOs and foundations, which transfer the funds to nonprofits in Israel for redistribution to local organizations and individuals (The Yearbook of Nonprofits, 2020; Levine Daniel et al., 2024).

In 2022, total donations from RoW amounted to €3,259 million. Almost one-third of this sum was received by non-specified nonprofits, primarily “friends of” organizations and foundations in Israel, which act as intermediaries to redistribute donations. Social services nonprofits received 22% of the RoW donations, while religion-related nonprofits received 18%.

Table 7: Uses of donations from RoW, 2022

	Million €	Percentage
Religion	579	18%
Health	100	3%
International aid	186	6%
Social services	733	22%
Culture	227	7%
Environment/nature/ animals (inter)nat.	6	0%
Education	402	12%
Other (not specified)	1,027	32%
Total	3,259	100%

2.6.2 Data Sources of Philanthropy from RoW

The data on the uses of donations from the Rest of the World (RoW) reflect contributions made by individuals, corporations, and nonprofits based outside of Israel, including capital donations exceeding NIS100K. Grants from foreign governmental entities are excluded from this dataset.

The data is based on a combination of administrative sources and complementary data and was compiled using the same methodology applied to the data on donations by individuals (as detailed above).

Additionally, donations from RoW to Israel are cross-validated through longitudinal research based on administrative data from the U.S. Internal Revenue Service (IRS), tracking donations from North American NGOs to Israeli nonprofits. This research has been published in peer-reviewed articles and research reports (Levin-Daniel, Feit, and Hazan, 2021, 2023, 2024). However, IRS data on U.S. giving to Israel for 2022 is not yet available.

3 Conclusion

In 2022, total donations to nonprofits in Israel from all sources amounted to €5,884 million. Of this, 55% originated from donors outside of Israel (Rest of the World), while 31% was contributed by individuals within Israel. It is important to note that the share of donations by foundations is likely underestimated, given the absence of reliable data on donations made by charitable trusts (see Table 8).

Regarding the allocation of philanthropic resources, the primary recipients of donations were non-specified nonprofits – often “friends of” organizations and philanthropic intermediaries – which accounted for 24% of total giving. Social services nonprofits and religious nonprofits each received 22% of the total donations (see Table 9).

Table 8: Sources of contributions in 2022

	Million €	Percentage
Individuals		
<i>In vivo</i>	1,826	31%
Bequests		
Corporations	727	12%
Charity lotteries	15	0%
Foundations	57	1%
RoW	(3,259)	55%
Total	2,2625 (5,884)	45% (55%)

Table 9: Uses of contributions in 2022

	Million €	Percentage
Religion	1,272	22%
Health	238	4%
International aid	192	3%
Social services	1,309	22%
Culture	468	8%
Environment/nature/ animals (inter)nat.	21	0%
Education	947	16%
Other (not specified)	1,437	24%
Total	5,884	100%

To summarise our findings, in 2022, total philanthropic giving to nonprofits in Israel amounted to €5,884 million, representing 1.4% of the country's GDP. Israel's philanthropic landscape is distinctive, with 55% of contributions originating from the rest of the world (RoW) and 31% from individuals within the country.

Philanthropic contributions were primarily directed towards social services (22%), religion (22%), and unspecified nonprofits (24%), reflecting a wide range of donor priorities. In 2022, individual donations totalled €1,826 million, with religious and social services nonprofits each receiving 22% of this amount. Corporate donations reached €727 million, with the majority allocated to religious (28%) and social services (27%) nonprofits.

Endowed foundations contributed approximately €57 million. While this is a relatively modest figure, it is important to emphasise that foundation giving in Israel is more substantial than this suggests, as most foundations are incorporated as nonprofits and their allocations are already reflected within the broader nonprofit giving figures.

In conclusion, Israel has made notable progress in collecting administrative data through mandatory nonprofit online reporting, enabling a more comprehensive understanding of the scale and allocation of philanthropic giving. Nevertheless, there is a continued need for improved first-order data on the sources of donations, particularly concerning corporate contributions and charitable trusts. Consequently, much of the available information on the distribution of giving is based on second-order estimations.

4 Links to other data sets

Combining two or more data sets in Israel is possible via the Israel Central Bureau of Statistics (CBS) “research room.” The CBS staff produces the combined data set, including anonymizing it. The process is available to faculty members only, requiring a contractual agreement and payment.

5 Notes

- 1 Neither the CBS survey nor the Yearbook (ICA, ILP) presents data on the complete population of nonprofits, such that the CBS survey excludes nonprofits with no employees yet includes public Health Maintenance Organizations (HMOs), and public Universities and the Yearbook excludes HMOs and Public Universities. Complementary research conducted by ILP provides a complete picture of giving in Israel based on both sources and additional administrative data available (see details below).
- 2 A public charitable trust is a type of trust ("affinity to an asset whereby a trustee must hold or act therein for the benefit of a beneficiary or for another purpose"), whose objective or one of its objectives is the promotion of a public interest. (The Registrar of Charitable Trust Unit, ICA, The ministry of Justice)
- 3 https://www.pais.co.il/download/documents/Unaudited_consolidated_interim_financial_statements_Q4-2022.pdf (In Hebrew)
- 4 <https://www.pais.co.il/info/Corporate-Responsibility-Report-2021-2022.aspx> (In Hebrew)

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- GuideStar Israel is the leading website for searching for information about nonprofits in Israel, and it is operated by the Corporations Authority in the Ministry of Justice.
URL: <https://www.guidestar.org.il/search-malkars>

Philanthropy in Europe

ITALY

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1 Introduction on Philanthropy Research in Italy

In Italy, the limited availability of comprehensive secondary data has led researchers to focus on specific sectors or areas of non-profit activity, making it difficult to generalize findings across the broader philanthropic landscape. Existing studies have examined Italian philanthropy through various lenses, including donor motivation, non-profit management strategies, and legal frameworks.

From the donor perspective, Cappellari et al. (2011) proposed a framework for prosocial behavior, where the utility of giving time and/or money stems from two forms of “impure” altruism: the “warm glow” effect and social reputation. Their analysis, based on survey data from 11,331 men (aged 25–60) and 11,038 women (aged 25–55), revealed that donations of time and money are positively correlated. Additionally, men were found to be more responsive than women to changes in the “opportunity costs” of giving.

Over the past fifteen years, several studies have explored philanthropic motivations in Italy, particularly in relation to cultural heritage (Civita, 2009; Bertacchini et al., 2011; Giacomel, 2021). Giacomel’s (2021) survey of 534 respondents found that motivations such as perceived efficacy and cost-benefit considerations influenced all donors, while motivations related to reputation and personal values were more context-specific. While values were pivotal in designing targeted fundraising strategies, they played a lesser role in promoting philanthropy to the broader public.

Other research has examined donor behavior related to the “5 per mille” income tax scheme, which allows taxpayers to allocate a portion of their taxes to non-profit organizations. Studies by Gazzola et al. (2014, 2020) and Castiglioni (2019) found that transparent governance structures significantly influence donor decisions, as accessible and high-quality information helps build trust in recipient organizations.

From a managerial standpoint, Italian scholars have investigated how web-based disclosure strategies can attract and retain donors. Rossi et al. (2023), focusing on Italian community foundations, suggested that information on an organization’s profile, performance, and governance is especially effective in fostering donor trust, whereas financial data alone is less impactful. In a related study, Rossi et al. (2020) demonstrated that the depth of financial disclosures – such as numerical detail, qualitative commentary, and year-over-year comparisons – positively influenced donation levels. These findings underscore the importance for non-profit managers to curate comprehensive and transparent online content as a signal of organizational reliability.

From a legal perspective, the recent reform of the Third Sector (Legislative Decree No. 117/2017) has spurred scholarly interest in the regulation of third sector entities (Costi, 2018; Rametta, 2018; Tamponi, 2023), including the new tax regime for both donors and tax-exempt organizations (Fondazione Italiana del Notariato, 2017). Additional studies have examined the governance of “special” foundations – particularly those of banking origin – which play a prominent philanthropic role in Italy (Nuzzo, 2000; Rametta, forthcoming).

2 State of Philanthropy Research in Italy

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Several sources provide estimates of individual giving in Italy, though the picture remains somewhat fragmented due to variations in sample populations and timeframes covered by different studies.

According to the Italian National Institute of Statistics (ISTAT, 2023), 12.8% of the population aged 14 and over made at least one donation to an association in 2022 – an increase of 0.8 percentage points compared to 2021. While donation levels remained stable among men, they increased among women (+1.0%) and among individuals aged 35–44 (+2.1%). Donations were most common among people aged 45–74, whereas younger age groups (14–24) were less likely to donate.

A more detailed view emerges from the survey *“La percezione dei cambiamenti degli ultimi 10 anni e l’orientamento verso le donazioni e i lasciti solidali”* (“Perception of changes over the last 10 years and orientation towards solidarity donations and legacies”), conducted by Walden Lab–Eumetra on a representative sample of approximately 46.5 million Italians aged 25 and over (Testamento Solidale, 2023). The survey reported that around 38% of Italians made a donation to a non-profit organisation (NPO) between January and May 2022, with an average donation amount of €118.

Further insights are provided by the sixth edition of the *“Noi Doniamo”* (“We Give”) report (Istituto Italiano della Donazione, 2023), which offers a broader analysis of Italians’ giving habits and willingness to donate. The report draws on data from BVA Doxa’s 2022 *“Italiani solidali”* (“Supportive Italians”) survey, conducted in October 2022. This survey, based on in-depth interviews with a nationally representative sample of 2,000 individuals aged 15 and over, explores donation behavior over the previous 12 months.

To ensure comparability with this report, the data have been reorganized to align the classification of donation sectors with the categories used throughout this study. Table 1 (not shown here) presents the overall percentage of individuals who donated to NPOs in 2022, the percentage donating to specific causes, and the average total donation amount per individual. However, detailed breakdowns of average donation amounts by sector are not currently available.

Table 1: Percentage of individuals donating to different goals and mean amount donated, 2022

	% individuals that donated to	Mean amount donated
Religion	n.a.	n.a.
Health	18%	n.a.
International aid/human rights/refugees	31%	n.a.
Public/social benefit (national)	59%	n.a.
Culture	4%	n.a.
Sports and recreation	n.a.	n.a.
Environment/nature/animals/climate	35%	n.a.
Education and research	35%	n.a.
Other (not specified)	6%	n.a.
Total	55%	69.00

According to the *“Italiani solidali”* survey, 55% of individuals reported having made at least one donation to a non-profit organisation in 2022. This figure rises to 63% when informal donations – such as contributions to parishes or the redirection of tax payments to public-benefit non-profits – are included. The average donation amount increased from €61 in 2021 to €69 in 2022.

Donations supporting causes related to public and social welfare were the most common, with 59% of donors contributing to this area. Environmental causes and education and research followed, each supported by 35% of donors. A significant share (31%) also donated to non-profit organisations engaged in international aid, human rights, and refugee support.

From a socio-demographic perspective, donors were predominantly women, with the highest propensity to give observed among individuals aged 45–64. Notably, there was also an increase in donor participation among the 15–24 age group.

While detailed data on the total amount donated to each sector in 2022 and its relative share are not available, the 10th edition of the *Italy Giving Report* (De Carli, 2025) estimates that individual giving in 2022 – including both formal and informal donations – amounted to €7.457 billion.

Table 2: Uses of donations by individuals in 2022

	Million €	Percentage
Religion	n.a.	n.a.
Health	n.a.	n.a.
International aid/human rights/refugees	n.a.	n.a.
Public/social benefit (national)	n.a.	n.a.
Culture	n.a.	n.a.
Sports and recreation	n.a.	n.a.
Environment/nature/animals/climate	n.a.	n.a.
Education and research	n.a.	n.a.
Other (not specified)	n.a.	n.a.
Total	n.a.	n.a.

From a legal standpoint, the statistics on individual philanthropy should be considered alongside the new tax regime introduced under Title X of the Third Sector Code. This legislation provides fiscal incentives designed to promote charitable giving to non-commercial entities and voluntary organisations. Specifically:

- Individuals may deduct 30% of the value of cash or in-kind contributions made to non-commercial entities, or 35% in the case of contributions to voluntary organisations, from their gross income tax, up to a maximum deduction of €30,000 per tax period.
- Alternatively, individuals may opt to deduct contributions to non-commercial entities from their total declared income, up to a limit of 10% of that income. Any excess amount may be carried forward and deducted within the following four tax periods.

In addition to these deductions, the Third Sector Code provides for other tax benefits, including exemptions from gift and inheritance tax for gratuitous transfers of assets intended for activities of general interest carried out by third sector entities.

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

Data on individual donations to non-profit organisations, as presented in the *Noi Doniamo* report (Istituto Italiano della Donazione, 2023), are derived from BVA Doxa's *Italiani solidali* (2022) survey. This survey forms part of an ongoing annual monitoring effort initiated by Doxa in 2001, which explores donor behaviour, donation amounts, supported causes, and donation channels. It employs a representative sample of 2,000 individuals aged 15 and over, drawn from the national population. While previous editions relied solely on face-to-face interviews, the 2022 edition adopted a mixed methodology: 1,000 interviews were conducted in person and 1,000 via Doxa's proprietary online panel. This shift aimed to enhance sample representativeness. The dataset is available from BVA Doxa upon request and subject to a fee.

The *10th Italy Giving Report*, published by *Vita Nonprofit Magazine* (De Carli, 2025), uses data from the Ministry of Economy and Finance and the Italian Revenue Agency to estimate the total volume of individual giving. Access to the report requires a subscription to the magazine.

Additional data on individual donations are available on the ISTAT web portal (dati.istat.it). Since 1993, ISTAT has conducted the annual survey *Aspetti della vita quotidiana* ("Aspects of Everyday Life") on a sample of 25,000 households as part of a broader system of multipurpose household surveys. This survey collects baseline information on daily life in Italy, including charitable giving habits. Aggregated indicators are featured in ISTAT's (2023) *Well-being and Sustainability Report*.

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

Unfortunately, there is no centralized or systematized dataset available on donations by bequest in Italy. However, some insights are provided by the survey *Indagine sugli Orientamenti degli Italiani verso le Donazioni* ("Survey on Italians' Orientations towards Donations"), conducted by Walden Lab-Eumetra for the Testamento Solidale Committee (2023) on a representative sample of Italians aged 25 and over.

The findings suggest a growing awareness of legacy giving: in 2022, 79% of individuals over the age of 50 reported familiarity with the concept of solidarity bequests, up from 73% in 2021. Among this demographic, 26% had either included a charitable bequest in their will or expressed an intention to do so, while 27% remained undecided. The decision-making process is strongly influenced by family dynamics, with 64% indicating they would involve close relatives when considering such bequests.

Although specific data on the total value of bequests or their distribution across philanthropic sectors is lacking, existing estimates place the average value of a charitable bequest at approximately €20,000 (Nisi, 2023). This figure challenges the common perception that bequests are predominantly made by wealthy individuals.

Looking ahead, a projection by Fondazione Cariplo suggests that charitable bequests to non-profit organisations could reach €8.4 billion by 2030 and €35.7 billion by 2040. These estimates are based on the assumption that 50% of the wealth of individuals and families without heirs, and 5% of the wealth of families with heirs, is directed to non-profit causes (Barbetta et al., 2024).

Table 3: Percentage of charitable bequests to different goals and mean amount of bequests, 2022

	% charitable bequests	Mean amount donated
Religion	n.a.	n.a.
Health	n.a.	n.a.
International aid/human rights/refugees	n.a.	n.a.
Public/social benefit (national)	n.a.	n.a.
Culture	n.a.	n.a.
Sports and recreation	n.a.	n.a.
Environment/nature/animals/climate	n.a.	n.a.
Education and research	n.a.	n.a.
Other (not specified)	n.a.	n.a.
Total	n.a.	n.a.

Table 4: Uses of charitable bequests in 2022

	Million €	Percentage
Religion	n.a.	n.a.
Health	n.a.	n.a.
International aid/human rights/refugees	n.a.	n.a.
Public/social benefit (national)	n.a.	n.a.
Culture	n.a.	n.a.
Sports and recreation	n.a.	n.a.
Environment/nature/animals/climate	n.a.	n.a.
Education and research	n.a.	n.a.
Other (not specified)	n.a.	n.a.
Total	n.a.	n.a.

2.2.2 Data Sources of Philanthropy by Bequests

The data on bequests in Italy for 2022 originate from a survey conducted by Walden Lab-Eumetra on behalf of the Testamento Solidale Committee. The survey was carried out between the last week of June and the first week of July 2022, based on a sample of 1,006 individuals aged 25 to 75. This sample is statistically representative of approximately 40 million Italians (Fondazione Telethon, 2022). The data are available upon request from the Press Office of the Testamento Solidale Committee.

Testamento Solidale is a coalition of 27 leading non-profit organisations operating nationally and internationally, established to promote awareness and understanding of charitable bequests in Italy. Walden Lab is a research entity specialising in the design and management of social research projects, while Eumetra is a consultancy firm focusing on social and marketing research.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

The most recent data available on corporate giving in Italy refers to the fiscal year 2020.

According to the report *Corporate Giving in Italy* (Dynamo Academy and SDA Bocconi, 2022), the analysis covers 116 medium and large enterprises with a combined turnover of €361 billion in 2019 and €304 billion in 2020 – representing 17% of Italy's GDP in 2019. Of these companies, 72% are headquartered in Italy, while the remaining 28% are subsidiaries of international groups. Approximately 57% are listed on the Italian stock exchange.

In total, the participating companies allocated €567.1 million to corporate philanthropy in 2020. This figure includes both cash donations and in-kind contributions, made either directly by the companies or through their corporate foundations. On average, each company disbursed €510,000. Overall, corporate giving represented 0.1% of income and 3.4% of pre-tax income in the same fiscal year.

The report does not provide a breakdown of donations by cause area or average donation amounts by category (see Table 5).

Table 5: Percentage of corporations donating to different goals and mean amount donated

	% corporations that donated to	Mean amount donated
Religion	n.a.	n.a.
Health	n.a.	n.a.
International aid/human rights/refugees	n.a.	n.a.
Public/social benefit (national)	n.a.	n.a.
Culture	n.a.	n.a.
Sports and recreation	n.a.	n.a.
Environment/nature/animals/climate	n.a.	n.a.
Education and research	n.a.	n.a.
Other (not specified)	n.a.	n.a.
Total	n.a.	n.a.

Regarding the use of donations (Table 6), we have reorganized the data from the *Corporate Giving in Italy* report to align the classification of donations by sector with the categories adopted in this study. Notably, the original report combines the “Culture” and “Recreation” sectors into a single category. Due to the lack of disaggregated figures, the entire amount has been attributed to the “Culture” sector – given its broader scope – while the entry for the “Sports and Recreation” sector is marked as not available (n.a.).

Table 6: Uses of donations by corporations in fiscal year 2020

	Million €	Percentage
Religion	6.8	1.2%
Health	99.8	17.6%
International aid/human rights/refugees	17.6	3.1%
Public/social benefit (national)	111.2	19.6%
Culture	74.3	13.1%
Sports and recreation	n.a.	n.a.
Environment/nature/animals/climate	19.3	3.4%
Education and research	86.2	15.2%
Other (not specified)	151.9	26.8%
Total	567.1	100%

The sharp increase in corporate donations observed in 2020, compared to 2019, was concentrated among a smaller number of organizations and targeted fewer causes. Most philanthropic investments by companies were directed toward the public and social benefit sector (19.6%), which includes social assistance, economic development, and social cohesion initiatives. Health (17.6%) and education and research (15.2%) followed closely. A substantial share of donations (26.8%) was allocated to the residual category “Other (not specified),” primarily reflecting support for civil protection, emergency response, and disaster relief, which alone represented 19% of total corporate giving.

From a legal standpoint, these figures should be considered in light of the tax incentives introduced under the Third Sector Code. Under this regime, corporations may deduct from their total declared income contributions made to non-commercial third sector entities, up to a limit of 10% of their total declared income. Any unused deduction may be carried forward and added to the deductible amount for up to four subsequent tax periods.

2.3.2 Data sources of Philanthropy by corporations

Data on corporate giving are drawn from the study *Corporate Giving in Italy*, promoted by Dynamo Academy and conducted in scientific collaboration with the Sustainability Lab at SDA Bocconi. Now in its fourth edition, the study focuses on the economic, operational, and managerial dimensions of corporate philanthropy in Italy, covering the fiscal years 2019 and 2020.

The data are derived from two main sources: a survey of 57 corporations and a content analysis of the sustainability reports of 59 listed companies. The survey questionnaire comprised 32 questions organized into five thematic sections: (1) company profile and donation management; (2) value of donations and contributions; (3) relationships with recipient organizations; (4) corporate volunteering and employee engagement; and (5) performance evaluation.

2.4 Philanthropy by foundations

2.4.1 Descriptive statistics of Philanthropy by Foundations

Data on donations by Italian foundations are available only for foundations of banking origin (FBOs), which are private, non-profit, and autonomous institutions established in the early 1990s following the privatization of public savings banks (Leardini et al., 2014). Today, Italy has 86 FBOs, which vary widely in size and scope of activities. These foundations use income generated from their endowments to support social initiatives and promote local economic development.

Donation data are published annually in the *Rapporto ACRI* (ACRI, 2023), which provides a comprehensive overview of FBOs' asset management, operational structures, and philanthropic activities. More detailed financial information can also be accessed through the annual reports of individual FBOs, available on their respective websites.

In 2022, total giving by FBOs reached €962.2 million, representing a 53% increase from 2021. These funds were distributed through 21,301 grants, with an average grant size of €45,171. Notably, over 43% of total disbursements were composed of grants exceeding €500,000.

Each FBO typically allocates resources across multiple areas of intervention. Table 7 summarizes the number of foundations that donated to different goals and provides the average amount donated per goal (in millions of euros), based on 2022 data from the financial statements of all 86 FBOs.

Table 7: Number of FBOs donating to different goals and mean amount donated¹, 2022

	Number of foundations	Mean amount donated
Religion	0	0
Health	57	0.65
International aid/human rights/refugees	8	0.36
Public/social benefit (national)	61	2.75
Culture	84	2.94
Sports and recreation	28	0.26
Environment/nature/animals/climate	23	1.34
Education and research	85	3.75
Other (not specified)	83	1.68
Total	86	11.19

1 The mean amount donated is expressed in millions of € and is derived by dividing the total amount given by FBOs to the specific subsectors shown in the next table by the number of FBOs that donated for each sector shown in this table.

The areas in which most foundations were active in 2022 were education and research (85 out of 86 FBOs) and culture (84 out of 86 FBOs). A significant number of foundations were also engaged in the public/social benefit and health sectors, with 61 and 57 FBOs, respectively, making contributions in these areas. Notably, 83 out of 86 foundations allocated funding to the residual category labeled “Other (not specified)”, which includes minor but relevant sectors such as philanthropic intermediaries and the promotion of voluntarism.

The average amount donated per goal further underscores the sectoral priorities of FBOs, particularly their strong commitment to education and research, where each foundation allocated an average of €3.75 million in 2022.

A similar pattern is evident when examining the total disbursements by sector. Table 8 presents the total amount donated by FBOs to each sector and the corresponding percentage of overall giving for 2022. For consistency and comparability with other parts of this report, data from the *Rapporto ACRI* (2023) were regrouped according to the classification system used throughout this study.

Table 8: Uses of donations by FBOs in 2022

	Million €	Percentage
Religion	0	0
Health	37.2	3.9%
International aid/human rights/refugees	2.9	0.3%
Public/social benefit (national)	167.9	17.4%
Culture	246.9	25.7%
Sports and recreation	7.3	0.8%
Environment/nature/animals/climate	30.9	3.2%
Education and research	319.1	34.2%
Other (not specified)	139.8	14.5%
Total	962.2	100%

The principal areas of support for FBOs in 2022 were education and research, which received €319.1 million, accounting for 34.2% of total disbursements, and culture, which absorbed over a quarter of the total funding, amounting to €246.9 million. These were followed – at a considerable distance – by the public/social benefit sector, which received €167.9 million, or 17.4% of the total funds disbursed during the year.

2.4.2 Data sources of Philanthropy by Foundations

Data on donations by Foundations of Banking Origin (FBOs) to non-profit organisations in 2022 were drawn from two main sources: the ACRI (2023) Annual Report and the individual annual financial statements of the 86 foundations.

The ACRI Annual Report, published annually since 1995, offers a comprehensive overview of the Italian FBO system. It is freely accessible at: https://www.acri.it/rapporto_annuale/. The 2022 edition is based on financial statement data from all 86 FBOs as of 31 December 2022. In addition to donation data, the report includes details on foundation structures, endowments, institutional activities, as well as a methodological note and legal annex.

More detailed donation data can be found in the foundations' individual financial statements, available on their official websites. Direct access to these documents is provided via: <https://www.acri.it/fondazioni/bilanci/>.

Finally, a list of studies utilising data on FBOs is available in a dedicated bibliography published by ACRI (2022): https://www.acri.it/wp-content/uploads/2022/05/Bibliografia_Fondazioni-2022.pdf.

2.5 Philanthropy by Charity Lotteries

Charity lotteries are a relatively recent phenomenon in Italy, and no data is available for the year 2022. The first Italian charity lottery was launched in 2023 – and it was ultimately unsuccessful. According to Decree Law No. 119 of 2018 (converted by Law No. 136 of 2018) and its subsequent implementing Ministerial Decree, third sector entities with a net worth of at least €500,000 and a minimum of three years of registration in the Single National Register of the Third Sector are eligible to conduct philanthropic lotteries to raise funds for the implementation of social projects, in line with their statutory objectives. A minimum donation of €500.00 is required to participate.

In 2022, the Gaming Directorate of the Excise, Customs and Monopolies Agency authorized the Fondazione Lotteria Filantropica Italia – a philanthropic organization – to operate the “Lotteria Filantropica Italia” from February 1 to July 30, 2023.

However, the Foundation later reported that the total funds raised amounted to just €3,000 – insufficient to support any social project. As a result, the Foundation terminated the lottery and refunded all donations to the participants (Agenzia delle Dogane e dei Monopoli, 2022, 2023).

3 Conclusion

As noted in earlier attempts to map philanthropy in Italy (Boccaccin & Lombi, 2017), there is no official national survey or dataset capable of accurately measuring the overall flow of donations. As a result, it is not possible to provide a precise estimate of total giving in Italy for the year 2022 due to limited information regarding both the sources and uses of philanthropic contributions.

Recognizing that the available data inevitably lead to an underestimation of the true scale of philanthropy in the country, Tables 9 and 10 offer only a partial view of the sources and allocation of philanthropic contributions. Where more recent data are not available, figures from the closest possible year have been used to approximate the values for 2022.

Table 9: Sources of contributions in 2022

Individuals		
<i>In vivo</i>	€ 7,457 million	83%
<i>Bequests</i>	n.a.	n.a.
Corporations ²	€ 567.1 million	6.3%
Charity lotteries	0	0
Foundations ³	€ 962.2 million	10.7%
Total	€ 8,986.3 million	100%

² Data refer to 2020.

³ Giving derived from income from endowment only.

Table 10: Uses of contributions in 2022⁴

	Million €	Percentage
Religion	6.8	0.4%
Health	137	9%
International aid/human rights/refugees	20.5	1.3%
Public/social benefit (national)	279.1	18.3%
Culture	321.2	21%
Sports and recreation	7.3	0.5%
Environment/nature/animals/climate	50.2	3.3%
Education and research	405.3	27%
Other (not specified)	291.7	19.1%
Total	1,529.3	100%

⁴ Data refer only to corporations (year 2020) and FBOs (year 2022).

Despite their limitations, the available data highlight the central role of individual giving, which accounts for approximately 83% of philanthropic activity in Italy. However, there are growing concerns about the sustainability of this trend, with some experts predicting an impending crisis in charitable giving.

The data also underscore the significant role played by foundations of banking origin (FBOs) in supporting philanthropy across the country. FBOs contribute to “community welfare” by funding non-profit organisations and other local actors committed to enhancing the well-being of their communities. Over the past 30 years, FBOs have disbursed more than €26 billion

through over 400,000 initiatives, supported by returns on endowments now totaling approximately €40 billion (ACRI, 2023).

Beyond project funding, FBOs provide consistent financial support to Volunteer Service Centres as mandated by the Third Sector Code. Under ACRI's coordination, FBOs also engage in large-scale joint initiatives, such as the fund for child poverty, the fund to combat digital inequality, the *Fondazione con il Sud* to foster social cohesion in Southern Italy, and the national social housing plan.

While the most recent data on corporate giving date from 2020 and largely reflect companies' responses to the COVID-19 crisis, forecasts for subsequent years point to a decline in donations. Nonetheless, an increasing number of Italian companies are integrating philanthropy into a broader commitment to social and environmental responsibility. This aligns with the principles of "conscious capitalism," which balances financial performance with the needs of the communities where businesses operate (Mackey & Sisodia, 2014).

The sectors receiving the most philanthropic support – education and research, public and social benefit, and culture – reinforce the idea that philanthropy in Italy serves as a long-term societal investment aimed at creating lasting positive impact.

The absence of national-level surveys or comprehensive datasets continues to hinder the development of a coherent research agenda on philanthropy in Italy. Most research remains fragmented and focused on areas where data are either available or generated through specific studies, such as analyses of the "5 per mille" donation scheme (e.g., Gazzola et al., 2014, 2020; Castiglioni, 2019) or surveys on giving to community foundations (e.g., Rossi et al., 2020, 2023).

This fragmentation complicates research efforts but also underscores their importance. The recent implementation of the Single National Register of the Third Sector, managed electronically by the Ministry of Labour and Social Policy, offers hope for future improvements. By providing broader access to reliable data, it may help researchers construct a more comprehensive and accurate portrait of philanthropy in Italy.

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Philanthropy in Europe

THE NETHERLANDS

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1 Introduction on Philanthropy Research in the Netherlands

The Center for Philanthropic Studies conducts research on all aspects of philanthropy, including charitable giving, grantmaking, blood donation, and volunteering. It is part of the Department of Sociology at Vrije Universiteit (VU) Amsterdam and offers two post-academic programs for professionals in the Dutch philanthropic sector.

Since 1995, the Center has published *Giving in the Netherlands* (GIN), a biennial series that provides macroeconomic estimates of philanthropy and volunteering by households, foundations, corporations, and lotteries. The *Giving in the Netherlands Panel Survey* (GINPS) serves as the primary source for estimating the volume and nature of giving and volunteering among Dutch households.

While most researchers at the Center have a background in sociology, the team also includes experts in business administration and economics.

Other notable Dutch scholars working on philanthropy include:

- Prof. Lucas Meijs (Rotterdam School of Management, Erasmus University Rotterdam): strategic philanthropy and volunteering
- Prof. Sara Kinsbergen and Dr. Lau Schulpen (Radboud University Nijmegen): international development organizations and nonprofit finance
- Prof. Paul Smeets (University of Amsterdam): sustainable finance
- Prof. Helleke van Braber (Utrecht University): patronage in the arts

2 State of Philanthropy Research in the Netherlands

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals (*In Vivo*)

Data on individual donations in the Netherlands comes from two main sources. The first is the biennial *Giving in the Netherlands Panel Survey*, which covers a representative sample of predominantly native Dutch households. The second is the *Sociale Samenhang en Welzijn* (Social Cohesion and Wellbeing) survey, conducted by Statistics Netherlands, which is used to estimate giving by households with a migration background.

The *Giving in the Netherlands* report integrates these two sources to present the most comprehensive overview of household giving. The most recent edition, *Giving in the Netherlands 2024*, documents giving behavior during the 2022 calendar year (Bekkers, Koolen-Maas & Schuyt, 2024). Estimates of household donations are presented in Table 1. According to the data, 76% of Dutch households donated money and/or goods in 2022, with an average donation of €352 per household.

Health was the most frequently supported sector, with 63% of households donating to at least one non-profit organization in this domain. The average donation to health-related causes was €91. Other popular sectors included the environment, nature, and animal welfare (44% of households; €90 average donation), international aid, human rights, and refugee support (31%; €96), and public and social benefits (30%; €69). Although only 22% of households donated to religious organizations, this domain received the highest average donation per donor at €374.

Table 1: Percentage of individuals donating to different goals and mean amount donated, 2022.

	% individuals that donated to	Mean amount donated
Religion	22	374
Health	63	91
International aid / human rights / refugees	31	96
Public/social benefit (national)	30	69
Culture	10	86
Sports and recreation	13	51
Environment/nature/ animals / climate	44	90
Education and research	7	69
Other (not specified)	13	123
Total	76	352

The significant sums donated to religious organizations are also evident when examining the total amounts received by different sectors from Dutch households. Although only 22% of households contributed to religious causes, the sector received €607 million in total—accounting for 28% of all household donations in the Netherlands in 2022, the highest share among all sectors. Health-related organizations received €406 million (19%), while international aid, including human rights and refugee support, received €433 million (20%). In contrast, culture, sports, and recreation, along with education and research, were the least-funded sectors, receiving €58 million (3%), €42 million (2%), and €28 million (1%), respectively. In total, Dutch households donated €2.2 billion in 2022.

Table 2: Uses of donations by individuals in 2022.

	million €	Percentage
Religion	607	28
Health	406	19
International aid / human rights / refugees	433	20
Public/social benefit (national)	213	10
Culture	58	3
Sports and recreation	42	2
Environment/nature/ animals / climate	290	13
Education and research	28	1
Other (not specified)	111	5
Total	2188	100%

2.1.2 Data sources of Philanthropy by Individuals *In Vivo*

Estimates of household giving in the Netherlands are based on two survey datasets. The first is the *Giving in the Netherlands Panel Survey* (GINPS), a biennial survey administered by Verian and commissioned by the Center for Philanthropic Studies at Vrije Universiteit Amsterdam. Data for the year 2022 were collected in the summer of 2023. The second dataset is the *Sociale Samenhang en Welzijn* (SSW; Social Cohesion and Wellbeing) survey, an annual survey conducted by Statistics Netherlands. Every two years, this survey includes questions on charitable giving, also commissioned by the Center for Philanthropic Studies. Data for 2022 were collected throughout 2023.

The GINPS survey targets the general Dutch population. Its 2022 sample included respondents from previous waves (86%; response rate: 69%) and a refreshment sample (14%; response rate: 42%). The refreshment sample was representative of the Dutch population by gender, age, region, household size, and social class. However, respondent attrition introduced some selection bias into the final sample. To address this, weights were applied based on household characteristics (size, region, employment status of the main breadwinner), wealth, and tax itemization. Despite these adjustments, the sample remains underrepresentative of households with a migration background.

The SSW survey also targets the general Dutch population using a two-stage sampling process: municipalities were selected first based on population size, followed by a random selection of individuals within these municipalities (excluding institutionalized populations). The response rate was 44%. Statistics Netherlands weighted the sample to correct for potential biases using gender, age, region, household size, and educational attainment.

Both surveys collected data on household-level donations. The GINPS included a detailed module covering donation methods, recipient types, and amounts given. In contrast, the SSW used a shorter module that did not ask about giving methods and covered fewer donation categories. Previous research suggests that shorter questionnaires likely underestimate charitable giving (Bekkers & Wiepking, 2006). Budget limitations precluded the use of the longer module in the SSW survey. Analysis indicates that discrepancies between GINPS and SSW data are largely attributable to differences in questionnaire design rather than survey methodology.

Final estimates were produced by combining data from the GINPS (native Dutch households) with data from the SSW (households with a migration background, representing 27% of the SSW sample; N = 978). However, the shorter module used in the SSW likely results in an underestimation of giving among migrant households.

The GINPS dataset and questionnaire will be freely available through the Giving in the Netherlands Panel Survey repository on OSF (<https://osf.io/4unf9/>), with release expected in spring 2025. This dataset includes information on household giving, bequests, volunteering, values, attitudes, and sociodemographic characteristics. The SSW data (*Sociale Samenhang en Welzijn 2023*) can be requested via Statistics Netherlands' paid microdata access tool: <https://www.cbs.nl/en-gb/our-services/customised-services-microdata>.

Data collection for these estimates was funded as part of the Giving in the Netherlands project by the Dutch Ministry of Justice and Security, Goede Doelen Nederland, Vereniging Nederlandse Organisaties Vrijwilligerswerk, Nationale Goede Doelen Loterijen, Vereniging Fondsen in Nederland, Cultuurfonds, VSBfonds, Stichting De Verre Bergen, ING Nederland Foundation, and Adessium Foundation.

Further details on the methodology are available in the methodology chapter of *Giving in the Netherlands 2024* (in Dutch): <https://osf.io/gx94c>.

2.1.3 Descriptive statistics on Philanthropy by bequest

Data on charitable bequests in the Netherlands remains limited. Since charitable causes are exempt from inheritance tax, such bequests are not systematically recorded by the Dutch Tax Authority. As a result, no comprehensive population-level data exist on the percentage of bequests allocated to specific causes or the average amount donated through bequests.

However, estimates can be derived from the annual reports of charitable organizations that voluntarily submit their financial data to the Central Bureau on Fundraising (CBF). Since not all charitable organizations share their reports with the CBF, the figures based on these submissions represent a lower bound of the total charitable bequests in the Netherlands.

Table 3: Uses of charitable bequests in 2022.

	million €	Percentage
Religion	12	3
Health	119	32
International aid / human rights / refugees	95	26
Public/social benefit (national)	50	14
Culture	29	8
Sports and recreation	0	0
Environment/nature/ animals / climate	63	17
Education and research	0	0
Other (not specified)	0	0
Total	368	100%

Table 3 shows that nonprofit organizations in the health sector received the highest amount of bequest income, accounting for approximately 32% (€119 million) of the total. This was followed by organizations supporting international aid, human rights, and refugees, which received 26% (€95 million). Organizations focused on nature, environment, animals, and climate received 17% (€63 million), while those in the public and social benefit domain (national) received 14% (€50 million). The culture sector accounted for 8% (€29 million), and religion received 3% (€12 million). Only one organization in the education and research domain—the Amsterdam University Fund—was recorded as receiving a charitable bequest (€0.08 million). No bequests were recorded for the sports and recreation sector.

2.1.4 Data sources of Philanthropy by Bequests

The most comprehensive data source on bequests in the Netherlands is the CBF database. The Dutch Fundraising Regulator (CBF), an independent foundation established in 1925, monitors charitable fundraising to promote transparency and accountability. Each year, between 600 and 900 fundraising organizations submit their annual reports to the CBF, including financial data on income and expenditures.

However, not all charitable organizations report to the CBF. As a result, the data represent only a partial view of bequests in the Netherlands. Notably, religious institutions such as churches and congregations, as well as many organizations in the sports and recreation sector, are absent from the database. Local fundraising groups and smaller nonprofit institutions are also typically excluded.

The CBF database is not publicly accessible, but it was made available for the research underlying the *Giving in the Netherlands 2024* report. More information about the CBF is available at <https://cbf.nl/>.

2.2 Philanthropy by Corporations

2.2.1 Descriptive Statistics of Philanthropy by Corporations

Estimates of corporate donations in the Netherlands are based on the *Corporate Giving in the Netherlands Survey* (Koolen-Maas & de Gilder, 2024; Suijs & Ramaekers, 2025). This biennial survey examines both socio-sponsorships—donations where corporations receive something in return—and gifts, which are given without expectation of reciprocity.

Table 4 presents the average value of corporate donations (including both gifts and socio-sponsorships) by sector in 2022. In that year, 31% of for-profit organizations reported making charitable contributions. The highest average donations were directed toward religious organizations (€1,984), followed by the education and research sector (€1,909). Health-related nonprofits received average contributions of €1,520, while the sports and recreation sector followed with €1,307. The smallest average contributions were made to organizations working in the domains of environment, nature, animals, and climate (€706).

These donation figures include contributions in the form of money, time, and goods.

Table 4: Percentage of corporations donating to different goals and mean amount donated, 2022.

	% corporations that donated to	Mean amount donated (€)
Religion		1984
Health		1520
International aid / human rights / refugees		1007
Public/social benefit (national)		857
Culture		1157
Sports and recreation		1307
Environment/nature/ animals / climate		706
Education and research		1909
Other (not specified)		1501
Total	31%	

Table 5 outlines the distribution of corporate donations in 2022, including monetary contributions, donations of time and goods, and both gifts and socio-sponsorships.

Charitable organizations in the field of sports and recreation received the largest share of corporate donations, accounting for 20% (€354 million) of the total. This was followed by the health sector, which received 17% (€296 million). At the other end of the spectrum, organizations active in the domains of environment, nature, animals, and climate received the smallest share, at 6% (€113 million). In total, €1.751 billion was distributed through corporate giving in 2022.

In terms of donation type, monetary contributions made up the majority of corporate giving (63%). Donations of goods and time accounted for 8% and 29%, respectively. Additionally, socio-sponsorships constituted the bulk of corporate donations (59%), while 41% were categorized as gifts.

Table 5: Uses of donations by corporations in 2022.

	million €	Percentage
Religion	192	11
Health	296	17
International aid / human rights / refugees	116	7
Public/social benefit (national)	148	8
Culture	150	9
Sports and recreation	354	20
Environment/nature/ animals / climate	113	6
Education and research	139	8
Other (not specified)	243	14
Total	1751	100%

2.2.2 Data sources of Philanthropy by corporations

The most comprehensive data source on corporate giving in the Netherlands is the *Corporate Giving in the Netherlands Survey* (CGINS). Data for the year 2022 were collected by Verian in early summer 2023. The survey targeted corporations in the Netherlands, excluding those in the sectors of agriculture, public institutions, education, healthcare, and culture, sports, and recreation.

To construct the sample, Verian identified employees within corporations who were likely to be knowledgeable about their company's donations and socio-sponsorships (e.g., managers, financial officers). Individuals who had participated in earlier CGINS surveys were re-invited, while a refreshment sample was added, with an oversampling of employees from corporations with 20 or more staff members.

This sampling strategy ensures robust data on larger corporations, enabling accurate estimates of their charitable contributions. However, it also means the data are not fully representative of all corporations in the Netherlands. To adjust for this, the data were weighted based on corporation size and sector to extrapolate findings to the broader corporate landscape. One limitation of this extrapolation method is its sensitivity to outliers—especially corporations that are atypical in terms of size and sector. To mitigate this, four outliers were excluded from the 2022 dataset.

The CGINS questionnaire and data are freely accessible via the CGINS repository on OSF: <https://osf.io/gf7nz/>. The dataset includes detailed information on socio-sponsorships, cor-

porate giving, and various corporate characteristics. Additional methodological details are provided in the methodology chapter of *Giving in the Netherlands 2024* (in Dutch): <https://osf.io/gx94c>.

The CGINS is part of the broader *Giving in the Netherlands* project and was funded by the Dutch Ministry of Justice and Security, Goede Doelen Nederland, Vereniging Nederlandse Organisaties Vrijwilligerswerk, Nationale Goede Doelen Loterijen, Vereniging Fondsen in Nederland, het Cultuurfonds, VSBfonds, Stichting De Verre Bergen, ING Nederland Foundation, and the Adessium Foundation.

2.3 Philanthropy by Foundations

2.3.1 Descriptive statistics of Philanthropy by Foundations

Comprehensive data on the total number of foundations in the Netherlands or their average annual giving are not available, as there is no single, centralized foundation registry. The *Giving in the Netherlands 2024* report addresses this gap by constructing a sample-based overview of nonprofit entities using the public-benefit organizations registry (“ANBI”).

Estimates of foundation giving are therefore derived from the annual reports of larger endowed and fundraising charities. Since not all such organizations publicly share their financial information, the figures presented here should be regarded as lower-bound estimates.

Table 6 shows that in 2022, endowed foundations donated a total of €397 million across various sectors. The distribution by recipient sector is as follows:

- Public & social benefit: 34% (€136 million)
- Culture: 15% (€59 million)
- International aid, human rights & refugees: 12% (€49 million)

These figures reflect expenditures funded from endowment income only and do not include grants derived from fundraising efforts.

Table 6: Uses of donations by foundations in 2022.

	million €	Percentage
Religion	14	4
Health	37	9
International aid / human rights / refugees	49	12
Public/social benefit (national)	136	34
Culture	59	15
Sports and recreation	3	1
Environment/nature/ animals / climate	25	6
Education and research	40	10
Other (not specified)	35	9
Total	397	100%

2.3.2 Data sources of Philanthropy by Foundations

To estimate foundation giving in the Netherlands, we relied on two sources of register data derived from the annual reports of charitable organizations. These data underpinned the figures presented in Table 6 of the *Giving in the Netherlands 2024* report.

The first source is the CBF database, maintained by the Dutch Fundraising Regulator (CBF), an independent body overseeing charitable fundraising since 1925. Each year, between 600 and 900 charitable organizations submit their annual reports to the CBF. These reports contain detailed information on income and expenditures, including income from endowments. While most large, nationally active charitable organizations are represented, the database excludes many small or local charities, religious institutions (e.g. churches and congregations), and entities in the sports, recreation, education, and cultural sectors. Consequently, the donation estimates derived from this source represent a lower bound, particularly for underrepresented domains.

