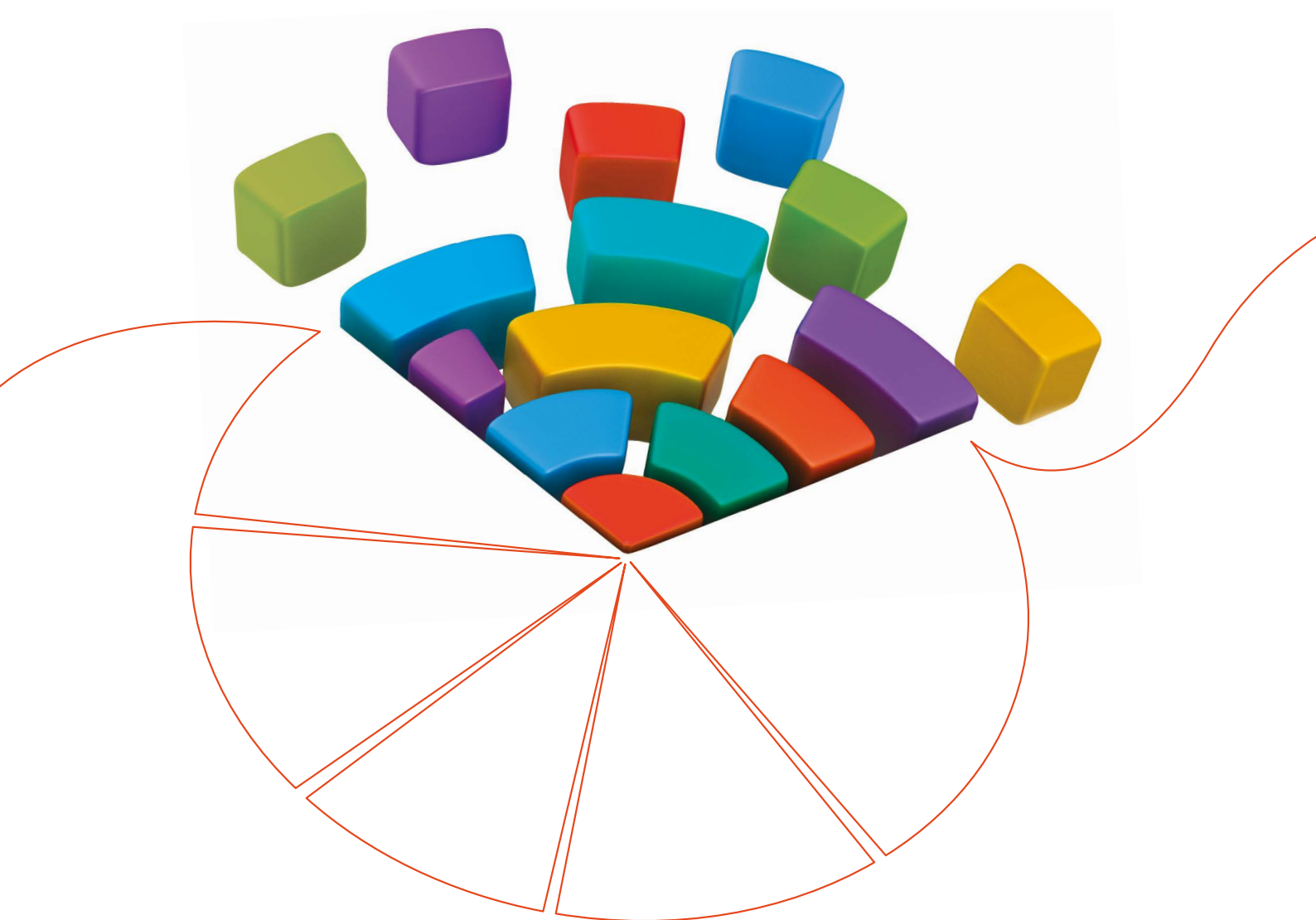


GROSS DOMESTIC PHILANTHROPY:

An international analysis of GDP, tax and giving

January 2016



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Summary

This paper aims to update findings previously published by CAF in 2006 around international comparisons of charitable giving, and to provide an analysis of the relationship between GDP, tax and giving within a number of countries. The purpose of this paper is not to provide all the answers but merely to act as a document which will hopefully stimulate further discussion and understanding around this important issue. Throughout, it should be borne in mind that we have conducted the analysis amongst 24 countries.