The second source is a curated dataset on 128 endowed foundations in the Netherlands, compiled by the VU Center for Philanthropic Studies. This database was developed through an iterative process starting with the 2017 *Giving in the Netherlands* report. Foundations were included based on publicly available annual reports, expert consultation, and snowball sampling. The original selection focused on endowed foundations with target expenditures above €1 million; this threshold was later lowered to €500,000 to improve coverage. Updates continued through 2024, incorporating newly identified foundations and maintaining data from inactive or lower-spending ones for continuity. To avoid double counting, hybrid foundations that appear in the CBF database were excluded.

Despite these efforts, the database is not representative of the entire endowed foundation landscape in the Netherlands. Smaller foundations (with annual expenditure under €500,000) are excluded, and the lack of a centralized, comprehensive registry of foundations limits full sectoral coverage. Variations in transparency across foundations further complicate efforts to construct a complete picture.

Data on endowed foundations are available upon request from the VU Center for Philanthropic Studies.

2.4 Philanthropy by charity lotteries

2.4.1 Descriptive statistics of Philanthropy by Charity Lotteries

Data on donations from charity lotteries in the Netherlands are based on annual reports and financial disclosures submitted to the Dutch Gambling Authority (Kansspelautoriteit, Ksa). In 2022, six charity lotteries operated in the country and contributed funds to nonprofit organizations.

As shown in Table 7, all six lotteries supported nonprofit organizations in the health sector. Five of them also contributed to organizations in the domain of public and social benefit within the Netherlands. In contrast, the domains of religion and education and research received no funding from charity lotteries that year.

In total, Dutch charity lotteries donated €576 million to nonprofit organizations in 2022. Table 8 shows that the largest shares went to the domains of international aid, human rights and refugees (€122 million, or 21%) and public and social benefits (€120 million, or 21%). Although all charity lotteries contributed to the health sector, it received the smallest share of total lottery donations at €50 million (9%).

Table 7: Number of charity lotteries donating to different goals and mean amount donated, 2022.

	Number of charity lotteries that donated to	Mean amount donated
Religion	0	0
Health	6	8.321.541
International aid / human rights / refugees	1	122.130.000
Public/social benefit (national)	5	24.083.802
Culture	3	31.102.905
Sports and recreation	4	21.626.462
Environment/nature/ animals / climate	2	50.668.301
Education and research	0	0
Other (not specified)	3	830.194
Total	6	96.020.000

Table 8: Uses of donations by charity lotteries, 2022.

	million €	Percentage
Religion	0	0
Health	50	9
International aid / human rights / refugees	122	21
Public/social benefit (national)	120	21
Culture	93	16
Sports and recreation	87	0
Environment/nature/ animals / climate	101	18
Education and research	0	0
Other (not specified)	2	0
Total	576	100%

2.4.2 Data sources of Philanthropy by Charity Lotteries

In 2022, the Netherlands had eight national lottery license holders that were required to allocate a portion of their proceeds to charitable organizations. This group included seven non-incidental (Article 3) license holders and one monopoly license holder. The license holders were: Nationale Postcode Loterij, VriendenLoterij, Stichting Samenwerkende Non-profit Loterijen (SNL), Fair Share Loterijen, Impact Loterijen, Snapchance, Beter Lot, and Lotto B.V.

Of these, six actively operated lotteries in 2022 and reported charitable donations. Snapchance and Beter Lot held licenses during 2022 but did not run any lotteries during that year, and thus are not included in the donation figures.

The data on philanthropic contributions were obtained either from the annual reports of the respective license holders or from the "Rekening en verantwoording" (Accounting and Accountability) forms submitted to the Dutch Gambling Authority (Kansspelautoriteit, Ksa). In cases where the reported donation amounts differed between the annual report and the Ksa submission, the lottery organization was asked to confirm which figure was most accurate.

For 2022, the figures for Nationale Postcode Loterij, VriendenLoterij, Fair Share Loterij, and Impact Loterij are based on their published annual reports. The figures for Lotto B.V. are based on three separate "Rekening en verantwoording" forms submitted to the Ksa, covering the lottery game, instant lottery, and sports betting. For SNL, payments to the Grote Clubactie are derived from the SNL 2022 annual report, while payments to KWF, Jantje Beton, and De Zonnebloem are taken from the 2022 Ksa form.

3 Conclusion

In 2022, total charitable donations in the Netherlands amounted to €5.3 billion. Individuals were the largest contributors, donating €2.1 billion during their lifetime (41%) and an additional €368 million through bequests (7%). They were followed by corporations (€1.8 billion; 33%), charity lotteries (€576 million; 11%), and foundations (€397 million; 8%).

The largest share of donations went to organizations in the health sector (17%; €908 million), closely followed by those in the domains of religion (16%; €824 million) and international aid, human rights, and refugee support (15%; €815 million).

Table 9: Sources of contributions in 2022.

	€ million	Percentage
Individuals		
<i>In vivo</i>	2188	41
Bequests	368	7
Corporations	1751	33
Charity lotteries	576	11
Foundations ¹	397	8
Total	5280	100

Table 10: Uses of contributions in 2022.

	million €	Percentage
Religion	824	16
Health	908	17
International aid / human rights / refugees	815	15
Public/social benefit (national)	667	11
Culture	389	4
Sports and recreation	485	7
Environment/nature/ animals / climate	594	9
Education and research	207	13
Other (not specified)	392	7
Total	5280	100%

Data on charitable donations in the Netherlands are collected biennially by the VU Center for Philanthropic Studies. As a result, representative and reliable data on donations by individuals, corporations, and charity lotteries are available. While improvements are still possible—for instance, in estimating donations by migrant households (see Section 2.1, Giving by Individuals)—the data are considered reasonably robust.

In contrast, data on bequests and foundation giving are more difficult to obtain. Several types of charitable organizations—such as religious institutions, higher education institutions, academic hospitals, cultural institutions, and nonprofits active in sport and recreation—do not report their financial information to the Dutch Fundraising Regulator (CBF). Furthermore, the Netherlands lacks a comprehensive register of endowed foundations. Consequently, detailed financial data on many endowed foundations are unavailable. Therefore, the figures presented for these sources should be regarded as lower-bound estimates.

4 Links to other data sets

As far as the authors are aware, there is limited possibility to combine two or more datasets on charitable donations in the Netherlands. Data on public benefit organizations with an official tax register status (ANBI) can be linked to proprietary data from the Chamber of Commerce and the CBF.

5 Notes

- 1 Giving derived from income from endowment only.

6 References and further reading

Further reading: Philanthropy in the Netherlands 2024 and public data sources

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Philanthropy in Europe

POLAND

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1 Introduction on Philanthropy Research in Poland

Studies relating to philanthropy in Poland appear relatively regularly but are predominantly rooted in the fields of sociology, political science, and legal-administrative analysis. The main focus areas have been volunteering, the third sector, NGOs and non-profit organizations, alongside legal examinations of relevant acts of Parliament.

A significant proportion of publications are historical in nature (e.g., Achmatowicz, 1989; Adamska-Mieruszevska, 2014; Góralski, 1973; Leś, 2000; 2001; Makowski, 2015; Radwan-Pragłowski & Frysztacki, 1996), often analyzing the development of specific sectors or forms of assistance, such as crowdfunding (e.g., Alińska, 2017; Awdziej et al., 2016; Brunello, 2016; Dziuba, 2016, 2018; Frańczuk, 2014; Kalinowski, 2015; Kędzierska-Szczepaniak, 2017; Niczyporuk, 2007), fundraising (e.g., Gnyszka, 2015; Iwankiewicz-Rak, 2008), and lotteries (e.g., Piotrowski, 1997; Stec, 2010), including charitable lotteries (e.g., Baliński, 1918).

Research more narrowly concerned with corporate philanthropy (e.g., Teneta-Skwiercz, 2011), charity and volunteering (e.g., Królikowska, 2004; Kopyra, 2005; Mazur, 1999), or third-sector dynamics and nonprofit profiles (e.g., Arczewska, 2006; Ceglarski, 2005; Gliński, 2006; Halszka-Kurleto, 2008; Moroń, 2009; Suski, 2011) is comparatively rarer. Similarly, studies examining philanthropy through the lenses of law and administration are also somewhat limited (e.g., Mólka, 2024; Babiarz et al., 2010; Bik, 2013; Blicharz, 2004, 2012, 2015; Gluziński, 2005; Kidyba, 1997; Kietlińska; Płonka-Bielenin, 2010; Staszczyk, 2013).

1.1 Three key conclusions emerge from this body of research

First, the adopted definition of philanthropy is crucial. Often, philanthropy is treated merely as a subtopic within broader studies of civil society, NGOs, or the third sector, rather than being explored as a distinct area of research. This signals a need for greater scholarly focus on philanthropy itself, independent of broader conceptual frameworks. Publications often marginally address philanthropic foundations (*sensu stricto*), corporate foundations, philanthropic behaviors, or the role of individual philanthropists, subordinating these topics to broader research categories instead.

Second, the philanthropic sector in Poland only truly began to develop in the 1990s. Consequently, academic interest in philanthropy as a distinct branch of social engagement has gained dynamism only in recent years and remains limited compared to research conducted in Western countries.

Third, reporting on philanthropy – particularly corporate and corporate-foundation philanthropy – has largely been the domain of civil society organizations directly engaged in the sector, such as Forum Darczyńców or the Roman Czernecki Educational Foundation (Edukacyjna Fundacja im. Romana Czerneckiego). These organizations have been key to producing statistical and quantitative reports on philanthropy in Poland.

2 State of Philanthropy Research in Poland¹

2.1 Philanthropy by Individuals

There is relatively good availability of reports and statistics addressing individual donations and broader forms of giving among Poles. Several key data sources provide a reasonably full picture of trends in individual philanthropy.

2.1.1 Introduction and Overview of Data as of 2022

Indicators of charitable activity among Poles are published annually by *Centrum Badań Opinii Społecznej* (CBOS), based on studies conducted continuously since 2006. Meanwhile, the Central Statistical Office (*Główny Urząd Statystyczny*, GUS) releases biennial reports on the non-profit sector. However, GUS does not yet collect detailed data regarding specific donation sectors or amounts donated by individuals. Instead, its publications provide aggregated statistics, focusing mainly on institutional structures of funding. Despite these limitations, GUS reports are regarded as the most reliable and representative sources available in Poland.

GUS also produces regular data on volunteering, with its most recent third-sector report published in 2022. Notably, in response to the extraordinary circumstances surrounding the COVID-19 pandemic and the war in Ukraine, GUS conducted additional studies to assess how these crises affected philanthropic behavior. Because Polish third-sector entities are legally obliged to submit financial reports to GUS, the resulting datasets are considered both complete and highly reliable, including in terms of philanthropic donations.

Complementing GUS, the *Narodowy Instytut Wolności – Centrum Rozwoju Społeczeństwa Obywatelskiego* (NIW) annually gathers financial reports from public benefit organizations (OPPs). However, these reports are limited to organizations with incomes exceeding 100,000 PLN, and aggregated statistics are not consistently published. As such, NIW data offer only a partial view of the sector.

Additional insights into individual giving are provided through ad hoc research commissioned by private bodies, including studies conducted by UCE Research and the Social Impact Alliance for Central and Eastern Europe (SIA CEE). The SIA CEE reports, published between 2020 and 2023, provide important regional comparisons and shed light on trends within the Polish philanthropic landscape.

2.1.2 Detailed Data and Reports

The CBOS report *Aktywności i doświadczenia Polaków w 2022 roku* (CBOS, 2023) was based on a representative sample of 1,028 adult respondents surveyed between January 9 and 22, 2023. The research employed mixed-mode data collection (CAPI, CATI, CAWI), ensuring methodological consistency across respondents. Findings reveal that 71% of Poles donated money to charitable causes in 2022, while 61% provided material aid, such as clothing or books. Voluntary charitable work also increased, with 8% of respondents engaging in it, compared to 5% in the previous year. These changes are closely linked to the war in Ukraine. However, the CBOS report did not specify the target groups or sectors that benefitted from these donations.

The Social Impact Alliance for CEE (SIA CEE) reports further enrich the picture. The 2020 and 2022 reports, based on CAWI surveys of 600 individuals per country, show that Poland leads the region in philanthropic engagement. Eighteen percent of Poles claimed tax breaks for charitable donations, compared to an average of 11% across Central and Eastern Europe. Each year, approximately €1 billion in donations is made via tax declarations, with a potential capacity reaching €1.9 billion. Regarding donation frequency, 40% of Poles donate at least quarterly, 38% donate once a year, 11% donate monthly, and 2% donate more than once a month. However, it should be noted that this data may have been influenced by the exceptional circumstances of the COVID-19 pandemic. Many respondents reported that the pandemic intensified their engagement with philanthropy, with 51% devoting more time to helping others and 16% increasing the amount they donated.

Further survey results from UCE Research, commissioned by Szczytny Cel and based on a sample of 1,122 adults, suggest that in 2022, 58.9% of Poles engaged in charitable activities either traditionally or online. Nonetheless, a significant proportion, 36%, reported no involvement. The amounts donated were generally modest, with 24.5% of respondents giving between 50 and 100 PLN annually, and 16.2% giving up to 50 PLN.

2.1.3 Public Sector Reports for 2022

Turning to governmental sources, a report published on *Podatki.gov.pl* (2023) shows that public-benefit organizations (OPPs) received 1.114 billion PLN in donations through the 1.5% income tax designation, a mechanism allowing taxpayers to allocate a percentage of their tax due to a charity. These donations involved 15.9 million taxpayers.

According to the GUS report for 2022², volunteering was valued at approximately €1.38 billion for the first quarter of the year alone. Overall, the total income of the Polish third sector in 2022 was approximately 47 billion PLN, with private funding sources (including donations from individuals) accounting for 17.9% of that figure, or about 8.4 billion PLN. Within this framework, income from individual donors specifically amounted to 2.964 billion PLN, equivalent to approximately €710 million. This sum represented 6.3% of the total income reported by non-profit organizations.³

Data collected by the NIW⁴ confirms these trends, albeit for a narrower segment of organizations. In 2022⁵, among the 5,461 organizations required to report (those with incomes over 100,000 PLN), 4,335 reported receiving individual donations totaling around 1.85 billion PLN⁶. Additionally, 917 organizations reported income from public fundraising efforts amounting to approximately 390 million PLN. Given that organizations with incomes below 100,000 PLN were not obligated to report, it is likely that the real total is somewhat higher.

2.1.4 Conclusion

Taking all available sources into account, it can be concluded that GUS offers the most comprehensive and representative data regarding individual donations in Poland. The best estimate for individual giving in 2022, based on GUS data, is 2.964 billion PLN, or approximately €710 million. This figure is likely the most accurate and valid reflection of the scale of individual philanthropy in Poland during that year.

2.2 Philanthropy by Bequest

In Poland, there is no representative, collective data regarding the percentage of charitable bequests assigned to specific objectives, nor regarding the mean size of such bequests either for 2022 or in general⁷. Bequeathing assets to charitable purposes has not historically been a widespread practice in Poland, although this situation is beginning to change. Since 2015, a series of promotional campaigns have sought to encourage individuals to bequeath funds or elements of their estate to charity. Among these initiatives are the *Dobra kampania* (PIF website, 2024) and the *Zapisz Dobro* and *Zapisz Testament* campaigns (NGO.pl, 2024). In 2022, UNICEF Poland also launched a national campaign aimed at promoting charitable bequests (*UNICEF Polska – Annual Report 2022*).

Despite these efforts, available data suggest that only around 2% of Poles currently include charitable bequests in their wills (Biznes Newseria, March 2021). Research conducted in 2022 by the Fundacja Otwarte Forum, in cooperation with the GWW law firm and the Research Collective agency, indicates that provisions for “friends and NGOs or a public goal” now rank second only to family-related bequests in Polish wills (NGO.pl, 2024).

The 2022 report by Statistics Poland (GUS) on non-profit sector revenues does not offer a direct reference to bequests. Donations and other private transfers are reported collectively, making it impossible to isolate specific figures related exclusively to inheritances or testamentary gifts. Overall, in 2022, donations and other private transfers accounted for 16.7% of the total revenue of non-profit organizations (i.e., approximately 7.85 billion PLN), but the proportion derived from bequests remains unidentified. Furthermore, bequests and specific inheritances are treated within the same reporting category, without differentiation, in GUS reports.

However, reports submitted by public benefit organizations (OPPs) to the Narodowy Instytut Wolności (NIW) do include a dedicated reporting field for income from bequests (*ze spadków, zapisów*), thereby offering a more specific, albeit partial, insight into the phenomenon⁸. Individual annual reports from OPP organizations are publicly available via the NIW website, although there is no aggregated national summary.

According to NIW data for 2022, among the 5,461 organizations reporting income above 100,000 PLN, 61 organizations declared income from legacies and bequests. The total value of these bequests amounted to 11,204,126.58 PLN, equivalent to approximately 2,652,016.62 EUR. The amounts reported by individual organizations varied significantly, with the highest single organization reporting 3,953,034.81 PLN in bequest income, and the lowest reporting just 2.30 PLN.⁹¹⁰

In summarizing the situation for 2022, it appears that the NIW data provide the only available figures on bequests in Poland, yielding a lower-bound estimate of 11.2 million PLN in testamentary gifts directed toward non-profits. However, this amount must be interpreted with caution. The NIW dataset covers only a portion of the sector, focusing exclusively on organizations with annual revenues exceeding 100,000 PLN. The remaining 4,185 organizations, operating below this threshold, were not required to report, and some may also have received testamentary gifts.

Moreover, it should be emphasized that the GUS data regarding donations from natural persons likely includes bequests as well, since GUS reporting categories aggregate all forms of private giving. Consequently, while the NIW figure offers a helpful benchmark, it is neither fully representative nor definitive for the broader Polish philanthropic landscape in 2022.

2.3 Philanthropy by Corporations

The 2022 report by the Stowarzyszenie Forum Darczyńców w Polsce (FD, 2023) provides the most reliable overview of corporate philanthropy in Poland, though it focuses primarily on corporate foundations rather than direct corporate donations. According to this report, Poland has 219 corporate foundations whose founders and chief sponsors possess corporate status. However, the study itself was based on data from only 71 of these foundations, representing a reporting rate of approximately 30%.

The findings show that half of the corporate foundations studied reported revenue exceeding 1.3 million PLN in 2022. The average revenue per corporate foundation was approximately 1.4 million PLN. Although the financial survey was conducted in 2023, it analyzed data from 2022 to cover a full financial year (FD, 2023). Comparative analysis with historical data highlights a major increase in revenues among corporate foundations: while the mean income in 2012 stood at 1.5 million PLN, foundations have witnessed significant growth since then. It is important to note, however, that the relatively high revenues reported for 2022 may reflect extraordinary activities related to the COVID-19 pandemic and, subsequently, the war in Ukraine (FD, 2023).

The report further shows that, over the past decade, the mean declared level of own funds among the largest corporate foundations has risen from 1.1 million PLN in 2012 to 1.8 million PLN in 2022. Meanwhile, the share of foundations financed directly by their founder corporations has declined: whereas in 2016, 92% of foundations received such support, the share had fallen to 76% by 2022. Moreover, 55% of foundations reported that funding from their founding corporations accounted for less than half of their total revenue (FD, 2023).

Several important trends emerge from the FD report. The corporate foundation sector is becoming increasingly polarized financially, with growing shares of both very small (under 50,000 PLN) and very large (over 10 million PLN) foundations. The total revenue of the 71 corporate foundations studied amounted to nearly 750 million PLN in 2023, marking a threefold increase compared to the 250 million PLN recorded in 2015. Donations from founder corporations remain the predominant source of revenue for these foundations, utilized by 76% of them.

Data from the Narodowy Instytut Wolności (NIW) and the Central Statistical Office (GUS) complement the FD findings, though they come with notable limitations. The NIW collects annual reports from public benefit organizations (OPPs) whose revenue exceeds 100,000 PLN, but does not publish aggregate data¹¹. Nevertheless, for 2022, NIW reported that 2,679 organizations (out of 5,461 reporting) received a total of 2,157,788,355.36 PLN in donations from all legal entities, equivalent to approximately 510.7 million EUR. These figures must be interpreted cautiously, as they include donations from all types of legal entities – not just corporations – and exclude smaller organizations below the reporting threshold.

In terms of GUS data, although no specific category exists for corporate donations alone, entities may report grants and donations under the category *Przychody od podmiotów gospodarczych nastawionych na zysk* (income from for-profit entities). According to GUS statistics for 2022, 8,700 entities declared receipt of funds from this category, representing 8.4% of all reporting organizations. The total amount declared was 2,485.5 million PLN, equivalent to approximately 595 million EUR, accounting for 5.3% of overall revenue across the non-profit sector.¹²

In summary, three key observations can be drawn regarding corporate philanthropy in Poland in 2022. First, the FD report provides important insights into the financial status and

trends of corporate foundations, though its limited sample size restricts representativeness. Second, NIW and GUS data extend coverage to a broader population of non-profits, although their categories are broader and not confined to corporate donations alone. Third, the GUS data, which is comprehensive and based on mandatory reporting requirements, can be considered the most reliable source for estimating corporate giving in Poland, although the figure of 595 million EUR should be interpreted as an upper ceiling, encompassing both corporate and broader enterprise donations.

2.4 Philanthropy by Foundations

2.4.1 The General Picture of Foundations in Poland

The primary source for comprehensive data on foundations in Poland is Statistics Poland (Główny Urząd Statystyczny, GUS), the national authority responsible for statistical analysis across a wide range of sectors, including civil society. The most relevant figures were collected as part of GUS's study *Activities of Associations and Similar Organisations, Foundations, Faith-based Charities, Business and Professional Associations in 2022* (GUS, 2023). These reports are published every two years and are based on mandatory reporting requirements for all registered and active entities, ensuring broad coverage and high reliability.

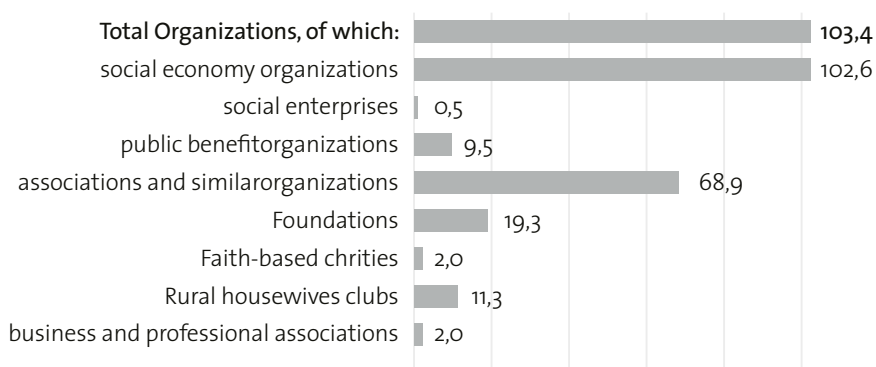
According to the most recent update, in 2022 there were a total of 103,400 non-profit organisations operating in Poland. Among them, foundations constituted a significant share, with 19,300 registered entities (GUS, 2023). This figure illustrates the steady growth and prominent role of foundations within the Polish non-profit landscape.

The mandatory nature of data collection means that the information reflects the full scope of the sector, capturing not only larger, well-known foundations but also smaller and more localized initiatives. Consequently, the data offers a reliable foundation for further analysis of philanthropic activities conducted through foundations.

However, it is important to note that while the number of foundations is substantial, the structure, scale, and financial capacity of these organizations vary considerably. Many foundations operate on limited budgets and engage in local activities, while a smaller group – particularly those established by corporations or wealthy individuals – control a disproportionately large share of philanthropic resources and exert greater influence on national-level initiatives.

The next sections will delve deeper into the specifics of foundation donations, exploring both the overall financial trends and the thematic areas supported by these organizations.

Figure 1: Numbers of active non-profit organisations in 2022 in Poland and their profile



Source: GUS 2023, p. 1.

While there is no detailed data available regarding either the amounts allocated or the specific objectives supported by foundations, the information compiled for statutory reporting purposes allows for the reasonable assumption that a significant share of foundation activity involves charitable and philanthropic giving. The available figures, although general, point to a sector whose core mission remains rooted in supporting public benefit initiatives, social welfare, culture, education, health, and related fields.

This inference is further supported by the legal framework governing foundations in Poland, which requires that their activities align with socially beneficial purposes. Consequently, even in the absence of precise financial breakdowns by cause, it is reasonable to conclude that philanthropic objectives dominate the allocation of foundation resources.

Table 1: Foundations and their fields of statutory activity and goals as of 2022

Field/area	Number of foundations: 19 300
Religion	n/a
Health (healthcare and health protection)	1800
International aid / human rights / refugees (humanitarian aid and welfare)	3300
Rights and their protection, human rights	700
Public/social benefit (national) – local development in social and economic dimensions	600
Local social and economic development	500
Support for institutions, non-governmental organisations and citizens' initiatives	
Professional matters, relating to employees and the given branch	
Business and professional associations	
Culture and art	100
Sports and recreation	4100
Environment / nature / animals / climate	1800
Environmental protection	1400
Education and research	3700
Other activity (not specified, but also including religious and international)	700

Author's own elaboration based on 2022 data from *GUS (Statistics Poland)*, GUS, 2023.

As of 2022, the combined revenue of all non-profit organizations studied amounted to nearly 47 billion PLN (GUS, 2023). Within this broader sector, foundations specifically reported total revenues of 17.4 billion PLN (approximately 4.07 billion EUR). Of this sum, 30.2% originated from non-public sources, defined as private funds. The only further categorization available distinguishes between donations or transferred means (accounting for 28.2% of total revenue) and public collections (representing 2%).

2.4.2 Corporate Foundations

Statistics Poland (GUS) does not systematically research or issue in-depth reports on corporate philanthropic donors. However, this gap has been partially filled in recent years by two organizations: Stowarzyszenie Forum Darczyńców w Polsce (the Donors' Forum) and the Edukacyjna Fundacja im. Stanisława Czarnieckiego (the Stanisław Czarniecki Educational Foundation), which worked in cooperation with the Polish Business Council (Polska Rada Biznesu) to study enterprises and family foundations (FD, 2023; EFC, 2021).

Importantly, Polish legislation does not provide a precise definition for corporate foundations. No public register or formal census exists for such entities. Instead, data are compiled by the Donors' Forum based on ongoing reviews of rankings of Poland's largest firms, such as those published by Forbes, Money.pl, and Rzeczpospolita (FD, 2023). For research purposes, a corporate foundation is defined as a foundation whose founder (or one of its founders) is a firm or a commercial partnership maintaining a link with its founding entity.

The Donors' Forum has conducted studies on corporate foundations four times – in 2007, 2012, 2017, and 2023 – resulting in one of the largest longitudinal studies of corporate foundations in Europe. The aim of these studies has been to track the development of corporate foundations, analyze their geographical distribution, categorize the business sectors of founding firms, and examine areas of foundation activity, target groups, forms of engagement, budgets, levels of employment, volunteering involvement, and relationships with founders (FD, 2023).

The 2023 study was carried out between April and July. It employed a combination of methodologies:

- 1 analysis of rankings of Poland's largest firms and review of their financial reporting;
- 2 quantitative research via online (CAWI) questionnaires with 71 corporate foundations; and
- 3 qualitative research including in-depth group (FGI) interviews with experts and case studies (FD, 2023).

Key findings from the 2023 study indicate that 219 corporate foundations were operating in Poland, most (70%) founded by large corporations. Nonetheless, an increasing number were established by small and medium-sized enterprises (SMEs). Strong ties remain between foundations and their founding companies, with 74% of foundations describing their relationship with the founder as "close." Almost all corporate foundations are characterized by personal connections between the founding firm and the foundation (FD, 2023).

Financial support remains the most common form of assistance, declared by 83% of the surveyed foundations. However, there is a noticeable trend toward non-financial forms of corporate engagement. The primary beneficiaries of corporate foundations are children, youth, persons with disabilities, and the ill (FD, 2023). Geographically, the foundations are predominantly located in urban centers, with Warsaw alone hosting 42% of corporate foundations (91 cases).

In terms of sectoral distribution, corporate foundations most often originate from firms operating in finance, banking, and insurance (approximately 14%), energy and raw materials (12%), publishing and media (around 10%), and fast-moving consumer goods (around 9%). Notably, large enterprises employing 250 or more people establish 70% of corporate foundations, highlighting the dominant role of major firms in the philanthropic landscape (FD, 2023).

Table 2: Percentage of corporate foundations with main areas of activity as of 2023

	% of corporations donating to
Religion	No data
Health protection and help for the disabled	23%
Education and child-rearing	21%
Support for institutions, organisations and social initiatives	10%
Environmental protection and ecology	9%
Social services and welfare	9%
Promotion of volunteering	6%
Sport, tourism, recreation and hobbies	6%
Rights and their protection, human rights, activity to ensure equal opportunities	3%

Author's own elaboration based on data from the Forum Darczyńców report (FD 2023, p. 15). Data relate to all the foundations studied in 2023 (N=71).

Table 3: Further areas of activity of corporate foundations, as indicated by respondents in the 2023 Forum Darczyńców research

	% of corporations donating to
Education and child-rearing	58%
Promotion of the ideas of volunteering	39%
Support for institutions, organisations and public initiatives	37%
Healthcare and help for the disabled	34%
Local development	33%
Sport, tourism, recreation and hobbies	33%
Humanitarian aid	33%
Environmental protection and ecology	31%
Culture and art	31%
Social services and welfare	30%

Author's own elaboration based on data prepared and contained in the *Forum Darczyńców* report (FD, 2023, p. 15). The data relate to all the foundations researched in 2023. They represent additional areas of activity for corporate foundations. In the course of the FD research, foundations were in a position to give many answers to questions. The data presented in the table above relate to those foundations declaring activity in more than one sphere. (*ibidem*).

2.4.3 Family Foundations

A study examining corporate donations via family funds in Poland was conducted in 2021 by the Fundacja im. Romana Czerneckiego in collaboration with the Polish Business Council (Polska Rada Biznesu) (FRC, 2022). The resulting report, *Philanthropy in Poland (Filantropia w Polsce)*, primarily focused on the philanthropic engagement of entrepreneurs and their families. The involvement of the Polish Business Council was particularly significant, as it unites owners and managers of Poland's largest enterprises and international firms operating within the country.

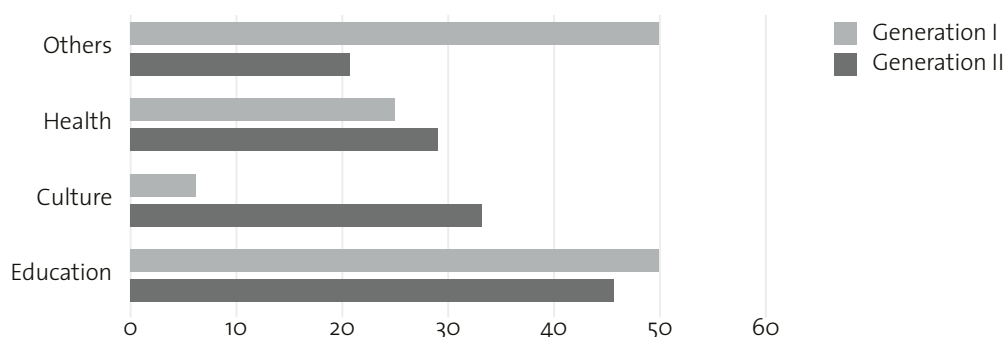
The research, carried out between December 2020 and February 2021, involved 42 structured interviews with entrepreneurs managing businesses across Poland. The qualitative sample was deliberately selected to match the research objectives and the specificity of the group under study. Although the results pertain only to the sample and cannot be generalized to all entrepreneurs, this remains one of the most comprehensive studies to date on philanthropic attitudes among business leaders in Poland.

The interviews explored the societal and philanthropic activities of Polish entrepreneurs, with discussions placed in the context of global trends in philanthropic management. Respondents were divided into two main groups: first-generation philanthropists and next-generation philanthropists. The first generation consisted of entrepreneurs whose wealth accumulated after Poland's systemic transformation and who now engage in philanthropic activities by transferring resources from both private and corporate assets. Many of these individuals also established foundations involving family members. The second group encompassed the next generation, primarily children of these entrepreneurs, who either pursued their own philanthropic initiatives or contributed to foundations established by their parents.

The study found that a significant majority of respondents, 68%, directed their philanthropic efforts toward traditional sectors such as education, culture, and health. More than 60% of those interviewed engaged in institutionalized philanthropy, establishing foundations, philanthropic funds, or social programs within their enterprises. At the same time, nearly half preferred direct forms of assistance, responding spontaneously to individual appeals or supporting specific organizations.

These findings provide important insights into the philanthropic behavior of entrepreneurs in Poland, highlighting both the growing institutionalization of giving and the enduring role of personal engagement and direct support.

Figure 2: Core areas of assistance according to this report, and with a breakdown by generation



Source: Author's own work on the basis of work and data contained in the 2022 RC Foundation report.

As regards the forms of assistance declared by the entrepreneurs, the report distinguishes between institutionalized and non-institutionalized forms of philanthropy, alongside ad hoc activities (FRC, 2022, pp. 37–38). Institutionalized forms include the establishment of family foundations, corporate donations, and CSR programs. Non-institutionalized forms involve the provision of grants and scholarships, regular support to selected social organizations, and the sharing of knowledge, competences, and contacts. Ad hoc activity is characterized by spontaneous, one-off acts of support.

The general results from the interviews reveal significant generational differences in the perception of philanthropy's roles and functions. These differences are crucial for understanding the attitudes and future plans of entrepreneurs who engage in philanthropic activities. For a significant majority of the respondents, local engagement was important; there was a strong tendency to support communities of origin and issues aligned with personal values and affiliations. Core challenges for philanthropic engagement identified in the report include persistent negative perceptions of wealthy individuals, limited public understanding of effective philanthropic practices, and the absence of sufficient tax incentives to encourage giving (FRC, 2022).

Regarding statistical data, the governmental unit Narodowy Instytut Wolności (NIW) does not publish aggregated data specifically on foundation donations. However, it reports on donations received by OPP organizations from all types of legal entities. As of 2022, 2,679 organizations out of 5,461 declared receiving a total of 2,157,788,355.36 PLN (approximately 510,748,503.63 EUR). It must be emphasized, however, that this data set is not fully representative, as it covers only a portion of the third sector (specifically, OPP organizations with revenues over 100,000 PLN) and aggregates donations from all legal entities, not foundations exclusively.

The Central Statistical Office (GUS) offers a broader, though still aggregated, picture. According to GUS data for 2022, 6,600 entities (approximately 6.3% of the total) reported revenues under the category "Przychody od fundacji, stowarzyszeń, organizacji społecznych, wyznaniowych, związkowych" (revenues from foundations, associations, social organizations, faith-related and union-related organizations). The total revenue reported in this category was 1,054.2 million PLN, or approximately 251,321,280 EUR, representing only 2.2% of the total revenue of all non-profit organizations. However, as GUS does not further disaggregate

these data into separate categories for foundations versus other types of organizations, it remains impossible to isolate the contributions of foundations specifically.

In conclusion, neither GUS nor NIW publish fully disaggregated data capturing donations by foundations alone. Nonetheless, the data provided by GUS is the most comprehensive and reliable, reflecting the full population of non-profit organizations in Poland. While the GUS category encompasses a mix of foundations, associations, and other social entities, it does not include profit-oriented organizations such as corporations. Thus, we may reasonably assume that donations made by civil society entities, including foundations, reached approximately 251 million EUR in 2022, with this figure serving as a valid ceiling for estimating foundation-related giving in Poland for that year.

2.5 Philanthropy by Charity Lotteries

Poland does not have compiled reports or official statistics concerning the organization of charitable lotteries. Nevertheless, this form of fundraising enjoys a relatively long tradition and a degree of popularity among NGOs seeking to secure financial resources (Mólka, 2024, p. 209). Charitable lotteries in Poland are typically organized by NGOs on a voluntary basis. However, organizers are automatically subject to accountability under the Act of 13 July 2018 on counteracting money laundering and the financing of terrorism. Thus, Polish charitable lotteries are classified under the same legal framework as other forms of gambling, as there is no specific legal category for “charitable lotteries.”

In legal terms, a charitable lottery falls under the broader designation of a “game of chance,” and NGOs (foundations, associations, cooperatives, and non-profit companies) engaging in such activities are treated accordingly under Polish law. While small-scale local lotteries have been common historically, recent years have seen the emergence of larger, cyclical charity events. One significant example is the Wielka Loteria Top Charity, first organized in 2022 by the Omenaa Foundation and the Rafał Brzoska Foundation. In its inaugural year, the lottery raised 8,792,000 PLN (approximately 2,058,207 EUR). The income was split equally between supporting Ukrainian refugees and achieving the statutory objectives of the involved organizations (Wielka Aukcja Charytatywna Top Charity, 2024).

In 2023, the second edition of the Wielka Loteria Top Charity collected 28,573,000 PLN (approximately 6,686,082 EUR), with the funds directed toward education and psychological support for children from Polish children’s homes, Ghanaian street children, and Ukrainian refugee children. Thirty percent of the collected funds were allocated to establishing a new philanthropic project called the Konsorcjum Filantropijne. In 2024, the third edition took place with the collaboration of the Omenaa Foundation, Rafał Brzoska, and Corporate Connections Polska. The funds raised totaled 48 million PLN (approximately 11,232,000 EUR), with a focus on supporting the independence of young adults leaving the care of children’s homes in Poland. Notably, Rafał Brzoska personally contributed 22 million PLN, one of the largest private donations in Polish history (PAP, 2024).

Overall, each edition of the Wielka Loteria Top Charity has set higher fundraising benchmarks, illustrating a growing public interest and engagement in this form of giving. However, due to the lack of national registration or centralized reporting, it remains difficult to quantify the total funds collected through all charitable lotteries in 2022. Thus, the 8,792,000 PLN collected by the first edition of the Wielka Top Charity Lottery provides only a documented lower-bound figure for that year’s charitable lottery fundraising.

2.5.1 Examples of Major Charitable Actions and Organizations in Poland

The “Great Orchestra of Christmas Charity” (Wielka Orkiestra Świątecznej Pomocy, or WOŚP) and Caritas Polska represent two of the oldest, largest, and most recognized institutions organizing charitable fundraising in Poland. However, the charitable landscape extends well beyond these two prominent examples. Every year, rankings of public-benefit organizations (OPPs) are published, highlighting the organizations most successful in attracting public support.

The WOŚP Foundation, established in 1993, is particularly renowned for its annual fundraising events held in January, with collections taking place across Poland and among Polish expatriate communities worldwide. Each year’s fundraising goal varies, typically focusing on pediatric healthcare and elderly care, including the purchase of specialized medical equipment. Since its first “Finale” on January 3, 1993, which raised 3,773,443 PLN to support children with heart conditions, the organization has expanded significantly. In 2022, WOŚP focused on saving children’s eyesight, raising 224,376,706 PLN through activities involving 1,633 collection centers (90 of which operated abroad) and 102,555 volunteers. In 2023, efforts were directed toward combating sepsis, resulting in 243,259,387 PLN collected across 1,653 centers and with the involvement of 120,000 volunteers. In 2024, the fundraising theme was respiratory health post-pandemic, raising a record-breaking 281,879,118 PLN with the participation of 1685 centers and 120,000 volunteers. Notably, all funds collected during the annual Finale are allocated exclusively to purchasing medical equipment and funding medical programs; administrative costs are covered through separate sponsorships and bank interest earnings (WOŚP, 2024).

Caritas Polska, reestablished after 1990 following Poland’s systemic transformation, serves as the Catholic Church’s principal charitable organization. Caritas became officially recognized as a public-benefit organization in 2004. According to its 2022 financial report, Caritas organizations reported total revenue of 219,553,182 PLN, of which approximately 188.8 million PLN came from private donations and nearly 24 million PLN from government funding (Rzeczpospolita, 2024). Business donors contributed about 51 million PLN. Overall, Caritas’s charitable activities in 2022 were valued at more than 320 million PLN, and in 2023, the organization collected and distributed approximately 270 million PLN worth of assistance (Caritas, 2023).

3 Conclusion

The collected data allow several key conclusions regarding the state and dynamics of the philanthropic sector in Poland.

Philanthropy and charitable activities in Poland only truly began developing after the systemic transformation and democratization of the country in 1989. This change is clearly reflected in the emergence of major philanthropic initiatives during the early 1990s, such as the reactivation of Caritas in 1990 and the establishment of the Great Orchestra of Christmas Charity (WOŚP) in 1993. Reports by organizations like the S. Czarnowski Educational Foundation further highlight this historical context, distinguishing between a first generation of entrepreneurs who initiated their activities in the 1990s and a second, newer generation – primarily the children and families of these early entrepreneurs – now engaging in philanthropic efforts. The early development of the philanthropy sector was thus a direct side-effect of Poland's systemic and economic transformation, accompanied by capital accumulation, wealth growth, intergenerational asset transfers, and the beginnings of succession planning within many family businesses (EFC, 2021, p. 2).

At the same time, the late development of the sector was influenced by gaps in the legal and administrative frameworks. Comprehensive regulations and supporting structures for philanthropy have only recently started to emerge. Until very recently, Poland lacked crucial legislation for philanthropic activity. For instance, there is still no formal legal definition of corporate foundations, and charitable lotteries are regulated under the Gambling Act (*Ustawa o hazardzie*), rather than through specialized philanthropy-related legislation. The Family Foundations Act (*Ustawa o Fundacjach rodzinnych*) only came into force in 2018, highlighting how legislative support for philanthropy is still developing. As a result, organizations like Forum Darczyńców actively lobby for further legislative changes to support the sector's growth (FD, 2024).

The specific socio-political background of Poland must also be considered. Like other Central and Eastern European Countries (CEECs), Poland has traditionally been characterized by lower levels of philanthropic behavior (Howard, 2003; Archambault, 2009). However, this pattern has been changing noticeably in recent years, spurred by successive crises that mobilized society, including the COVID-19 pandemic and, most significantly, the humanitarian response to the influx of millions of refugees from Ukraine in early 2022. Poland's societal mobilization in response to these events was particularly striking, leading to a major increase in philanthropic activity. Indeed, the World Giving Index 2022 noted that Poland was one of the countries with the highest growth in philanthropic activity worldwide, ranking eighth globally, with 21% of the population participating in charitable giving (World Giving Index, 2022).

Another important factor shaping philanthropic behavior in Poland is the country's relatively homogeneous religious and national structure, with strong Catholic traditions. This background explains the consistently high levels of public trust and engagement with faith-based organizations such as Caritas, one of the largest charitable organizations in Poland.

Academic research into philanthropy in Poland remains relatively underdeveloped, reflecting the sector's late emergence and only recent dynamic growth. Nevertheless, Poland's demographic and economic weight in the CEEC region is significant. With a population of approximately 37.7 million, Poland is the largest state among the eleven Central and Eastern European countries and presents the highest studied level of philanthropic potential, as indicated by the SIA CEE 2020 and 2023 reports. Given these factors, the ongoing evolution of Poland's philanthropy sector merits continued close observation.

3.1 Detailed conclusions and final estimations as of 2022

The overall estimation of donations in Poland is as follows.

Table 1: Sources of contributions in 2022¹³

	million €	Percentage
Individuals :	709,581,600.00	45,57%
<i>In vivo (GUS data)</i>	709,581,600.00 (710M)	
incl. Bequests (<i>NIW data/not representative</i>)	2,652,016.62 (2.65M)	
Corporations (<i>GUS data</i>) (In GUS statistics <i>podmioty nastawione na zysk</i> , i.e. risk-oriented entities)	595,028,700.00 (595M)	38,18%
Charity lotteries (<i>N/A/ not representative</i>)	2,058,207.20 (2M)	0,13%
Foundations ¹⁴ (<i>GUS data</i>) (In GUS data – statistics: “ <i>fundacje, stowarzyszenia, organizacje społeczne, wyznaniowe, związkowe</i> ”)	251,321,280.00 (251M)	16,11%
Total	1 558 M	100%

The data on giving by natural persons, corporations (profit-oriented entities), and foundations, as compiled by Statistics Poland (GUS), can be regarded as representative and valid.

However, the same cannot be said for data relating to “charity lotteries” and “bequests,” due to the absence of comprehensive listings or systematic reporting; consequently, those values should be viewed as indicative only and not representative.

The figures presented in the first and second tables are intended to serve as general estimations rather than precise measurements.

Table 2: Uses of contributions in 2022¹⁵

	million €	Percentage
Religion	–	–
Health ¹⁶	201,7	10,7%
International aid / human rights / refugees ¹⁷	773,8	41,1%
Public/social benefit (national) ¹⁸	116,9	6,1%
Culture ¹⁹	112,9	6,0%
Sports and recreation ²⁰	172,8	9,2%
Environment / nature / animals / climate ²¹	86,3	4,5%
Education and research ²²	188,0	10,0%
Other (Other activities, including international and religious) ²³	220,2	11,7%
Total	1 883,3	100%

Author's own elaboration based on GUS data for 2022 (category “private funds”).

The data from Table 2 can be regarded as valid and representative. These data are based on reports containing percentage distributions from 2022, concerning the *Structure of Revenues of Non-Profit Sector Organizations by Main Field of Activity*. Estimates in the table are based exclusively on revenue from private sources as identified by Statistics Poland (GUS), specifically from private donations, excluding public collections.

It can be estimated that philanthropic donations in Poland in 2022 amounted to approximately €1.9 billion. This figure is supported by GUS statistics, which are considered representative, valid, and based on confirmed reported donations.

In summary, portrayals of philanthropic activity in Poland – particularly donations by individuals, corporations (profit-oriented entities), and foundations – can be regarded as both representative and valid for 2022. These categories were processed by GUS using comprehensive reporting mechanisms.

However, data concerning charitable lotteries and bequests require further research. Due to the absence of full listings or systematic tracking, current information in these areas cannot be considered representative or fully valid.

Despite these limitations, the philanthropy sector in Poland is developing dynamically. There is a clear trend towards the emergence of new studies and reports, suggesting that increasingly precise calculations based on real-world data will become possible in the near future.

Among the available reports and studies, the most reliable and representative remain those produced by Statistics Poland (GUS).

3.2 Limitations of the data

Major challenges affecting the current understanding of philanthropy in Poland include:

- The lack of comprehensive, reliable reports that specify the sectors to which donations are distributed (e.g., culture, sports, environment) by different donor categories such as individuals, corporations, or foundations.
- The absence of systematic annual data on bequests and charity lotteries.

4 Notes

- 1 This report is based on available data, official reports, and statistical research conducted by both private and public sector entities. Where possible, data were specifically prepared for the ERNOP publication *"Philanthropy in Europe" – "Philanthropy in Poland"* chapter – by the Central Statistical Office of the Republic of Poland (GUS) and the Narodowy Instytut Wolności–Centrum Rozwoju Społeczeństwa Obywatelskiego (NIW – Governmental Centre for Civil Society Development). The author is deeply grateful to both institutions for their cooperation and the preparation of dedicated datasets.
For the most recent estimates, the final figures were prepared in close collaboration with GUS. In this context, special thanks are extended to Tomasz Sekuła, Head of Department at the GUS Research Centre for the Social Economy in Kraków (Ośrodek Badania Gospodarki Społecznej GUS), for his invaluable cooperation and consultations. Their support has ensured that the final version of this report presents the most valid, representative, and realistic estimations of the philanthropy sector in Poland as it stood in 2022.
- 2 Analysis contained in the article is based on the official GUS data and statistical report: *"Działalność stowarzyszeń i podobnych organizacji społecznych, fundacji, społecznych podmiotów wyznaniowych oraz samorządu gospodarczego i zawodowego w 2022 r. – wyniki wstępne,"* (in English: *Activities of Associations and Similar Organisations, Foundations, Faith-based charities, Business and Professional Associations in 2022 – preliminary results*) as published on 19.12.2023. On 28.11.2024, GUS also published more wide-ranging data on *"Sektor non-profit w 2022 roku"* (in English: *"The non-profit sector in 2022"*) – which is available on the Office's website.
- 3 Data compiled by GUS to meet the needs of the ERNOP *"Philanthropy in Europe" ("Philanthropy in Poland")* publication.
- 4 The list of reports is available at: <https://sprawozdaniaopp.niw.gov.pl/>. *"Baza sprawozdań finansowych i merytorycznych organizacji pożytku publicznego."*
- 5 This data were also prepared for the purposes of the ERNOP publication by Narodowy Instytut Wolności – Centrum Rozwoju Społeczeństwa Obywatelskiego.
- 6 These data were prepared for the purposes of the ERNOP publication by Narodowy Instytut Wolności – Centrum Rozwoju Społeczeństwa Obywatelskiego.
- 7 GUS is not collecting, thus not offering data for: charity lotteries, corporate donations *per se*, foundations *per se* and bequests.
- 8 For more, see the Narodowy Instytut Wolności – Centrum Rozwoju Społeczeństwa Obywatelskiego website with individual reports from non-profit organisations, 2024): <https://sprawozdaniaopp.niw.gov.pl/>.
- 9 These data were prepared for the purposes of the ERNOP publication, by Narodowy Instytut Wolności – Centrum Rozwoju Społeczeństwa Obywatelskiego.
- 10 However, those data are taken only from the substantive reports of organisations whose total revenue for 2022 exceeded PLN 100,000 (only these organisations are to report such information). The remaining organisations (4185 in number) each showed total revenue up to PLN 100,000 and did not have to provide data in a substantive simplified report.
- 11 These data were prepared for the purposes of the ERNOP publication, by Narodowy Instytut Wolności – Centrum Rozwoju Społeczeństwa Obywatelskiego – meaning that they are not available on the NIW website.
- 12 These data were prepared for the purposes of the ERNOP publication by GUS, and are not available on the GUS website.
- 13 The data in this table (No. 1) are mainly prepared on the basis of GUS data – report for 2022, which includes only data from 3 categories (Income from individuals; Income from

for-profit businesses; and Income from foundations, associations, social, religious, union organizations – in PL – “Przychodów od osób fizycznych”; “Przychodów od podmiotów gospodarczych nastawionych na zysk” oraz “Przychodów od fundacji, stowarzyszeń, organizacji społecznych, wyznaniowych, związkowych”), without public collections. In addition to these categories, entities had revenue from other non-public sources that are not recorded and not reported. For this reason, Table 1 and Table 2 can and do have different values. The data were prepared in cooperation with GUS for the purposes of the ERNOP publication and cannot be found elsewhere.

- 14 GUS statistics offers only aggregated sums of donations from aforementioned units (foundations, associations, social, religious, union organizations) hence no detailed data regarding the donations by foundations per se is available. It is also impossible to count donations from foundations per se.
- 15 The data in this table (No. 2) are prepared on the basis of GUS data, report for 2022 – non-public revenue category – all revenues but excluding public collections. Entities may have revenues from various non-public sources that are not recorded in GUS reports. Therefore, Table 1 and Table 2 can and do have different values/estimations.
- 16 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference is made, in relation to GUS research categories like: Health.
- 17 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “STRUCTURE OF REVENUES NON-PROFIT SECTOR ORGANIZATIONS BY MAIN FIELD OF ACTIVITY IN 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Social services; Law, advocacy, civil rights, politics.
- 18 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Rescue services; Business and professional associations; Employment assistance; Local social and economic development; Support for institutions, non-governmental organizations and citizen's initiatives.
- 19 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Culture and arts.
- 20 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Sports, tourism, recreation, and hobbies.
- 21 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Environment; and Hunting.
- 22 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Education and research.
- 23 Data in this section represent cumulative values calculated by reference to the percentage values in the GUS report on “structure of revenues non-profit sector organizations by main field of activity in 2022”, Table 16. Reference (aggregated amount) is made, in relation to GUS research categories like: Other Activities, of which international and religious.

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Portugal

Compared to other countries, research on philanthropy in Portugal remains limited, especially in terms of measuring contributions from individuals, households, corporations, foundations, and lotteries. Although data is occasionally collected, there is no regular or comprehensive compilation of this information. According to the most recent data from the National Statistics Institute (INE, 2020), donations represent 5% of the funding sources for social economy organizations – and 7.4% for altruistic associations specifically. This report does not aim to offer an exhaustive overview. Rather, based on expert consultations and a review of available studies, it provides a curated summary of existing data and research on philanthropy in Portugal.

In terms of individual giving, there is no official national dataset. However, an ongoing PhD thesis in Sociology at the Institute of Social Sciences, University of Lisbon, conducted by Pedro Calado, has generated the first public dataset on individual philanthropy. This survey – funded by the Calouste Gulbenkian Foundation and implemented by Ipsos – draws on a similar study conducted by the King Baudouin Foundation in Belgium.

The primary objective of the survey was to map individual philanthropic behavior in Portugal. It used a mixed methodology of 300 online and 300 telephone interviews. The study aimed to assess the perceived importance of philanthropy in Portuguese society, explore public attitudes towards giving, and analyze the impact of social and economic contexts on giving behavior. Key findings include:

- A strong majority (85%) consider philanthropy important, especially among women, older adults, and those with higher education.
- The percentage of people donating money decreased (38% in 2023 vs. 54% in 2017), although the average amount donated increased.
- Volunteerism declined, with 13% of individuals volunteering in 2023 (down from 17%), and a drop in average annual volunteer hours from 93 to 75.
- Top supported causes include social inclusion, health, and humanitarian operations. Support for international causes is increasing.
- Donation methods have shifted away from cash toward ATMs, tax allocation (IRS), digital platforms, and direct debit.
- Key motivations include trust in organizations, alignment with causes, and a desire to make a positive impact. Barriers include lack of resources, distrust in donation management, and donation fatigue.

Another study by Ladeira (2023) analyzed donation trends using data from Leigos para o Desenvolvimento, an NGO. Covering over 21,000 donations between 2015 and 2022, the study found that while women donate more frequently, men – particularly older men – tend to contribute higher amounts. After a peak in 2018, donation values declined, likely due to inflation. December is consistently the peak month for giving. Interestingly, 2018 saw the highest donor loyalty. The study also used a predictive model highlighting demographic factors – such as age and gender – as significant predictors of donation behavior.

Portugal also has legal mechanisms to encourage philanthropy. For example, fiscal consignment allows taxpayers to allocate a portion of their taxes to nonprofit organizations (see section 2.1). Another mechanism, under Article 281 of the Code of Criminal Procedure, enables individuals involved in minor legal infractions to donate money or provide public service as a condition for suspending legal proceedings.

Internationally, the 2023 World Giving Index (Charities Aid Foundation, 2023) offers a comparative perspective. Portugal scored 24% in terms of individuals donating money to charities – unchanged since 2013. This contrasts with a global upward trend (from 29% in 2012 to 34% in 2022), placing Portugal in the lower quintile.

Corporate giving in Portugal is better documented. The most comprehensive data comes from Informa D&B's 2023 study for the year 2022. Key figures include:

- Approximately 65,000 companies made donations in 2022.
- Non-financial companies donated €217 million.
- 47% of donations came from large companies.
- In total, corporate donations between 2018 and 2022 exceeded €1.12 billion.
- 81% of donations in 2022 were from companies that had also donated in the previous five years.

Regarding foundations, a 2024 study funded by the Calouste Gulbenkian Foundation and conducted by the Catholic University of Porto recorded 618 active foundations in Portugal, mobilizing €865.8 million in 2024. Franco (2021) identified 873 foundations in 2020 and distinguished between three philanthropic models: operative, grantmaking, and mixed. Social services (30%) were the top domain, followed by culture, communication, and recreation (21%), health (17%), and education (9%).

Finally, giving via charity lotteries is managed by Santa Casa da Misericórdia de Lisboa. In 2022, €681 million (22.2% of gross lottery sales) was allocated to charitable causes, including social services, health, sports, culture, and social protection.

In summary, while philanthropy in Portugal is gaining visibility, systematic data collection remains limited. This gap represents a critical opportunity for future research.

2 State of Philanthropy Research in Portugal

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Portuguese law offers several mechanisms that directly or indirectly encourage individual and household giving.

One prominent example is fiscal consignment, which allows taxpayers to allocate part of their taxes to charitable organizations. This can be done through either Personal Income Tax (IRS) or Value Added Tax (VAT), or both.

- **IRS consignment** enables taxpayers to donate 0.5% of their assessed IRS – that is, the portion of income tax due after deductions – to a nonprofit organization with social, religious, environmental, or cultural aims. This comes at no cost to the taxpayer.
- **VAT consignment**, on the other hand, involves assigning the value of certain VAT deductions – collected by requesting invoices in sectors like automotive repair, hospital-ity, beauty services, veterinary services, and public transport. Unlike the IRS consign-ment, VAT consignment does incur a cost, as it reduces one's tax refund or increases the amount owed.

In total, €30.5 million was consigned through IRS and VAT in 2022. Of this:

- IRS consignment accounted for €29.1 million, a 10.6% increase compared to 2021.
- VAT consignment amounted to €1.4 million.

A total of 4,566 organizations – primarily humanitarian, social support, or cultural institu-tions – benefited from these contributions. Despite the increase in the total consigned and the number of recipient organizations, the number of participating households declined: 860,000 households donated part of their tax in 2022, compared to one million in 2021.

In terms of direct giving, Pedro Calado's ongoing PhD research in Sociology (see Introduc-tion) provides an estimate of total individual donations in Portugal for 2023. While these findings should be interpreted as indicative – due to the sample size and selection method (95% confidence level and $\pm 4\%$ margin of error) – he estimates that individuals donated approximately €639 million in 2023.

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

- Calado, P. (2024) – *Survey on Individual Philanthropy*, part of the doctoral thesis titled “A Sociological Approach to Individual Philanthropy in Portugal: Guidelines and Prac-tices”, conducted within the PhD program in Sociology: Knowledge for Open and Inclu-sive Societies (OpenSoc) at the Institute of Social Sciences, University of Lisbon (2023–2027).

This survey was funded by the Calouste Gulbenkian Foundation and implemented by IPSOS APEME. It represents one of the most comprehensive recent efforts to quantify and charac-terize individual giving in Portugal.

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

Currently, no official data is available on donations made by bequest in Portugal.

2.2.2 Data Sources of Philanthropy by Bequest

There are no known data sources that systematically capture or report on donations made through bequests in Portugal.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

The most recent and complete study identified was conducted by Informa D&B (2023), covering data for the year 2022. According to this study, approximately 65,000 companies – representing 18% of the corporate sector – contributed a total of €217 million in donations. These contributions are critical in supporting social causes and demonstrate a strong corporate commitment to the public good.

In terms of company size, nearly half of all donations came from large corporations. Although they represent only 1% of donor companies, their donation rate exceeds 70%, underscoring their central role in corporate social responsibility.

Sectoral differences are notable. About one-third of donations originated from the retail sector. Along with retail, business services, manufacturing, and wholesale together account for two-thirds of the total value donated. Although smaller in number, banking and insurance companies also play a significant role, contributing €21 million, or 9% of the total. Including these sectors, the total estimated value of corporate donations reaches €238 million.

Geographically, the North and Centre regions had the highest number of donor companies. However, the Lisbon Metropolitan Area dominated in value terms, accounting for 50% of total donations due to its concentration of large businesses.

In terms of trends, since 2018, roughly 131,000 companies have made donations, amounting to €1.12 billion. Of these, 28% donated consistently every year. In 2022, 81% of donations came from companies that had donated regularly over the previous five years. While the number of donors declined during the pandemic (2019–2020), the average donation increased substantially, reflecting intensified support during a period of crisis. Although this average slightly declined in 2022, the number of donating companies returned to pre-pandemic levels. Compared to 2018, the average donation per company was 34% higher in 2022.

Micro-donations are also important: 94% of companies donated up to € 5,000. Meanwhile, 40 companies donated over € 500,000 each in 2022. Donation levels are closely associated with company age and size – older, more established companies tend to give more. Notably, family-owned businesses accounted for over one-third of donors and contributed 23% of total donations.

The study also explores links between corporate donations, ESG (Environmental, Social, and Governance) scores, and financial resilience. Companies that donate regularly tend to perform better in both ESG metrics and financial stability.

While the report does not identify donation recipients or target sectors, it clearly shows that corporate giving in Portugal is a vital expression of support for the common good and plays a significant role in addressing social challenges.

2.3.2 Data Sources of Philanthropy by Corporations

The primary data source is the annual report published by Informa D&B, a leading private provider of business intelligence in Portugal. The most recent edition, released in December 2023, covers 2022 data and includes a new section titled “Donations and the ESG Score.”

The methodology defines the target population as follows:

- 1 Businesses (Non-Financial Companies): Includes all public and private commercial companies that were operational during the year (approximately 355,000 entities), spanning all sectors except banking and insurance.
- 2 Banking and Insurance: These sectors are analyzed separately due to the distinct nature of their financial reporting. Donation figures are extracted from annual reports – 30 banking institutions were reviewed (19 with “Donations and Membership Fees” sections), and 30 insurance firms were examined (9 with relevant donation data).

The report is publicly accessible online.

2.4 Philanthropy by Foundations

2.4.1 Descriptive Statistics of Philanthropy by Foundations

The most recent and comprehensive data on foundation giving in Portugal comes from a study published in November 2024, funded by the Calouste Gulbenkian Foundation and conducted by the Catholic University of Porto (Mendes, Pinto, & Franco, 2024). According to this research, foundations in Portugal donated a total of €865.8 million in 2024.

It is important to note that the figures presented refer to overall revenue or turnover for that year and do not isolate amounts derived from endowment income. At present, there is no known data source that specifically tracks donations made from endowments alone.

2.4.2 Data Sources of Philanthropy by Foundations

- Primary Source: Mendes, A., Pinto, F., & Franco, R. (2024). *Diagnóstico das ONG em Portugal 2015–2024*. Calouste Gulbenkian Foundation, Lisbon. Available online

2.5 Philanthropy by Charity Lotteries

2.5.1 Descriptive Statistics of Philanthropy by Charity Lotteries

In Portugal, *Santa Casa da Misericórdia de Lisboa* (Holy House of Mercy of Lisbon), through its *Departamento de Jogos* (Games Department), operates social games exclusively on behalf of the State.

According to *Santa Casa*, revenues generated from social games are redistributed to the community through various channels – prizes, commissions for retailers, taxes, and profits allocated to beneficiaries. These funds support sectors such as education, poverty alleviation, social inclusion, civil protection, domestic violence prevention, health, culture, school sports, and security at sporting events. This reinforces *Santa Casa*’s role as a key actor in Portugal’s social policy landscape. Additionally, more than 5,000 points of sale receive commissions, contributing to local economies and promoting social cohesion.

Based on the *Jogos Santa Casa Management and Accounts Report 2022*, approximately 97.1% of the amount wagered in social games was returned to society – a total of €2.974 billion. This return includes prizes, commissions to brokers, stamp duties, legally mandated deductions, sponsorships, and investments in responsible gaming initiatives.

Of this total, €681 million – or 22.2% of gross sales – was allocated to funding good causes and sponsorships. Specifically, €666 million was directed solely to support charitable causes. These funds were applied in line with the State's social policy priorities, benefiting groups such as the elderly, disadvantaged families, children and youth, people with disabilities, and victims of violence, as well as promoting cultural, educational, and sporting initiatives.

2.5.2 Data Sources of Philanthropy by Charity Lotteries

- *Annual Jogos Santa Casa Management and Accounts Report 2022*, Santa Casa da Misericórdia de Lisboa. Available online

3 Conclusion

In recent years, philanthropy has remained an underexplored topic in Portugal. However, the quality and availability of existing data have shown signs of improvement.

Notably, 2024 marked the release of the first public survey offering a clearer picture of individual giving. It revealed a decline in individual philanthropy – both in terms of monetary donations (falling from 54% in 2017 to 38% in 2023) and in volunteerism, with the percentage of individuals donating their time dropping from 17% to 13%. The average annual hours of volunteering also decreased, from 93 to 75.

Despite these downward trends, national datasets and international sources – such as the *World Giving Index 2023* (Charities Aid Foundation, 2023) – provide a valuable foundation for understanding philanthropy in Portugal. However, the absence of systematic, recurring data collection across sectors presents both a challenge and an opportunity for further research and development in this field.

Table 1 below presents a summary of the most recent available data on philanthropic contributions across different sources in Portugal.

Table 1: Sources of contributions in 2022

	Million €	Percentage
Individuals	639 (2023)	
<i>In vivo</i>	639 (2023)	
Bequests	N/A	
Corporations	238	
Charity lotteries	N/E	
Foundations ⁷	N/A	
Total	877	100%

In the area of individual philanthropy, the most commonly supported causes in Portugal are social inclusion, health, and humanitarian operations. There is also a growing interest in international causes, particularly in sectors such as health, humanitarian relief, and the protection and support of victims.

Looking ahead, several ongoing academic projects offer promising developments for the field. Notably, two doctoral research initiatives are contributing to a deeper understanding of philanthropy in Portugal. Miguel Alves Martins, with a background in management, is pursuing a PhD at Bayes Business School in London (2020–2025), focusing on “Philanthropy and Family Foundations.” Meanwhile, Pedro Calado is undertaking a PhD in Sociology at the Institute of Social Sciences of the University of Lisbon (2023–2027), centered on “Individual Philanthropy.” Supported by a philanthropic foundation, Calado has already conducted a statistically representative national survey, marking a significant step forward in quantifying and analyzing individual giving in Portugal.

These research efforts, alongside future initiatives, hold great potential to advance the knowledge base and foster a more comprehensive understanding of philanthropic behavior across the country.

4 Links to Other Data Sets

Based on the current analysis, it is not possible to integrate or cross-reference existing data-sets on philanthropy in Portugal. Available data sources lack shared identifiers or compatible formats, which prevents linkage across studies or sectors.

5 References and Further Reading

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Philanthropy in Europe

ROMANIA

Lev Fejes

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1 Introduction on Philanthropy Research in Romania

Research activity in Romania remains modest and has experienced a decline in recent years. According to EUROSTAT, in 2021, Romania allocated the lowest percentage of GDP to research among EU countries, investing only 0.47% (Eurostat, n.d.).

When it comes to philanthropy and civil society research, the landscape is marked by limited interest and fragmented efforts. Government institutions do not collect comprehensive, interconnected, or up-to-date data, which would otherwise serve as a vital foundation for research. As Cibian (2022) notes, “Romanian institutions... are circumspect in even sharing data they possess. Therefore, it is nearly impossible to have a good overview of the sector’s size, activity, and contribution.” This applies equally to philanthropic funding data.

Until recently, Romania lacked dedicated research institutes or academic centers capable of producing methodologically rigorous studies on philanthropy. A notable development was the establishment of the Research Center for Civil Society in 2024, under the umbrella of the Center for the Study of Democracy at Babeş-Bolyai University – an accredited center of excellence.

In the absence of sufficient academic infrastructure, non-governmental support organizations and funders have stepped in to fill the gap, conducting studies on philanthropic behavior and civil society development. While some researchers have addressed topics such as sector funding, the role of civil society in democracy, civic engagement, and community development, significant gaps persist in our understanding of Romania’s philanthropic organizations and broader civil society.

Several key studies have been produced by the Civil Society Development Foundation (CSDF), the Centre for the Study of Democracy (CSD) at Babeş-Bolyai University, the Association for Community Relations (ARC), and the Făgăraş Research Institute (FRI). CSDF’s most recent report on civil society was published in 2024, while a 2021 study mapped existing data sources in the sector. ARC occasionally publishes national trend reports on philanthropy, based on representative surveys – the latest being Fejes (2023). The Făgăraş Research Institute has conducted a small number of studies, some commissioned by ARC or other entities, such as the Cluj Cultural Center’s report on mobilization during COVID-19, and research on civil society capacity in the Țara Făgăraşului region.

Other relevant sources include the USAID Civil Society Sustainability Index, the Global Philanthropy Environment Index (GPEI), the CAF World Giving Index, the CIVICUS Index on Civil Society, and the Bertelsmann Stiftung Sustainable Governance Indicators, with contributions from CSDF and FRI, respectively.

2 State of Philanthropy Research in Romania

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Due to the lack of regular and systematic measurement of charitable giving in Romania, only a few isolated studies provide insight into the recipients, frequency, and donation amounts from individuals. The recent CSDF (2024) study found that 24% of the population donated to NGOs in 2023. In contrast, the ARC study focused more broadly on all donation behaviors but was limited to the urban population aged 18–65. This study reported that 52% of urban Romanians donated money in 2023, and 63% of those donors supported NGOs.

While the focus on urban populations may initially appear restrictive, it is less problematic in the Romanian context. Most individual giving takes place in urban areas, which also host the majority of civil society organizations (CSOs). Although rural or rural-focused CSOs do exist, they comprise only a small share of Romanian civil society. In rural settings, the church is typically the primary recipient, receiving mostly cash donations from individuals.

This urban–rural dynamic is further supported by a recent regional study showing that 48% of Central and Eastern Europeans had donated to charity in the previous year. Among the countries surveyed, Romania ranked above average, with 55% of respondents indicating they had donated in the last 12 months. These findings reinforce the data from the ARC study (Fejes, 2023).

Collectively, the evidence suggests that while support for CSOs is concentrated in urban areas, donations do occur across both urban and rural contexts – with a shift in recipient types: NGOs are the primary recipients in cities, whereas the church dominates in rural communities. Individuals and families in need also remain significant beneficiaries across both settings.

Given its comprehensiveness, the ARC study by Fejes (2023) serves as the most reliable basis for estimating donation volumes in Romania. Based on this data:

- The estimated lower bound for individual donations is 2.23 billion RON
- The upper bound is 2.26 billion RON, equivalent to approximately €447.6 million

Table 1

	% individuals that donated to	Mean amount donated (€)
Religion	22% donate to religious NGOs 55% donate to the church	51.63 NGOs 50.57 Church
Health	53% donate to health NGOs 34% donate to hospitals	69.16 NGOs 52.57 Hospitals
International aid / human rights / refugees	29%	72.59
Public/social benefit (national)	NA	NA
Culture	14%	52.80
Sports and recreation	15%	46.54
Environment/nature/ animals / climate	36%	63.51
Education and research	23%	56.04
Other (not specified)	96%	55.64
Total of the population* donating money	52%	

* adult urban population

It is important to note that donors in Romania are not limited to a single beneficiary type. Data shows that:

- 36% of donors contributed to both NGOs and religious institutions,
- 37% gave to NGOs as well as individuals or families in need, and
- 27% donated to all three: NGOs, religious institutions, and individuals or families in need.

Currently, no integrated dataset exists that consolidates information from various donation sources – such as SMS donations, direct debit (DD) records, the 3.5% tax redirection scheme (government data), and survey-based data. As a result, there is no comprehensive estimate of the total amount donated in Romania. However, for certain donation channels like SMS and direct debit, data is available regarding the area of activity of recipient organizations. This information can be requested from ARC Romania (Association for Community Relations).

Table 2

Source	Nr of donors	% of donors	million €
SMS Donations	NA	NA	13.46
Direct Debit	71,650	NA	3.22
3.5% redirection	2,361,364	NA	76
Cash	NA	NA	NA
Online	NA	NA	NA
Total (estimate)	NA	NA	447.6

2.2.2 Data Sources on Philanthropy by Individuals *In Vivo*

There are limited data sources available on individual giving in Romania. The most relevant sources include:

National Surveys

- Fejes, Z.L. (2023) *Comportamentul Filantropic al Românilor. Studiu donatori individuali* [The Philanthropic Behaviour of Romanians. Individual Donor Study]. Published by the Association for Community Relations (ARC) and the Făgăraş Research Institute Publishing House.Henceforth referred to as Fejes, Z.L./ARC (2023).
- Frequency: Recurring, although the interval depends on funding availability (previous edition published in 2016).
- Voicu, B. (coord.) et al. (2024) *România 2024. Sectorul neguvernamental. Profil, tendințe, provocări* [Romania 2024: The Non-Governmental Sector. Profile, Trends, Challenges]. Published by the Civil Society Development Foundation (CSDF), Bucharest. Henceforth referred to as Voicu, B./CSDF (2024).
- Frequency: Recurring, subject to funding (previous edition published in 2017).

Government Data

- 3.5% Tax Redirection Scheme (2016–2022)
Aggregate, multi-annual data on individuals redirecting 3.5% of their income tax to NGOs. Compiled by ARC from Ministry of Finance data, obtained via Romania’s Freedom of Information Law (L. 544/2001).
- Availability: Accessible on request.

Target Population

- Fejes, Z.L./ARC (2023):
The study focuses on the most relevant population segment for individual donations – Romanian adults aged 18–65 living in urban areas.
- Voicu, B./CSDF (2024):
Covers the entire adult population of Romania (BOSC sample frame).

Sampling Criteria

- Fejes, Z.L./ARC (2023):
The quantitative research was conducted on a representative sample of urban Romanian adults aged 18–65, using probability-based sampling methods.

Table 3: Quantitative research features

Type of research	Sample	Duration
Type of research: Survey	Sample size: 2,179 respondents, in a nationally representative sample, distributed by gender, area of residence, age group and development region	Data collection period: February 2023-March 2023
Method: Sociological survey of urban citizens aged 18 to 65 years		Time needed to complete the questionnaire: 15-20 minutes
Data collection method: CATI	Donors: 1,114; Non-donors: 1,065	
Respondent selection method: RDD	Margin of error: $\pm 3\%$ for each group and $\pm 2.1\%$ for the whole sample	

Used Questionnaires, Instruments, and Internal Validity

1 Fejes, Z.L./ARC (2023)

The methodology for this study was updated to enhance comparability with earlier ARC research on philanthropic behavior (2003 and 2016), and to align with international standards – particularly with *Giving in the Netherlands*, a reference study in the field. This methodological alignment improves both the validity and cross-national comparability of the findings.

The study employed two structured questionnaires:

- Incidence Questionnaire: Designed to identify the proportion of Romanians who donated money within the past 12 months. It also captured data on:
 - Inactive donors and their reasons for no longer donating
 - Prosocial behavior, moral values, and altruism of both donors and non-donors
 - Sociodemographic characteristics
 - Additional context for non-donors (e.g. stated reasons for non-participation)
- Donor Questionnaire: Focused on detailed donor behavior, including:
 - Decision-making processes (e.g. made alone or jointly, spontaneous or planned)
 - Causes and sub-sectors supported through cash donations
 - Recipient organizations (name, donation amount, frequency)
 - Intentions to give regularly
 - Motivations for giving and reasons for stopping
 - Sources of information about causes
 - Nature and frequency of donation requests received
 - Expectations from recipient organizations

Questionnaires are available upon request.

2 Voicu, B./CSDF (2024) – BOSC and Related Surveys

This study utilized multiple datasets, with the most relevant for individual giving being the Barometer of Opinions on the Civil Society (BOSC), which includes questions about donations to civil society and is supplemented with data from government sources.

- Barometer of Opinions on the Civil Society (BOSC)
 - Data Collection Method: CATI (Computer-Assisted Telephone Interviewing)
 - Sample: 1,200 respondents (1,001 completed; 199 dropped out)
 - Number of Variables: 144
 - Purpose: Assessed Romanian public attitudes toward NGOs and civil society
- Barometer of NGO Leaders (BLO)
 - Data Collection Method: CAWI (Computer-Assisted Web Interviewing)
 - Sample: 803 respondents (convenience sample)
 - Data Collection Period: November 2023 – January 2024
 - Number of Variables: 360
 - Note: Representativeness is limited due to the convenience sampling method
- Barometer of Members, Employees, and Volunteers in the NGO Sector (BMO)
 - Method: CAWI survey
 - Number of Variables: 310
 - Caution: As with BLO, the results should be interpreted carefully due to sampling limitations; summing across sub-samples (members, employees, volunteers) should be avoided.

Data and questionnaires are publicly available at:

<https://dataverse.harvard.edu/dataset.xhtml?persistentId=doi:10.7910/DVN/LKJJQO>

2.2 Philanthropy by Corporations

2.2.1 Descriptive Statistics of Philanthropy by Corporations

Government Data

Romanian companies are permitted to redirect up to 20% of their owed income tax, or 0.75% of their annual turnover (whichever is lower), to nonprofit organizations. Data on this provision from 2016 to 2022 was obtained by the Association for Community Relations (ARC) through public information requests made to the Ministry of Finance under Law 544/2001. This data is available upon request.

According to government figures, in the fiscal year 2020, only 8% of Romanian companies utilized this provision to redirect tax payments as deductible sponsorships. Moreover, most companies did not maximize the allowed amount. Barriers include the limited capacity or willingness of accountants to manage the required procedures, and a fear among companies of increased scrutiny from tax authorities.

The study estimated that only 41% of the potential sponsorship amounts were actually used in 2020, equating to approximately €361 million. The total eligible sponsorship amount that year was estimated at €881 million. However, updated data obtained from the National Agency for Fiscal Administration (NAFA) after the study's publication showed that companies donated €497,654,603, raising the utilization rate to 56.5%.

While some companies may contribute beyond the tax-deductible threshold, this is likely a very small portion of overall corporate giving. Because redirected tax funds are considered a form of tax redistribution rather than voluntary giving, they are not included in Romania's

overall philanthropy totals. Nonetheless, they remain a **crucial source of income for NGOs** across the country.

Survey Data

A semi-regular study conducted by EY Romania and ARC in 2022 titled *Creditul fiscal privind regimul sponsorizărilor în România* aimed to:

- Assess corporate awareness and use of the tax credit for sponsorships
- Identify sources of information used by companies
- Highlight barriers to using this tax incentive
- Understand company motivations for community involvement
- Map areas of social engagement supported by corporate giving

The study surveyed 150 companies between December 17, 2021, and January 21, 2022, using an EY online platform.

Key findings include:

- Just over 50.4% of respondents reported supporting NGOs
 - 71.4% through monetary sponsorships
 - 25.7% via product donations
 - 2.9% through pro bono services

2.2.2 Data Sources on Philanthropy by Corporations

The primary data source for corporate donations (categorized as sponsorships under Romanian legislation) is the multi-annual dataset compiled by ARC (2016–2022). This aggregate-level data was obtained from the Ministry of Finance via public information requests under Law 544/2001. Data is available upon request from ARC.

2.3 Philanthropy by Foundations

2.3.1 Descriptive Statistics of Philanthropy by Foundations

The exact number of Romanian foundations with endowments is currently unknown. However, one notable source of partial insight is the Donor's Platform, a tool developed through the voluntary collaboration of 15 major civil society funders in Romania. This platform allows for the exploration and visualization of financial allocations to NGOs across a wide range of focus areas.

The most recent data available from the Donor's Platform covers the year 2020, though it is important to note that the COVID-19 pandemic significantly influenced funding priorities during this time. Consequently, the dataset likely reflects skewed funding patterns compared to more typical years.

In 2020, the 15 participating funders invested a total of €23.5 million, supporting 807 projects across 16 domains. The table below (not included here) outlines the distribution of funds across each area of support.

While this information provides a useful snapshot of foundation giving, it does not isolate donations from endowment-generated income, nor does it represent the full scope of Romania's philanthropic foundation landscape. As such, the figures should be interpreted as indicative rather than comprehensive.

Table 4: Areas of funding and amounts 2020 (foundations that self-reported via the Donor's Platform)

Area of Funding	Amount Donated (mil €)
Health	5.95
Education	5.77
Environmental Protection	2.84
Vulnerable Groups	2.54
NGO Sector Development	1.83
Rural Development	0.82
Entrepreneurship & Social Entrepreneurship	1.13
Philanthropy	0.79
Community Development	0.55
Other areas (Art and Culture; Charity; Research; Active Citizenship; Urban Development; Sport)	1.70
Total	23.5*

* adult urban population

2.3.2 Data Sources on Philanthropy by Foundations

Self-Reported Data

- The primary available data source on donations by foundations in Romania is the Donors' Platform, a collaborative initiative launched by 15 major funders. Through this platform, funders publicly disclose information on grants, financial allocations, and donations directed toward civil society projects.
- Data availability: The most recent dataset is from 2020.
- Access: Reports and data are available upon request.
- Recurrence: The platform was designed as a recurring initiative, but the frequency of updates varies, and future continuity remains uncertain.

Apart from the Donors' Platform, there is no centralized or systematic database tracking donations by foundations in Romania. This absence presents a significant gap in understanding the philanthropic contributions of endowed foundations and highlights the need for improved transparency and data infrastructure in the sector.

3 Conclusion

A comprehensive overview of total donations in Romania for the year 2022 remains unavailable. While fragmented data exists – covering specific donor categories, average donation amounts, beneficiary types, and areas of support – significant portions of donor activity remain undocumented. This data gap is especially apparent in the case of foundation giving, where available insights are minimal.

Although Romania's foundation sector is relatively modest in size – particularly when compared to other European countries – basic information about these organizations is lacking. According to the CSDF study (2024), there are 19,046 active registered foundations in Romania. However, little is known about their actual activities, funding domains, income sources, or the scale of their financial contributions. This lack of transparency and systematic data collection leaves a substantial blind spot in understanding the role of foundations in Romanian philanthropy.

A similar challenge exists with corporate donations. While rough estimates of corporate giving are available – along with data on the utilization of tax incentives – there is no comprehensive account of the actual volume of giving, the characteristics of recipient organizations, or the sectors supported. Although surveys and fiscal data offer a partial picture, a unified national database or coordinated reporting system is missing.

By contrast, the most developed area of philanthropic research in Romania pertains to individual giving. Despite some limitations – most notably the focus on the urban adult population – this segment is relatively well-mapped. There is meaningful data on the types of beneficiaries, donation mechanisms, amounts donated, and the demographic and motivational characteristics of donors. Studies such as Fejes, Z.L./ARC (2023) offer detailed insights into donation patterns, preferences, and challenges, serving as a model for how philanthropy research could evolve in other sectors.

Table 5: Sources of contributions in 2022

	Million €	Percentage
Individuals		
<i>In vivo</i>	447.6	
Bequests	NA	%
Corporations	NA	%
Charity lotteries	NA	%
Foundations ¹	23.5	%
Total	447,1	%

4 Links to Other Data Sets

Data on philanthropy in Romania is fragmented and cannot be integrated due to the absence of common identifying variables across datasets. For instance, SMS donation data includes only mobile numbers, recipient organizations, donation amounts, and start dates – preventing meaningful linkage with other data sources.

The following table provides an overview of the main available datasets related to philanthropic giving in Romania:

Data Type	Owner	Years Covered	Availability
SMS Donations	ARC	2013–2024	On request
Direct Debit Donations	ARC	2012–2024	On request
3.5% Tax Redirection (Individuals)	ARC / CSDF	2016–2022	On request
20% Corporate Giving	ARC	2016–2022	On request
Individual Giving	ARC	2022–2023	On request
Individual Giving	ARC	2015–2016	On request
Foundation Giving (Partial)	Code for Romania	2020	On request

5 Notes

- 1 Giving derived from income from endowment only.

6 References and Further Reading

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Serbia

Since the 1990s, Serbian civil society organizations – their capacities, the environment in which they operate, and their role in democratization – have been a focus of scholarly research. In contrast, philanthropy has only received substantial attention in the past decade. Most research on philanthropy in Serbia originates from local nonprofits, often conducted within projects supported by international donors.

Since 2014, Catalyst Balkans¹ has collected data on philanthropy in the Western Balkans by monitoring electronic, print, and online media at local, regional, and national levels, publishing annual reports (Catalyst Balkans website). The Trag Foundation (formerly the Balkan Community Initiative Fund – BCIF) conducted two national surveys on individual and corporate philanthropy in 2009 and 2012. Building on these efforts, the Coalition for Giving conducted national surveys on public perceptions and philanthropic practices in 2018 and 2020, and published studies on donations to the nonprofit sector in 2018 and 2019. It also examined the contributions of micro, small, and medium enterprises (MSMEs) to local communities in 2018–2020, with the 2018 results publicly available. Additional studies include research on community foundations (Radovanović & Vasiljević, 2022; Sokolovska et al., 2022), corporate support for women’s empowerment (Vuković & Gligorić, 2022), diaspora giving (Ana and Vlade Divac Foundation, 2018), and major donors (SMART Kolektiv, 2019).

While civil society has been studied within Serbian academia, philanthropic studies have not emerged as a distinct discipline. A notable development in this direction is the establishment of the Laboratory for Philanthropy, Solidarity, and Care Studies (SolidCare Lab) at the Institute for Philosophy and Social Theory, University of Belgrade, in 2020. This interdisciplinary team – comprising anthropologists, economists, sociologists, political scientists, and philosophers – explores the historical and contemporary roles of philanthropy, solidarity, and care through empirical and theoretical research, education, and partnerships with civil society and public institutions. SolidCare Lab’s research on philanthropy includes the aforementioned study on community foundations and a 2024 study on medical crowdfunding (Radovanović et al., 2024).

The authors of this report have also contributed to the field through their doctoral research. Bojana Radovanović, currently SolidCare Lab’s coordinator, conducted a national survey on formal and informal philanthropy in 2014 as part of her PhD at the University of Cambridge (Radovanović, 2019). Vuk Vuković, a former research manager at Catalyst Balkans, recently began a PhD at KU Leuven focusing on nonprofit marketing and fundraising.

All philanthropy estimates in this report are based on the Giving Balkans database, developed and maintained by Catalyst Balkans. This unique dataset, covering the period 2014–2023, compiles media clippings, online reports, and structured interviews with key donors and nonprofits. As the data primarily derive from media reports, the report presents donation instances – unique events or donation drives reported by the media – rather than

¹ The authors would like to express their gratitude to the colleagues at Catalyst Balkans for providing the dataset and for their invaluable support. All calculations are conducted by the authors, and any errors or omissions are solely our responsibility.

individual or single donor transactions. A single instance may include multiple donations, potentially involving hundreds or thousands of contributions.

This report focuses on donations by individuals and private organizations that are channeled through, or conducted by, nonprofit actors primarily serving the public good. Within the Giving Balkans dataset, private organizations are recorded as civic associations, private and corporate foundations, companies, and SMEs. Beneficiaries covered include corporate foundations, diaspora CSOs, domestic and foreign CSOs, private foundations, and religious entities. Donor types include individuals, corporations, and foundations. For each type, the report includes only donation instances initiated exclusively by that donor type (i.e., mixed-donor instances are excluded).

Due to the distinct unit of analysis, some deviations from the original reporting template were necessary. No data is collected on giving by bequest in Serbia, and there are no operating charity lotteries, so these sections are omitted. Additionally, the number of donor entities is not reported – instead, the frequency and value of donation instances are used to estimate the scale of philanthropic activity. Finally, as all data originate from a single source, the methodology is presented as a consolidated section following the descriptive statistics.

2 State of Philanthropy Research in Serbia

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Catalyst Balkans distinguishes between two types of individual donors: *mass individual* donors (e.g., SMS campaigns, donation events) and *individuals* (e.g., personal initiatives). For the purpose of this report, both categories are collectively referred to as “individuals.”

In 2022, there were 2,094 reported donation instances to private organizations in Serbia across all donor categories in the Giving Balkans dataset, of which 1,050 (approximately 50%) were attributed to individuals¹. When focusing exclusively on donations from individuals, corporations, and foundations, individuals accounted for 1,576 instances – or 66.6% of the total – with 993 instances categorized as mass individual donations.

According to the Giving Serbia database, the average reported amount collected per donation instance from individuals was €59,499. Donations directed toward health-related causes had the highest average value at €91,583, while those for environmental, animal welfare, or climate-related causes had the lowest at €690. However, these figures should be interpreted with caution. Catalyst Balkans’ methodology, which relies on media reporting, tends to over-represent high-value donations. Smaller contributions are less likely to be covered by the media, and even when reported, donation amounts are frequently omitted. For example, of the 607 reported donation instances for health-related purposes, only 190 (about 30%) included the donation amount. Additionally, a single reported instance may reflect hundreds or even thousands of individual donations.

Over half (57.8%) of all reported individual donation instances supported healthcare, with 88.5% specifically funding medical treatments. These donations are typically channeled through intermediary organizations, such as the leading medical crowdfunding platform – Foundation Budi Human. While individuals are the ultimate beneficiaries, these foundations are the direct recipients of the funds.

Roughly one-fifth (22.1%) of donation instances were directed toward public or social benefit, with 73.3% of these supporting marginalized groups and 24.6% targeting poverty relief. While the prominence of health-related causes may be somewhat inflated due to the urgency and media visibility of such campaigns, the data align with other national findings. A 2020 national survey on public perception and philanthropic practices found that 49% of respondents had engaged in philanthropy in the past three years. The most common motivation was supporting sick children (53%), followed by broader health treatment initiatives (20%) and poverty alleviation (17%) (Trag Foundation 2021).

Donations for religious purposes accounted for just 1.9% of reported instances – likely an underestimation. Most religious giving occurs informally, such as direct monetary or in-kind donations at places of worship, and is therefore less likely to appear in media reports. For example, only four reported donation instances in the Giving Balkans database accounted for approximately 65% of the total funds raised for religion-related causes, primarily for church and monastery reconstruction.

Religious identity remains a strong cultural factor in Serbia: 88% of the population identifies as Orthodox Christian, while 4% identify as Catholic, 2% as Muslim, 4% as unaffiliated, and 1% as other (PRC 2017). Although most Serbians (87%) report believing in God, only 7% attend religious services weekly, and 41% have never attended a service (ibid.). Prior studies have shown that religious affiliation, belief, and attendance are predictors of donations to both religious and secular causes (Gronlund & Pessi, 2015). A 2014 national survey found that 21.5% of respondents had donated to religious institutions, making it the second most common donation target after humanitarian and health-related organizations (Radovano-vić, 2019).

Table 1: Percentage of donation instances by individuals and mean amount donated, 2022

	% donation instances by individuals to	Mean amount donated in €
Religion	1.9%	27,820
Health	57.8%	91,583
International aid / human rights / refugees	2.5%	7,252
Public/social benefit (national)	22.1%	49,859
Culture	1.9%	1,980
Sports and recreation	0.6%	7,726
Environment/nature/ animals / climate	2.0%	690
Education and research	2.7%	1,744
Other (not specified)	8.6%	6,371
Total	100%	59,499

The total reported amount donated to private organizations in 2022 was €26.4 million, with individuals contributing 82.5% of that sum. This means that individuals not only accounted for the majority of reported donation instances but also contributed the largest share of total donations. When focusing specifically on the three donor types examined in this report – individuals, corporations, and foundations – individuals were responsible for 85.7% of the total amount donated to nonprofits.

Of the €21.78 million donated by individuals, 79.5% was allocated to health-related causes, and 17.4% to public and social benefit initiatives. All other causes combined received only 3% of individual donations. Strikingly, 99.2% of the funds directed toward health-related causes were earmarked for medical treatments, underscoring the dominance of medical crowd-funding² as the prevailing form of individual philanthropy in Serbia.

Table 2: Uses of donations by individuals in 2022

	million €	Percentage
Religion	0.19	0.89%
Health	17.31	79.48%
International aid / human rights / refugees	0.09	0.40%
Public/social benefit (national)	3.79	17.40%
Culture	0.01	0.06%
Sports and recreation	0.02	0.07%
Environment/nature/ animals / climate	0.003	0.02%
Education and research	0.05	0.12%
Other (not specified)	0.34	1.55%
Total	21.78	100%

2.2 Philanthropy by Corporations

2.2.1 Descriptive Statistics of Philanthropy by Corporations

The Giving Balkans database offers a structured account of media-reported corporate donations from large, medium, and small private enterprises. In 2022, a total of 344 business entities in Serbia were identified as having engaged in philanthropic activities. Of these, 151 – comprising 93 companies and 58 small and medium-sized enterprises (SMEs)³ – donated either money or goods to nonprofit organizations. Collectively, these corporations were responsible for 410 publicly reported donation instances, with an average value of €12,482 per instance.

Corporations accounted for approximately one-fifth (19.6%) of all reported donation instances directed to nonprofits, contributing 12.9% of the total donated amount. When focusing solely on the three donor types examined in this report – individuals, corporations, and foundations – corporate giving represented 26.0% of donation instances and 13.3% of the total amount donated.

Nearly half (44.6%) of corporate donation instances were allocated to public and social benefit initiatives, particularly those serving marginalized groups. Another 21.5% supported health-related causes, primarily through contributions to foundations engaged in medical crowdfunding, especially for children's medical treatment. Among the less prominent areas, sports and recreation attracted the highest share of donations (7.3%), while religion-related causes received the least attention, comprising just 0.2% of corporate giving.

The frequency of donations generally mirrors the average amount given per cause. One notable exception is international aid, which, despite accounting for only 2.4% of donation instances, received the highest average donation amount per instance (€37,412). This figure was largely driven by a joint fundraising effort by the Serbian Chamber of Commerce and the Serbian Philanthropy Forum in support of the Ukrainian population affected by the war.

While donor companies outnumber SMEs (61.6% vs. 39.4%), they were also responsible for a significantly larger share of donation instances (79.8%) and donated amounts (95.1%). Both types of corporate donors shared similar priorities in terms of supported causes. However, average donation values varied: donor companies gave the most to international aid (€37,412), while SMEs made their most substantial contributions to environmental causes, with an average donation of €12,621.

Table 3: Percentage of donation instances by corporations and mean amount donated, 2022.

	% donation instances by corporations to	Mean amount donated in €
Religion	0.2%	511
Health	21.5%	19,238
International aid / human rights / refugees	2.4%	37,412
Public/social benefit (national)	44.6%	12,184
Culture	2.7%	2,269
Sports and recreation	7.3%	1,799
Environment/nature/ animals / climate	5.9%	4,181
Education and research	5.1%	6,940
Other (not specified)	10.2%	5,534
Total	100%	12,482

It is important to note that data on donated amounts are significantly underreported. Specifically, 33.9% of donation instances lack information on the value of contributions. As a result, accurately estimating total corporate giving is challenging. Nonetheless, according to the Giving Balkans database, corporations contributed at least €3.38 million to the non-profit sector in 2022. The distribution of these reported amounts aligns with the frequency of donation instances: nearly half of the funds were directed toward nonprofits supporting marginalized groups and individuals living in poverty, while a substantial portion was allocated to health-related causes.

Table 4: Uses of donations by corporations in 2022.

	million €	Percentage
Religion	0.0005	0.02%
Health	1.37	40.4%
International aid / human rights / refugees	0.19	5.5%
Public/social benefit (national)	1.54	45.4%
Culture	0.001	0.3%
Sports and recreation	0.03	1.0%
Environment/nature/ animals / climate	0.05	1.5%
Education and research	0.1	3.1%
Other (not specified)	0.09	2.8%
Total	3.38	100%

2.3 Philanthropy by foundations

2.3.1 Descriptive statistics of Philanthropy by Foundations

In 2022, Catalyst Balkans recorded philanthropic activity from 13 foundations – 9 private and 4 corporate – which collectively initiated 47 donation instances. On average, each instance generated €23,583. Compared to other donor categories analyzed in this report, foundation giving accounted for just 3.0% of donation instances and 0.9% of the total amount donated by individuals, corporations, and foundations to nonprofit organizations.

Nearly half (48.9%) of the donation instances initiated by foundations supported public and social benefit causes. These efforts primarily targeted nonprofits working with marginalized groups and provided seed funding for the economic empowerment of micro and small enterprises. The average value of donations in this category was approximately €3,308.

Other frequently supported areas included environmental protection and animal welfare (17.0%), as well as culture and the arts (12.8%). These donations were largely spearheaded by a community foundation in South Serbia and were distributed as competition-based awards. However, due to incomplete reporting, it is not possible to calculate average donation amounts for these causes.

Private foundations were more active than their corporate counterparts, representing 69.2% of donor foundations and initiating 76.6% of the donation instances. Two private foundations – one national and one local – were particularly active, accounting for more than half (55.3%) of all recorded donation instances.

Table 5: Percentage of donation instances by foundations and mean amount donated, 2022.

	% donation instances by foundations to	Mean amount donated (€)
Religion	4.3%	107,417
Health	4.3%	1,878
International aid / human rights / refugees	N/A	N/A
Public/social benefit (national)	48.9%	3,308
Culture	12.8%	N/A
Sports and recreation	6.4%	1,705
Environment/nature/ animals / climate	17.0%	N/A
Education and research	2.1%	2,302
Other (not specified)	4.3%	N/A
Total	100%	23,583

According to the Giving Balkans database, the total monetary value of endowment giving in 2022 is estimated at approximately €240,000. Notably, 91.1% of this amount was contributed by a single private foundation, which funded two nonprofit projects affiliated with the Serbian Orthodox Church. However, it is important to emphasize that 78.7% of the recorded donation instances by foundations did not include data on the donated amounts. As a result, both the total monetary value and related indicators are likely underestimated. For a more detailed discussion of these limitations, please refer to the section on data sources.

Table 6: Uses of donations by foundations in 2022

	million €	Percentage
Religion	0.2	91.1%
Health	0.004	1.6%
International aid / human rights / refugees	N/A	N/A
Public/social benefit (national)	0.01	5.6%
Culture	N/A	N/A
Sports and recreation	0.002	0.7%
Environment/nature/ animals / climate	N/A	N/A
Education and research	0.002	1.0%
Other (not specified)	N/A	N/A
Total	0.24	100%

3 Conclusion

In 2022, individuals, corporations, and foundations in Serbia reportedly donated a total of €25.4 million to nonprofit organizations. However, this figure should be interpreted with caution, as 58.2% of recorded donation instances do not include information on the donated amount. Despite this limitation, the data suggests a clear pattern: philanthropic support to the nonprofit sector is primarily directed toward organizations facilitating medical treatments and those supporting marginalized populations and poverty alleviation.

As such, philanthropy in Serbia remains predominantly humanitarian in nature – a trend consistent with findings from other studies (Radovanović 2019; Trag Foundation and Catalyst Balkans 2019; Trag Foundation 2021; Vesić et al. 2019) and mirrored in neighbouring contexts, such as Bosnia and Herzegovina (Vuković and Halebić, 2023). This humanitarian focus continues to strengthen over time.

Within the donor landscape, individuals are the dominant contributors. This predominance likely reflects the grassroots nature of humanitarian giving, contrasting with the more strategic and often less visible forms of philanthropy practiced by the corporate sector. Notably, corporate donations directed to public institutions – such as schools, hospitals, and municipalities – are not fully captured in this report, though they represent a significant component of corporate philanthropic activity (Catalyst Balkans' reports).

While this report primarily reflects the media portrayal of philanthropy and is therefore not fully representative of all giving in Serbia, it offers a credible lower-bound estimate of philanthropic activity – assuming no major inaccuracies in media coverage. As such, it provides a valuable lens through which to understand the scale and focus of reported giving, especially in the absence of more comprehensive national data.

Table 7: Sources of contributions in 2022

	million €	Percentage
Individuals		
<i>In vivo</i>	21.78	85.7%
Bequests		
Corporations	3.38	12.9%
Charity lotteries	N/A	%
Foundations ⁴	0.24	0.9%
Total	25.4	100%

Table 8: Uses of contributions in 2022

	million €	Percentage
Religion	0.3905	1.54%
Health	18.684	73.58%
International aid / human rights / refugees	0.28	1.10%
Public/social benefit (national)	5.34	21.03%
Culture	0.011	0.04%
Sports and recreation	0.052	0.20%
Environment/nature/ animals / climate	0.053	0.21%
Education and research	0.152	0.60%
Other (not specified)	0.43	1.69%
Total	25.4	100%

The largest portion of individual philanthropic contributions in Serbia is directed toward medical treatments. The “mass individual” donor category – primarily through crowdfunding campaigns – accounts for the greatest share of donated funds, making medical crowdfunding the dominant form of philanthropy in the country. This practice has grown significantly in recent years. Initially, these efforts were informal, with donors transferring money directly to recipients’ bank accounts. Today, the sector is increasingly formalized, with six foundations currently managing over 1,500 active campaigns. These foundations provide centralized online platforms where individuals can share their stories and receive donations. Campaigns often extend beyond digital platforms to include media coverage, social media, television appearances, and public advertisements. These stories, particularly those involving children in urgent need of medical treatment, frequently receive widespread attention, with successful campaigns celebrated in the media as examples of civic solidarity and compassion (Radovanović, Kupsjak, Pantović, 2024).

Corporate philanthropy and corporate social responsibility (CSR) have also gained momentum. New initiatives have emerged in areas such as mental health, organ donation, oncology, and women’s empowerment (Vuković and Gligorić, 2022). Larger companies are more engaged than SMEs, particularly in addressing broader issues like international aid, whereas SMEs often focus on localized efforts such as environmental causes.

The development of community foundations has further diversified the philanthropic landscape, especially in supporting local projects in the fields of environment, animal welfare, and culture. Since 2019, the Trag Foundation has supported the establishment of local foundations through the “Our Local Foundation – Community Has a Say!” program, funded by the C. S. Mott Foundation. This initiative enables informal groups from local communities to receive mentorship and support to raise initial funds – matched by the foundation – to finance local nonprofit initiatives. Since its launch, seven local foundations have been established in Serbia, demonstrating an expanding commitment to grassroots philanthropy.

The recent rise in philanthropic giving can be attributed in part to the formalization of medical crowdfunding and to initiatives aimed at strengthening philanthropic infrastructure. These include support from international donors (e.g., USAID), regional cooperation networks (e.g., SIGN), cross-sector alliances (e.g., the Coalition for Giving and the Philanthropy Forum), and the introduction of digital fundraising tools such as crowdfunding platforms. However, the nonprofit sector continues to face challenges related to professionalization and financial sustainability. While established organizations with international ties and professional staff are better equipped to conduct strategic fundraising, smaller nonprofits often rely on ad-hoc efforts and remain under-resourced.

In terms of research, the landscape has grown more diverse, with multiple studies examining individual and corporate philanthropy. Nevertheless, research remains fragmented and largely ad hoc. Catalyst Balkans provides the only consistent data collection effort in the field. However, their unique media-based methodology limits cross-national comparability, particularly with countries where data is primarily sourced from tax authorities or national surveys.

4 Data Sources

The estimates presented in this report are derived from the *Giving Balkans* database, developed and managed by Catalyst Balkans, a think tank dedicated to promoting philanthropy across the Western Balkans. From 2014 to 2023, Catalyst Balkans systematically collected and published data on giving in Serbia. Their methodology is primarily based on media monitoring (print, online, and broadcast), supplemented by web-based searches and structured interviews with key donors and nonprofit organizations. While this method offers a unique and valuable insight into philanthropy in Serbia, it is important to recognize its limitations.

First, the overall level of giving is likely underestimated. Not all donation instances are reported in the media, and many reported cases lack essential details. For example, in 2022, 58.2% of donation instances in the database did not include information on the donated amount. As a result, both the frequency of donation instances and the financial volume of giving are systematically underreported.

Second, the estimates are skewed toward more visible forms of giving. The data collection approach tends to capture donations involving larger monetary sums, high-profile donors, and urgent or newsworthy causes. Consequently, smaller, informal, or anonymous acts of giving – particularly those related to religious donations or routine community support – are underrepresented. For instance, although religious giving is ranked as the second most supported cause in national surveys, it appears far less frequently in the media due to its informal and often unrecorded nature.

Third, the unit of analysis used – *donation instance* – limits the precision of any quantification efforts. Media coverage typically focuses on events or campaigns that bundle numerous individual donations (e.g., SMS drives or collective appeals), rather than reporting each contribution separately. Some donation instances represent a single donor, while others encompass contributions from thousands. Therefore, the number of donation instances should not be conflated with the number of donors or donations, although it remains a useful proxy for identifying trends over time.

These methodological constraints necessitate caution in interpreting the findings. Rather than presenting a comprehensive picture of philanthropic giving in Serbia, the data should be viewed as indicative of the *media visibility* of philanthropy. While this approach does not capture the full scope of giving, it does provide a reliable minimum baseline for the volume and distribution of donations, assuming the accuracy of media reporting.

The *Giving Balkans* database is publicly accessible at www.givingbalkans.org, offering open access to data for further research and analysis.

5 Notes

- 2 410 donation instances made by corporations, 69 by CSOs, 47 by foundations, 1 by political party, while 517 are coded as mixed (meaning that recorded donation instance comes from multiple donor types).
- 3 Medical crowdfunding has been formalized through the efforts of humanitarian foundations. For more details, see the conclusion section.
- 4 The Giving Balkans database also provides evidence of corporate giving to public institutions and individuals, but these recipients are out of the scope of this report. For more information see the section on data sources.
- 5 Giving derived from income from endowment only.

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Slovakia

Systematic research on philanthropy in Slovakia remains limited; however, several sources offer insights into the landscape of giving:

- 1 Academic Surveys on Individual Giving: Universities such as Matej Bel University in Banská Bystrica and research institutes like the Institute for Public Affairs (IVO) have conducted studies examining donation levels, donor demographics, motivations, and barriers to giving.
- 2 Statistical Office Surveys: The Statistical Office of the Slovak Republic conducts annual sample surveys among non-market organizations, publishing findings in the DATA-CUBE database. These surveys provide data on the income of non-market organizations, encompassing NGOs, professional chambers, political parties, religious organizations, and others. Notably, only data from 2020 was available at the time of this report.
- 3 Giving Maps and State of Philanthropy Reports: In collaboration with the Tipsport Foundation and the Centre for Philanthropy, these reports (prepared for 2021 and 2022) offer information on Slovak foundations, tax assignation, public collections, and crowdfunding, based on annual reports and publicly available data.
- 4 International Research Collaborations: Slovak researchers have participated in international studies focusing on the nonprofit sector, donations, and volunteering. Examples include the Global Philanthropy Indexes¹ and reports on the state of civil society in the EU and Central and Eastern Europe²³.

Additionally, the 2020⁴ national project “Better Public Policies through Better Understanding of Civil Society” provided a comprehensive analysis of the nonprofit sector’s socioeconomic contributions and trends in civil society development.

Data collection on philanthropy in Slovakia faces challenges, primarily because individuals and organizations are not required to report donation amounts in tax returns, except for specific cases like tax assignation.

2 State of Philanthropy Research in Slovakia

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

In Slovakia, data on individual giving are available from two main sources, though neither offers precise figures on the total amounts donated. Consequently, it is not possible to provide fully reliable estimates of total individual donations in 2022 or their allocation across specific sectors.

The first source is a representative sociological survey conducted under the national project *Better Policies through Better Knowledge of Civil Society*, with data referring to 2019. According to this study, more than half of Slovak adults (55%) donated money to a charitable or public benefit cause within the previous 12 months (i.e., June 2018 to June 2019). Donations supported causes such as helping families with seriously ill children, assisting flood victims, restoring cultural heritage, or organizing events for children and youth. Contributions to family members or church collections were excluded, as were tax assignments (2% or 3% of income tax).

The most commonly reported donation amount was up to €10 (23%), followed by €11 to €50 (22%). Around one-tenth of respondents (10%) reported donating more than €50 to charitable causes (Ministry of the Interior, 2020).

The second source is a 2023 representative survey conducted under the VEGA project *Volunteering in Slovakia in Times of Crisis*. This survey found that 51.9% of respondents made a financial donation in 2023. The most frequently donated amount was €11 to €50 (20%), followed by less than €10 (12.6%) and €51 to €100 (11.7%). As this research also included data on areas of giving, the relevant findings are summarized in the table below.

Table 1: Percentage of individuals donating to different goals and mean amount donated, 2023

	% individuals that donated to	Mean amount donated
Religion	No data	No data
Health	39.6	No data
International aid / human rights / refugees	28.3	No data
Public/social benefit (national)	44.1	No data
Culture	13.3	No data
Sports and recreation	4.5	No data
Environment/nature/ animals / climate	12.1	No data
Education and research	6.8	No data
Other (not specified)	14.1	No data
Total	51.9%	No data

Source: Volunteering in time of Crisis in Slovakia, 2023

The second key source of data on individual donations is the Statistical Office of the Slovak Republic, specifically through the DATACUBE database, which reports on the income of non-profit organizations. Although individual donations may also be directed to other channels such as crowdfunding platforms, public collections, or direct individual support, the income

figures for non-profit organizations represent the only publicly available estimate of donation volumes from private individuals.

According to the most recent data (2020), non-profit organizations⁵ in Slovakia received €164,426,850 in donations from private individuals. However, the SK NACE classification used in the data does not provide a detailed breakdown of how these donations were allocated across specific sectors. This makes it difficult to determine the exact distribution of funds among various fields such as culture, sports, the environment, humanitarian aid, or human rights. Notably, 62.57% of all individual contributions – amounting to €102.89 million – were directed to youth organizations, interest groups, and other membership-based organizations. These organizations often serve as implementers across a broad spectrum of public benefit activities, further complicating precise sectoral attribution.

Since 2005, the Statistical Office has reported a consistent increase in private donations to non-profit organizations. This upward trend is further supported by data from crowdfunding platforms. As highlighted by Svidronová and Brozmanová Gregorová (2023), the past decade has seen a marked increase in donations originating from the online environment. Both the number and volume of donations via major Slovak crowdfunding portals have grown steadily. In 2022, donations collected on the five leading platforms – dakujeme.sk, ludialudom.sk, darujme.sk, startlab.sk, and donio.sk – totaled €16,492,491.

Table 2: Uses of donations by individuals in 2020

	million €	Percentage
Religion	5,21 mil	3.17
Health	0,59 mil	0.36
International aid / human rights / refugees	No data	No data
Public/social benefit (national)	20,56 mil	12.5
Culture	0,12 mil	0.07
Sports and recreation	No data	No data
Environment/nature/ animals / climate	No data	No data
Education and research	15,06 mil	9.16
Other (not specified)	122,91 mil	74.47
Total	164,42 mil	100.00%

Source. https://datacube.statistics.sk/#!/view/en/VBD_SLOVSTAT/ns2001rs/v_ns2001rs_oo_oo_oo_en

2.1.2 Data Sources on Individual Philanthropy in Slovakia

Representative Surveys from 2019 and 2023

Two key sociological surveys provide insight into individual giving behavior in Slovakia. These surveys, although not conducted regularly, offer representative data and are carried out based on available research funding. The target population for both studies included individuals aged 18 and above.

- **Sample and Methodology:**

The 2019 survey included 2,004 respondents, while the 2023 survey comprised 1,020 respondents. In both instances, quota sampling ensured representativeness across gender, age, education level, municipality size, and region. Data collection was conducted by trained interviewers using face-to-face tablet-assisted methods. Both studies maintained high standards of reliability and external validity.

- **Content and Scope:**

The questionnaires were designed by experienced researchers using consistent methodologies across both years. Importantly, the surveys excluded tax assignment and church donations, which are often perceived as charitable giving in Slovakia but were not considered philanthropic in the context of these studies.

- The 2019 survey, conducted within the national project *“Better Public Policies through Better Knowledge of Civil Society”*, also explored volunteering, civil society perception, NGO roles, and active citizenship. The dataset and full analysis are publicly available on the website of the Office of the Plenipotentiary for Civil Society Development (dataset and report).
- The 2023 survey, part of the VEGA project *“Volunteering in Slovakia in Times of Crisis”*, explored giving during crises, volunteer behavior, motivations for philanthropy, and broader forms of civic engagement. Data from this project are currently being analyzed and are not yet publicly available. The project is funded by the Ministry of Education and coordinated by Matej Bel University.

Statistical Office Data (DATACUBE)

A separate dataset from the Statistical Office of the Slovak Republic provides estimates of individual donations based on a sample survey of non-profit organizations. While this data offers macro-level financial insights, it has several limitations.

- **Scope and Structure:**

The survey is part of the national Statistical Surveys Programme and is used to inform macroeconomic indicators. It includes a wide range of non-market entities: foundations, civic associations, religious institutions, chambers, political organizations, and others. The dataset captures total income from individual donations but does not distinguish donations by purpose or accurately separate donations from contributions.

- **Sampling and Reliability:**

The sample survey covers about 10% of all relevant organizations. For example, in 2016, out of 59,948 organizations, 6,565 were sampled, and 3,436 valid responses were collected, resulting in a return rate of 52.3%. While comprehensive, the data may lack precision due to inconsistencies in how financial contributions are categorized.

- **Access and Use:**

The dataset is partially accessible via the DATACUBE database ([link](#)) and can be requested for academic use. Currently, available data extend only to the year 2020.

- **Applications:**

These statistics have been used in various studies, including the *Better Public Policies* project, the textbook *Funding Sources for Non-Governmental Non-Profit Organizations*, and the *Giving Maps and State of Philanthropy* reports prepared in cooperation with the Tipsport Foundation and the Centre for Philanthropy.

2.2 Descriptive Statistics on Philanthropy by Bequest

Under Slovak law (Civil Code, § 476–480, Third Title: Inheritance by Will), citizens are entitled to determine the beneficiaries of their estate during their lifetime. Bequests can be made through the following methods:

- **Handwritten Wills:** Authored entirely by the testator and signed by them.
- **Typed or Digitally Prepared Wills:** If not written by hand, the will must be signed by the testator in the presence of two witnesses.
- **Wills Prepared at a Notary's Office:** This is the most secure form and may include the option to place the will in the notary's official custody.

While Slovak legislation permits individuals to bequeath property to non-profit organizations or foundations, the practice of charitable bequests is not yet widespread. Moreover, the Slovak legal system does not formally recognize the category of "charitable bequests," which presents a barrier to systematic data collection and quantification of such donations.

Nevertheless, there has been a moderate increase in the number of registered wills. According to the Slovak Chamber of Notaries⁶, the number of bequests registered in the central registry reached 7,800 in 2020, reflecting a 20% increase compared to 2010 (TASR, 2021). While this rise suggests growing public awareness and use of wills, the extent to which these bequests benefit charitable causes remains unknown due to the lack of disaggregated legal or statistical records.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics of Philanthropy by Corporations

A primary source of information on corporate philanthropy in Slovakia is derived from data on the utilization of the corporate tax assignment mechanism. Under this mechanism, corporations can allocate 1% or 2% of their income tax to registered non-profit organizations, provided they meet certain criteria. Specifically, a company may allocate 2% if it donates at least 0.5% of its tax liability to a charitable cause.

According to Murray Svidronova and Brozmanova Gregorova (2023), the proportion of corporations using this bonification mechanism remains relatively low, with only about 10% of those assigning tax utilizing the 2% option. In 2022, a total of 7,403 corporations made use of the tax assignment system, representing 11% of all corporate assignors.

To estimate the proportion of corporations engaging in philanthropy, it is essential to consider the broader corporate landscape. In 2022, Slovakia had 262,123 registered private entities (including companies, limited liability companies, business partnerships, and cooperatives). However, 195,906 of these reported either zero or negligible taxable income, implying limited capacity for philanthropic giving.

Based on these figures, approximately 66,217 corporations had the potential to donate. Thus, the 7,403 corporations that did donate and utilized the tax assignment bonification represent 11.18% of this subset. This suggests that around 11% of potentially eligible corporations in Slovakia engaged in philanthropic giving through this mechanism in 2022.

While this data provides a reliable estimate of corporate participation in charitable giving, it does not include detailed information about the allocation of funds across different sectors or causes. Such granularity remains unavailable from current tax assignment records.

Table 3: Percentage of corporations donating to different goals and mean amount donated, 2022

	% corporations that donated to	Mean amount donated
Religion		
Health		
International aid / human rights / refugees		
Public/social benefit (national)		
Culture		
Sports and recreation		
Environment/nature/ animals / climate		
Education and research		
Other (not specified)		
Total	11.18%	

The second key source of information on corporate donations in Slovakia is the Statistical Office's DATACUBE database, which reports on the income of non-profit organisations. While corporate donations may also be directed to entities outside the non-profit sector – such as local governments or their affiliated organizations – the database provides the most reliable publicly available estimate of corporate contributions to the non-profit sector.

The data distinguish between two broad categories of corporate donors: financial corporations (such as banks and insurance firms) and non-financial corporations (e.g. companies involved in manufacturing or service provision). In 2020, non-profit organisations in Slovakia received a total of EUR 109,308,524 from corporate donors.

However, the use of these funds cannot be precisely tracked due to limitations in the data classification system. Donations are categorized under broad SK NACE codes, which do not allow for detailed analysis by thematic area. Consequently, it is not possible to break down how much was donated to specific causes such as culture, environment, or humanitarian aid.

Nonetheless, aggregated data provide some insight. For instance, 32.47% of corporate donations – amounting to EUR 35.5 million – were directed toward youth organisations, interest groups, and other membership-based organisations. These groups often engage in cross-sector activities, including programming in culture, sport, social welfare, environmental protection, and human rights. As such, this category represents a broad spectrum of philanthropic engagement, albeit without sector-specific detail.

Table 4: Uses of donations by corporations in 2020.

	million €	Percentage
Religion	4.85 mil	4.44
Health	0.61 mil	0.56
International aid / human rights / refugees	n.a.	n.a.
Public/social benefit (national)	26.2 mil	23.97
Culture	0.16 mil	0.15
Sports and recreation	30.54 mil	27.94
Environment/nature/ animals / climate	n.a.	n.a.
Education and research	6.89 mil	6.3
Other (not specified)	40.06	36.64
Total	109.31 million.	100%

Source: https://datacube.statistics.sk/#!/view/en/VBD_SLOVSTAT/ns2001rs/v_ns2001rs_oo_oo_oo_en

2.3.2 Data Sources of Philanthropy by Corporations

Corporate Giving Data from the Statistical Office of the Slovak Republic

The primary data source for estimating corporate donations to non-profit organisations in Slovakia is the Statistical Office's DATACUBE database. The relevant data are collected through the same sample survey methodology described in the section on individual donations. It provides aggregated figures on corporate donations – both from financial and non-financial corporations – to non-profit organisations. However, due to limitations in the classification of expenditures (e.g. broad SK NACE categories), the data do not allow for a precise breakdown of donations by thematic area or cause.

Tax Assignment Data

An additional source of insight into corporate philanthropy comes from tax assignment records. Corporations in Slovakia can allocate 1% or 2% of their income tax to eligible non-profit organisations, depending on whether they meet minimum donation criteria. Data on corporate tax assignments are compiled by the Financial Administration and the Financial Directorate, in cooperation with the Register of Entities maintained by the Statistical Office of the Slovak Republic. These registers cover the entire corporate sector as the target population.

Although individual donation values are not disclosed, the number of corporations participating in the assignment process and those that qualify for the 2% rate by making prior donations offer indirect indicators of corporate philanthropic activity. The data are publicly available upon request and have been used in several analytical publications, including the *Funding Sources for Non-Governmental Non-Profit Organizations* textbook and the *Giving Map and State of Philanthropy Reports 2021 & 2022*, developed by the authors of this chapter in collaboration with the Tipsport Foundation and the Centre for Philanthropy.

2.4 Philanthropy by Foundations

2.4.1 Descriptive Statistics of Philanthropy by Foundations

Data on foundation donations in Slovakia are primarily derived from the *Report on Philanthropy in Slovakia – Giving and Tax Assignment in 2022*. This report includes information from all foundations that submitted their financial statements to the national accounting system. In 2022, 442 foundations – representing 87.2% of all registered foundations – submitted such data.

Out of these, 255 foundations (57.7%) reported making philanthropic contributions. The total amount distributed by foundations in 2022 for philanthropic support to other entities was €46,317,256.

However, interpreting average figures requires caution. The largest share of total foundation giving – 35% – was contributed by Slovakia's largest foundation, Habitat for Humanity. Furthermore, the top 20 foundations alone donated €39,528,010, accounting for approximately 85% of all philanthropic distributions by foundations (excluding tax assignments). As such, the average donation per foundation – €181,636 – is a misleading figure, skewed by a few high-value donors.

Unfortunately, data on the number of foundations supporting specific causes is not available. Consequently, the table titled “*Number of Foundations Donating to Different Goals and Mean Amount Donated, 2022*” cannot be populated.

Table 5: Number of foundations donating to different goals and mean amount donated, 2022

	Number of foundations	Mean amount donated
Religion		
Health		
International aid / human rights / refugees		
Public/social benefit (national)		
Culture		
Sports and recreation		
Environment/nature/ animals / climate		
Education and research		
Other (not specified)	442	181,636
Total		

Similarly, data on the allocation of foundation donations across specific areas are not available. In the absence of such data, we use information on the distribution of funds from tax assignation as a proxy. While tax assignation is a public rather than a private philanthropic resource, it is reasonable to assume that the distribution of donations by foundations follows a similar pattern. This assumption is based on the analysis presented in *Murray Svidronova and Brozmanova Gregorova (2023)*.

Table 6: Uses of donations by foundations in 2022.

	million €	Percentage
Religion	n.a.	N.a.
Health	n.a.	22.89
International aid / human rights / refugees	n.a.	1.28
Public/social benefit (national)	n.a.	13.10
Culture	n.a.	8.74
Sports and recreation	n.a.	10.82
Environment/nature/ animals / climate	n.a.	9.09
Education and research	n.a.	31.97
Other (not specified)	n.a.	2.11
Total	46,31	100%

2.4.2 Data sources of Philanthropy by Foundations

The data on donations by foundations are derived from financial statements that foundations are legally required to upload to the national accounting system. The dataset includes information for all foundations that submitted closure reports for the year 2022, representing approximately 87% of all registered foundations in Slovakia. This coverage is assumed to reflect the active foundations operating during that year.

Although the dataset is not publicly accessible, it has been compiled and maintained by researchers Murray Svidroňová and Brozmanová Gregorová. The data collection effort was supported by the Tipsport Foundation in collaboration with the Centre for Philanthropy, a private nonprofit organization.

The dataset is housed at a university and has informed two key publications: the *Map of Donations and Report on Philanthropy in 2021* and the *Map of Donations and Report on Philanthropy in 2022*.

2.5 Philanthropy by charity lotteries

2.5.1 Descriptive statistics of Philanthropy by Charity Lotteries

Charitable lotteries are effectively non-existent in Slovakia, despite being legally defined under Act No. 30/2019 Coll. on Gambling (Section 6). According to the register maintained by the Office for Gambling Regulation, no licenses were granted to operate a charitable lottery between 2019 and 2023.

Additional insights into the unrealized potential of charitable lotteries are drawn from an interview with Filip Vagač, statutory representative of the lotka slovakia interest association – a consortium of reputable foundations covering a broad spectrum of public benefit activities. The association aims to support areas such as youth development, non-competitive sports, environmental and social protection, education, community development, and civic advocacy. Despite legislative groundwork, a lack of initial investment – estimated at €10 million – has prevented the launch of a charitable lottery. Private investors have shown reluctance, perceiving the model more as a high-risk investment than a philanthropic opportunity.

Multiple strategies to initiate a lottery have been attempted, including outreach to private firms and discussions with the Ministry of Finance and TIPOS, the national lottery operator. Though the concept received some institutional support, particularly from former Finance Minister Peter Kažimír, no viable funding mechanism has yet been established. Presently, TIPOS contributes to public benefit causes only through corporate donations.

TIPOS, a state-owned joint stock company, operates various lottery and betting games. Between 2018 and 2020, it donated €8.1 million to 145 projects in sport, culture, education, and health – equivalent to approximately 0.5% of its total revenue. However, a 2021 report by the Supreme Audit Office of the Slovak Republic (SAU) criticized the transparency of TIPOS's allocation processes, citing a lack of selection criteria, absence of a collective advisory body, and non-publication of results for donation applicants.

Beyond TIPOS, other gambling-related revenues also feed into the state budget. In 2020, gambling levies yielded €212 million. Although the Gambling Act mandates that these funds be used to support services of general interest – such as healthcare, culture, education, sport, and environmental protection – the SAU found no systematic framework within the Ministry of Finance to track or allocate these revenues accordingly. Only under specific laws (e.g., the Sports Act) were allocations clearly traceable. Between 2018 and 2020, €120.3 million of gambling revenues were demonstrably used for public benefit purposes, with €115 million directed to sport and €5.3 million disbursed for broader general interest goals through the General Treasury Administration.

Due to the absence of licensed charitable lotteries, the table “Number of charity lotteries donating to different goals and mean amount donated, 2022” remains inapplicable to the Slovak context.

Table 7: Uses of donations by charity lotteries, 2020

	million €	Percentage
Religion	n.a.	n.a.
Health	n.a.	n.a.
International aid / human rights / refugees	n.a.	n.a.
Public/social benefit (national)	n.a.	n.a.
Culture	n.a.	n.a.
Sports and recreation	43.92	100%
Environment/nature/ animals / climate	n.a.	n.a.
Education and research	n.a.	n.a.
Other (not specified)	0	0
Total	43.92	100%

2.5.2 Data sources of Philanthropy by Charity Lotteries

- Findings of the Supreme Audit Office of the Slovak Republic:
Mitřík, K. (2022). The income distribution system in TIPOS, the national lottery company, a joint stock company in – the 2021 Inspection Result Report.
<https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=509596>
- Webpage of the TIPOS national lottery company:
<https://www.tipos.sk/stranky/pomahame-a-podporujeme/informacie-pre-ziadatelov>

3 Conclusion

The review clearly indicates that Slovakia lacks systematically collected and reliable data to comprehensively assess the state of philanthropy. This shortfall also hampers year-on-year comparisons and long-term trend analyses. Although the Statistical Office of the Slovak Republic collects data relevant to the nonprofit sector, the latest publicly available figures date back to 2020, limiting their utility for current assessments.

In recent years, representative surveys and project-based studies have emerged as crucial sources of information on individual giving. These studies provide insights into donation rates, donor profiles, motivations, and perceived barriers. However, these efforts are not part of a coordinated data collection strategy and remain highly contingent upon the availability of funding for specific research initiatives.

A notable exception to this gap is the pair of Reports on Philanthropy produced for the years 2021 and 2022. Compiled by the authors of this chapter with support from the Tipsport Foundation and the Centre for Philanthropy, these reports offer a valuable and methodologically consistent overview of key components of the Slovak philanthropic landscape, including foundations, tax assignation, public fundraising efforts, and crowdfunding. Their consistent methodology allows for meaningful year-on-year comparisons, making them a rare and important contribution to understanding philanthropy in Slovakia.

Table 8: Sources of contributions in 2020, 2022

	million €	Percentage
Individuals		
<i>In vivo</i>	164,42 million ⁷ (2020)	%
<i>Bequests</i>		
Corporations	109,31 million ⁸ (2020)	%
Charity lotteries	43,92 million ⁹ (2020)	%
Foundations ¹⁰	46,32 million (2022)	%
Total	46,32 million	100%

Table 9: Uses of contributions in 2022*

	million €	Percentage
Religion	n.a.	n.a.
Health		22.89
International aid / human rights / refugees		1.28
Public/social benefit (national)		13.10
Culture		8.74
Sports and recreation		0.82
Environment/nature/ animals / climate		9.09
Education and research		31.97
Other (not specified)		2.11
Total	.	100

* due to the lack of data, this table presents only uses of contributions from tax assignment by foundations; we presume this distribution is very similar to the uses of the donations
 Year-on-year data tracking of individual and corporate giving in Slovakia indicates that approximately half of the population donates to a public benefit cause at least once annually (55% in 2019 and 51.9% in 2023). In comparison, the estimated donation rate among corporations stands at approximately 11%.

The total monetary contributions from individuals consistently exceed those from corporations, with both categories showing a modest upward trend over recent years.

The philanthropic behaviours of individuals and corporations in Slovakia are heavily shaped by the country's tax assignment system. Unlike other countries, Slovakia does not offer direct tax benefits for charitable donations made by individuals or corporations. Instead, the tax assignment mechanism serves as a critical financial pillar for the nonprofit sector. However, this system also presents a structural challenge to cultivating genuine philanthropy, as the public often perceives tax assignment as a form of personal donation, despite it being a reallocation of public funds. Organisations frequently promote tax assignment campaigns that frame the act as "donating your tax," reinforcing this misconception.

Only a small proportion – about 10% – of corporate entities taking part in tax assignment utilise the bonification mechanism that allows them to assign 2% of their tax instead of the standard 1%, provided they also make a direct donation. Additionally, many corporations have established their own foundations, which receive the assigned tax funds and subsequently redistribute them to other nonprofit entities. While these transfers are commonly interpreted as philanthropic contributions, they constitute the management of public funds rather than private generosity.

According to Svidronova and Brozmanova Gregorova (2023), foundations redistributed €65.4 million of assigned tax funds in 2022, with corporate foundations accounting for €28.35 million – 43.34% of the total redistribution. Despite its conceptual and structural limitations, the tax assignment system remains an indispensable funding mechanism for Slovakia's nonprofit sector and should be preserved.

4 Links to other data sets

Datasets of the Slovak Statistical Office:

- Gifts and contributions in non-profit organizations by economic activities (NACE Rev. 2).
https://datacube.statistics.sk/#!/view/en/VBD_SLOVSTAT/ns2001rs/v_ns2001rs_oo_oo_oo_en
- Gifts and contributions in non-profit organizations by legal forms.
https://datacube.statistics.sk/#!/view/en/VBD_SLOVSTAT/ns2002rs/v_ns2002rs_oo_oo_en
- Number of non-profit organizations.
https://datacube.statistics.sk/#!/view/en/VBD_SLOVSTAT/ns2003rs/v_ns2003rs_oo_oo_en

5 Notes

- 1 <https://globalindices.indianapolis.iu.edu/environment-index/regions/central-europe/slovakia.html>
- 2 https://www.academia.edu/41664335/2019_Report_on_the_State_of_Civil_Society_in_the_EU_and_Russia
- 3 <https://www.erstestiftung.org/en/publications/civil-society-in-central-and-eastern-europe-monitoring-2019/>
- 4 https://www.minv.sk/swift_data/source/rozvoj_obcianskej_spolocnosti/vyskum_neziskoveho_sektora_a_obcianskej_spolocnosti/2020/ANALYZA_NP%20VYSKUM_17.12.2020_FINAL.pdf
- 5 Here it is important to note that the Statistical Office of the Slovak Republic presents the data in the category Donations and contributions as collected in the statistical survey and included here are: contributions received from organizational units; contributions received from other organizations; contributions received from individuals; membership contributions received; contributions from the share of tax paid; contributions received from public collections; contributions received from public collections
- 6 <https://www.teraz.sk/slovensko/notarska-komora-eviduje-stale-viac-nov/553571-clanok.html>
- 7 Includes tax designation
- 8 Includes tax designation
- 9 State owned
- 10 Giving derived from income from endowment only

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Philanthropy in Europe

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1 Introduction on Philanthropy Research in Spain

This study aims to provide a comprehensive overview of philanthropy in Spain by synthesizing existing literature and research conducted by key stakeholders, including academics and sector-specific organizations. It builds on the foundation established in the previous study from 2017, offering an updated assessment of the current state of philanthropy in Spain. The research has been carried out by the dedicated team at the ESADE Center for Social Impact.

Philanthropy plays a crucial role in shaping societies and addressing pressing social issues worldwide. In the Spanish context, this study explores the philanthropic landscape by analyzing data from studies published since 2017. However, research on philanthropy in Spain remains relatively limited and faces notable challenges – chiefly, the fragmentation of available data.

The most comprehensive studies tend to focus on foundations, which are the primary philanthropic actors in Spain. While some research does examine the profiles of individual donors, it often emphasizes their sociological characteristics rather than the broader implications of their contributions. Moreover, much existing research is embedded within broader studies of the Social Action Third Sector or specialized areas such as family and corporate foundations.

1.1 Research Perspectives and Limitations

A key challenge in conducting this study was limited access to some comprehensive research. Additionally, the absence of a centralized platform or institution dedicated to collecting and disseminating philanthropic data in Spain further complicates efforts to gather holistic information – especially in relation to household foundations and corporate giving.

Through this study, we aim to advance understanding of the philanthropic landscape in Spain and underscore the need for more accessible, organized data in the sector. By addressing these gaps, we hope to encourage deeper reflection on philanthropy's role and potential impact in Spanish society.

1.2 Main Players and Research Projects

The primary institutional actor in Spain's philanthropic ecosystem is the Asociación Española de Fundaciones (AEF). AEF has established INAEF – the Institute for Strategic Analysis of Foundations – with the mission of generating and disseminating knowledge about the Spanish foundation sector, thereby enhancing its capacity to serve society.

In February 2023, AEF published *Analysis of the Economic and Social Contribution of Spanish Foundations* (AEF, 2023), which examines the foundations' impact on Spain's economy and society.

Building on its earlier report *The Foundation Sector in Spain: Fundamental Attributes (2008–2019)* (AEF, 2020a), AEF analyzes the sector's structural characteristics and its social, labor, and economic influence over the same period.

In *Strategies of Spanish Foundations in the Post-COVID-19 Era* (AEF, 2020b), AEF incorporates survey results and collaborative work with organizations such as ESADE and Deloitte. Published after the first wave of the pandemic, it provides a detailed snapshot of the foundations' evolving strategies and operations.

AEF also released *Personal and Family Philanthropic Foundations in Spain* (AEF, 2018), a groundbreaking study prepared by Diagrama Consultores and faculty from the Pontifical University of Comillas. This report significantly advances understanding of family and personal philanthropic initiatives channeled through foundations.

The Spanish Fundraising Association (AEFr) contributed with its *Barometer of Private Philanthropy in Spain* (AEFr, 2023a), the first national study of major donors to nonprofit organizations. It explores donor-NGO relationships, donor profiles, and distinguishes various types of large donors.

Other AEFr publications include:

- *Reality of the Partner and Donor 2023* (AEFr, 2023b), which presents data on recurring contributions to NPOs, including payment channels, donation amounts, geographic distribution, attrition rates, and donor retention.
- *Barometer of Nonprofit Entities* (Fundación Lealtad, AEFr, and Fundación Deloitte, 2022), which highlights the Third Sector's contribution to social, economic, and labor activity.
- *The Collaboration of Spaniards with NGOs 2022* (AEFr, 2022), conducted with Kantar, which analyzes donor profiles and behaviors.

IE University and CaixaBank collaborated on *Profiles of Personal Philanthropy in Spain* (Fundación IE, 2020), a qualitative study based on over 50 hours of interviews with philanthropists, experts, and foundation leaders.

The State Tax Administration Agency (Agencia Tributaria Española, 2022) provides tax return data on individuals and corporations, including donation-related deductions. The Spanish Ministry of Culture (Ministerio de Cultura de España, 2022) offers summary tables showing trends in donor numbers, deduction frequency, and cultural patronage initiatives (2014–2018).

The Third Sector Platform published *The Third Sector of Social Action in Spain 2021: Response and Resilience During the Pandemic* (Plataforma Tercer Sector, 2021a), focusing on the pandemic's financial impact. Its prior report, *The Impact of the Pandemic on the Third Sector* (2021b), addresses broader operational and economic challenges.

The academic journal CIRIEC-Spain has contributed work on foundations, including *The Action Plan in Foundations: Public Support for Its Preparation and Impact Measures* (Ibáñez & Benito, 2019), which analyzes government-supported foundation planning.

Other notable contributions:

- ESADE's Institute of Social Innovation continues to publish research on the Third Sector and philanthropy.
- Funcas published *The Strategy of the New Banking Foundations* (Funcas, 2018), examining the evolution of bank-affiliated foundations.
- PwC Foundation released *Radiography of the Third Social Sector in Spain* (PwC, 2018), a survey of 268 entities analyzing financial evolution and future challenges.

These studies collectively illuminate the philanthropic ecosystem in Spain, donor behaviors, and the financial and operational challenges of the Third Sector.

Academic Sector

The academic community plays a vital role in advancing philanthropy research, education, and nonprofit management in Spain. Notable scholars and their contributions include:

- Marta Rey García (University of A Coruña): Full professor and Director of the Inditex Chair of Sustainability. Author of over 100 publications on philanthropy and civil society governance, and EU-funded project leader. Has held advisory roles at major Spanish foundations and is a founding board member of ERNOP.
- Luis Ignacio Álvarez-González (University of Oviedo): Professor of Marketing specializing in nonprofit management. He led the postgraduate program *Máster en Gestión de ONGD y de Intervención Social*, and has published in top journals and authored foundational texts on social economy.
- Gregorio Rodríguez Cabrero (University of Alcalá): Sociology professor focused on welfare state, social inclusion, and the Third Sector. He has advised both Spanish and EU-level social policy and is a key figure in Spain's social policy research networks.
- Noelia Salido Andrés (University of A Coruña): Assistant Professor of Marketing whose research explores social enterprises, crowdfunding, and social innovation. She has contributed to national and international research projects on philanthropy.
- Rodolfo Vázquez Casielles (University of Oviedo): A prolific marketing scholar who directed the Ramón Areces Foundation Chair and contributed significantly to research on nonprofit and social enterprise management. He passed away in 2019.
- Lisa Hehenberger (ESADE, Center for Social Impact): Associate Professor and Founding Director of the ESADE Center for Social Impact. An influential voice in European social impact policy, she has advised the EC, OECD, G8, and foundations, and published widely in academic and policy forums.
- Alfred Vernis (ESADE): Professor and coordinator of the G-100 Group at El Hueco Labs. He co-founded the Momentum Project to support social enterprises in Spain and is affiliated with SEKN and the Chair of the Rural World at the University of Vic. He has authored several books and regularly contributes to national media.

2 State of Philanthropy Research in Spain

In the following sections, we provide an overview of some of the most important studies on philanthropy in Spain in recent years. We describe the methodologies used and highlight the most relevant data and insights that help to assess the current state of the sector. We also offer annotations and reflections that may support further analysis.

2.1 Philanthropy by Individuals

2.1.1 Personal Philanthropy Profiles in Spain (CaixaBank and IE University, IE 2020)

Based on 34 interviews with sector experts, this study offers a deeper understanding of personal philanthropists in Spain – their motivations, decision-making styles, and strategies. It also identifies enabling conditions and best practices that could help Spanish philanthropists maximize their social impact.

Note: This study does not include quantitative data on the volume of donations made by individuals.

The interviews reveal that, while participants generally view philanthropy as “an act of generosity,” they differ in how they define their causes and in the tools they use. This diversity illustrates the wide range of philanthropic profiles in Spain. According to Jordi Casajoana, Director of Value and Philanthropy Collectives at CaixaBank Private Banking, Spain still lacks an environment that fosters generosity, citing insufficient spaces for philanthropists to connect and limited tools to promote wider societal engagement in philanthropy.

Recommendations and best practices include:

- Professionalizing philanthropic projects by applying sound governance principles, increasing transparency, and planning for leadership succession.
- Attracting qualified talent.
- Leveraging new technologies.
- Creating evaluation frameworks that support continuous and adaptable performance measurement.

2.1.2 Donor Profile 2022 (*Perfil del donante 2022*)

Prepared by the Spanish Fundraising Association (AEFr) in collaboration with Kantar (AEFr, 2022)

This study explores the motivations, demographics, and giving patterns of Spanish donors. In 2022, approximately 15.9 million Spaniards – 39% of the population – donated to nonprofit organizations. This represents a steady increase in donor engagement, with one million more donors than in 2020. However, Spain still lags behind other European countries, where over 50% of the population typically contributes to charitable causes.

- Regular donations (monthly, quarterly, or biannually) are made by 22% of donors.
- 13% of non-donors in 2022 planned to begin donating within six months.
-

Top donor concerns include:

- Children (53%)
- The elderly (49%)
- The sick (45%)
- People with disabilities (41%)
- Impoverished populations (37%)
- Natural disaster victims (37%)
- Women (36%)
- Environmental causes (35%, a slight decline)

Reasons for not donating:

- Financial constraints (39%)
- Distrust in nonprofits (36%)
- Prioritization of other needs (9%)
- Preference for non-monetary support (7%)

Study methodology:

- Population: Individuals aged 18 and above from all social classes
- Coverage: Nationwide
- Sample: 1,088 random interviews
- Quotas: Based on gender, age, and Autonomous Community, using INE (Jan. 2018) data
- Data collection: Online survey with semi-structured, closed and open-ended questions (fieldwork: Oct. 2018)
- Sampling error: $\pm 3.0\%$ at a 95.5% confidence level

Access to the full dataset was limited to AEFr members, and the available findings offer a snapshot of donor engagement but suggest further data is needed to better understand donation behaviors and trust in nonprofits.

2.1.3 Reality of Partners and Donors 2023 (*Realidad del socio y el donante*)

Spanish Fundraising Association (AEFr, 2023b)

This report analyzes recurring donor behaviors and trends among 15 of Spain's leading fundraising NGOs. Collectively, these organizations have four million members who contribute €599 million annually, and 2.68 million donors who provide an additional €89 million in voluntary income.

The report, covering the 2022 fiscal year, is based on data from 4,020,000 members and over 2,675,000 donors – representing a significant share of private contributions in Spain. It offers insights into donation channels, amounts, collaboration length, geographic distribution, attrition rates, and more. These findings help nonprofits align their strategies with sector trends and develop more effective fundraising practices.

In 2022, the participating organizations managed total resources of €1.375 billion (up from €1.348 billion in 2020), including €600 million raised through membership fees. The average annual contribution per donor rose from €144.64 in 2020 to €148.98 in 2022, indicating a steady growth in both one-time and recurring donations.

Donor demographics:

- Average member: a 59-year-old woman with above-average purchasing power, living in a densely populated province
- 60% of donors are women
- 61% of members are over 55
- Urban concentration: Madrid and Barcelona account for 31.7% of members
- 64% of members live in just 14 provinces
- 50.5% reside in cities with over 100,000 inhabitants

This report offers a valuable perspective on private fundraising in Spain, revealing both sustained donor engagement and geographic concentration in metropolitan areas.

Figure 1: Resource mobilization (AEFr, 2023b)

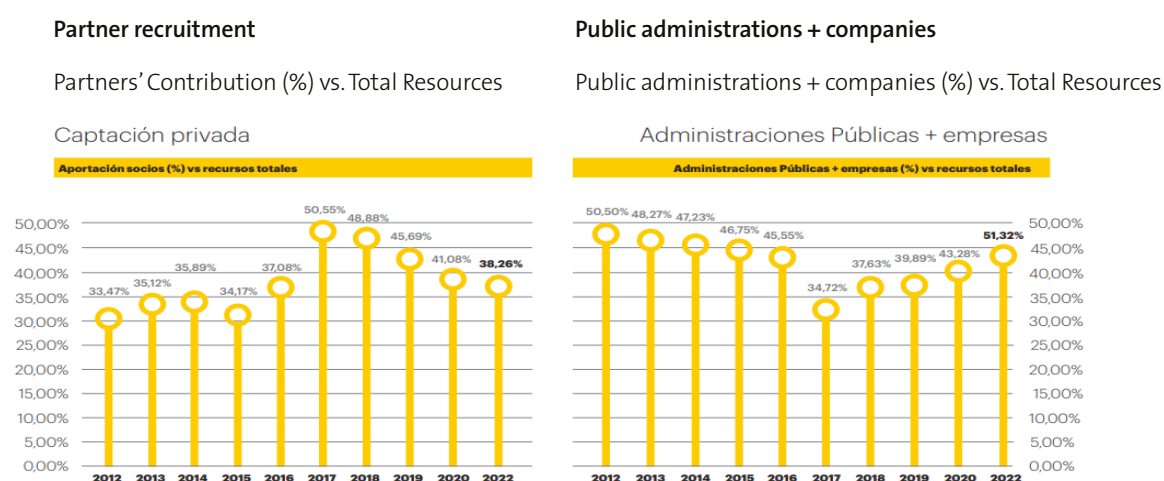
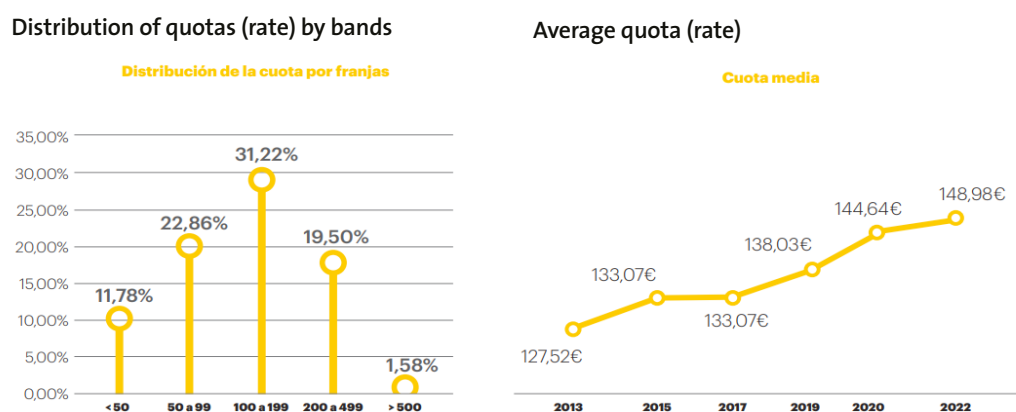
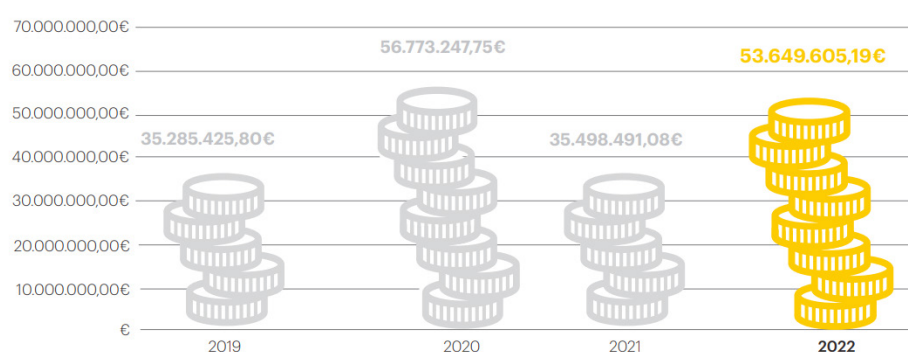


Figure 2: Average quota and distribution of the quota

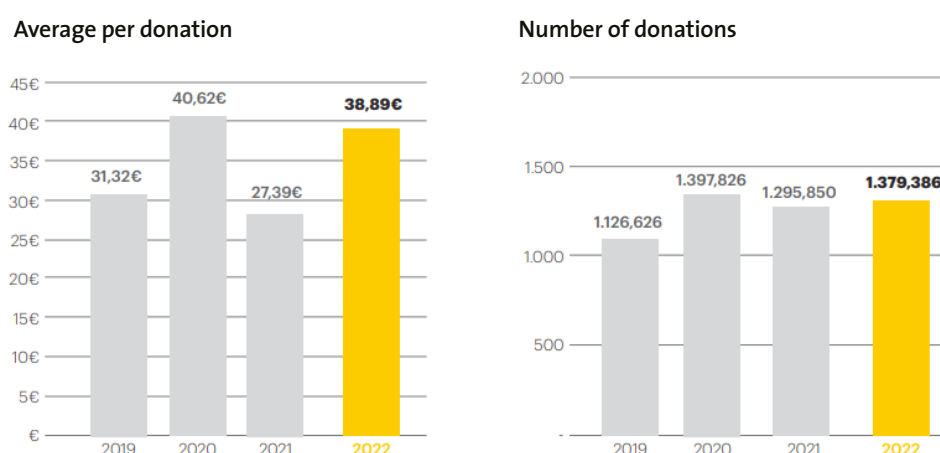


The Non-Recurrent Financial Contribution: Amounts of Donations Received (Euros)

Non-recurring financial contributions – commonly referred to as one-time donations – have increased in recent years. A key factor behind this growth is the succession of crises and international emergencies that have occurred since 2020. This upward trend includes not only donations from one-time donors but also additional financial support provided by members of nonprofit organizations.

Figure 3: Amount of donations received

In 2022, 53,6 billion euros of donations were received by nonprofit organizations.

**Figure 4: The non-recurrent financial contribution:
Average per donation (euros) and number of donations**

In 2022, 1,379 donations were made with an average of 38,89 euros per donation.

2.1.4 Barometer of Private Philanthropy in Spain – *Spanish Fundraising Association (AEFr, 2023a)*

The *Barometer of Private Philanthropy in Spain*, published by the Spanish Fundraising Association (AEFr), analyzes donor data from 16 participating NGOs and includes survey results from individual donors supporting these organizations. Covering the period from 2017 to 2021, the study examines both regular and mixed donation patterns across donor segments, as well as the extent of direct giving by major donors and philanthropists.

The AEFr Barometer shows that 97.8% of Spanish donors contribute less than €500 per year, classifying them as low-level donors.

- 2.14% are medium-level donors, giving between €500 and €3,000 annually.
- 0.02% are medium-high-level donors, contributing between €3,000 and €5,000 per year.
- 0.03% are large donors, donating over €5,000 annually.

Medium-high and large donors together represent just 0.05% of all donors but contribute 1.8% of total NGO income. The average donation rises sharply across contribution tiers – from €4,074 in the €3,000–€5,000 range to €187,754 among donors giving over €100,000.

A targeted survey was conducted among more than 300 individuals with the capacity to donate over €5,000. The results indicate that large donors are geographically concentrated in:

- Community of Madrid (42.6%)
- Catalonia (20.2%)
- Basque Country (8%)
- Andalusia (6.5%)
- Community of Valencia (4.6%)
- Navarre (4.2%)

All other Spanish regions have a representation of 3% or less.

As for the source of income among large donors:

- 78% reported salary as their primary source
- 24% cited endowments
- 21% derived income from corporate profits

Table 1: Total private income received (2017-2021)

Type of donor	Total (€)	%
Individuals	2.317.469.377	91%
Legal persons (corporate)	231.248.912	9%
Total	2.548.718.289	100%

According to Table 1, the 16 NGOs received a total of €2,548,718,289 in private income over this period, with 91% of the total coming from individual donors and 9% from corporate (legal entity) contributions.

Table 2: Cumulative number of donors

Type of donor	2017	2018	2019	2020	2021
Number of donors	3.323.037	3.389.308	3.413.540	3.421.754	3.442.377
% annual change		2%	1%	0%	1%

* The number of donors has increased modestly each year, rising from 3,323,037 in 2017 to 3,442,377 in 2021. Annual growth rates varied slightly, generally between 0% and 2%.

** The data does not account for potential overlaps, meaning that a single individual might be counted multiple times if they donated to multiple NGOs in the same year.

Evolution of the number of donors by type and range of contribution (I): individuals (natural personas)

Table 3: Total donors according to annual contribution range

Contributions (€)	2017	2018	2019	2020	2021
Up to 500	1.896.637	1.952.399	1.977.382	1.996.121	2.011.109
from 501 to 1.000	29.921	31.275	32.337	36.849	36.657
from 1.001 to 3.000	6.796	6.653	6.739	7.824	7.558
from 3.001 to 5.000	427	405	433	466	469
from 5.001 to 10.000	196	190	208	266	229
from 10.001 to 25.000	76	71	74	78	87
from 25.001 to 50.000	28	21	21	26	23
from 50.001 to 100.000	12	7	3	10	13
more than 100.000	7	8	7	10	2
Total	1.934.100	1.991.029	2.017.204	2.041.650	2.056.147

Table 3 illustrates the distribution of individual donors by annual contribution amount, showing that the vast majority donate €500 or less. Donors in this category consistently represent 98% of the total each year, with the absolute number increasing from 1,896,637 in 2017 to 2,011,109 in 2021.

Donations above €500 account for only a small portion of total contributions, and only a very small fraction of donors give more than €10,000 annually.

2.1.5 Government of Spain: Data on Philanthropy

Ministerio de Cultura de España, 2022

Data from the Spanish Tax Agency offers an overview of the number of individuals who declared donations on their personal income tax (IRPF) returns between 2014 and 2018. This information reflects only those donations that were reported to obtain tax benefits and therefore does not capture the full scope of charitable giving in Spain. Unreported or non-deductible donations are not included in this dataset.

Donation data from individuals (IRPF)

Table 4: Fiscal data (IRPF)

Year	Total number of declarants	Number of donors	% donors over total declarants
2014	19.359.020	2.946.889	15%
2015	19.480.560	3.035.784	16%
2016	19.621.728	3.256.194	17%
2017	19.913.239	3.524.565	18%
2018	20.608.731	3.689.846	18%

The number of individual donors reporting donations for tax benefits has increased steadily, rising from 2,946,889 in 2014 to 3,689,846 in 2018. The proportion of taxpayers declaring donations also grew – from 15% in 2014 to 18% in both 2017 and 2018. These figures indicate a gradual but consistent growth in philanthropic engagement among Spanish taxpayers.

Limitations

This dataset includes only donations reported on tax returns, which likely results in an underrepresentation of total philanthropic activity. Additionally, the data does not distinguish between donations to cultural and non-cultural causes, limiting the ability to analyze donor behavior by sector.

Moreover, the data excludes non-resident entities operating in Spain through a permanent establishment, even when these entities are comparable to those referenced in earlier sections.

Table 5

Item	Number	Amount (€)	Average
552. Deduction for donations and other contributions (state portion)	4.199.813	351.938.043	84
553. Deduction for donations and other contributions (regional portion)	4.199.813	351.938.043	84
Details on donations and other contributions			
722. Contributions to priority sponsorship activities	28.724	5.245.362	183
723. Donations to entities regulated by Law 49/2002	3.983.311	689.998.288	173
724. Donations to foundations and public-benefit associations not covered by Law 49/2002	41.067	1.446.246	35
725. Membership fees and contributions to political parties, federations, coalitions, or electoral groups	286.852	5.445.764	19

In 2022, the total amount of deductions claimed by individuals for donations and other contributions to entities regulated under Law 49/2002 amounted to €689,998,288. In contrast, donations to foundations and public-benefit associations not covered by Law 49/2002 totaled just €1,446,246.

2.1.6 Tax Agency: Statistics on Personal Income Tax (2022)

Deductions for Donations and Other Contributions

The purpose of Law 49/2002 is to regulate the tax regime applicable to certain nonprofit entities, recognizing their social role, activities, and specific characteristics. For the purposes of this law, the following are considered nonprofit entities – provided they meet the requirements outlined in the legislation:

- Foundations
- Associations declared to be of public utility
- Non-governmental development organizations, as defined in Law 23/1998 of 7 July on International Cooperation for Development
- Spanish sports federations
- Regional sports federations that are integrated into national federations
- The Spanish Olympic Committee
- The Spanish Paralympic Committee
- Federations and associations of the nonprofit organizations listed above

2.1.7 Barometer of the Third Sector of Social Action in Spain – *Plataforma ONG Acción Social, Universidad da Coruña, Fresno*

The study on Spain's Third Sector of Social Action (TSSA) offers insights into the income, expenditures, funding sources, and economic impact of TSSA entities for the year 2021. The analysis is based on a comprehensive survey of 703 organizations listed in the Directory of the Third Sector of Social Action, including major entities such as the Red Cross, Cáritas, and ONCE (the Spanish National Organization of the Blind).

In the 2021 fiscal year, the TSSA reported total income of approximately €17.41 billion and expenditures of about €16.92 billion. The report notes that roughly 20% of the sector's income is concentrated in three major NGOs: Cáritas, the Red Cross, and ONCE.

Funding sources are distributed as follows:

- Public funding: 47% of total income
- Private giving: 22%
- Generated income (from TSSA activities): 31%
- Within private funding:
 - Individuals: 43%
 - Social works or banking foundations: 22.7%
 - Companies: 17.5%
 - Membership dues: 26.3% of private funding

While 63% of TSSA entities report having had donors at some point, only 33.7% report having regular donors, highlighting the sector's continued reliance on one-time contributions and a lack of long-term donor engagement.

The TSSA's economic footprint remains steady over time. In 2021, the sector's contribution to Spain's GDP was 1.44%, closely aligned with previous years: 1.41% in 2020, 1.45% in 2018, and 1.51% in 2013.

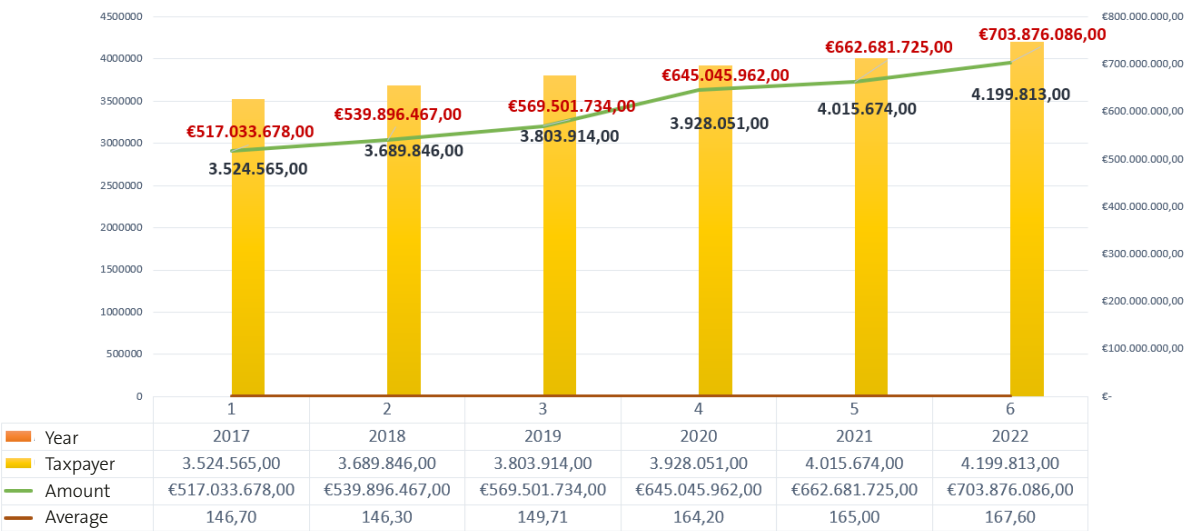
For the first time, a majority – 77.4% – of TSSA entities reported relying on their own funding sources, surpassing reliance on both public funding (73%) and private funding (67.8%).

Methodology of the Study

- The report is based on a survey conducted with a representative sample of TSSA entities, using the Directory of the Third Sector of Social Action as the sampling frame.
- A total of 703 entities from the TSSA were surveyed, including the three largest individual organizations: Red Cross, Cáritas, and ONCE.
- To ensure the statistical validity of the findings, weighting factors were applied to the survey database based on income size and legal form. This ensured strict proportionality with the sector as a whole and resulted in data that is fully representative of the TSSA.

Figure 5: Personal Income Tax (IRPF) 2022

Evolution of personal income tax (IRPF) deductions for donations



Data from the Spanish Tax Agency (Agencia Tributaria, 2022), as reported by the Asociación Española de Fundraising, provides information on the average donation amounts claimed for tax deductions by individual donors between 2017 and 2022.

2.1.8 In conclusion: Philanthropy by Individuals

The most reliable estimate of total individual donations in Spain comes from *La Realidad del Socio y Donante 2023* (AEFr, 2023b), developed by the Asociación Española de Fundraising (AEFr) in collaboration with Sinergiacrm. This study includes data from 15 of Spain’s most active NGOs in private fundraising. The 2023 edition presents a representative snapshot of the sector, with participating entities managing over €1.375 billion in resources and raising approximately €600 million through active membership fees by 2022.

The report highlights a steady increase in average annual donations, rising from €144.64 in 2020 to €148.98 in 2022. In terms of non-recurrent financial contributions, nonprofits received €53.6 billion in donations in 2022, distributed across 1,379 individual donations, with an average donation of €38.89.

Most individual donors (97.8%) contribute €500 or less annually, with only a small percentage giving larger amounts. According to AEFr data, the average annual donation from recurring contributors to top NGOs also aligns with this range.

The *Barometer of Private Philanthropy in Spain* (AEFr) shows that from 2017 to 2021, Spain's 16 leading NGOs received €2.548 million in private income, with 91% of the total coming from individual donors and just 9% from corporate (legal entity) contributions.

Additionally, data from the Spanish Tax Agency (2022) show that:

- €689,998,288 in donations to entities regulated by Law 49/2002 were deducted on personal income tax returns.
- €1,446,246 in donations were made to foundations and public-benefit associations not covered by Law 49/2002.

The 2022 *Barometer of the Third Sector of Social Action* (TSSA) reports that individuals contributed approximately 43% of total private funding to the sector, while corporations accounted for 18%.

The *Donor Profile 2022* (Kantar & AEFr, 2022) study found that 15.9 million Spaniards – equivalent to 39% of the population – donated in 2022, up from 14.9 million in 2020. Key issues that concern Spanish donors include:

- Children – 53%
- Elderly – 49%
- Health issues – 45%
- Disabilities – 41%
- Poverty/lack of resources – 37%
- Natural disaster victims – 35%

The 2022 *Global Philanthropy Environment Index* also indicates that more than 30% of individuals in Spain donated in the past year. According to Peñalosa (2022), previous studies reported that only 13% of individual taxpayers claimed tax deductions for their donations.

In 2022, the personal income tax allowance for donations in Spain was €4,199,813, as reported by the AEFr.

Despite these positive trends, the Spanish philanthropic sector continues to face resource gaps relative to growing demand. Furthermore, both *La Realidad del Socio y Donante* and *Perfil del Donante* are limited to AEFr member data, restricting access to detailed national-level insights.

Notably, no recent data could be found on:

- The percentage of donors giving to specific causes
- The average donation per cause
- The specific uses of donations made by individuals in 2022

2.1.9 Summary

- Number of donors in 2022: Approximately 15.9 million individuals, or 39% of Spaniards (*Perfil del Donante 2022*)
- Average annual donation (regular donors): €149 in 2022 (*La Realidad del Socio y Donante 2023*)
- Estimated total household donations (2022): Approximately €2.36 billion

2.2 Philanthropy by Corporations

In Spain, a variety of approaches to corporate philanthropy are practiced. These include both direct financial contributions and initiatives that engage employees in charitable giving.

2.2.1 Corporate Philanthropy

Some companies opt for the most straightforward approach: direct donations. This typically involves allocating a portion of company profits to support nonprofit organizations working in areas aligned with the company's values or impact goals. In some cases, companies also encourage their employees to contribute to specific causes. For example, during the height of the COVID-19 pandemic, companies such as Sanytol and Sodexo motivated their staff to donate to emergency education projects.

As noted earlier, corporate tax deduction data provides insight into how the incentives established under Law 49/2002 are functioning and sheds light on the profile of corporate donors in Spain.

The highest number of corporate donors (legal entities) is concentrated among taxpayers with incomes between €300,000 and €6 million. However, the largest total deduction amounts are claimed by companies earning more than €180 million annually (Ministerio de Cultura, 2020).

The proportion of donating legal entities increases with income, as does the average deduction amount – indicating that both donation rates and amounts rise in line with corporate revenue. This trend mirrors individual donor behavior, where giving typically scales with economic capacity.

As of 2022, data on corporate giving in Spain remains limited, with little disaggregated information available on specific donation volumes or destinations. Still, recent reports highlight several key trends:

- Major corporations, such as BBVA, Santander, and Telefónica, are increasingly integrating philanthropy within broader sustainability and Environmental, Social, and Governance (ESG) strategies.
- Corporate foundations, such as the BBVA Microfinance Foundation and la Caixa Foundation, play a leading role in philanthropic activities, directing substantial funds toward social development programs in areas such as financial inclusion, healthcare, and education.

According to 2019 data from Spain's Agencia Estatal de Administración Tributaria (AEAT):

- Corporate donations benefit from a 35% tax deduction, capped at 10% of the taxable base.
- In 2019, 18,337 entities claimed donation deductions totaling €200.26 million, with an average deduction of approximately €10,921 per entity.

2.2.2 Corporate Volunteering by Corporations

Corporate volunteering is a significant form of business philanthropy in Spain. According to Voluntare – a network promoting corporate volunteering in Spain and Latin America – 67% of Spanish companies and 79% of European companies engage in corporate volunteering initiatives (*Forbes*, 2019).

One notable example is the Mutua Madrileña Corporate Volunteering Programme, in which an average of 17% of employees participate. Each year, staff collaborate with around 20 NGOs, providing support to over 2,500 individuals in vulnerable situations. Interestingly, 40% of the volunteering initiatives are proposed by the employees themselves, with the remaining 60% initiated by the company. Employee-proposed activities receive financial backing from the Mutua Madrileña Foundation, provided they garner sufficient peer support. These activities are typically carried out outside of working hours.

In recent years, corporate volunteering has evolved. Employees are now not only giving their time but also applying their professional expertise to tackle social challenges such as poverty and social exclusion. Through partnerships with nonprofit organizations, employees help improve infrastructure, strengthen processes, and build organizational capacity – applying their training in real-world, high-impact settings. According to the NGO Ayuda en Acción, this skills-based volunteering model has been adopted by major companies including KPMG, Deloitte, and Santander.

2022 Global Philanthropy Environment Index – Spain (*Indiana University; Peñalosa, 2022*)

The 2022 Global Philanthropy Environment Index (GPEI) report for Spain, authored by Isabel Peñalosa Esteban of the Spanish Association of Foundations, offers a comprehensive analysis of the country's philanthropic landscape. This report is part of a broader global study led by the Indiana University Lilly Family School of Philanthropy.

The report examines several dimensions of the philanthropic environment in Spain, including:

- The legal and regulatory framework
- The financial context for giving
- Cultural and social factors
- Challenges and barriers
- The overall impact of philanthropy

One key finding from the report is that 70% of charitable donations to philanthropic organizations (POs) in Spain originate from corporations, while 30% come from individuals.

Table 6: Statistics of non-consolidated corporate income tax – other deductions and positive net tax payable (Agencia Tributaria, 2019).

Partida	Número	Importe	Media
565. Deducción donaciones a entidades sin fines de lucro (Ley 49/2002)	18.337	200.257.237	10.921

This data offers valuable insight into corporate philanthropic activity in 2019 through tax-deductible donations. It highlights that companies contributed over €200 million to nonprofits and charitable causes eligible for deductions under Spanish tax law. The average deduction per company suggests a wide variation in giving levels, with some corporations contributing substantial amounts while others made more modest donations.

Fundaciones Corporativas en España (PwC, 2020)

The *Fundaciones Corporativas en España* study, conducted by PwC, offers a comprehensive analysis of corporate foundations in Spain, focusing on their size, financial structures, and funding sources. The study is based on a sample of 266 foundations, encompassing a variety of types – including business foundations, banking foundations, and savings bank foundations.

Table 7: Sample of foundations analyzed, by typology

	Total Corporativas	Business	Banking	Ordinary	Savings Banks and Rural
Number of foundations analyzed	266	207	14	20	25
Foundations with financial information	102	81	10	9	2

As a result of the Spanish Association of Foundations' efforts, approximately 730 corporate foundations have been identified in Spain – a conservative estimate. Of the 266 foundations included in the PwC sample, financial data was available for 102.

The distribution of foundation budgets by type shows a strong concentration in banking foundations, which account for 56% of the total. Business foundations represent 35%, while savings and rural banks contribute the remaining 9%.

Table 8: Distribution of the budget of Corporate Foundations by typology (n=266)

Typology	%
Business	35%
Banking	56%
Savings Banks and Rural	9%

Corporate foundations are primarily funded through contributions from their affiliated companies. These contributions may take the form of direct donations or revenue generated through corporate partnerships and collaborations.

2.2.3 In conclusion: Philanthropy by Corporations

In 2019, approximately 18,337 entities claimed tax deductions for donations, amounting to a total of €200.26 million, with an average contribution of €10,921 per entity, according to the Agencia Estatal de Administración Tributaria (*Statistics of Non-Consolidated Income Tax, 2019*). This data suggests that higher-income entities tend to contribute more significantly, underlining the correlation between corporate economic power and charitable giving levels.

Leading foundations such as the BBVA Microfinance Foundation (BBVAMF) and La Caixa Foundation are among the largest private contributors to social causes and international development. Between 2016 and 2019, Spanish private organizations contributed a total of €3.9 billion to international development efforts. These contributions primarily supported areas such as financial inclusion, education, and health, reflecting a strong philanthropic culture among major Spanish corporations.

Many companies also engage in corporate volunteering, with 67% of Spanish businesses integrating these initiatives into their Corporate Social Responsibility (CSR) strategies. Several companies offer structured volunteer programs, enabling employees to contribute their time and professional skills – often outside working hours – to strengthen the capacity of nonprofit organizations.

While corporate giving in Spain is substantial, it is frequently embedded within broader Environmental, Social, and Governance (ESG) frameworks. Increasingly, corporations prioritize sustainable development goals through their philanthropic activities, especially via corporate foundations and organized volunteering. The impact of corporate philanthropy is most visible in the programs of major foundations that focus on social improvement and global development.

Corporate foundations also play a critical role in Spanish philanthropy. An estimated 730 corporate foundations were active in 2018, collectively contributing at least €1.2 billion. These foundations are primarily funded through their associated companies, either via direct donations or revenue from collaborative corporate initiatives.

2.2.4 Summary

- 2018: Corporate foundations were estimated to contribute at least €1.2 billion (across approx. 730 entities)
- 2019: Around 18,337 corporate entities claimed donation deductions totaling €200.26 million, with an average of €10,921 per entity

2.3 Philanthropy by Foundations

According to the *Analysis of the Economic and Social Contribution of Spanish Foundations* (AFI & AEF, 2023), several persistent challenges affect the sector – chief among them the lack of data across many territories and the absence of conceptual homogeneity in information reported by different protectorates. The report emphasizes the need to:

- Standardize concepts and taxonomies
- Ensure transparent and consistent classification of foundations by registries
- Improve the supervisory role of the protectorates
- Enhance transparency and data quality across the foundation sector

Due to incomplete economic data, the sector lacks a comprehensive, nationwide picture. While the report presents a more rigorous and credible alternative snapshot, significant inconsistencies remain – especially due to the fragmented and uneven data contributions from different regions.

The report notes that only the state-level protectorate and those of seven Autonomous Communities provide economic data, though with varying levels of coverage:

- Basque Country: 51.4%
- State: 50.6%
- Canary Islands: 49.3%
- Aragon: 48.5%
- Catalonia: 48.4%
- Extremadura: 41.6%
- Castile and León: 31.6%
- Madrid: 8.4%
- Asturias: 2.2%

Using available data, the authors analyzed 5,204 foundations, representing 49.5% of active foundations in Spain. In 2020, these organizations generated:

- €11.79 billion in revenue, including income from operations, commercial sales, services, and other sources
- A Gross Value Added (GVA) equivalent to 1.6% of Spain's GDP

It's important to note that this estimate covers only half of Spain's active foundations. The remainder – while not opaque or inactive – have simply not been included in the dataset, despite having submitted their accounts to their respective protectorates. Their exclusion highlights the urgent need to consolidate, classify, and publish reliable data at the national level.

In terms of distribution, welfare organizations were the primary beneficiaries, accounting for 42.4% of total foundation income – approximately €5 billion in 2020. Total expenditures reached €11.81 billion, slightly exceeding income.

This discrepancy between income and expenditure is common in the foundation sector, and is typically balanced by disinvestment of capital, allowing organizations to maintain their operational activities.

2.3.1 The Foundation Sector in Spain: Fundamental Attributes (2008–2019) – AEF, 2020a

The INAEF study presents a long-term view of the Spanish foundation sector, analyzing its financial structures, funding sources, and growth trends from 2008 to 2019.

- In 2008, there were 13,334 registered foundations
- By 2019, that number had risen to 14,729 – an increase of 1,395 foundations
- As of 2020, the total had grown to 15,821 registered foundations, with an estimated 10,511 active

The study focuses on Active Foundations for Employment (FAEs), totaling 9,218 entities in 2019. These foundations exhibit a high level of funding diversification, drawing from:

- Private donations
- Public subsidies
- Revenue from services
- Equity income

External sources such as grants and donations represent a substantial share of overall funding, while internal sources include income generated through service provision and investment returns.

Beyond financial contributions, active foundations are also instrumental in employment creation and in supporting social welfare, community development, and civil society engagement

The following table (Table 21) illustrates that the primary source of funding for Spanish foundations is the private sector. On average, €84 out of every €100 of income comes from private sources, while only €16 is derived from public sector funding – highlighting a significant disparity between the two categories.

Table 9: Source of income of Spanish active foundations. Percentage by category

Type	2014	2015 (p)	2016 (p)	2017 (p)	2018 (A)	2019 (A)	Average 2008-2019
Public	15,5%	15,5%	15,5%	15,5%	15,5%	15,4%	15,7%
Private	84,5%	84,5%	84,5%	84,5%	84,5%	84,6%	84,3%

Source: Prepared by the authors based on the AEF database.

Note: (p) Provisional estimate; (A) Estimate calculated in advance

Table 9 presents the sources of income by foundation type. In 2019, 59.19% of total foundation income came from donations and grants, while 34.65% was generated through the sale of goods and services provided by foundations across their various fields and corporate missions.

Table 10: Source of income by typology presented. Percentage by category

Type	2014	2015 (p)	2016 (p)	2017 (p)	2018 (A)	2019 (A)	Average 2008-2019
Donations and grants	54,1%	44,4%	56,2%	57,1%	58,0%	59,2%	55,9%
Provision of services and sale of goods	36,2%	36,1%	35,3%	35,4%	35,0%	34,7%	34,9%
Income from assets	9,74%	8,48%	8,49%	7,51%	6,96%	6,16%	9,24%

2.3.2 Personal and Family Philanthropic Foundations in Spain – *Asociación Española de Fundaciones (AEF, 2018)*

This study, conducted by the Asociación Española de Fundaciones (AEF), focuses on personal and family philanthropic foundations (FFPFs) – a specific subset of foundations characterized by endowments originating from an individual or family, with autonomous management directed toward social benefit.

Scope and Criteria

The group of interest is defined as:

- Entities whose assets come from the same individual or family
- Foundations that are managed independently and operate for the public good

Two additional selection filters were applied:

- 1 Inclusion was limited to grant-making, non-operational foundations, i.e., those that do not primarily implement their own programs.
- 2 Foundations solely dedicated to school or residence maintenance, or to preserving historical-artistic legacies, were excluded.

Methodology

The study analyzed 269 foundations using data from:

- Published financial accounts (183 foundations)
- An ad hoc survey (90 responses)
- In-depth interviews with board members or management (18 foundations)

Key Findings

- A small number of large foundations dominate sector income: 8 foundations account for 53% of total annual revenue.
- In contrast, 125 smaller foundations contribute just 9%.
- Nearly 49% of FFPFs report annual revenues between €30,000 and €500,000.
- 11% operate with annual income under €30,000, including a minority earning less than €8,000.

Regarding endowments:

- Over 50% of FFPFs have endowments under €500,000.
- 23% operate with endowments below €30,000.
- Many rely on annual family contributions rather than a large initial endowment; these are typically recorded as donations in financial statements.

Funding patterns show that:

- 57% of FFPFs do not receive income from grants, donations, or bequests.
- Among the 80 foundations that do, the median amount received is around €100,000.
 - 7 foundations account for 52% of total external funding.
 - 25 foundations account for 38%.
 - The remaining 47 foundations share just 10%.

Conclusion

The study reveals significant disparities in the financial capacity of FFPFs in Spain. A few large foundations hold the majority of resources, while most operate with modest endowments and limited income. The concentration of external funding and the reliance on family donations suggest that many FFPFs face tight budget constraints and limited capacity for growth.

2.3.3 In conclusion: Philanthropy by Foundations

The total volume of foundation giving in Spain in 2022 is not comprehensively documented due to persistent data limitations stemming from incomplete reporting across autonomous communities and varying levels of transparency among protectorates. According to the *Global Philanthropy Environment Index – Spain* (Peñalosa, 2022), the country is home to approximately 9,000 foundations.

The most substantial data source addressing the financial contribution of Spanish foundations is the Analysis of the Economic and Social Contribution of Spanish Foundations, published by the Spanish Association of Foundations (AEF). Despite its value, this study also highlights important gaps in data coverage and classification.

In 2020, a representative sample of 5,204 active foundations reported revenues totaling €11.79 billion, which corresponds to roughly 1.6% of Spain's GDP. However, this sample represents only about half of the country's active foundations. The remaining data is either unavailable or inconsistently reported due to weak coverage in many regional protectorates. These limitations underscore the need for:

- Standardized classification systems
- Greater transparency in reporting
- Enhanced oversight and supervision by public authorities

The sector is heavily reliant on private funding, with an average of 84% of total foundation income derived from private sources and only 16% from public funds, according to the INAEF study (2008–2019). In 2019, 59.19% of foundation income came from donations and grants, highlighting the importance of philanthropic contributions as a revenue stream.

The Personal and Family Philanthropic Foundations in Spain study (AEF, 2018) analyzed a sample of 269 FFPFs and revealed significant inequality in resource distribution:

- Just 8 foundations generated 53% of total income
- Most foundations had modest annual revenues (€30,000–€500,000)
- Many relied on limited external funding, such as grants or bequests

The Fundaciones Corporativas en España report (PwC, 2020) found that corporate foundations – especially those linked to businesses and banks – control the bulk of the sector's resources, indicating a dominant role of financial institutions in Spanish corporate philanthropy.

2.3.4 Summary

- The AEF study (2023) reported €11.79 billion in foundation revenue in 2020 (based on 5,204 foundations).
- The average income from endowments across foundations from 2008 to 2019 was 9.24% (AEF, 2020a).
 - Based on this average, an estimated €1.09 billion in 2020 came from endowment-derived donations alone (calculated as €11.79B × 0.0924).
- Overall, Spanish foundations are largely financed by the private sector (84% of income), with limited public funding (16%).

2.4 Philanthropy from Charitable Lotteries

Giving by Individuals through National Charitable Lotteries

In Spain, charitable lotteries are operated by both state-run and private organizations, and are often linked to **social causes** through formal partnerships with large nonprofit organizations (NPOs).

2.4.1 Key Figures and Beneficiaries:

- In 2022, the Sociedad Estatal de Loterías y Apuestas del Estado (SELAE) generated €9.687 billion in revenue – an increase of 3.5% compared to 2021 (€9.359 billion). Notably, the Christmas Lottery alone accounted for €3.18 billion (*El Economista*, 2022).
- ONCE (*Organización Nacional de Ciegos Españoles*) uses lottery proceeds to support the blind, visually impaired, and individuals with other disabilities. In 2022, ONCE increased its sales of responsible, safe, and socially-driven lottery products by 8.5%, reaching €2.426 billion (*ONCE*, 2022).
- The Spanish Red Cross continues to receive substantial lottery-based funding, particularly from government-managed special lotteries such as the Red Cross Christmas Lottery and Spring Lottery. In 2022, its independently managed “Sorteo del Oro” raised €34 million (*El Día*, 2022).
- The Spanish Association Against Cancer (AECC) uses lottery revenues to support cancer research, patient services, and awareness campaigns. In 2020, AECC reported €843,201 in lottery-related private financing (*Fundación Lealtad*, 2022).
 - In 2022, AECC’s total revenue was €130.3 million (*EY*, 2022), with funding distributed as follows:
 - 54% from membership fees
 - 6% from partnership agreements
 - 4% from income and wealth returns
 - 9% from grants
 - 21% from donations and legacies
 - 6% from other sources
 - The AECC Lottery, managed by the government, remains a key revenue stream.

2.4.2 Summary

- SELAE (2022): €9.687 billion in total lottery revenue
- ONCE (2022): €2.426 billion from social lottery products
- Spanish Red Cross (2022): €34 million from *Sorteo del Oro*
- AECC (2020): €843,201 from lottery-related private financing

However, as we were not able to retrieve the amounts donated via these lotteries we cannot provide an estimation of the donations by charitable lotteries.

3 Conclusion

The state of philanthropy in Spain in 2022 reflects a growing and evolving sector. There is a noticeable increase in awareness and interest in philanthropic activity among both individuals and organizations, signaling potential for greater civic engagement and charitable contribution. Despite these positive developments, the sector continues to face important structural challenges, most notably in the areas of data availability, transparency, and coverage.

Many existing studies rely on data from a limited number of organizations, or restrict access to members of specific associations, resulting in a fragmented and incomplete picture of the philanthropic landscape in Spain.

With regard to individual giving, 2022 saw a significant rise in participation:

- Approximately 15.9 million Spaniards, or 39% of the population, made donations – one million more than in 2020.
- The estimated total value of individual donations reached €2.36 billion.
- The average annual contribution per donor increased slightly, suggesting a trend toward more frequent but modest donations.

Individual donors contributed around 43% of total private funding in the social action sector, underlining their essential role in supporting nonprofit organizations. However, data gaps remain a major obstacle. Much of the existing information is drawn from a limited set of NGOs, which restricts our ability to understand broader giving patterns and donor behavior across the country.

Table 11: Sources of donations

	Billion (€)	Percentage
Individuals		
<i>In vivo</i>	2,36 (2022)	
Bequests	NA	
Corporations	1,20 (2018)	%
Charity lotteries	NA	%
Foundations ¹	1,09 (2020)	%
Total	4,65	100%

Data on corporate contributions in Spain remains difficult to access, and there is a noticeable lack of comprehensive publications that quantify total corporate donations. In 2018, corporate foundations were estimated to contribute at least €1.2 billion, across approximately 730 entities. Leading institutions such as the BBVA Microfinance Foundation and La Caixa Foundation have emerged as major philanthropic contributors, particularly in the field of international development. Between 2016 and 2019, Spanish private organizations contributed over €3.9 billion to international development efforts – with €3.6 billion coming from BBVA Microfinance Foundation's microfinance programs alone.

Corporate volunteering is also widely embedded in Corporate Social Responsibility (CSR) strategies, with 67% of Spanish companies promoting employee involvement in social causes.

Foundations remain central to Spain's philanthropic ecosystem. In 2020, a sample of 5,204 active foundations reported revenue exceeding €11 billion, representing approximately 1.6% of Spain's GDP. From 2008 to 2019, an average of 9.24% of foundation income came from endowment-derived assets. Based on this average, it can be conservatively estimated that at least €1.09 billion in 2020 came from endowment-based donations.

Private funding continues to dominate the sector, accounting for 84% of total foundation revenues, while public funding contributes the remaining 16%. However, inconsistencies in foundation typologies, particularly between corporate and personal/family foundations, hinder the standardization of data collection and reporting. Additionally, variations in data quality and availability across Spain's autonomous communities further complicate efforts to construct a unified picture of the sector.

As previously emphasized, Spain's philanthropic sector faces ongoing challenges around data cohesion, transparency, and accessibility. These limitations make it difficult to assess the sector's full impact or track its development accurately. Moving forward, standardized definitions, better classification systems, and improved data reporting mechanisms are essential. Addressing these challenges will strengthen the sector's capacity to respond to social needs and will provide a more accurate foundation for policy development, strategic planning, and advocacy.

4 Notes

1 Income derived from endowment only.

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Philanthropy in Europe

SWEDEN

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1 Introduction on Philanthropy Research in Sweden

Philanthropy research is a relatively small academic field in Sweden. It is primarily addressed as a sub-topic within the broader area of Civil Society Studies, where philanthropy is mainly understood as donations to civil society organisations. The largest research centre in this field is the Centre for Civil Society Research at Marie Cederschiöld University in Stockholm—a private university owned by four major philanthropic organisations and home to some of the oldest educational programmes in nursing and social work in Sweden.

The research centre employs approximately 20 researchers from various disciplines, including political science, sociology, business administration, history, social work, and theology. A cornerstone of its philanthropy research is a nationwide survey on civic participation, conducted every 4–5 years since 1992. This survey gathers data on individual giving to civil society organisations, enabling studies on donation behaviour at both individual and aggregate levels. Notably, Marie Cederschiöld University is the only academic institution in Sweden with institutional membership in ERNOP.

Since the early 1990s, the Stockholm Center for Civil Society Studies at the Stockholm School of Economics has developed a robust research programme examining the role, position, and dynamics of civil society and its organisations. One of its key contributions has been mapping the development of the Swedish nonprofit sector in collaboration with international academic partners, thereby raising awareness of the sector both academically and publicly. The centre also conducts in-depth research on strategy and organisation, aimed at improving understanding of governance, leadership, and operations within civil society organisations. Philanthropy constitutes an important aspect of this work, with the centre participating in comparative research projects on the European foundation sector, the role of research foundations, and the involvement of foundations in venture philanthropy and social investment.

The JEDI-lab at Linköping University explores economic decision-making by individuals through psychological and broader behavioural science perspectives. Its research includes studies on the motivations behind charitable donations and civic engagement. These experiments represent a rare effort in Sweden to examine the psychological drivers of philanthropic behaviour.

The Swedish Fundraising Association (Giva Sverige) is a membership-based organisation that promotes transparency, professionalism, and ethical standards in fundraising. Although not a research institution per se, it plays an important role in the philanthropic sector by providing guidance, disseminating best practices, and fostering collaboration. In addition to collecting data on giving in Sweden, the association also publishes analytical reports, thus contributing original research as well as serving as a data source.

Beyond these research centres, philanthropy is also studied by individual scholars and small research groups at various Swedish universities. These efforts span disciplines such as economics, psychology, and history.

2 State of Philanthropy Research in Sweden

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Several data sources provide insights into individual charitable donations in Sweden. One key source is the Swedish Fundraising Association, which collects data from its 200 member organisations. While these represent only a fraction of all civil society organisations in Sweden, they account for approximately 85–90 percent of total donations to organisations. As such, the data offer a strong approximation of overall charitable giving to organisations in Sweden. However, the data are not categorised according to the International Classification of Nonprofit Organizations (ICNPO) framework.

In addition to gathering data from member organisations, the Swedish Fundraising Association conducts regular public surveys on charitable giving. These surveys yield information on the proportion of the population that donates and the average amount given.

Another major source is the Swedish Fundraising Control, a non-profit organisation governed by key stakeholders in the Swedish labour market, including the Swedish Trade Union Confederation (LO), the Swedish Confederation of Professional Associations (SACO), the Swedish Confederation of Professional Employees (TCO), and the Confederation of Swedish Enterprise (Svenskt Näringsliv). A member of Charity Monitoring Worldwide (CMW), the Swedish Fundraising Control aims to promote secure and efficient fundraising through a certification system. This system evaluates fundraising organisations on criteria such as administrative costs, fundraising practices, and internal governance.

The Swedish Fundraising Control collects data from all 462 certified organisations. Donations to these organisations constitute a substantial share of overall charitable giving in Sweden. Similar to the data from the Swedish Fundraising Association, this dataset reflects actual donations and covers a significant portion of total giving. However, it also lacks information on the specific types of recipient organisations or the causes supported.

A third source is the National Survey of Civic Participation, conducted every five years by the Centre for Civil Society Research at Marie Cederschiöld University. This survey examines a broad range of civic activities, including charitable giving. Unlike the previous two data sources, it offers detailed insights into the distribution of donations by type of organisation and charitable cause. This information is summarised in Table 1.

Table 1: Percentage of individuals donating to different goals and mean amount donated, 2022/2024.

	% individuals that donated to	Mean amount donated in €
Religion	14	
Health	37	
International aid / human rights / refugees	51	
Public/social benefit (national)	19	
Culture	4	
Sports and recreation		
Environment/nature/ animals / climate	17	
Education and research		
Other (not specified)	7	
Total	71	331 (3,515 SEK)

The Centre for Civil Society Research survey does not include sports and recreation as a distinct category. Although organisations in this sector have increasingly explored fundraising, they are not typically recipients of charitable donations. Instead, they primarily rely on membership fees, public funding, and unpaid voluntary work. Notably, nearly one in five Swedes reported having volunteered for a sports organisation in the past 12 months (Vamstad et al., 2025).

Similarly, the survey does not capture data on donations to education and research. While there are organisations in Sweden that support education, particularly for underprivileged youth, they account for only a small share of total donations. In contrast, donations to research—especially medical research—are more substantial. These are categorised under “health” in the survey.

According to the Centre for Civil Society Research at Marie Cederschiöld University, 71 percent of Swedes reported making at least one charitable donation in the previous 12 months. This figure is based on a comprehensive survey that asked respondents about donations to various types of organisations. The final response option in the questionnaire was “No, I have not made any donations,” selected by 29 percent of respondents. Thus, 71 percent had made at least one donation of any size or kind within the past year. This method offers an inclusive measure of giving, capturing individuals who may not typically identify as donors but who have made contributions, however small.

Estimates of the average donation amount vary. The Swedish Fundraising Association reports a mean donation of €169 (1,800 SEK), while the Centre for Civil Society Research reports a higher average of €331 (3,515 SEK). Both figures are based on self-reported data: the former from 998 respondents and the latter from 1,656. The most plausible explanation for the discrepancy is the difference in time frames: the lower figure reflects donations over the past six months, whereas the higher figure covers the past 12 months.

Although mean values can be skewed by large donations, no extreme outliers were found in the Centre for Civil Society Research data. Some respondents reported giving in the tens of thousands of euros, which is expected in a sample of this size. In that survey, the median donation was €301 (3,200 SEK), and the most common donation (mode) was €47 (500 SEK).

Table 2. Uses of donations by individuals in 2022.

	million €	Percentage
Religion		
Health		
International aid / human rights / refugees		
Public/social benefit (national)		
Culture		
Sports and recreation		
Environment/nature/ animals / climate		
Education and research		
Other (not specified)		
Total	499 million Euros (5302 million SEK)	100%

The total volume of individual donations is based on data from the Swedish Fundraising Association (see below for details). However, this data does not provide a breakdown by specific causes or types of recipient organisations. The figures presented in Table 1 offer only an indicative view of the distribution of donations across various causes. These numbers should not be used to estimate total donation volumes in monetary terms, as the survey allowed respondents to select multiple causes, preventing a direct aggregation into overall sums in million euros.

2.1.2 Data Sources on Philanthropy by Individuals *In Vivo*

The primary data sources on individual donations in Sweden have been introduced earlier, but further detail on their methodology and design is provided below:

Giving in Numbers 2023 – Annual Report by the Swedish Fundraising Association

This report compiles data from the 200 member organisations of the Swedish Fundraising Association. The data are derived from both annual reports and Customer Relationship Management (CRM) systems, offering relatively detailed insights into different forms of individual giving, including *in vivo* donations, bequests, and memorial gifts. However, the dataset is skewed toward charitable aid organisations, as member organisations are predominantly active in this field. Sectors such as religion, sports and recreation, and education are under-represented, despite also receiving donations from individuals. As a result, the report does not capture all individual donations in Sweden. While the exact total remains unknown, the report estimates donations to exceed €499 million (SEK 5,302 million).

Public Giving 2023 – Annual Public Survey by the Swedish Fundraising Association

In addition to collecting data from member organisations, the Swedish Fundraising Association conducts multiple annual surveys, including this one directed at the general public. The target population includes Swedish residents aged 18 to 79. Respondents are sampled from the Novus Panel, a privately maintained, randomly recruited panel designed to be representative of the Swedish population. Conducted annually since 2013, this survey allows for trend analysis over time.

Annual Report of the Swedish Fundraising Control 2023

The Swedish Fundraising Control compiles income data from 462 certified organisations that use its “90-number” system for fundraising. This organisation reports a significantly higher figure for total donations from individuals—€954 million (SEK 10,137 million)—compared to the Swedish Fundraising Association’s figure. This discrepancy is due to differences in scope and definitions. The Swedish Fundraising Control includes a broader range of donations

and income sources, such as bequests, membership fees, and revenue from sales of goods and services. Importantly, bequests are not separated from *in vivo* donations, and the data cannot be disaggregated by type of giving. While the Swedish Fundraising Control includes a larger number of organisations, its broader definition of donations and the inclusion of mixed income sources limit the precision of its statistics on individual giving.

National Survey of Civic Participation – Centre for Civil Society Research at Marie Cederschiöld University

Conducted seven times since 1992 at intervals of 4 to 5 years, this survey explores various forms of civic participation, including volunteering, political engagement, informal helping, and monetary donations. Donations by individuals constitute only a small part of the overall dataset. The 2024 wave surveyed 2,507 respondents, representative of the Swedish population, with a response rate of 29 percent—significantly lower than in previous years (historically over 50 percent, and around 70 percent in the 1990s). Data collection involved both postal and online questionnaires. Respondents were asked to specify the types of organisations they donated to and the donation amounts (as absolute values, not in categories). The survey also includes questions on attitudes toward giving and specific practices, such as online donations.

2.1.3 Descriptive Statistics on Philanthropy by Bequest

Data on bequest donations in Sweden are limited. The most reliable source is the *Giving in Numbers 2023* report from the Swedish Fundraising Association, which estimates that its member organisations received bequests totalling €175 million (SEK 1,859 million) in 2023. While no detailed breakdown is available regarding the types of organisations receiving these donations, most are believed to support treatment and research related to prevalent chronic and terminal illnesses.

2.2 Philanthropy by Corporations

Corporate donations are a significant and growing source of income for civil society organisations in Sweden. However, information about such donations is far less comprehensive than that available for individual giving. One reason is that most Swedish corporations have only recently begun engaging in charitable giving, although there are notable exceptions. Additionally, much of the corporate support for civil society takes forms other than direct financial donations—such as long-term partnerships or initiatives aligned with broader Corporate Social Responsibility (CSR) strategies.

The primary data sources for corporate donations are the same as those used for individual giving: reports from the Swedish Fundraising Control and the Swedish Fundraising Association. According to the Swedish Fundraising Association's 2024 report, corporations donated €104 million (SEK 1,103 million) to its member organisations. As with individual donations, the Swedish Fundraising Control reported a higher figure—€151 million (SEK 1,601 million) in donations from “commercial corporations.” In contrast to the discrepancy in individual donation figures, this difference is not due to broader definitions of corporations or donations. The Swedish Fundraising Control applies a nuanced methodology, distinguishing between corporate donations and those made by individuals via corporate platforms.

For example, in Sweden, individuals can choose to donate the deposit value of bottles and cans when recycling at grocery stores. These donations are attributed to individuals, not the store facilitating the transaction. Similarly, when customers “round up” their payments at checkout to support a charity, the donation is recorded as coming from the individual, not

the retailer. The higher figure reported by the Swedish Fundraising Control is likely due to its access to a larger number of organisations and, by extension, more corporate donors.

It is worth noting that corporate donation figures from both the Swedish Fundraising Association and the Swedish Fundraising Control were significantly lower in 2023 than in 2022. The Swedish Fundraising Association reported €165 million (SEK 1,755 million) for 2022, while the Swedish Fundraising Control reported €239 million (SEK 2,537 million). This spike in 2022 was largely driven by exceptional fundraising efforts related to the war in Ukraine. In particular, one large real estate corporation launched a high-profile matching campaign, contributing tens of millions of euros by matching individual donations. This extraordinary event underscores how corporate giving can fluctuate dramatically in response to singular initiatives.

Given that 2022 was an outlier, and the 2023 figures are more consistent with long-term trends, the 2023 data will be used in this report to estimate the total value of corporate donations in Sweden.

2.3 Philanthropy by Foundations

2.3.1 Descriptive Statistics of Philanthropy by Foundations

A comprehensive research database on Swedish foundations was originally developed between 2002 and 2003 at the Stockholm School of Economics and has been regularly updated and maintained since its creation. The foundation of this database was made possible by the 1996 Foundation Law, which mandated the registration of Swedish foundations with the County Administrative Boards (CABs), thereby granting researchers access to systematic data.

As of 2002, the initial dataset included information on approximately 12,500 foundations, covering variables such as book value of capital, purpose statements, foundation type, and year of establishment. A significant update in 2012, using new CAB data, expanded the coverage to around 17,500 foundations and improved the quality and completeness of the existing records. The most recent update in 2024 further extended the dataset to approximately 22,000 foundations, incorporating additional data points such as missing founding years and asset values where available.

Because CAB data do not include information on grant disbursements, the research team at the Stockholm School of Economics manually collected annual reports from the largest foundations to document their grant-making activities. They also compiled a stratified sample of 400 foundations to estimate annual grant distribution nationally. This sample was selected based on foundation size, type, geographical distribution, and classification within the International Classification of Nonprofit Organizations (ICNPO) framework. Financial data—covering grants, expenditures, and investment portfolios—were collected through site visits to CAB offices.

This data collection enabled the calculation of average grant-to-capital ratios for different foundation categories and supported estimates of total annual grant disbursements by Swedish foundations (Wijkström and Einarsson, 2004). This methodology was replicated during the 2012 and 2024 updates to ensure data accuracy and continuity.

All public benefit foundations—currently numbering around 22,000—have also been systematically categorised using the ICNPO framework to reflect their sectoral focus. Addition-

ally, each foundation has been assigned a 'sphere' code indicating its institutional affiliation: government-related, corporate, or independent.

For further analysis of the Swedish foundation sector, see Wijkström and Einarsson (2004), Einarsson (2009), Einarsson and Wijkström (2015), and Wijkström and Einarsson (2018).

The accompanying table summarises data on annual grants based on those endowed foundations in the database for which such information is available.

Table 3: Number of foundations donating to different goals and mean amount donated, 2022 (in euro).

	Number of foundations	Mean amount donated €
Religion	450	9,500
Health	500	34,800
International aid / human rights / refugees	150	23,200
Public/social benefit (national)	4,000	40,000
Culture	800	22,800
Sports and recreation	150	58,000
Environment/nature/ animals / climate	150	58,000
Education and research	4,500	155,000
Other (not specified)	200	21,800
Total	10,900	84,500

Table 4. Uses of donations by foundations in 2022.

	million €	Percentage
Religion	4,35	0,47
Health	17,40	1,89
International aid / human rights / refugees	3,48	0,38
Public/social benefit (national)	160,00	17,37
Culture	18,27	1,98
Sports and recreation	8,70	0,94
Environment/nature/ animals / climate	8,70	0,94
Education and research	696,00	75,55
Other (not specified)	4,35	0,47
Total	921,25	100,00

Foundations constitute a major source of philanthropic funding in Sweden, as illustrated in Table 4. By far the most significant area supported by these donations is research—particularly in technology and medicine—rather than education. Unlike neighbouring countries such as Denmark, Sweden does not have a strong tradition of large business foundations. One contributing factor is the perception that research is a “safe” area for philanthropic investment, while donations to education, social welfare, or culture have historically been seen as potentially conflicting with the aims and responsibilities of the state and public sector (Vamstad, 2022; Vamstad, 2025).

A more specific explanation lies in the dominance of a few large foundations established and managed by a single wealthy family. This family has directed its philanthropic efforts towards research that aligns with the interests of Swedish industry, deliberately avoiding areas such as education and social welfare, which are already comprehensively addressed by the public welfare system. Notably, unlike individual and corporate donations—which primarily support civil society organisations—foundation funding is largely directed toward research institutions and projects.

2.4 Philanthropy by Charity Lotteries

Data on donations from charity lotteries in Sweden is highly fragmented and more difficult to interpret than data from other philanthropic sources. Despite this, Sweden has a long-standing tradition of charity lotteries, which have been a visible and established component of charitable fundraising for many years.

The most reliable source of data is the *Giving in Numbers* report from the Swedish Fundraising Association (see also data on individual donations). According to the 2023 report, charity lotteries constitute the smallest source of donations among the categories covered. Member organisations of the Association raised €5.8 million (SEK 62 million) through their own charity lotteries in 2023. However, this figure excludes income from external charity lotteries—most notably, the Swedish Postcode Lottery.

In 2023, the Swedish Postcode Lottery donated €76 million (SEK 804 million) to the same member organisations, making it by far the largest charity lottery in Sweden. While no comparable statistics exist for other external charity lotteries, the dominance of the Postcode Lottery suggests that its figures provide a reliable benchmark.

Given that the Postcode Lottery has, in many cases, replaced smaller in-house lotteries run by individual organisations, its contributions should be aggregated with revenues from organisational lotteries. On this basis, total donations from charity lotteries in 2023 can be estimated at approximately €82 million (SEK 866 million), though the actual figure may be higher.

3 Conclusion

The combined findings from all sources of philanthropic donations in Sweden reveal both expected and somewhat surprising patterns. One notable but perhaps less widely recognised aspect is the significant role played by foundations—particularly in funding research rather than education. While individual donations are more publicly visible, foundation funding, especially in fields such as medicine and technology, accounts for a substantial share of philanthropic activity. This focus reflects the particular structure of Swedish society, where the universal welfare state indirectly shapes philanthropic priorities.

More familiar is the pattern of individual donors favouring causes that lie outside—or are insufficiently addressed within—the scope of the public welfare system. As noted by Vamstad and von Essen (2013), this has long been evident in the dominance of international aid and health (primarily medical research) among the most popular donation causes. These patterns reflect not just personal preferences, but also a broader societal logic, in which philanthropy tends to supplement rather than replace public provision.

Foundation giving follows a similar trajectory. Donations are often directed toward areas considered politically and socially “safe,” such as research, rather than more contentious or state-dominated fields like education, social welfare, or culture. In many cases, these choices are influenced by institutional legacies, individual donor philosophies, and the broader relationship between civil society and the welfare state.

Overall, the landscape of giving in Sweden reflects a complex interplay between state responsibility, public perception, and philanthropic initiative. While individuals, corporations, foundations, and charity lotteries all contribute to the financing of civil society, their respective patterns of giving are shaped—often subtly—by the structure and norms of the welfare state. The result is a philanthropic sector that is both significant in scale and distinctly shaped by Sweden’s social model.

Table 5. Sources of contributions in 2022

	€ million	Percentage
Individuals		53/71
<i>In vivo</i>	499	27
Bequests	175	10
Corporations	151	8
Charity lotteries	82	4
Foundations ¹	921,5	50
Total	1828,5	100

The findings presented in this report offer a reasonably representative picture of philanthropic giving in Sweden, particularly regarding the causes supported across different sources of donations. Nonetheless, there are clear gaps in the data, and it is certain that not all donations are captured in the figures reported here.

One key reason for the dominant role of foundations in the aggregate statistics is the relatively high degree of transparency and regulatory oversight. Almost all foundations are registered, and comprehensive data on their assets and grant-making activities are available—

especially through structured research efforts. In contrast, data on individual donations are more limited, relying heavily on the reports from civil society organisations that receive the funds. Very little is known about donations made to entities outside these large, established organisations.

Furthermore, the Swedish Tax Authority offers limited additional insight, as only a small fraction of all donations qualifies for tax incentives. As a result, tax data provide little supplementary value in mapping the broader landscape of giving.

For the foreseeable future, information provided by recipient civil society organisations will remain the primary source for tracking philanthropic activity in Sweden. However, this approach presents inherent limitations. As the modes and channels of giving continue to diversify—through digital platforms, peer-to-peer fundraising, social enterprises, and informal giving networks—traditional data collection methods are likely to capture a shrinking share of the total picture. Over time, this may lead to increasingly incomplete or outdated representations of the philanthropic sector.

Improving the understanding of giving in Sweden will therefore require new strategies for data collection, including more comprehensive surveys, better integration of administrative data, and perhaps new reporting mechanisms for emerging forms of philanthropy.

4 Notes

¹ Endowment only

5 References and further reading

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Philanthropy in Europe

SWITZERLAND

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1 Introduction on Philanthropy Research in Switzerland

Philanthropy and civil society research in Switzerland has evolved from three key impulses. First, the economic significance of cooperatives—major players in food retail, insurance, and banking—and the constitutional role of associations in Swiss politics spurred early interest in nonprofit management. This led to the establishment of the Verbandsmanagement Institut (VMI) at the University of Fribourg in the 1970s.

Second, in the late 1990s, the Swiss Society for the Common Good (SSCG) began promoting research on volunteering. This initiative culminated in the launch of the Swiss Volunteering Monitor in 2007. Since then, various institutions—including ETH Zurich and the Universities of Geneva, Bern, Basel, and the Zurich University of Applied Sciences—have contributed to the study of volunteering in Switzerland.

Third, the expansion of the foundation and philanthropy sector since 2000 gave rise to several specialized research institutions. These include the Institute for Foundation Law at the University of Zurich and the Center for Philanthropy Studies (CEPS) at the University of Basel, both founded in 2008; the Chair for Family Philanthropy at IMD Lausanne (2017); and the Geneva Center for Philanthropy (GCP) at the University of Geneva (2017). Many of these initiatives were made possible through private funding from foundations and philanthropists (von Schnurbein and Eckhardt 2017).

Despite this institutional growth, the field remains modest in size, typically involving small research teams with limited resources. To foster collaboration, CEPS hosts the annual “Swiss Philanthropy Studies Workshop,” which serves as a platform for exchange among scholars and institutions. Table 1 provides an overview of the research institutions and their respective focus areas.

Table 1: Overview of Swiss research institutions on philanthropy and civil society (own illustration)

Name	Institution	Leading researchers	Scientific background	Field of interest			
				Individual giving	Volunteering	foundations	Corporate philanthropy
Center for Foundation Law	University of Zurich	Dominique Jakob	Law			•	•
Center for Philanthropy Studies (CEPS)	University of Basel	Georg von Schnurbein Dominik Meier	Interdisciplinary (economics, psychology, social sciences, historic sciences, law)	•	•	•	•
Chair for Tax Law	University of Lucerne	Andrea Opel	Law	•		•	•
Debiopharm Chair of Family Philanthropy	IMD Lausanne	Peter Vogel	Business Administration	•		•	•
Geneva Center for Philanthropy (GCP)	University of Geneva	Nicolas Duvoux Guisepppe Ugazio Giulia Neri-Castracane	Interdisciplinary (economics, psychology, philosophy, social sciences, law)	•		•	•
Institute for Management and Innovation	Swiss Distance University of Applied Sciences	Daniela Mühlenberg-Schmitz Daniel Zöbeli	Busienss Administration			•	
Institute of Management and Social Policy	University of Applied Sciences Zurich	Sigrid Haunberger	Social sciences		•		
Verbandsmanagement Institut (VMI)	University of Fribourg	Markus Gmür Philipp Erpf	Business Adminsitration	•	•	•	

2 State of Philanthropy Research in Switzerland

2.1 Philanthropy by Individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

According to the 2019 Volunteering Monitor, 71% of the Swiss population aged 15 and over made a monetary donation in the previous year—maintaining the same participation level as in 2014. Notably, 36% of respondents donated 300 Swiss francs or more (up from 30% in 2014), and 12% gave over 1,000 francs (compared to 10% in 2014). The most common donation purposes were environmental, nature, and animal protection (43%), poverty alleviation abroad (40%), and disease prevention and care (38%). Donations of 1,000 francs or more were particularly directed towards poverty alleviation and disaster relief.

Crowdfunding emerged as a growing method of giving, with 7% of respondents—mostly younger people—reporting donations through such platforms. Gender and age were influential factors: women donated more frequently, while men contributed larger sums. Older individuals were generally more inclined to give. Geographical differences were minimal, with slightly higher donation rates in German-speaking regions. Education level showed little effect on donation behavior, except among individuals with only compulsory schooling, who donated less.

A second key data source is the Zewo Donation Statistics Report (Zewo, 2024). Zewo is a private foundation that certifies Swiss charities and ensures they manage donations responsibly. In 2023, individual giving to Zewo-certified charities exceeded the long-term growth trend, returning to levels last seen in the pandemic's first year (2020) and remaining well above the 2019 baseline. The average donation via mail or bank transfer was 178 Swiss francs, with a median of 100 francs. Digital donations (e.g., via Twint or credit card) averaged 100 francs, with a median of 75 francs. While digital giving fluctuated—impacted, for example, by the Ukraine crisis in 2022—traditional bank and postal donations remained more stable.

Total individual donations *in vivo* are estimated at 754 million Swiss francs to Zewo-certified charities. An additional 377 million Swiss francs were donated through churches or non-Zewo-certified organizations, bringing the estimated total to 1.131 billion Swiss francs, or approximately 1.165 billion euros (Zewo, 2024).

Although none of the sources categorize donations using ICNPO classifications, the Volunteering Monitor provides insight into donor preferences, as detailed in the table below.

Table 2: Percentage of individuals donating to different goals and mean amount donated, 2019.

	% individuals that donated to	Mean amount donated
Environment/Nature/Animals	43	NA
Poverty Relief Abroad	40	NA
Disease Control/Care	38	NA
Poverty Relief in Switzerland	30	NA
People with Disabilities	26	NA
Disaster Relief	24	NA
Church	19	NA
Young People, Youth	19	NA
Elderly People, Seniors	14	NA
Culture	12	NA
Sports	11	NA
Migrants, Refugees	10	NA
Politics	7	NA
Education/Awareness/Information	7	NA
Other	12	NA

Source: Lamprecht, M., Fischer, A., & Stamm, H. (Eds.). (2020). *Freiwilligen-Monitor Schweiz 2020*. Seismo.

2.1.2 Data Sources of Philanthropy by Individuals *In Vivo*

The Volunteering Monitor 2020 (Lamprecht et al., 2020) is a key survey-based source for tracking trends in individual giving and volunteering in Switzerland. Conducted in 2019, it forms part of a longitudinal study series initiated in 2007, with follow-ups in 2010, 2016, and 2020. The survey targeted the permanent resident population aged 15 and older who speak German, French, or Italian, representing the “language-assimilated” segment of the population. Participants were randomly selected from the Swiss Federal Statistical Office’s sampling frame (SRPH), ensuring broad geographic and demographic coverage. While weighting was applied to correct for over-sampling and gender imbalances, the 20.8% response rate (down from 24.6% in 2014) raises concerns about potential non-response bias, as more civically engaged individuals may be overrepresented.

To validate the findings, comparisons were made with the Swiss Labour Force Survey (SAKE), enhancing the external validity of results. The questionnaire retained core elements from previous waves for comparability and was pretested for clarity. It captured a wide range of background variables, including demographic data, socioeconomic status, and indicators of social capital such as trust and political interest. The study, however, did not include questions about bequests. Sponsored by the Swiss Society for the Common Good (SGG), with support from Migros Culture Percentage and the Beisheim Foundation, the project benefited from collaboration with 30 partner organizations. Data collection was conducted by Lamprecht & Stamm in partnership with the LINK Institute in Lucerne. The dataset is accessible through the FORS/swissbase repository and has informed multiple studies on giving behavior in Switzerland.

The Zewo Statistics Dataset provides administrative data collected annually from Zewo-certified charities. The 2023 report includes detailed information on donations received by these certified organizations, which represent a significant share of Swiss nonprofits. It also incorporates data from the 50 largest donation-collecting organizations, irrespective of Zewo certification. While the exclusion of smaller, non-certified entities may limit full representativeness, the dataset offers a reliable long-term view of giving trends, supported by its panel structure dating back to 2010. The report categorizes donations by source (e.g., private individuals, corporations, foundations), type (e.g., legacies), and region (e.g., language areas).

It also includes information on the share of donations within total nonprofit revenues, offering a well-rounded overview of philanthropic flows in Switzerland.

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

Data on bequests in Switzerland remains limited, as the Volunteering Monitor does not include questions related to legacy giving. However, Zewo's 2023 report provides partial insight. According to the data, Zewo-certified charities received a total of 225 million Swiss Francs in bequests, a substantial share of the 797 million Swiss Francs donated by private households to these organizations. While this figure offers a conservative estimate, earlier research suggests the total value of bequests in Switzerland may reach approximately CHF 1.1 billion annually (Stutz, Bauer, & Schmugge, 2007). However, a large portion of these legacy gifts is directed toward the establishment of new foundations rather than to existing nonprofit organizations.

2.3 Philanthropy by Corporations

Corporate philanthropy in Switzerland is marked by substantial engagement but limited data availability and inconsistent reporting practices. According to Zewo's 2023 statistics, companies contributed approximately 7% of all donations received by Zewo-certified organizations, amounting to CHF 105.7 million. However, this figure represents only donations to Zewo-certified entities and exclusively monetary contributions, offering a narrow view of corporate giving.

Studies by Ammann et al. (2004) and Lorenz et al. (2013) reveal broader philanthropic engagement. Ammann et al. found that 92.4% of surveyed companies donated employee time, 74.1% gave money (averaging CHF 330 per employee annually), and 50% made in-kind donations—estimating total contributions between CHF 0.8 and 1 billion.

Lorenz et al. (2013) reported that 78% of companies engage in philanthropic activities such as donations, volunteer programs, sponsorships, and pro bono services. Larger companies and those in the German-speaking regions were more active, particularly in sports (67.9%), culture (56.6%), education (51.1%), and social causes (37.3%). A 2018 ZHAW study confirmed widespread sponsorship, especially in sports (80%), culture (51.3%), and corporate responsibility initiatives (51.3%).

Castelli (2010) offers a theoretical framework distinguishing between donations, sponsorships, and corporate foundations, though his research focuses solely on SwissRe and does not generalize to the broader economy.

The Ethos Foundation (2014) and Gehringer (2018) identified serious transparency issues in corporate giving. Ethos found that only 53% of Switzerland's largest listed companies disclose philanthropic activities in official documents, and just 14 of 36 reporting companies disclosed total donation amounts. Gehringer's analysis of the top 215 Swiss companies revealed that 52% report on giving, but only 21% and 22% report on volunteering and foundation-related activities, respectively. These studies point to a lack of detail, inconsistent terminology (e.g., "socio-sponsoring," "engagement"), and limited information on recipients

or project criteria. A preliminary review of Swiss Market Index (SMI) firms confirms these findings, highlighting the sector's fragmented and opaque reporting.

In conclusion, corporate philanthropy in Switzerland is active and focused on key sectors such as sports, culture, education, and social welfare. Yet, the absence of standardized reporting severely limits insight into its full scope and impact. Establishing clearer reporting standards and enhancing transparency could significantly improve the strategic value and societal outcomes of corporate giving.

Table 3: Composition of Swiss Companies' Voluntary Community Engagement: Areas of Engagement, 2008-2013 (Lorenz et al., 2013, p. 609)

	% total engaged to ¹
Religion	19.3
Health	17.8
International aid / human rights / refugees	24.4
Public/social benefit (national)	66.8 (37.3 ² + 29.5 ³)
Culture	56.6
Sports and recreation	67.9
Environment/nature/ animals / climate	26.9
Education and research	75.0 (51.1 ⁴ + 23.9 ⁵)
Other (not specified)	n.a.
Total	n = 1'642

2.4 Philanthropy by Foundations

As of the end of 2023, Switzerland was home to 13,721 charitable foundations, giving it one of the highest foundation densities globally, with an average of 15.4 foundations per 10,000 inhabitants. However, regional disparities are substantial, ranging from 6.9 foundations per 10,000 people in the rural canton of Aargau to 45 in the urban canton of Basel. In terms of geographic focus, 52% of foundations operate at the local, regional, or cantonal level, 25% at the national level, and 23% pursue international activities (Grassi et al., 2024).

Despite the sector's size, accurate data on foundation spending remains limited due to Switzerland's liberal foundation law. Foundations are not legally required to publish financial data. Although they must submit annual reports to supervisory authorities, access to this information was historically restricted. Recent years, however, have seen a paradigm shift, with aggregated data now made available to researchers upon request.

Data on the Swiss foundation landscape comes primarily from two sources: the Swiss commercial register and the country's foundation supervisory authorities. A foundation obtains legal status upon registration, and the entry includes essential information such as its name, date of establishment, domicile, purpose, board members, and status (active or dissolved). The Center for Philanthropy Studies (CEPS) at the University of Basel compiles and analyzes this data, publishing findings annually in the *Swiss Foundation Report* (Grassi et al., 2024) and online in interactive format.

Purpose classification follows the ICNPO standard, as outlined in the table below.

The supervisory authorities also provide aggregated balance sheet totals, broken down into two categories: (1) cantonally and communally supervised foundations (local/regional) and (2) federally supervised foundations (national/international). The total aggregated assets held by Swiss foundations are estimated at CHF 140.4 billion—an increase of 44.3% since 2017. Average assets per foundation have reached CHF 11.3 million, reflecting 37% growth. However, as a few large foundations skew the average upward, the median is likely significantly lower.

It's important to note the limitations of this data:

- 1 The figures include all types of foundations, not just grant-making ones. For operating foundations, assets often include real estate necessary for institutional operations (e.g., museums).
- 2 There is no standardized accounting framework for foundations in Switzerland.
- 3 The reported data covers different years (2017, 2020, 2022), limiting comparability.

An estimate of actual grant-making is available through SwissFoundations, the association of Swiss grant-making foundations. Its 223 members reported distributing over CHF 1 billion in 2023—approximately one-third of the total estimated funding volume from all foundations in Switzerland (SwissFoundations, 2024). Table 3 in the report outlines the distribution of these funds by funding area, although specific figures for religion, health, and sport are not individually reported.

Complementing the national data, regional studies (e.g., Eckhardt et al., 2021; von Schnurbein & Suissa, 2023) offer additional insights into the foundation sector's dynamics and impact at the local level.

Table 4: Number of foundations donating to different goals (up to three nominations per foundation possible), 2023. (Center for Philanthropy Studies (CEPS) and PPCmetrics, n.d.).

	Number of foundations
Religion	696
Health	1,877
International aid / human rights / refugees	800
Public/social benefit (national)	4,116
Culture	4,200
Sports and recreation	(together with culture)
Environment/nature/ animals / climate	1,322
Education and research	3,888
Other (not specified)	1,915
Total	18,814

Table 5: Distribution of total assets of charitable foundations by foundation supervisory authority.

	Supervisory Authority: cantonal, communal ¹	Supervisory Authority: federal ²	Aggregated data of all Supervisory Authorities				
	Number of foundations (cantonal, communal)	Balance sheet total in CHF (cantonal, communal)	Number of foundations (federal)	Balance sheet total in CHF (federal)	Total number of foundations (all authorities)	Balance sheet total in CHF (all authorities)	Average balance sheet total per foundation per canton (all authorities)
Canton							
AG	359	2'183'000'000	133	684'033'733	492	2'867'033'733	5'827'304
AI*	32	127'000'000	8	393'237	40	127'393'237	3'184'831
AR	82	499'970'433	28	131'672'909	110	631'643'342	5'742'212
BE	762	5'400'000'000	451	4'054'329'744	1'213	9'454'329'744	7'794'171
BS/BL	915	17'736'000'000	250	4'834'755'107	1'165	22'570'755'107	19'374'039
City Council Zürich	80	761'239'257			included in ZH		
FR	264	1'248'802'064	113	597'652'688	377	1'846'454'752	4'897'758
GE	573	6'117'410'634	611	6'538'358'747	1'184	12'655'769'381	10'688'994
GL	105	234'236'334	8	71'743'841	113	305'980'175	2'707'789
GR	426	3'872'349'439	96	669'891'742	522	4'542'241'181	8'701'611
JU*	94	200'000'000	16	78'926'537	110	278'926'537	2'535'696
LU/NW/OW/SZ/ZG	436	8'583'852'490	549	7'826'292'415	985	16'410'144'905	16'660'046
SG/TG/TH	1'118	4'070'000'000	326	3'295'936'375	1'444	7'365'936'375	5'101'064
SH	101	1'437'142'000	12	432'705'725	113	1'869'847'725	16'547'325
SO	216	850'000'000	64	721'558'431	280	1'571'558'431	5'612'709
UR	36	213'299'527	21	43'893'702	57	257'193'229	4'512'162
VD/NE	1'243	8'238'000'000	383	2'386'602'413	1'626	10'624'602'413	6'534'196
VS	224	740'000'000	119	300'689'858	343	1'040'689'858	3'034'081
ZH	631	6'659'464'977	1'101	17'871'383'291	1'732	28'403'197'707	14'163'307
no address or postcode			440	20'709'596'806	440	20'709'596'806	47'067'265
Total	7'697	69'171'767'155	4'729	71'250'417'301	12'426	140'422'184'456	11'300'675

Source: (Jakob et al., 2023; Swiss Federal Supervisory Authority for Foundations, unpublished data)

* Data from 2017, no recent data available

1 Source: Jakob et al., 2023 (key date 31.12.2020)

2 Swiss Federal Supervisory Authority for Foundations, unpublished data (key date 31.12.2022)

Explanations for Table:

- **Supervisory Groupings:** Certain cantonal supervisory authorities have consolidated into regional supervisory bodies. As a result, data for some cantons are reported in aggregated form. For example, the half-cantons Basel-Stadt (BS) and Basel-Landschaft (BL) are combined, with BS—historically a major foundation hub—listed prominently. Other groupings include LU/NW/OW/SZ/ZG for Central Switzerland and SG/TG/TI for Eastern Switzerland. Similarly, VD and NE are combined. The city of Zurich is reported separately from the Canton of Zurich due to its distinct administrative structure and foundation density.
- **Types of Supervision:** Foundations are classified under cantonal or communal supervision when their purposes are tied to specific local, regional, or cantonal goals. Foundations with national or international objectives fall under federal supervision.
- **Regional Distribution:** Geneva, Zurich, and Central Switzerland have a higher concentration of federally supervised foundations. In contrast, cantonal and communal supervision remains more prevalent across the rest of Switzerland.

Table 6. Uses of donations by foundations in 2022. Source: (SwissFoundations - Die Stimme der Schweizer Förderstiftungen, 2024)

	million CHF	Percentage
International aid / human rights / refugees	362.7	35
Public/social benefit (national)	168.0	16.2
Culture	83.9	8.1
Environment/nature/ animals / climate	139.2	13.4
Education and research	269.3	26
Other (not specified)	13.1	1.3
Total	1'036.2	100%

Self-declaration of the around 223 members of SwissFoundations in 2023. Approx. one third of the annual funding volume in Switzerland (grant-making foundations only).

2.5 Philanthropy by Charity Lotteries

2.5.1 Descriptive Statistics of Philanthropy by Charity Lotteries

Charity lotteries in Switzerland are managed by two principal entities: Loterie Romande, responsible for the French-speaking cantons, and Swisslos, which operates in the German- and Italian-speaking cantons. Both are structured as nonprofit associations, founded and supervised by the Swiss Lottery and Betting Board (Comlot).

The net proceeds from these lotteries are distributed to the cantons and subsequently allocated to public benefit initiatives. The distribution formula is based on factors such as population size and the volume of lottery ticket sales in each canton. The resulting funds are classified into two main categories: sports and culture, with the latter encompassing a broad range of fields including arts, social services, and community activities. Each year, these funds support more than 12,000 projects across Switzerland.

Detailed financial data regarding the lottery proceeds and their allocation are publicly accessible on the websites of Loterie Romande and Swisslos. Additionally, each canton publishes an annual report providing a comprehensive list of funded projects.

Applications for funding can be submitted by any Swiss citizen or organization, although eligibility criteria and funding procedures vary by canton. Notably, organizations or projects already receiving direct state subsidies are generally not eligible for lottery funds. As a result, while technically sourced from gambling revenues, these allocations are perceived more as a form of state funding than traditional philanthropy or civic engagement.

Table 7: Number of charity lotteries donating to different goals and mean amount donated, 2022.

	Number of charity lotteries that donated	Mean amount donated
Religion	0	0
Health	20	1'103'886
Environment and International aid*	25	1'167'864
Public/social benefit (national)	26	1'860'467
Culture	27	10'536'564
Sports and recreation	27	5'736'778
Education and research	22	2'010'272
Other (not specified)	22	1'489'294
Total	27	22'815'449

*In the official statistic of the Swiss lotteries, the categories "environment" and "international aid" are combined.

In 2022, the total amount distributed by the Swiss lottery funds reached 616 million CHF (see Table XX). The most significant areas of support were culture and sports, which consistently receive the largest shares of funding. Notably, sports-related funding is channeled primarily through sports associations, with a strong emphasis on promoting amateur sports across the country.

Table 8. Uses of donations by charity lotteries, 2022.

	million €	Percentage
Religion	0	-
Health	22'077'715	3.6
Environment and International aid*	29'196'595	4.7
Public/social benefit (national)	48'372'138	7.9
Culture	284'487'230	46.2
Sports and recreation	154'893'007	25.1
Education and research	44'225'973	7.2
Other (not specified)	32'764'469	5.3
Total	616'017'127	100

*In the official statistic of the Swiss lotteries, the categories "environment" and "international aid" are combined.

2.5.2 Data Sources of Philanthropy by Charity Lotteries

The available data on charity lottery distributions in Switzerland is primarily published on cantonal websites. However, there is no centralized dataset compiling information on the supported projects or the precise amounts donated. Therefore, the figures presented in the following table are based on a manual aggregation of data reported in cantonal annual reports. Specifically, we summed all reported funds that were directly distributed by the cantons.

3 Conclusion

Philanthropy plays an increasingly vital role in Switzerland, particularly in areas like international aid and environmental protection, where private donations serve as a critical funding source. While the social sector benefits from substantial government support and revenue from service provision, donations enable nonprofits to innovate and expand their services beyond the limits of tightly controlled public contracts.

Historically, many social services in Switzerland were pioneered and financed by civil society before being institutionalized. Early pension schemes and support systems for the economically vulnerable were initiated privately, reflecting a strong tradition of civic engagement. This legacy persists today, bolstered by Switzerland's federalist political system and direct democracy, both of which encourage broad civic participation. With around 90,000 nonprofit organizations serving a population of nine million, the sector's significance is evident. Although collaboration with the state is guided by the principle of subsidiarity, nonprofits retain considerable autonomy in shaping their agendas and diversifying their funding streams.

Of all philanthropic activity, individual giving is the most thoroughly documented. Analyses show that donors are more likely to be Protestant, female, homeowners, and highly educated—though these characteristics are indicative rather than exclusive. Like in other countries, Switzerland is seeing a decline in the number of donors, offset by an increase in average donation size.

The scale of individual and organizational philanthropy is supported by Switzerland's high disposable income and cultural inclination toward discretion in giving. Large-scale gifts—exceeding CHF 20 million—for public institutions such as museums or zoos are not uncommon. Notably, in 2024, the Fondation Botnar pledged CHF 1 billion to establish a new research institute for child immunology in Basel, marking the country's largest known single donation to date.

Switzerland's liberal legal framework, well-developed financial infrastructure, and political stability make it particularly appealing for philanthropists and nonprofit organizations. These factors, along with strong international ties, position Switzerland as a global hub for philanthropic activity by both ultra-high-net-worth individuals and international NGOs.

Research into corporate and foundation giving is expanding, although access to data remains a challenge. The creation of anonymized datasets by tax authorities would represent a major advance, allowing for more granular insights into the scale and structure of private contributions to the public good.

Finally, while the accompanying data table provides the best available estimates, caution is warranted due to the varied years and sources used. Currency fluctuations—particularly between the Swiss Franc and the Euro—can affect international comparisons. To simplify presentation, parity has been assumed, though this should be considered when interpreting the figures.

Table 9. Sources of contributions in 2022

	€ million	Percentage
Individuals		
<i>In vivo</i> (2023)	1,131	33.1
Bequests (2007)	1,100	
Corporations (2013)	900	13.2
Lotteries (2022)	616	9.1
Foundations ⁶ (2023)	3,000	44.5
Total	6,740	100
Total excluding lotteries	6,124	

4 Notes

- 1 Multiple entries were allowed
- 2 Social welfare
- 3 Political activities
- 4 Education
- 5 Children/ youth
- 6 Giving derived from income from endowment only

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Philanthropy in Europe

UNITED KINGDOM

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1 Introduction on Philanthropy Research in the United Kingdom

Research on philanthropy in the United Kingdom is concentrated in a small number of university research centres, sector peak bodies, and government departments. Researchers tend to focus either on philanthropists or on charitable beneficiaries. The research landscape is also undergoing significant change. Since the last edition of this chapter, several researchers who had a substantial impact on UK philanthropy research have retired, moved to other sectors, or transitioned from research roles into leadership positions. As these changes are ongoing, the first part of this chapter focuses on centres with more than one researcher and that are likely to continue philanthropy research over the medium term. The list of philanthropy research centres presented here is indicative rather than exhaustive. Additional researchers in the United Kingdom work on organisational management, volunteerism, charitable sectors and subsectors, public policy and administration, social movements, and social enterprise, and their work sometimes overlaps with philanthropy research. The UK is also home to the Voluntary Sector Studies Network, a scholarly association for researchers working on all aspects of the voluntary sector, which publishes *Voluntary Sector Review*.

UK data on philanthropy are uneven and vary by recipient type, subsector, and geographic region. This variation reflects, in part, the governance structure of the United Kingdom of Great Britain and Northern Ireland (UK), which consists of four nations within a single state. There has been a gradual process of devolution of certain powers related to philanthropy, including charities, trusts, taxation, and fundraising, from the central Westminster government to the national governments of Scotland, Wales, and Northern Ireland (Cabinet Office 2018). Westminster retains authority to pass laws and regulate some relevant economic and taxation matters across the whole of the UK, and it also has authority to legislate for and regulate philanthropic activity in England (Cabinet Office 2018).

For researchers working on philanthropy in the UK, data may therefore be available from multiple sources, in different formats, and using varying definitions. Studies described as “national” require careful attention to issues of cross-border research within a single country (Searing, Grasse, and Rutherford 2022). Where information in Sections 1 and 2 applies to fewer than all four countries, it is labelled using ISO3166-2 codes:

- UK: United Kingdom of Great Britain and Northern Ireland – aggregate total
- ENG: England
- WLS: Wales
- SCT: Scotland
- NIR: Northern Ireland

1.1 Research on Philanthropists

1.1.1 Academic Centres

Centre for Philanthropy

School of Social Policy, Sociology and Social Research, University of Kent

Researchers affiliated with this centre are sociological and interdisciplinary scholars who examine philanthropic practices from the perspectives of high net worth philanthropists, fundraisers, and philanthropic advisors. The research is philanthropy-positive and seeks to identify areas in which philanthropy can make a significant contribution to society. The centre collected data and conducted analysis for the *Coutts Million Pound Donor Report* (Coutts Institute 2017) from 2008 through 2017.

Centre for Research on Entrepreneurship, Wealth and Philanthropy (REWP)

Newcastle University Business School

Researchers at REWP are business scholars who explore the role of philanthropy in shaping societal progress and fostering innovation. Research themes include entrepreneurial philanthropy, philanthropy professionals, philanthropic foundations, the history of philanthropy, philanthropy and social innovation, and philanthropy and higher education.

Centre for the Study of Philanthropy & Public Good (CSPPG)

University of St Andrews Business School

Researchers at CSPPG are qualitative management scholars with an interest in critical questions concerning the theory, motivations, and expressions of philanthropy, as well as the interactions between philanthropy and the state. Research focuses on Scotland, the UK as a whole, and broader global understandings of philanthropy. Faculty members at CSPPG serve as series editors for the *Global Perspectives on Philanthropy and Public Good* book series published by the University of Bristol's Policy Press.

1.1.2 Practitioners

360giving.org

This organisation hosts a voluntary data standard and a data warehouse for grant makers, making contributed data from 320 funders publicly available. In collaboration with other sector partners, it began compiling these data and combining them with regulatory data to produce the *UKGrantmaking* report in 2024. This report is the successor to the *Foundation Giving Trends* series produced by the Centre for Charity Effectiveness, Bayes Business School (2008 through 2013), and the Association of Charitable Foundations (2014 through 2022).

Association of Charitable Foundations (ACF)

ACF is the membership-based peak body for charitable foundations in the UK, with approximately 450 member foundations. It produced the *Foundation Giving Trends* report on giving by the top 300 UK foundations from 2014 through 2022 (Pharoah, Goddard, and Jenkins 2015; Pharoah et al. 2016; Pharoah, Walker, and Goddard 2017; Pharoah, Walker, and Hutchison 2018; Pharoah, Goddard, and Jenkins 2014; Pharoah, Jenkins, and Goddard 2014; Pharoah and Walker 2019; Walker 2022; Walker and Pharoah 2020; 2021). ACF has also produced research on foundation operating costs, commitments to climate change, and governance.

Charities Aid Foundation (CAF)

CAF is an independent financial services charity that supports donors in making donations and assists charities in accessing funding. As part of its activities, CAF produces the survey-based *Giving Report* on individual donors (Charities Aid Foundation 2005; 2008; 2009; 2010; 2011; 2014b; 2015; 2017a; 2017b; 2018a; 2018b; 2019a; 2019b; 2019c; 2020a; 2020b; 2021; 2022;

2023b; 2024b). CAF also publishes the *Corporate Giving by the FTSE 100* report on giving by publicly traded corporations included in the London Stock Exchange FTSE 100 index (Charities Aid Foundation 2014a; 2016; 2018c; 2023a; 2024a).

1.1.3 Regulator

HM Revenue & Customs (HMRC)

HMRC is the national tax agency for the UK and is responsible for regulating, enforcing, and tracking tax relief related to philanthropy. Tax relief mechanisms include Gift Aid, a scheme through which income tax paid by an individual donor on an eligible donation is transferred by HMRC to the recipient organisation, increasing the value of the donation by 25 per cent; inheritance tax relief; and higher-rate tax relief (HMRC 2014a; Morgan 2000). HMRC publishes statistics on each type of tax relief claimed by individual donors and on the total amount of Gift Aid claimed by eligible beneficiaries.

1.2 Research on Beneficiaries

The UK allows charities to make grants to other charities and to individuals. The researchers listed in this section focus on charitable beneficiaries rather than on individual recipients.

1.2.1 Academic Centres

Centre for Charity Effectiveness (CCE)

Bayes Business School, City St George's University of London (formerly Bayes Business School)

Historically, CCE was a major source of philanthropy research in the UK. Although much of its current research has shifted towards organisational governance and leadership, a stream of philanthropy-related research continues, including work on topics such as the effects of Brexit on philanthropy.

Institute for Sustainable Philanthropy

Independent research consultancy

This consultancy produces research reports on the psychology and practices of philanthropy and includes researchers formerly affiliated with the University of Plymouth Hartsook Centre for Sustainable Philanthropy.

Third Sector Research Centre (TSRC)

University of Birmingham

TSRC has historically been a major contributor to UK philanthropy research. Its current work focuses on the role of charity and volunteerism in the UK health sector and on data availability, particularly through the UK Third Sector Database.

1.2.2 Academic Collaborations

The UK Third Sector Database

Third Sector Research Centre, University of Birmingham; Social University of Southampton; Leverhulme Centre for Demographic Science, University of Oxford; Sociology, Social Policy & Criminology, University of Stirling; University of the West of Scotland

This collaboration is developing a database (UK Third Sector Database 2025) to support researchers in accessing, matching, and using data on third sector and civil society organisations across administrative data sets in the UK.

1.2.3 Practitioners

Council for Advancement and Support of Education (CASE)

CASE is an international, membership-based organisation focused exclusively on fundraising in the higher education subsector. It produces an annual, survey-based report series on philanthropy in higher education across the UK, drawing on responses from member institutions (Council for Advancement and Support of Education 2019; Coutinho and Toomse-Smith 2013; Finch, Gilby, and Lloyd 2008; Gilby, Lloyd, and Finch 2009; Gilby, Lloyd, and Shaw 2010; Gilby and Armstrong 2011; Griggs et al. 2015; Ireland, Coutinho, and Anderson 2012; Jain 2016; 2017; 2018; Krishnaswamy 2020; 2021; 2022; 2023; 2024; Steven Coutinho, Silvester, and Toomse-Smith 2014).

Chambers and Councils

ENG: National Chamber of Voluntary Organisations (NCVO)

NCVO is the national, membership-based peak body for third sector organisations in England, with approximately 17,000 members. It is a major partner in philanthropy research and regularly collaborates with academic researchers and other practitioner organisations on surveys and reports. NCVO previously provided a database of grant funding opportunities to its members; since March 2021, this database has been operated by a for-profit organisation as *My Funding Central*.

WLS: Wales Council for Voluntary Action (WCVA)

WCVA is the national, membership-based peak body for third sector organisations in Wales. It provides links to research and reports on the sector in Wales, including work on grants, income, and funding.

SCO: Scottish Chamber of Voluntary Organisations (SCVO)

SCVO is the national, membership-based peak body for third sector organisations in Scotland. It provides links to research and reports on the sector in Scotland and administers a survey of sector representatives, the *Scottish Third Sector Tracker*, which includes questions on fundraising and grant seeking.

NIR: Northern Ireland Council for Voluntary Action (NICVA)

NICVA is the national, membership-based peak body for third sector organisations in Northern Ireland. It conducts research and surveys that are compiled into a *State of the Sector* report, including a survey of individual donors, the *Charitable Giving Survey* (Northern Ireland Council for Voluntary Action 2022).

1.2.4 Regulators

Charity Commission for England and Wales

ENG, WLS

The Charity Commission regulates charities in England and Wales and collects annual returns from registered charities, including high-level financial data on income sources. Public portions of these annual returns are available from 2003 onward (Charity Commission for England and Wales, n.d.).

Fundraising Regulator

ENG, WLS, NIR

The Fundraising Regulator is the independent regulator of fundraising activity and publishes summaries of its investigations into fundraising complaints on its website (Fundraising Regulator, n.d.). The regulator was established in 2016 following a period of heightened

government attention to the charitable sector and its fundraising practices (Rutherford, McDonnell, and Hogg 2020).

Office of the Scottish Charity Regulator (OSCR)

SCO

OSCR regulates charities in Scotland and collects annual returns from registered charities, including high-level financial data on income sources. Public portions of annual returns are available for the most recent five years (Office of the Scottish Charity Regulator, n.d.).

The Charity Commission for Northern Ireland

NIR

The Charity Commission for Northern Ireland regulates charities in Northern Ireland and collects annual returns from registered charities, including high-level financial data on income sources. Public portions of annual returns are available for the most recent year (The Charity Commission for Northern Ireland, n.d.).

2 State of Philanthropy Research in the United Kingdom

2.1 Philanthropy by individuals

2.1.1 Descriptive Statistics of Philanthropy by Individuals *In Vivo*

Tables 1 and 2 summarise data from the 2023 *UK Giving Report* (Charities Aid Foundation 2023b), which is based on a survey conducted during the 2022 calendar year. These data are representative rather than comprehensive, although they include a number of additional background and classification variables. Total giving in the UK has been affected by the Covid-19 pandemic and by cost of living crises, and reflects broader international trends in which a shrinking group of donors accounts for an increasing proportion of total donations (Charities Aid Foundation 2023b; HMRC 2024b). Patterns in the causes and goals receiving philanthropic support have remained stable over the past several years (Charities Aid Foundation 2023b).

Table 1 Percentage of individuals donating to different goals and mean amount donated, 2022

	% individuals that donated to	Mean amount donated (£ 1 = € 1.1727)	
Religion	11		
Health			
– Care	9		
– Research	21		
International			
– Int’l aid	21		
– Human rights			
– Refugees	7		
Public/Social			
– Children	23		
– Disabled	11		
– Elderly	17		
– Food banks			
– Homeless	16		
– Veterans	7		
Culture	3		
Sports and rec	2		
Environment			
– Nature	14		
– Animals	28		
– Climate			
Education and research	3		
Other (nos)			
Total	32	£ 60.00	€ 70.36

Table 2 Uses of donations by individuals in 2022

	Million (£1 = € 1.1727)		Percentage
	£	€	
Religion	1 778	2 085	14
Health			
– Care	1 270	1 489	10
– Research	889	1 042	7
International			
– Int'l aid /	1 778	2 085	14
– Human rights /	254	298	2
– Refugees			
Public/Social			
– Children	1 016	1 191	8
– Disabled	381	447	3
– Elderly	635	745	5
– Food banks	508	596	4
– Homeless	1 016	1 191	8
– Veterans	254	298	2
Culture	127	149	1
Sports and rec	127	149	1
Environment			
– Nature	508	596	4
– Animals	1 270	1 489	10
– Climate			
Education and research	127	149	1
Other (nos)	762	894	6
Total	12 700	14 893	100

2.1.2 Data sources of philanthropy by Individuals *In Vivo*

There are three primary sources of data on donations by individuals in the UK:

- 1 survey results from the Charities Aid Foundation's annual surveys covering the whole of the UK;
- 2 data from charity annual returns submitted to national charity regulators, in which charities disclose their total income received from donations and bequests combined; and
- 3 data from HM Revenue & Customs (HMRC) on individual tax filers who claim tax relief for eligible donations.

Each of these data sources is incomplete and subject to substantial limitations, and there is currently no mechanism for linking the three datasets. The *UK Giving Report 2023* (Charities Aid Foundation 2023b) was conducted online and included a sample of 13,140 individuals who were nationally representative by sex, age, region, and social grade. The report provides UK-wide estimates of the proportion of people who donated to each cause in the preceding four months, with respondents able to select multiple causes. Data presented in Tables 1 and 2 are drawn from the *UK Giving Report*. As noted in the previous edition of this chapter, the methodology and definitions used in the *UK Giving* surveys vary from year to year, which makes comparisons over time difficult (Hoolwerf and Schuyt 2017).

Annual returns filed with regulators (Charity Commission for England and Wales, n.d.; Office of the Scottish Charity Regulator, n.d.; The Charity Commission for Northern Ireland, n.d.) provide information on aggregate donation amounts but do not include data on the number of donors, the size of individual donations, or the specific purposes for which gifts were made. This limitation can complicate subsectoral analysis, particularly for organisations operating across multiple activity areas. Annual return data also distinguish between beneficiaries and areas of activity. In addition, there is no regulatory distinction between operating charities and foundations. As a result, it is not possible to determine from these data whether fund-

ing represents pass-through grants (for example, to a community foundation or workplace giving campaign), contributions to an endowment from which future grants will be made, or resources intended for direct programme delivery. Consequently, there is a significant risk of double-counting philanthropic giving in the UK when regulatory data are used without a clear strategy for identifying grant-making charities and estimating grant flows.

Data from HMRC are limited to tax filers who claim tax relief and do not provide information on the destination or intended use of philanthropic donations. In 2022, the value of Gift Aid paid to organisations was £1.34 billion (HMRC 2024b). As this represents 25 per cent of Gift Aid-eligible donations (HMRC 2014a), it corresponds to £5.36 billion in philanthropic giving, or 42.2 per cent of the total giving estimated by the Charities Aid Foundation for that year.

For researchers interested in philanthropy by high net worth individuals, additional data are available from questions included between 2020 and 2022 in a regular survey of UK households with more than £1 million in household wealth, conducted by The Beacon Collaborative. This dataset comprises a total sample of 4,398 observations (Pharoah et al. 2023).

2.2 Philanthropy by Bequest

2.2.1 Descriptive Statistics on Philanthropy by Bequest

Comprehensive information on donations by bequest is not available in the UK, as charities report bequest giving and *in vivo* giving together in a single line in their annual returns. In addition, there are no surveys of bequest donors, either of living individuals who intend to leave a bequest or of the estates of deceased donors.

However, charities in England and Wales with annual revenues exceeding £500,000 are required to report total bequest income in their annual returns, which provides a lower-bound estimate of bequest giving. Using these data, Mohan and Breeze (2016, 31–32) estimated that charities in England and Wales receive approximately £2 billion per year in legacies. Their analysis identified a high concentration of bequest income among a small number of large organisations operating in a limited number of subsectors, including hospitals and rehabilitation, nursing homes, civic and advocacy charities, international development, and religious charities.

HMRC reports that £670 million (€785.71 million) in Inheritance Tax was relieved in 2022 as a result of charitable donations. Given that the Inheritance Tax rate is 40 per cent of the value of estates above the £325,000 threshold, and that charitable donations are deducted from the total value of the estate rather than credited against tax payable (HMRC 2024a), the HMRC figures imply a minimum total value of £1,675 million (€1,964 million) in charitable bequests made in 2022. This estimate excludes bequests from estates below the tax threshold.

Complementing these sources, a market agency, Legacy Futures, has played a central role in estimating the size and structure of charitable giving by bequest in the United Kingdom. Through its *Legacy Monitor* programme, the organisation has benchmarked legacy income data from UK charities since 2002. In 2022, the Legacy Monitor consortium comprised 83 charities (Legacy Futures 2023). Because legacy income is highly concentrated among large organisations, these participating charities together accounted for approximately 46 per cent of total UK legacy income. Data reported by consortium members are combined with administrative sources—most notably data from the Charity Commission for England and

Wales—and with broader economic and demographic indicators to generate model-based estimates of the UK legacy market as a whole.

This approach is explicitly designed to estimate the total legacy market rather than only the segment directly observed through participating organisations. The underlying income data provided by consortium charities are based on realised legacy receipts and are therefore internally valid. Estimates for the full market, however, necessarily rely on population-level assumptions when extrapolating from large, professionally managed charities to smaller and more locally embedded organisations that are underrepresented in the consortium. As a result, the model is well suited to analysing aggregate market size, long-term trends, and broad sectoral distributions, but it offers more limited precision for distributional or micro-level analyses.

Using this methodology, UK legacy income was estimated at approximately £4 billion in 2022, derived from around 140,000 individual bequests (Legacy Futures 2023). This represented an increase of 6.5 per cent compared to the previous year. The majority of this growth was driven by increases in the average value of legacy gifts rather than by growth in the number of bequests. Rising house prices played a key role in increasing average gift values, while growth in the number of bequests was constrained by delays in probate administration, which continued to affect the timing of estate settlements during this period.

In terms of sectoral distribution, health-related charities received the largest share of legacy income, accounting for 39 per cent of the total. Animal charities constituted the second-largest category, with 16 per cent, followed by development, conservation, and disability charities, each receiving approximately 7 per cent. Armed forces charities and children's charities each accounted for around 3 per cent. A substantial "other" category, representing 18 per cent of legacy income, included several large, multi-cause organisations—such as the Royal National Lifeboat Institution (RNLI), the Salvation Army, and Age UK—alongside a wide range of smaller organisations operating in sectors including religion, education, and the arts.

Longer-term trends indicate considerable variation in growth rates across subsectors (Legacy Futures 2023). Over the decade leading up to 2022, development charities experienced relatively strong average annual growth in legacy income, at 5.9 per cent per annum. Even higher growth rates were observed in several smaller or more specialised subsectors, including air ambulance charities (12.5 per cent per annum), wildlife trusts (12.3 per cent), mental health charities (8.8 per cent), and arts and education organisations (8.6 per cent). These patterns suggest that growth in legacy income has not been confined to large, traditional health charities but has increasingly diversified across causes.

Despite the relative strength of these market-level estimates, information on the characteristics of individual testators remains very limited. There are no comprehensive data on the socio-demographic profiles of individuals leaving charitable bequests, including age, gender, wealth, family structure, education, or motivations for giving. Available information relates primarily to the destinations of bequests (that is, recipient sectors and organisations), the structure of gifts (for example, residuary versus pecuniary bequests), and broad indicators of estate value. Consequently, while the UK legacy data infrastructure provides a robust picture of where charitable bequests are directed and how legacy income is distributed across sectors, it offers limited insight into who leaves charitable bequests or why.

2.3 Philanthropy by Corporations

2.3.1 Descriptive Statistics on Philanthropy by Corporations

Information on corporate donations in the UK is very limited, although the data that do exist broadly reflect common practices in corporate social responsibility (CSR) reporting. First, charity annual returns do not distinguish between corporate and individual donations. Second, HM Revenue & Customs (HMRC) does not publish statistics on the value of qualifying donations claimed by limited companies to deduct charitable gifts from pre-tax income. Moreover, depending on the structure of a gift, companies may deduct charitable contributions as business expenses rather than claiming a specific charitable deduction (HMRC 2014b).

The Charities Aid Foundation does publish a report on corporate giving by companies included in the FTSE 100, an index of the 100 largest publicly listed companies on the London Stock Exchange. FTSE 100 companies are surveyed, and where survey responses are unavailable, publicly available environmental, social, and governance (ESG) reports are reviewed. In the *Corporate Giving Report 2023* (Charities Aid Foundation 2023a), which covers the period from March 2022 to March 2023, 64 companies responded to the survey, while no data were available for six companies. Since 2016, corporate giving by FTSE 100 companies has declined both as a percentage of pre-tax profits and in real terms, while remaining broadly stable in nominal total donation value (Charities Aid Foundation 2023a).

The report includes only the amounts donated, summarised in Tables 3 and 4 below, and does not identify recipient organisations or sectors. Importantly, the reported figures are likely to overstate charitable giving, as they include estimated values for some non-cash contributions, such as the cash-equivalent value of employee volunteer hours. The Charities Aid Foundation also reports that 30 of the companies have established corporate foundations, but it does not specify whether total corporate giving figures include transfers from corporations to their own foundations. While these data provide a lower-bound estimate of corporate transfers to registered charities, researchers should assess carefully whether the inclusion criteria and measurement approach render the data appropriate for their specific research questions.

Table 3 Percentage of FTSE 100 corporations donating and mean amount donated, 2022

	% companies that donated	Mean amount donated (£ 1 = € 1.1727)	
		£	€
Total	Not specified	19 700 000	23 102 190

Table 4 Uses of donations by FTSE 100 corporations, 2022

	Million (£ 1 = € 1.1727)		Percentage
	£	€	
Total	1 850	2 169	100

2.4 Philanthropy by Foundations

2.4.1 Descriptive Statistics on Philanthropy by Foundations

Data on foundations in the UK are commingled with data on charities, as there is no legal, regulatory, or categorical distinction in charity annual returns between operating charities and foundations. In addition, charities may, in any given year, choose to make grants to organisations or individuals, to operate their own programmes, or to pursue any combination of these activities.

It is possible to identify some foundation-like charities using the publicly available portions of charity annual returns in England and Wales (Charity Commission for England and Wales, n.d.), which include balance sheet and income statement information, as well as additional detailed financial variables for charities with annual incomes exceeding £500,000. This level of identification is not possible for smaller charities in England and Wales, nor for charities in Scotland or Northern Ireland, as the publicly available portions of their annual returns include only income statement variables (Office of the Scottish Charity Regulator, n.d.; The Charity Commission for Northern Ireland, n.d.). Although income statements in all jurisdictions include a line item for investment income, which can help identify endowed charities capable of operating from investment returns, all programme expenditure, including grant making, is reported in aggregate.

The foundation-related data that are available therefore rely primarily on charities self-identifying as “foundations” through membership in foundation peak bodies, such as the Association of Charitable Foundations (453 members in 2022) or the Scottish Grantmakers Forum (59 members). The Association of Charitable Foundations produced reports on foundation giving by its 300 largest members up to 2022 (Walker 2022). The data presented in Table 5 are drawn from the *Foundation Giving Trends 2022* report, which covers the 2020–21 period (Walker 2022).

ACF reports do not disclose the recipients of grants, whether grants are derived from investment income or other sources, or whether the grants represent donor-directed flow-through funding or are part of a foundation’s own grant-making programme. Because these data do not meet the inclusion criteria for the current project, they should be treated as invalid for the purposes of this analysis. However, other researchers may find that these data are appropriate for different research objectives.

Table 5 Uses of donations by foundations, 2021 – excluded from final tables

	Million (£ 1 = € 1.1727)		
	£	€	Percentage
Total	3 708	4 348	100

2.4.2 Data sources of philanthropy by Foundations

The ACF report is being replaced, from 2024 onward, by the *UK Grantmaking* report, which provides information on grant recipients and is based on grant makers sharing complete datasets with 360Giving. The data available through this service (360Giving.org, n.d.) meet the minimum standards established by the service provider and appear consistent and well curated across contributing organisations. However, because participation is voluntary and based on opt-in reporting, these data are unlikely to be representative of all foundation grant-making activity in the UK.

2.5 Philanthropy by Charity Lotteries

2.5.1 Descriptive Statistics on Philanthropy by Charity Lotteries

Charities in the UK may operate their own lotteries under the terms and regulations set by the Gambling Commission. Many of these lotteries require registration and a licence, often under the “small society lottery” category. However, lists of lottery licence holders are maintained by local councils (regional governments), are not consistently available, and do not disclose the amounts raised through lotteries, indicating only whether a licence has been issued. Some of the larger charitable lotteries, such as the People’s Postcode Lottery, are structured as federations of cause-specific trusts. These trusts manage their own lottery operations, collect profits from ongoing lottery programmes, distribute grants to charities within their respective causes, and operate lotteries on behalf of other charities. Because lottery revenues are recorded both at the level of the lottery trust and again by recipient organisations, the inclusion of both lottery revenues and grant revenues results in double counting of some philanthropic income.

Reliable sector-level figures are available from the UK Gambling Commission. According to its most recent publication (*Industry Statistics, July 2025 – Official Statistics*), large society lotteries generated £1.1 billion in ticket sales during the most recent reporting period. Of this total, £461.5 million was contributed to good causes, representing an increase of 9.4 per cent compared with the previous reporting year, from approximately £422 million to £461.5 million. Contributions were also 25.4 per cent higher than in the last pre-lockdown period, indicating a structurally expanding charity lottery market. These figures underscore the UK’s position as one of the largest charity lottery markets in Europe.

Despite this, the available statistics provide only aggregated information. No background variables—such as the specific organisations supported or regional distribution—nor any classification by charitable goals are included in the Gambling Commission’s reporting framework. As a result, while the overall scale of charity lottery contributions is clear, the specific beneficiaries and thematic areas supported cannot be identified.

In addition to society and charity lotteries, the UK government has operated the National Lottery since 1994, with operations managed by the Camelot Group until 2024. Lottery ticket sale proceeds are allocated across retailer commissions, prizes, duties returned to government, and grants to “Good Causes.” Because the National Lottery is a government-administered scheme, its disbursements are not classified as philanthropy for the purposes of this project. Grants are available to organisations and individuals in areas including charitable causes, sport, arts, and heritage, with funding decisions and disbursement delegated to regional and subsector bodies. Detailed administrative data on all National Lottery grants, including recipients and amounts, are publicly available through government data portals (Department for Culture, Media & Sport, n.d.) and through 360Giving (n.d.). Data for 2022 are summarised in Tables 6 and 7 below; however, these values are not carried forward into the final tables due to the role of government in allocating these funds.

Table 6 Number of National Lottery grants to different goals and mean amount granted, 2022 – excluded from final tables

	% lottery grants to	Mean amount donated (£ 1 = € 1.1727)	
		£	€
Charitable	50	39 142.22	45 902.09
Culture			
– Arts	28	75 225.56	88 217.01
– Heritage	3	253 929.03	297 782.57
Sports and rec	18	134 242.77	157 426.50
Total	100	73 807.09	86 553.58

Table 7 Uses of grants by the National Lottery, 2022 – excluded from final tables

	Million (£ 1 = € 1.1727)		
	£	€	Percentage
Charitable	526	617	11
Culture			
– Arts	567	665	28
– Heritage	229	269	12
Sports and rec	650	762	33
Total	1 973	2 314	100

3 Conclusion

Data on philanthropy in the UK remain limited, with different sources applying varying exclusion rules and aggregation criteria. This heterogeneity makes it difficult to construct a comprehensive and coherent picture of philanthropic behaviour. Processes of devolution and the use of differing data standards across the UK's constituent nations further exacerbate these challenges. As a result, academic research on philanthropy has tended to rely disproportionately on administrative data from large charities in England and Wales with annual revenues exceeding £500,000. Consequently, philanthropic activity in two of the four nations—Scotland and Northern Ireland—as well as philanthropy directed towards smaller organisations, is poorly understood. The absence of a regulatory definition of foundations, combined with the lack of comprehensive administrative data on charity balance sheets and grant-making expenditures, further constrains the identification and study of foundations. Collectively, these limitations mean that there is no information on the causes supported by approximately 35 per cent of the estimated €25 billion in philanthropic activity, let alone on the specific organisations that receive these funds.

Surveys conducted by practitioner organisations such as the Charities Aid Foundation and the Association of Charitable Foundations play a critical role in assessing the scale and scope of philanthropy in the UK. However, these surveys periodically change their methodologies and depend on the organisational capacity of these associations to sustain data collection and analysis. This reliance has resulted in gaps in survey time series in the past and may pose risks to their continuity in the future. Capacity constraints are further intensified by current changes in the UK higher education and research sector, as many surveys were designed, conducted, and analysed with the involvement of academics who are no longer active in philanthropy research.

There is therefore a clear need for sustained and systematic data collection on philanthropy in the UK. This includes the development of closer collaboration with regulators to improve and harmonise the data collected on philanthropic activity, encompassing both philanthropists and recipient organisations.

Table 8 Sources of contributions in 2022

	Million (£ 1 = € 1.1727)		Percentage
	£	€	
Individuals			
<i>In vivo</i>	12 700	14 893	66.9
Bequests	4 000	4 991	21.1
Corporations	1 850	2 169	9.8
Charity lotteries	422	495	2.2
Foundations	data excluded	data excluded	—
Total	18 972	22 548	100

4 Links to other data sets

There are two major initiatives aimed at enabling data linkages for philanthropy research in the UK. First, the UK Third Sector Database is developing tools and documentation to support the matching of charities across administrative datasets, and researchers are strongly encouraged to consult these materials. Second, 360Giving aggregates grant data from grant-making organisations that voluntarily adopt a common data standard and opt in to data sharing. Links to both initiatives are provided in Section 1 above.

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Conclusion: Philanthropy in Europe

– Barry Hoolwerf & Johan Vamstad

This publication presents a rich and multifaceted picture of the philanthropic landscape in Europe. Its primary contribution lies in the depth and diversity of the country-level analyses, which together illuminate how different forms of giving operate within distinct national, institutional, and cultural contexts. Taken as a whole, the study offers the most comprehensive overview of European philanthropy currently possible on the basis of available data.

At the same time, there is clear value in drawing these findings together. This concluding chapter synthesises the results of the country reports, presents key figures and aggregate estimates of philanthropic giving across Europe, and reviews the availability and quality of the underlying data. It also reflects on observed trends over time and considers what the findings suggest for the future development of philanthropy in Europe.

The synthesis presented here necessarily rests on information that is uneven in scope, quality, and comparability. These limitations are not incidental, but constitute one of the study's central findings. The fact that even the most basic indicators of philanthropic activity remain incomplete or uncertain in many European countries highlights the fragility of the current knowledge base. Accordingly, the results presented in this chapter should be read both as recognition of the substantial public value generated by philanthropy across Europe and as a reminder of how much remains unknown.

In this sense, the concluding chapter serves a dual purpose. It brings together what can be said, with reasonable confidence, about the scale and structure of European philanthropy, while also underscoring the urgent need for continued investment in data collection, research infrastructure, and cross-national collaboration if philanthropy is to be properly understood and supported in the years ahead.

Overview

Table 1 presents aggregate estimates of philanthropic giving across all sources for the countries included in this study. The figures summarise the best available evidence on the scale of giving at the national level, while detailed discussions of data sources, assumptions, and methodological choices are provided in the individual country reports. As with the study as a whole, the table offers the most comprehensive overview currently possible, while also reflecting the uneven availability and quality of data across countries.

Two points are particularly important for interpreting the figures presented. First, not all countries that contributed to the 2017 *Giving in Europe* study were able to provide updated data for the present *Philanthropy in Europe* study. To maximise coverage, Table 1 therefore includes a limited number of figures carried forward from the earlier report. In addition, some contributors were able to update overall giving figures but not specific sources of philanthropy. In both cases, figures drawn from the previous study are indicated with a footnote (1). The absence of new data for some countries is partially offset by the inclusion of several countries that did not participate in 2017.

Second, the level of precision varies across national estimates. In cases where sufficiently robust data were unavailable, lower-bound estimates were constructed using the best information available. These countries are marked with a footnote (2). More detailed information on the availability and quality of the data can be found in the sections that follow.

Table 1 Philanthropy in Europe (EUR millions)

Country	Individuals	Bequests	Corporations	Foundations	Lotteries	Total
Austria	760	120 ²	88 ²	90	6	1064
Belgium	766	200 ²	210 ²	n/a	n/e	1176
Croatia	20 ²	n/a	14 ²	3 ²	n/e	37
Czechia	188	3 ^{1,2}	222 ²	73	n/e	486
Denmark	795 ¹	67 ^{1,2}	n/a ¹	1200 ^{1,2}	10 ^{1,2}	2072
Finland	152 ^{1,2}	n/a ¹	n/a ¹	306 ^{1,2}	n/e ¹	458
France	4088	1271 ²	3857	1640 ¹	n/e	10856
Germany	13800	n/a	9350	6448	411	30009
Hungary	91 ^{1,2}	n/a ¹	179 ^{1,2}	179	n/e	449
Iceland	39 ²	n/a	n/a	n/a	22	61
Ireland	378 ¹	77 ²	14 ²	15 ²	0	484
Italy	7457	n/a	567 ²	962 ²	0	8986
Netherlands	2188	368 ²	1751	397 ²	576	5280
Norway	503 ¹	36 ^{1,2}	n/a ¹	373 ¹	n/a ¹	912
Poland	710	3 ²	595	251	2 ²	1561
Portugal	639	n/a	238 ²	149 ^{1,2}	n/e	1026
Romania	448 ²	n/a	n/a	24	n/e	472
Serbia	22 ²	n/a	3 ²	0 ²	n/e	25
Slovakia	96 ¹	n/a	63 ^{1,2}	46 ²	0	205
Spain	2360	n/a	1200 ²	1090 ²	312 ²	4962
Sweden	499	175 ²	151	922	82	1829
Switzerland	1165	1132 ¹	875 ¹	3087	n/e	6259
United Kingdom	14893	4991	2169 ²	3300 ^{1,2}	495	25848
Total Europe	52057	8443	21546	20555	1916	104517

1) Data from Giving in Europe 2017 2) Lower bound estimate

The total amount of giving from all sources of philanthropy is 104,5 billion Euros annually. This is, of course, a staggering amount of money that is being used to produce public value across Europe each year. Based on the information provided by the country reports we know, however, that even a number as high as this is a gross underestimation of the actual giving in Europe. The numbers for individual giving are the most complete, but even these should be significantly higher to better reflect the actual resources provided by private households in Europe. The data on corporate giving may be slightly better than that for bequests and foundations, but they are all even less complete than for individuals. The numbers for giving by charity lotteries are also underestimations, but the numbers for this source of philanthropy are also low for the simple reason that all countries do not have private charity lotteries. The different sources of philanthropy are illustrated in Figure 1.

Behind the aggregate figures for the different sources of philanthropy lies a coherent set of empirical patterns that cut across national contexts. While the individual country reports provide the necessary depth and documentation, the comparative analysis presented here allows us to identify structural features of philanthropic giving in Europe that are not visible at the national level alone.

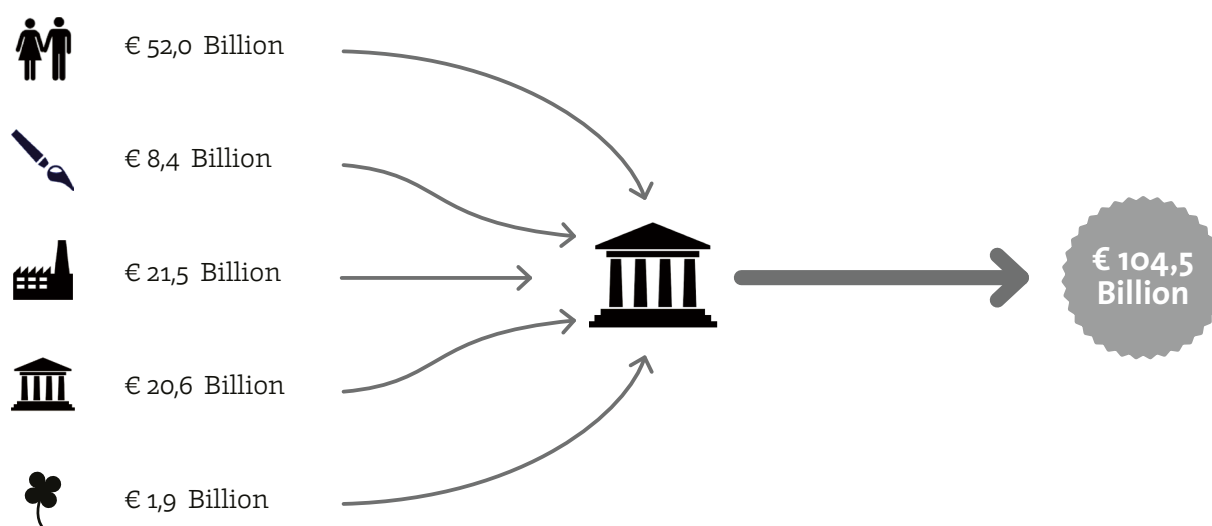


Figure 1 Total amounts of philanthropy by source

This concluding section therefore distils the central findings of the study by examining each of the five sources of philanthropy in turn. Taken together, these findings offer the most systematic picture to date of how philanthropic resources are generated, distributed, and constrained across Europe. They also reveal where knowledge remains limited and where future research and data collection efforts are most urgently needed.

Philanthropy by Individuals

Donations made by individual donors constitute – with at least 52 billion per year – the most widespread form of philanthropy in Europe and, in many countries, also account for the largest share of total philanthropic resources. They are furthermore the source of giving for which data availability is comparatively strongest. As a result, despite the diversity and scale of individual giving, it is possible to construct a relatively comprehensive overview of household philanthropy across Europe.

In this study, giving by individuals refers exclusively to monetary donations made by individuals or households. Such giving is present in every country included in the study, but both the traditions and practices of monetary donation vary considerably across national contexts. This variation is reflected in substantial differences in the total amounts donated by individuals. At the aggregate level, patterns of individual giving appear relatively stable over time, although they are not immune to fluctuation. Economic downturns may lead to declines in giving, though not uniformly across countries or periods (Godfrey & Williamson, 2020; Hampton et al., 2024). Likewise, exceptional events can trigger short-term surges in donations that temporarily disrupt otherwise stable trends (Vamstad & von Essen, 2013). On balance, however, the national figures reported here appear broadly consistent with those presented in the 2017 study, suggesting that they are not unduly distorted by exceptional domestic events. The figures for giving by individuals presented in Table 1 should nevertheless be interpreted with caution. In all countries, even the best available data capture only a portion of total individual donations. While some national data systems come closer to comprehensive coverage than others, the degree of underestimation can rarely be quantified with precision. The individual country reports provide detailed documentation of data sources and limitations, enabling readers to assess the robustness of national estimates. At the aggregate level, it is sufficient to emphasise that all individual giving figures in Table 1 should be understood as conservative estimates.

Although larger countries tend to report higher total volumes of giving by individuals, there is no simple linear relationship between population size and donation levels. The United Kingdom records the highest total level of giving by individuals, reflecting both a long-standing tradition of charitable donation and a highly professionalised philanthropic infrastructure. At the other end of the spectrum are several Eastern European countries, where patterns of giving are shaped by historical experiences and lower levels of trust in public institutions. There is no evidence to suggest that individuals in countries such as Romania are inherently less generous; rather, generosity may be expressed through channels that are not captured in tax records or registered as income by philanthropic organisations. In such contexts, data limitations and income levels also play an important role. Serbia provides a particularly clear example, as available data are known to capture only part of total household giving, although the extent of this undercoverage cannot be reliably estimated.

While the country reports were not designed to systematically analyse trends over time, several contributors nevertheless identified notable developments in giving by individuals. The most frequently observed trend is a decline in both participation and volume. Portugal represents the most pronounced case: the share of the population making charitable donations declined from 54 per cent in 2017 to 38 per cent in 2023, accompanied by a significant reduction in total donated amounts. This decline coincides with a marked reduction in volunteering, suggesting a broader weakening of civic engagement.

At the same time, these patterns are not universal. Sweden reports broadly stable levels of individual giving over time, aside from episodic spikes such as those associated with the war in Ukraine in 2022. Germany and Italy report modest increases in giving by individuals, partly driven by donations to specific causes but also supported by national campaigns aimed at promoting charitable giving. A further development observed in several countries is increasing concentration: where overall giving remains stable or grows, a shrinking proportion of donors accounts for an increasing share of total donations. This pattern is documented in both the United Kingdom and Spain. Other reports identify changes not in volume but in form, such as the growing importance of new modes of giving, including crowdfunding, highlighted in the Swiss report.

Information on the uses of donations made by individuals is considerably less complete than information on total giving. Many country reports rely primarily on tax records, which typically record donor identity and donation amounts but provide little or no information on the purposes for which donations are made. While eligibility for tax incentives is often restricted to certain causes or types of organisations, this does not translate into detailed, publicly available classifications of donation use. In France, tax data allow for identification of broad categories of beneficiary organisations, but not for fine-grained classification according to ICNPO or the framework applied in this study. In this context, patterns of use must be inferred from the dominant beneficiary categories, which in France include public-interest organisations, domestic social organisations, and religious bodies.

Despite these limitations, several cross-national patterns emerge. In some countries, a substantial share of donations made by individuals is directed towards international aid, while in others donations primarily support domestic causes. International aid represents the leading destination for donations from individuals in Germany, Belgium, and Sweden. In the Swedish case, this pattern has been linked to welfare-state arrangements that channel charitable giving away from domestic social provision and towards international causes (Vamstad & von Essen, 2013; de Wit et al., 2018). Religious causes dominate giving by individuals in Israel, the United Kingdom, and the Netherlands. Results from a survey presented

in the Hungarian country report shows that Hungarians consider religious causes the most “worthy”, although the existing data do not allow us to know if they actually give the most to religious causes. Notably, animal welfare emerges as a leading recipient of donations made by individuals in Austria and Switzerland, with similarly strong support observed in Germany. Health-related causes, particularly medical research, attract substantial donations from individuals across most countries, while donations to domestic health and social care are especially prominent in Southern and Eastern Europe.

Data availability

The availability of data on donations made by individuals varies significantly across European countries. While most countries have at least some data sources on individual giving, these sources take many different forms and differ widely in quality, coverage, and accessibility. Taken together, the European landscape of data on individual giving is highly fragmented, comprising a large number of heterogeneous sources that are difficult to reconcile into a coherent whole.

Larger countries such as Germany, France, Italy, and the United Kingdom typically have multiple data sources on individual giving. Paradoxically, this abundance can complicate rather than simplify analysis. In Germany, for example, several recurring household surveys measure charitable giving, often producing slightly different results based on differences in sampling, question wording, or reference periods. These survey data coexist with tax records on individual donations, which are often regarded as authoritative but tend to be published with substantial time lags, sometimes of several years. In addition, definitional issues further blur the picture: membership fees are frequently tax deductible, and in some cases passive memberships function in practice as donations without being recorded as such. The Italian report similarly describes a proliferation of data sources, noting that “the picture that emerges is sometimes confusing because of differences in the sample considered in the analysis and/or the specific period to which the data relate.” A further complication in Italy is that financial and tax records on individual giving, while they exist, are often difficult to access even for experienced researchers.

The United Kingdom represents one of the most data-rich national contexts, combining three distinct types of sources: population surveys conducted by the Charities Aid Foundation, administrative data submitted by charitable organisations to national regulators, and tax data on individual donors collected by HM Revenue & Customs. Taken together, these sources provide relatively broad coverage. Nevertheless, the UK report also highlights the challenges of integrating these datasets into a single, coherent picture, particularly given differences in regulatory frameworks and reporting practices across England, Scotland, Wales, and Northern Ireland.

France likewise has a wide range of data sources, with tax records generally regarded as the most reliable. Even here, however, there is ongoing debate about completeness. Some analysts argue that French tax data capture nearly all individual giving, while others contend that significant volumes of donations—especially those made by lower-income households—are never recorded in tax filings. Despite this uncertainty, French tax data remain far more comprehensive than those available in many other countries.

In Croatia, for example, tax records document only around 5,000 individual donors in a country with a population of nearly four million. In several countries, tax systems primarily capture tax redistribution mechanisms—such as schemes allowing taxpayers to allocate a fixed percentage of their income tax to a charitable cause—rather than voluntary donations

as such. This limitation is particularly evident in parts of Central and Eastern Europe, including Hungary, Slovakia and Romania, but also applies in Portugal.

Survey-based data on individual giving are likewise problematic in many national contexts. The main problem seems to be that surveys are performed on irregular intervals with different methodology, or just as a one-time research effort. This problem is, for example, apparent in Hungary, where all data on donations by individuals comes from a few different surveys performed in the last ten years. Surveys of beneficiary organisations or of the general population are also often unrepresentative or methodologically weak. In Slovakia, the Statistical Office conducts a survey of donation recipients that includes only about ten per cent of relevant nonprofit organisations. In Serbia, the best available estimates of giving by individuals are derived from data on roughly 1,000 individual donations. In Romania, two major surveys produce sharply divergent results: one suggests that 24 per cent of the population donates to nonprofit organisations, while another reports a figure of 63 per cent. Differences of this magnitude strongly indicate methodological shortcomings related to sampling, question design, or both.

Other limitations are less dramatic but nonetheless consequential. In Ireland, public authorities have conducted a Household Budget Survey at five-year intervals since 1951, and this survey includes information on charitable expenditure. While this offers a potentially consistent long-term data source, the Irish report notes a critical design limitation: expenditure is recorded through a two-week diary. As the report explains, “this short period may be lower than the frequency of donations, particularly if a regular monthly donation is made outside the survey window.” This example illustrates how public data collection efforts often miss opportunities to generate high-quality information on philanthropy because charitable giving is not a primary policy concern shaping survey design.

Despite these substantial limitations, it is important to note that data on donations from individuals remain the most widely available and comparatively best-documented category across all sources of philanthropy examined in this study. By contrast, data on bequests are characterised by even lower levels of availability and reliability, a pattern that becomes apparent in the next section.

Philanthropy by Bequest

Donations made to charitable organisations through wills or testaments represent a potentially significant—though highly uneven—source of philanthropic income across Europe. While bequest giving is well established in some countries – for example in the UK accounting for about 25% of total donations by individuals – it remains marginal or virtually absent in others (Bizzarri & Cardinali, 2023). Both the practice of bequest giving and the availability of data documenting it vary widely across national contexts, including among countries where this form of philanthropy is relatively common.

Data on bequest giving are particularly limited. In most cases, the primary—and often the only—source of information consists of surveys of beneficiary organisations. Bequests are rarely captured through surveys of the general population, and they are typically only partially reflected in tax records or other official statistics. As a result, estimates of bequest giving are subject to greater uncertainty than those for donations made by individuals *in vivo*. Unlike *in vivo* giving, bequest donations do not follow a simple pattern in which larger countries report higher totals than smaller ones. This reflects the fact that, while individual giv-

ing during one's lifetime is nearly universal, bequest giving is strongly shaped by national cultures, social norms, and institutional arrangements, including differences in legal frameworks governing inheritance and charitable giving (Bizzarri & Cardinali, 2023; Wiepking, Scaife & McDonald, 2012). Consequently, cross-national comparisons of bequest giving are an even weaker proxy for underlying generosity than comparisons based on donations made by living individuals.

Although relatively few individuals choose to make charitable bequests, the amounts involved are typically substantial. Individual bequests are therefore considerably larger, on average, than donations made during one's lifetime, which makes bequest giving a strategically important source of income for philanthropic organisations in countries where it is established. This also creates strong incentives for beneficiary organisations to actively promote bequest giving through targeted fundraising strategies.

In the United Kingdom, donations by bequests have been growing fast and accounts for almost 5 billion euros per year. Most country reports however point to modest but noteworthy growth in bequest giving. Austria provides an example, with a significant increase in recent years. The Austrian country report attributes this development to two interrelated factors: the ageing of the large Baby Boomer cohort and the expansion of targeted fundraising campaigns promoting donations through wills and testaments. In this case, increased demand, reflected in professional fundraising efforts, appears to coincide with an expanding supply driven by demographic change.

Positive developments are also observed in countries where bequest giving has traditionally been uncommon. In Slovakia, for example, only 7,800 charitable bequests were recorded in 2020. While this remains a very low absolute number, it represents an increase of approximately 20 per cent compared to a decade earlier, suggesting that bequest giving is growing from a very modest base. In Italy, where no systematic data on bequest giving are available, survey evidence cited in the country report nevertheless indicates rising interest in charitable bequests—a development that would represent a notable departure from established Italian patterns of giving. Ireland stands out as the only country reporting a sharp recent decline in bequest income. The Irish report, however, characterises this decline as anomalous, attributing it to the timing of large bequests to universities and delays in income reporting by major charitable organisations.

In terms of the causes supported, bequest giving broadly mirrors the patterns observed in donations made during donors' lifetimes. Causes that attract substantial *in vivo* donations also tend to receive a large share of bequests. For example, the strong preference for animal welfare observed in Austria is equally pronounced among bequest donors. Health-related causes rank highly among bequest donors in several countries, including the Netherlands and Belgium. While this might be interpreted as reflecting end-of-life considerations, it is more plausibly understood as a continuation of established giving preferences, given the prominence of health causes in *in vivo* giving as well.

Data availability

As already noted, the availability of data on giving by bequest is limited across much of Europe. Only a small number of countries can provide data of relatively high quality and coverage, and even in these cases important limitations remain.

The United Kingdom serves as an example that can serve as a best in class. Belgium is another example where multiple data sources on bequest giving exist. However, as with

data on individual giving, inconsistencies across sources complicate interpretation. Austria also benefits from comparatively good data availability, mainly through surveys of organisations that receive bequests. Similarly, the Swedish country report presents relatively comprehensive figures based on reports from member organisations of the Swedish Fundraising Association, which together account for the majority of charitable bequests in Sweden.

By contrast, the number of countries with poor data availability and low data quality on bequest giving is considerably larger. In many cases, data from beneficiary organisations cannot be collected at all, either because such information is not systematically recorded or because bequests are reported together with lifetime (*in vivo*) donations, as is the case in the United Kingdom. In other countries, charitable bequests lack any formal entry point into public records. Slovakia illustrates this problem clearly: although donating through a will or testament is legally permitted, no systematic records of such donations are maintained.

Institutional and fiscal arrangements further contribute to data gaps. Bequests rarely generate tax deductions for donors, and in some countries—such as the Netherlands—charitable organisations receiving bequests are exempt from taxation on these assets and therefore have no obligation to report them in tax filings. As a result, bequest giving often remains invisible in both administrative and fiscal data systems.

Taken together, these limitations mean that current knowledge of bequest giving in Europe is highly incomplete. While bequests may represent a substantial and growing source of philanthropic resources in some national contexts, the available data provide only a partial and uneven picture of the contribution this form of giving makes to public value across Europe.

Philanthropy by Corporations

With at least 21,7 billion euros per year, corporate donations constitute a substantial source of philanthropic giving in Europe. The best available data suggest that total corporate giving is less than individual giving in aggregate terms, but the markedly weaker availability and quality of corporate data make this ranking uncertain. In contrast to individual giving, where underestimation is better understood, the scale of corporate philanthropy remains particularly difficult to assess. As with bequest giving, national traditions and institutional arrangements strongly shape both corporate giving practices and their documentation (Wiepking & Handy, 2015). In some countries, businesses have long-standing traditions of supporting local communities without systematically measuring or reporting such contributions (Rey-Garcia & Puig-Raposo, 2013). In others, corporate donations are channelled through foundations for legal or strategic reasons, causing these contributions to appear under foundation giving rather than corporate giving in comparative statistics.

As a result, corporate giving figures do not follow a simple pattern in which larger countries consistently report higher totals than smaller ones. Germany records the highest level of corporate giving, which reflects its large and diversified economy, but may also indicate a particularly strong tradition of corporate social responsibility rooted in industrial relations and employer–community ties. The German country report notes that 85 per cent of large corporations cite charitable motives for their corporate engagement. Corporate philanthropy is also a major source of giving in the United Kingdom, although reported levels appear relatively modest when compared to other sources of philanthropy in that country. This contrast may point to differences in corporate culture and institutional arrangements between the two countries.

It is also notable that corporate giving in the Netherlands exceeds that reported in larger economies such as Italy and Spain. Such differences are likely shaped by variations in economic structure, sectoral composition, and the incentives facing firms in different industries, as corporate sectors differ markedly in both their capacity and motivation to engage in philanthropic activity. As in other areas of this study, however, observed differences across countries must also be interpreted in light of uneven data quality and availability, which in some cases may be sufficient to produce counterintuitive results.

Overall, the country reports suggest that corporate philanthropy is a growing source of giving in Europe. This trend is reported in Belgium, Portugal, Sweden, and several other countries. At the same time, corporate giving appears more volatile over time than other sources of philanthropy. This volatility reflects broader economic cycles, but also the fact that corporate philanthropy is often concentrated among relatively few donors making comparatively large contributions. As a result, single initiatives or events can exert a disproportionate influence on annual totals. The Portuguese country report illustrates this pattern clearly, a period of steady growth in corporate giving was disrupted by the COVID-19 pandemic in 2020. While many firms reduced or suspended donations due to financial constraints, a small number of corporations increased their contributions, thereby cushioning the overall decline. Similarly, corporate giving in Italy rose sharply between 2019 and 2020, coinciding with a concentration of donations directed to fewer causes and recipient organisations. In Sweden, reported corporate giving declined in 2023, but from exceptionally high levels in 2022, which were strongly influenced by a single matching initiative launched by a large real estate company, doubling public donations to relief efforts for Ukraine.

The allocation of corporate philanthropic resources across causes varies across Europe, broadly mirroring, but also diverging from, patterns observed in individual and bequest giving. One notable difference is that in several countries, including Belgium and Slovakia, corporations direct the largest share of their philanthropic resources to sports and recreation. Across many countries, corporate donors also show a strong preference for causes related to education and support for children and young people. These areas can be interpreted as forward-looking investments with long-term social returns (Vamstad, 2025). Education and youth related causes represent the leading destination of corporate philanthropy in countries such as Poland, Hungary, Austria, and Israel, while remaining important across much of Europe.

Corporate donations also play a significant role in financing international aid and domestic social causes. In France, for example, international aid constitutes the leading destination of corporate philanthropic giving. The German country report highlights a particularly noteworthy shift in the thematic orientation of corporate philanthropy. Traditional recipient areas such as sports, education, academic research, leisure, and religion are reported to be in decline, while corporate support is increasing for causes related to climate and the environment, health, and broader social issues. Although the German report does not offer a definitive interpretation of this development, it may indicate a reorientation of corporate philanthropy away from primarily reputation-driven causes towards engagement with more complex and systemic societal challenges.

Data availability

The availability of data on corporate philanthropy is, as already noted, substantially weaker than that for giving by individuals. In many European countries, information on corporate donations is derived almost entirely from surveys, some of which are conducted regularly, while others are administered only sporadically. In countries such as Austria, Italy, and Portugal, the best available data are based on irregular surveys, resulting in information that is

often outdated and of uneven quality. In Italy, for example, the most recent survey was conducted in 2020 and was based on responses from only 116 medium-sized and large corporations. By contrast, the Netherlands provides an example of a country where corporate giving data are collected through a regularly administered survey using consistent methodology, thereby offering greater reliability and comparability over time.

Tax records can, in principle, serve as a valuable data source for corporate philanthropy, but their usefulness is limited in many national contexts. As with donations from individuals, corporate contributions are typically recorded by tax authorities only when they are tax deductible and when firms actively claim a deduction. This limitation is particularly pronounced in Croatia, where fewer than 1,000 corporate donations, originating from a relatively small number of businesses, are recorded annually in tax data. In France, tax records document as many as 142,000 corporations that report at least one charitable donation per year. Even so, these firms represent only around six per cent of all businesses in France, although they likely include a substantial share of larger corporations. As in the case of individual giving, tax systems in Romania and Slovakia primarily record tax assignment mechanisms used by corporations, rather than voluntary charitable donations as such.

A further constraint on data availability arises from difficulties in distinguishing corporate donations from contributions made through other institutional channels. This problem is particularly acute in Germany, where a strong tradition of corporate foundations makes it difficult to separate corporate giving from foundation giving in available statistics. Similar challenges arise in Poland, where corporations frequently channel their donations through corporate foundations established for this purpose, further blurring categorical distinctions. In the United Kingdom, charitable organisations do not distinguish between corporate and individual donations in their regulatory filings, as already noted in the discussion of individual giving. An additional complication in the UK is that businesses typically deduct charitable donations as business expenses rather than claiming them as tax deductions, rendering such donations largely invisible in tax records.

The Swiss country report similarly highlights “significant challenges due to limited data availability and varying reporting practices” in the measurement of corporate philanthropy. Although Switzerland is characterised by what the report describes as “robust corporate engagement in philanthropy,” it remains difficult to assess the scale of corporate contributions to public value with precision. The most comprehensive data available are derived from reports by beneficiary organisations documented by the charity monitor Zewo. These data capture only donations made to Zewo-certified organisations and therefore represent only a subset of total corporate giving in Switzerland.

Taken together, these patterns indicate that data availability on corporate philanthropy is generally weak across Europe. This limitation applies both in countries where corporate giving is relatively modest and in those where corporations play a central and highly visible role in the philanthropic sector. As a result, corporate philanthropy remains one of the least well-documented sources of philanthropic giving in Europe, despite its potential significance for the provision of public value.

Philanthropy by Foundations

Donations by foundations constitute one of the most analytically challenging sources of philanthropy to summarise and compare across Europe. While foundations are known to

play a major role in funding charitable causes in many countries, the overall magnitude of their contribution to public value remains difficult to determine. This uncertainty reflects the substantial diversity in legal forms, organisational structures, and operational practices among European foundations (Jung, Harrow & Leat, 2018). Despite substantial legal variation across European countries regarding what constitutes a foundation, donations by foundations is defined here as monetary donations from private nonprofit organisations derived from endowments. By focusing exclusively on donations sourced from endowments, rather than on total organisational expenditures, the study avoids double-counting donations originating from individuals or other organisations. Based on this definition, we estimate the minimum amount of donations by foundation at 20,6 billion euros per year.

One key source of complexity is the fluid boundary between foundation giving and corporate giving. As discussed in the previous section, in some countries, such as Poland, corporations are incentivised by legal and fiscal frameworks to channel their donations through corporate foundations created for this purpose. In other countries, such as Sweden, foundation law is less conducive to more active or flexible forms of philanthropy, leading some major corporate donors to rely on alternative organisational vehicles. These structural differences complicate efforts to attribute donations clearly to foundations as a distinct source of philanthropy.

A further challenge concerns financial transparency. In several countries, foundations are subject to weaker disclosure requirements than businesses, although this varies considerably by legal framework and jurisdiction. At the same time, foundations are, in some national contexts, the best-documented source of philanthropy due to comparatively strict reporting obligations. As a result, the completeness and reliability of data on foundation giving vary widely across countries, and figures for several national contexts remain substantially incomplete. As with corporate giving, cross-national variation in foundation giving reflects differences in economic size, legal frameworks, historical development, and data availability. Germany ranks highly across most of these dimensions. It has a large economy, a well-established foundation sector, and relatively strong data infrastructure, making it unsurprising that Germany records the highest absolute level of foundation giving in Europe. Switzerland presents a more striking case. Despite its smaller population, Swiss foundation giving exceeds that of much larger countries such as France. This reflects the exceptional scale and maturity of the Swiss foundation sector rather than artefacts of data availability.

Sweden represents a contrasting but equally notable case. Although its foundation sector differs substantially from that of Switzerland, foundation giving in Sweden is higher than might be expected for a country of its size. This is largely due to a long-standing tradition of foundation funding for research (Wijkström & Einarsson, 2018). In fact, Swedish foundation giving exceeds that of larger economies such as the Netherlands and is comparable to that of Italy. By contrast, the relatively low figures reported for countries such as Ireland and Israel are largely attributable to definitional challenges and difficulties in separating foundation giving from other philanthropic sources, rather than to an absence of philanthropic activity.

Mapping the uses of foundation giving is even more challenging than estimating total volumes. In many countries, no reliable data exist on the causes supported by foundations. Where such information is available, the most common category is typically a broad and loosely defined classification such as “public services” or “social services.” This pattern appears in large countries such as Germany and France, as well as in Switzerland, despite its highly developed foundation sector. Education emerges as the second most prominent category in several countries and represents the leading use of foundation giving in Italy, Israel, and Croatia.

Across the countries for which data are available, the distribution of foundation giving across broad cause categories appears relatively consistent when analysed using high-level classifications such as ICNPO. A notable exception is Serbia, where foundation giving is reported to be overwhelmingly directed towards religious causes. However, foundation giving remains marginal within the Serbian philanthropic landscape, and the underlying data are limited in both availability and quality.

Data Availability

Data availability on foundation giving varies more widely than for any other source of philanthropy examined in this study. At one end of the spectrum are countries with virtually no reliable data, while at the other are countries with near-complete coverage of foundation activity. Croatia and Serbia fall into the former category. In both countries, foundations are few in number, and available data are largely derived from surveys rather than administrative records. Similar limitations apply in countries with substantially larger foundation sectors, such as Belgium. In the absence of a comprehensive national register, the best available Belgian data are based on surveys conducted by the King Baudouin Foundation and the Belgian Federation of Philanthropic Foundations.

By contrast, Austria and Sweden represent cases where data availability is comparatively strong. Austria maintains comprehensive register data on foundations, while in Sweden all foundations are registered and overseen by the country's 21 regional County Administrative Boards, resulting in relatively complete administrative records.

One persistent reason for limited data availability is the difficulty of separating foundation giving from other financial flows, such as donations originating from corporations or transfers from public authorities. The latter complexity is particularly evident in Israel, where foundations do not constitute a distinct legal category. As the Israeli country report notes:

"Israeli foundations are not incorporated as a unique organisational type but are mostly incorporated as nonprofits. Few are incorporated as for-profit corporations, and few are not incorporated at all yet operate as foundations."

A similar problem exists in the United Kingdom, where, as the British country report explains:

"In the UK, foundations cannot be cleanly identified in regulatory data, as charity law does not recognise foundations as a distinct legal form and annual returns do not include a categorical distinction between grantmaking and operating charities."

Comparable challenges are documented in several other country reports, including those for Poland and Italy. In Italy, for example, reliable data are available only for a specific subset of foundations, namely those created through the privatisation of public savings banks in the 1990s.

Legal frameworks governing foundations further constrain data availability in many countries. Switzerland again provides a telling example. Despite hosting one of Europe's most extensive and sophisticated foundation sectors, Swiss law does not require foundations to publish financial data. As the Swiss report notes:

"Accurate data on foundation spending is still limited, due to the liberal foundation law in Switzerland. Foundations are not obliged to publish any financial data."

Although Swiss foundations must submit annual reports to supervisory authorities, these data are not publicly accessible. This situation is not unique. In France, individual foundation records are publicly available, but no centralised system aggregates these data at the sectoral level. As a result, the most comprehensive French data are derived from a recurring survey covering approximately 59 per cent of all foundations.

Spain illustrates how administrative fragmentation can further impede data coherence. The Spanish country report highlights substantial variation in data availability across regions and the absence of shared classifications:

“Some challenges detected are the absence of data from many territories, as well as a lack of conceptual homogeneity between data from different protectorates. There is a need to homogenise concepts and taxonomies, to classify and publish information on the status of foundations through the registries, and to strengthen supervisory practices.”

Several country reports point to recent or planned improvements in foundation data infrastructure. The German report notes the introduction of a new nationwide foundation register in 2026, which may significantly enhance data coherence and accessibility. Particularly noteworthy is the Irish country report, where the authors propose a systematic approach inspired by classification work developed by ERNOP and the Foundation Center in the United States. Their proposal calls for:

“Classifying philanthropic organisations by type, identifying and evaluating the sources of their existing disclosures, analysing the targets of their expenditures, and undertaking a progressive project to make these data more publicly transparent in a consistent way in the future.”

The findings of this study suggest that initiatives of this kind are urgently needed across Europe. Despite a small number of promising developments, data on foundation giving remain fragmented, incomplete, and uneven in quality in most countries. Improving the visibility and comparability of foundation philanthropy therefore represents one of the most pressing challenges for future research and policy in the European philanthropic sector.

Philanthropy by Charity Lotteries

Charity lotteries constitute one of the most institutionalised, yet unevenly distributed, forms of philanthropic income in Europe. Their presence reflects both Europe’s long tradition of regulated gaming for public benefit and the wide diversity of legal, cultural, and fiscal frameworks shaping philanthropic activity. In this study, charity lotteries are defined strictly as independent, privately organised lotteries that allocate a substantial share of their proceeds to charitable causes and exercise autonomous decision-making over those allocations. Systems that are controlled or directed by governments, even when serving public purposes, are excluded from the philanthropic totals.

Across Europe, the charity lottery landscape can be grouped into several distinct configurations. The first consists of mature and highly institutionalised independent systems, found primarily in the Netherlands, Sweden, Germany, Iceland, and, to a lesser extent, Spain. These lotteries operate with professional governance structures, transparent reporting practices, and stable funding mechanisms for civil society.

A second group comprises small but genuinely independent initiatives, such as those found in Austria and Poland. In these cases, nonprofit organisations operate authorised lotteries on a modest scale, typically generating less than ten million euros per year. While limited in volume, these initiatives demonstrate that independent charity lotteries can function even in smaller markets, provided that regulatory conditions allow. Collectively, they channel at least 1,9 billion euros annually into social, environmental, cultural, humanitarian and other domains of philanthropy.

A third category includes countries where legal frameworks exist but no charity lotteries are currently operating. In Slovakia, for example, the Gambling Act of 2019 established a legal basis for charitable lotteries, yet no licences have been issued to date. Similarly, Italy's 2018 legislation permitting philanthropic lotteries has not resulted in active operators. These dormant frameworks indicate latent potential, suggesting that improvements in start-up capital access, fiscal incentives, and public trust could enable future development.

In contrast, a fourth category consists of state-run or hybrid systems, including those in Portugal, Switzerland, Israel, and Croatia. In these countries, substantial lottery revenues are directed towards public-benefit activities, but allocation decisions are made through governmental or quasi-governmental structures. Because these systems lack organisational independence, they fall outside the project's definition of philanthropy. Finally, in Belgium, the Czech Republic, France, Hungary, Romania, and Serbia, charity lotteries are effectively absent, primarily due to restrictive gambling monopolies or the absence of enabling legislation.

In quantitative terms, the philanthropic allocations generated by independent charity lotteries across Europe are estimated at approximately €2 billion annually. The overwhelming share of this amount originates in a small number of countries: the Netherlands, with roughly €576 million, Germany at around €411 million, Sweden with approximately €82 million, and Spain, where the charitable expenditure of ONCE alone is estimated at €312 million, although its total spending is considerably higher. In smaller systems, such as those in Austria, Iceland, and Poland, annual allocations remain below €10 million. This concentration of activity highlights the decisive role of national regulation, market structure, and public trust in determining the viability and scale of charity lotteries.

Governance arrangements and definitional boundaries are central to understanding this field. Several of Europe's largest lottery systems, including Santa Casa da Misericórdia de Lisboa in Portugal, Swisslos and Loterie Romande in Switzerland, and Mifal HaPais in Israel, generate significant revenues for public-benefit purposes. However, because they operate under public authority, they function more as instruments of state redistribution than as forms of autonomous philanthropy. By maintaining a strict independence criterion, Philanthropy in Europe draws a clear analytical distinction between philanthropic giving and public allocation.

The availability and quality of data on charity lotteries reflect these structural differences. In countries with established independent systems, audited financial statements and regulatory filings provide highly reliable and transparent data. Elsewhere, information is fragmentary, administrative in nature, or based on indirect estimates produced by finance ministries or sector organisations. In many countries, no central register of charity lotteries exists, complicating cross-national comparison and underscoring the need for shared reporting standards.

Overall, charity lotteries emerge as a distinctly European philanthropic institution, positioned at the intersection of market regulation, civic initiative, and social solidarity. They flourish where governments permit private actors to operate under stable regulatory conditions and where public trust in the charitable use of gaming revenues is high. In other contexts, the model remains dormant or confined to state monopolies. Yet in several countries with enabling legislation and active nonprofit sectors, such as Slovakia, Italy, and Poland, the potential for expansion remains considerable. Charity lotteries therefore represent not only a significant existing source of philanthropic income, but also a promising avenue for future development within Europe's philanthropic landscape.

Data Quality in Comparison

One of the central contributions of the country reports in this study is their systematic mapping of the availability and quality of philanthropic data across Europe. While data quality is assessed separately for each of the five major sources of philanthropic giving, these findings are best understood in comparative perspective. What constitutes "good" data quality, and what should be considered inadequate? To contextualise the results, this section compares the findings of *Philanthropy in Europe* with those of the *Giving in Europe* study that was published in 2017 (Hoolwerf & Schuyt, 2017).

Although differences exist in country coverage between the two studies, a comparative assessment remains meaningful. Together, they provide a valuable lens through which to evaluate progress, stagnation, and regression in Europe's philanthropic data infrastructure over the past decade.

Data on philanthropy by individuals

Overall, the quality and coverage of data on individual giving in Europe have improved since the publication of *Giving in Europe* in 2017. The earlier report, drawing primarily on data from around 2013, represented the first systematic attempt to compare philanthropic behaviour across European countries. The present study, based largely on data from around 2022, benefits from a broader geographical scope, incorporating household giving data from Iceland, Romania, Poland, Serbia, and Israel, alongside more recent datasets and richer contextual information.

At the same time, progress has been uneven. Several countries included in the 2017 report were unable to provide updated data for the current study. As *Philanthropy in Europe* relies entirely on the voluntary contributions of ERNOP members, some national research teams lacked the capacity to deliver updated figures. Consequently, giving data for individuals in Denmark, Finland, and Norway could not be refreshed. While these countries previously provided high-quality and representative data, the absence of updates weakens longitudinal comparability. Similarly, data availability has stagnated, or even deteriorated, in Hungary, Slovakia, and Ireland, where no new or more recent information could be obtained.

In several Central and Eastern European countries, including Croatia, Romania, and Serbia, giving data for individuals remain limited in scope and representativeness. Nevertheless, their inclusion marks a meaningful step forward compared to the complete absence of data in earlier years. Even where datasets are incomplete, they offer valuable first insights into philanthropic behaviour in contexts that were previously unmapped.

Significant improvements are evident in a number of countries, notably Sweden, Spain, and Portugal. In Sweden and Spain, earlier lower-bound estimates have been refined through improved approximations of total giving by individuals, resulting in more robust figures. The most striking development occurred in Portugal. In 2017, no data on individual giving were available. By 2025, Portugal provided a fully valid and representative dataset, including background variables and a classification of donations by charitable purpose. This represents a substantial advance not only for national analysis but also for European-level comparability.

Data on philanthropy by bequest

In contrast to individual *in vivo* giving, data on charitable bequests remain highly fragmented and limited across Europe. Both the 2017 and 2025 studies demonstrate that systematic measurement of bequest giving continues to lag far behind other sources of philanthropy. Although the current mapping includes updated or expanded data for a small number of countries, overall progress in this field has been modest.

Where updated figures exist, they typically confirm the constrained nature of available data. Countries such as Austria, Belgium, France, Ireland, the Netherlands, Sweden, and the United Kingdom provide data that can generally be considered valid, but rarely representative. No country report succeeds in estimating total national giving through bequests in a comprehensive manner.

Only about half of the countries included in the study are able to provide any data on bequest giving at all. The absence of data is particularly pronounced in Central and Eastern Europe, including Croatia, Romania, Serbia, Slovakia, and Hungary, as well as in Southern Europe, where no figures are available for Italy, Portugal, or Spain. This pattern underscores the limited institutional infrastructure for recording, aggregating, and analysing bequest giving across much of Europe.

Compared to 2017, the overall situation has changed little. Several countries that reported bequest data in the earlier study were unable to provide updates. For Denmark, Finland, and Norway, only data from around 2013 remain available. Switzerland likewise provided no new figures. As a result, the analysis of long-term trends in bequest giving remains severely constrained by outdated and non-comparable sources. Bequest giving thus continues to represent one of the least well-measured components of European philanthropy.

Data on philanthropy by corporations

Since 2017, the availability and quality of data on corporate philanthropy have improved, although substantial variation persists across countries. More countries now report recent and valid figures on corporate giving, and several provide classified data that allow for more detailed analysis of corporate philanthropic engagement.

Representativeness has also improved incrementally. Germany and the Netherlands remain benchmarks, offering valid, representative, and well-classified datasets with background variables. In comparison with 2017, representative data are now also available for Poland, Sweden, and Switzerland. Together with France, these five countries provide the most comprehensive national overviews of corporate giving in Europe.

Most other countries report valid but non-representative data, often with partial classification or limited contextual information. Where no figures could be provided in 2017, lower-bound estimates are now available for countries such as Croatia and Ireland. Newly added country reports for Serbia and Israel also offer initial lower-bound estimates. None-

theless, data gaps remain substantial. No updates were available for Hungary and Slovakia, and no corporate giving data could be provided for Iceland or Romania, continuing to limit cross-national and longitudinal analysis.

Data on philanthropy by foundations

Compared with Giving in Europe, Philanthropy in Europe reveals moderate but meaningful improvements in the availability of data on foundations. More countries now provide at least partial information or lower-bound estimates, and methodological consistency has improved in some cases. At the same time, foundation giving remains difficult to measure systematically, particularly because this study includes only donations derived from endowments and excludes pass-through or government-originated funding.

Progress remains uneven. Several countries included in the 2017 study were unable to provide updated figures in 2025. No new data are available for Denmark, Finland, or Norway, while France, Portugal, and the United Kingdom still rely on older datasets. In France and the UK, substantial information on foundation expenditure exists, but it is no longer possible to isolate endowment-derived giving, limiting comparability with the study's conceptual framework. As a result, some traditionally data-rich countries now appear less up-to-date than countries in Central and Eastern Europe that provided new, albeit partial, data.

Persistent data gaps remain in Belgium, Iceland, and Croatia, where only limited information or lower-bound estimates are available. These challenges reflect fragmented legal definitions, weak public registries, or limited transparency requirements. Spain shows modest improvement, while Hungary provides partial data without clear information on representativeness or classification.

Overall, the findings point to incremental progress alongside enduring structural weaknesses. Expanding foundation registries, improving transparency, and adopting harmonised reporting standards remain essential steps for strengthening the European knowledge base on foundations.

Data on philanthropy by charity lotteries

Compared with 2017, Philanthropy in Europe offers a clearer and more detailed overview of charity lotteries. Across both studies, charity lotteries remain absent in several countries, including Belgium, Croatia, Finland, France, Hungary, Portugal, Romania, Serbia, and Switzerland. These persistent absences reflect national regulatory choices and cultural attitudes toward lottery-based fundraising.

Among countries with operating charity lotteries, data quality has improved in several cases, notably in Germany and the United Kingdom. The Netherlands continues to provide the most comprehensive and reliable data. A particularly important development is the availability of official administrative data from the UK Gambling Commission, which now enables robust estimates of total funds raised through charity lotteries.

However, data limitations persist. Figures could not be updated for Denmark and Norway, and several countries, including Spain, Italy, Poland, and Slovakia, provide only lower-bound estimates without representativeness or detailed classification. The continued absence of charity lotteries in many countries also limits the assessment of their broader philanthropic potential.

Handle with care: Comparing philanthropic Philanthropy in 2013 and 2022

Although *Giving in Europe* (2017) and *Philanthropy in Europe* present datasets that are, in many cases, valid or even representative, direct comparisons between the underlying 2013 and 2022 figures must be made with caution. The two editions do not rely on identical data infrastructures. Several countries employed survey instruments, administrative records, or sampling frames in 2013 that differ substantially from those used in the 2022 cycle. Even relatively minor changes in question wording, definitions, recall periods, measurement units, sampling strategies, or classification systems can yield markedly different results. Consequently, observed differences between 2013 and 2022 frequently reflect methodological change rather than genuine shifts in philanthropic behaviour.

In addition, the broader data environment evolved significantly between the two reporting moments. Some high-quality data sources used in 2013 were discontinued, not updated, or no longer accessible by 2022, creating gaps or necessitating reliance on older figures. At the same time, new data sources emerged in other countries, offering broader coverage, improved measurement, or more detailed classification. This combination of discontinued sources, newly introduced datasets, and altered extrapolation practices introduces inconsistencies that limit longitudinal interpretation. For these reasons, the two studies should be understood primarily as cross-sectional snapshots of philanthropy in Europe at different moments in time, rather than as comparable points in a continuous time series.

Example: Philanthropy by individuals

Across Europe, no country maintains a fully harmonised, continuous, and methodologically stable longitudinal dataset on individual giving. Even in countries with long-running and high-quality surveys—most notably the Netherlands with the Giving in the Netherlands Panel Survey (GINPS)—individual survey waves differ in questionnaire design, weighting procedures, sampling frames, and coverage of giving channels. In many other countries, earlier data sources were discontinued, replaced, or substantially redesigned, while some datasets were not updated at all. As a result, giving figures for individuals from 2013 and 2022 across Europe are based on different sources, methods, and definitions of giving. Changes between these reporting moments should therefore be interpreted with considerable caution, as they may primarily reflect differences in measurement rather than changes in donor behaviour.

Among the eight countries—Austria, Belgium, Czechia, France, Germany, the Netherlands, Switzerland, and the United Kingdom—that provided valid and representative individual data at both reporting moments, the direction and magnitude of apparent change vary widely. Austria and Germany show very large increases, with Belgium also exhibiting a substantial rise. France and the Netherlands display more moderate changes, while Switzerland and the United Kingdom show moderate declines. Czechia stands out with a pronounced contraction. While these patterns may appear striking, their interpretation depends critically on the underlying data sources and methodologies used in each case, rather than on uniform shifts in philanthropic behaviour across countries. The following countries serve as an example.

Austria

The substantial increase in Austria's estimated donations by individuals—from approximately €360–410 million in 2013 to €736–760 million in 2022—cannot be interpreted as a reliable indicator of behavioural change. The figures are derived from fundamentally different data sources. The 2013 estimate relied on a single-year quota survey conducted by Public

Opinion and an unrelated academic survey from 2011, which already produced divergent totals, illustrating the sensitivity of early estimates to survey design. By contrast, the 2022 figure is based on a triangulation of long-running Public Opinion surveys, administrative data from the Austrian Fundraising Association, and household transfer estimates from the National Nonprofit Satellite Account. Given these differences, the observed increase is best understood as the result of improved coverage and methodology rather than a true doubling of giving. The two estimates should therefore be treated as non-comparable cross-sectional figures.

Germany

The apparent doubling of individual giving in Germany between 2013 and 2022 similarly reflects both real developments and substantial methodological improvements. The 2013 estimate was based on fragmented and partly incompatible sources, including SOEP data, a GfK panel, and the DZI index, each employing different definitions and recall periods. The 2022 estimate draws on a more comprehensive and integrated DZI model with expanded coverage of donation channels and improved extrapolation techniques. Given these methodological advances, a significant portion of the observed increase is likely attributable to improved measurement rather than behavioural change. The two figures should therefore be read as distinct cross-sectional estimates.

The Netherlands

Both the 2013 and 2022 Dutch estimates are derived from GINPS, yet they cannot be treated as fully harmonised longitudinal observations. Each wave of GINPS involves refreshed samples, revised weighting procedures, and periodic adjustments to questionnaire modules and coverage of giving channels. Notably, substantial methodological changes were introduced around the weighting of high-net-worth households after 2015. As a result, part of the observed change between 2013 and 2022 may reflect genuine developments in giving behaviour, while part reflects methodological adjustment. In the absence of detailed decomposition, the figures are best interpreted as indicative cross-sectional estimates rather than precise trend measures.

Czechia

The apparent decline in giving by individuals in Czechia between 2013 and 2022 should not be interpreted as evidence of reduced generosity. The 2013 estimate relied on outdated and fragmented sources, including Satellite Account data available only up to 2012, combined with tax-deduction statistics and text-message donation data. These sources overlapped, applied inconsistent definitions, and covered only parts of total giving, making the 2013 figure almost certainly an overestimation. The 2022 estimate draws on more recent Satellite Account data and updated administrative and platform-based statistics, providing a more coherent picture. The observed decline therefore reflects improved measurement rather than behavioural change. In addition, exchange-rate effects should be considered for non-euro countries such as Czechia, Switzerland, and the United Kingdom, as currency movements influence apparent changes when figures are expressed in euros.

Taken together, these cases illustrate that differences between 2013 and 2022 individual giving estimates cannot be interpreted straightforwardly as trends in philanthropic behaviour. Instead, they reveal the uneven, evolving, and context-dependent nature of philanthropic data infrastructure in Europe. This insight underscores a central conclusion of this study: improving the measurement of philanthropy is not merely a technical challenge, but a prerequisite for understanding, governing, and supporting philanthropic activity across Europe in a meaningful and evidence-based way.

Concluding reflections and suggestions

This initiative set out to map philanthropy in Europe by bringing together the best available evidence on donations by individuals, bequests, foundations, corporations, and charity lotteries. In doing so, it has also revealed something equally important: not only the scale and diversity of philanthropic activity across Europe, but the contours and limits of what can currently be observed, measured, and meaningfully compared. What emerges is not a uniformly illuminated landscape, but one in which some parts are sharply visible while others remain only faintly outlined or largely unseen. This uneven visibility is not a reflection of where generosity exists or does not exist, but of where data infrastructures, institutional arrangements, and research traditions make philanthropy legible.

Throughout the volume, the figures presented are best understood as *best possible estimates* for their respective moments in time. They represent careful attempts to capture complex philanthropic realities using the most reliable sources available in each country and for each form of giving. Yet, as the comparative chapters have shown, these estimates are embedded in distinct national data ecosystems. Survey instruments, administrative records, legal definitions, extrapolation models, and reporting practices vary widely, and they evolve over time. As a result, differences between countries—and between reporting moments such as 2013 and 2022, often tell us as much about the maturity and structure of data systems as they do about philanthropic behaviour itself.

This is particularly evident in the analysis of giving by individuals. Even in countries with long-running, high-quality surveys, such as the Netherlands, data collection is not fully harmonised over time. Questionnaire modules change, weighting procedures are updated, new giving channels emerge, and populations shift. Elsewhere and especially among other philanthropy sources, earlier data sources have been discontinued, replaced, or substantially redesigned, while in some countries systematic data collection has only recently begun. Against this background, the temptation to read observed increases or decreases as trends in generosity must be resisted. Across Europe, no country currently offers a fully harmonised, longitudinally stable dataset that would support robust time-series analysis of individual giving, let alone of philanthropy as a whole.

At the same time, the absence of strict comparability does not render the exercise meaningless. On the contrary, placing the 2013 and 2022 estimates alongside one another makes visible how knowledge about philanthropy has evolved. In several countries, earlier figures now appear to have been overestimates, assembled from fragmented or overlapping sources in the absence of comprehensive data. In others, more recent estimates are higher not because philanthropy has suddenly expanded, but because measurement has improved and previously unobserved flows have become visible. Seen in this way, the comparison is less about growth or decline and more about the gradual sharpening, or sometimes blurring, of the analytical lens.

Taken together, the findings point to a structural insight: Europe does not suffer from a lack of philanthropy, but from a lack of shared, durable infrastructures to observe it consistently. Philanthropic activity is embedded in diverse cultural, legal, and institutional contexts, and any attempt at harmonisation must respect this diversity. Yet diversity need not imply fragmentation. What is currently missing is not a single dataset or a uniform definition, but an environment in which data can be curated, documented, and connected in ways that allow users to understand both what is known and what remains uncertain.

Looking ahead, several pathways emerge. One is incremental and practice-oriented: developing country-level pilots that focus deeply on a single source of philanthropy, such as individual giving using well-established models as reference points. The *Giving in the Netherlands* study (e.g. Center for Philanthropic Studies, 2024) demonstrates what sustained investment, methodological transparency, and cumulative learning can achieve. Adapting such an approach to other national contexts, with appropriate adjustments, would not create instant comparability, but it would significantly raise the baseline quality and continuity of data.

A second pathway lies in collaboration rather than standardisation alone. Future mapping efforts could be designed as joint endeavours from the outset, involving statistical offices, academic researchers, sector organisations, and philanthropic actors themselves. Such collaborations could agree on shared documentation standards, clearer metadata, and explicit statements about scope and limitations, making it easier to interpret differences without forcing artificial uniformity.

A third, complementary direction is the development of shared environments in which curated datasets can be made discoverable, comparable, and reusable over time. Rather than replacing national data systems, such environments would connect them: enabling users to upload, document, and update datasets under clear governance arrangements, while preserving ownership and contextual knowledge. Over time, this would make it possible to see not only philanthropic flows, but also the evolution of the data used to describe them.

None of these steps offers a quick solution. But taken together, they suggest a realistic way forward: one that recognises that mapping philanthropy is an ongoing process rather than a definitive act. The present volume should therefore be read not as a final statement on the size or trajectory of European philanthropy, but as a snapshot of what can currently be seen, and of how much remains to be brought into clearer view.

If this report has one central message, it is that improving our understanding of philanthropy in Europe depends less on producing ever more precise numbers, and more on investing in the conditions that make those numbers meaningful. Better visibility does not eliminate uncertainty, but it allows uncertainty to be acknowledged, located, and gradually reduced. In that sense, *Philanthropy in Europe* is as much about building the foundations for future knowledge as it is about describing the present.

Yet, the uneven visibility documented throughout this volume should not be mistaken for an absence of philanthropic activity. While large parts of Europe remain only partially observed across different sources of philanthropy, the evidence presented here also shows that philanthropy itself is very much present - and, in many contexts, strikingly effective. Across countries, sectors, and causes, philanthropic resources illuminate spaces where public provision is limited, where markets do not reach, or where urgent needs arise unexpectedly. In absolute terms, philanthropy remains modest when compared to states or markets. Its significance lies not in its scale, but in its capacity to act flexibly, locally, and responsively, often making a decisive difference precisely in those places where other actors cannot or do not intervene.

Taken together, this study does not offer a complete picture of European philanthropy, but it does reveal its contours. It shows where philanthropic activity is currently visible, where it remains hidden, and how patterns of giving intersect with the structures that allow generosity to be recognised and understood. In doing so, *Philanthropy in Europe* makes clear that improving our knowledge of philanthropy is not an end in itself. Better data ultimately serve a broader purpose: to understand how philanthropic action contributes, selectively but meaningfully, to addressing social challenges across Europe, and how its potential can be better supported, connected, and sustained in the years to come.

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