The key findings from this analysis of 24 countries are:

- The top four countries in terms of charitable giving by individuals as a percentage of GDP are the United States of America, New Zealand, Canada and the United Kingdom.
- Generosity is not restricted to the Western economies analysed, showing that giving can be a global phenomenon.
- Two of the BRICS countries (Russia and India) appear in the Top 10 of countries analysed, indicating the potential of transitional economies to be future leaders in providing charitable resources.
- There is no significant correlation between levels of taxation and government spending and the amount given to charity across all taxes looked at, with the exception of employer social security charges.
- There is a correlation between charitable giving and other aspects of giving such as volunteering time and helping a stranger – backing up other data sources which have shown that those who volunteer their time are more likely to give monetarily to charity.

Introduction

In 2006 Charities Aid Foundation (CAF) produced a Briefing paper entitled *International comparisons of charitable giving*¹ which ranked countries by how generous they were as a proportion of Gross Domestic Product (GDP). This aimed to compare rates of giving internationally and the underlying causes of the differences between nations, drawing on a range of data sources in coming to its findings. This analysis was conducted across 12 countries.

Since then, CAF's expertise on global trends in charitable giving has evolved into a diverse range of research and policy work. The CAF World Giving Index, now in its sixth year² has provided us with a global measure of participation rates in giving across the globe whilst the Future World Giving Programme³ has shed light on some of the factors which create an enabling environment for giving. Ten years on from the original Briefing paper and armed with a more detailed understanding of the international context, we wanted to revisit the findings with the aim of updating them and to test whether the previous findings were still applicable.

This paper therefore contains an updated snapshot of the situation around international comparative data looking at 24 countries. It also includes some thoughts around what potential future research could look like, in order to provide a greater understanding around issues such as the impact of taxation and charitable giving. The aim of this paper is not to provide all the answers but merely to act as a document which will hopefully stimulate further discussion and understanding around this important issue.

1 *International comparisons of charitable giving* – Charities Aid Foundation November 2006; <https://www.cafonline.org/docs/default-source/about-us-publications/international-comparisons-of-charitable-giving.pdf>

2 World Giving Index 2015, Charities Aid Foundation (2015) available at <https://www.cafonline.org/about-us/publications/2015-publications/world-giving-index-2015>

3 Future World Giving reports are available at www.futureworldgiving.org

Recommendations

In order to improve analysis of this topic, we would welcome and encourage countries to work toward, in so far as is possible to;

1. Collect standardised data, by the relevant national statistical agency.
2. Increase the availability of data online.
3. Publish in the appropriate official language(s) and, where possible, a single language globally to assist with international dissemination.

In terms of encouraging giving, in the CAF World Giving Index 2015 report², published in November 2015, we looked at giving around the world in relation to three giving behaviours, including donating money but also helping a stranger and volunteering time. Within this report we made a number of universal recommendations for governments to encourage giving and we reiterate these here. We believe that governments throughout the world should:

- **Make sure not-for-profit organisations are regulated in a fair, consistent and open way**
- **Make it easy for people to give** and offer incentives for giving where possible
- **Promote civil society** as an independent voice in public life and respect the right of not-for-profit organisations to campaign
- **Ensure not-for-profit organisations are transparent** and inform the public about their work
- **Encourage charitable giving** as nations develop their economies, taking advantage of the world's growing middle classes.

Through our Future World Giving programme, we have developed a framework of more detailed recommendations that, if followed by governments, should future proof the growth of generosity and provide an enabling environment for improved civil society.

Further information on CAF's Future World Giving programme can be found at:
<http://futureworldgiving.org>

The challenges of comparing internationally

Within the Briefing document issued in 2006, there was discussion around comparing internationally and many of these challenges remain, 10 years on. There is still a lack of truly comparable data at an international level, and as such, and in line with the 2006 analysis, information has been collected from surveys carried out in a number of countries⁴ along with the analysis of accounts data in some instances. Data has been selected which identified giving by individuals, but excluded giving via other means such as legacies, businesses and government.

Over the 10 years since the previous Briefing document, there have however been technological advances whereby we can now use online translation software, which in turn has enabled other sources to be identified. When this is combined with the general increase in information available on the internet in 2016, we have obtained access to information from 24 countries rather than the 12 which were accessible in 2006.

To validate the data we uncovered, we used more advanced online tools in conjunction (where appropriate) with online translation software. Where possible we also contacted and discussed the findings with the relevant publishers of the data and/or native speakers to ensure comprehension around any language issues.

Each of the 24 countries had broadly comparable information in terms of their charitable giving. We have the inclusion of three out of five of the BRICS countries⁵ and in total, the countries in this paper account for around 75% of global GDP⁶ and 53% of the world population⁷. This compares to 56% coverage of global GDP coverage in 2006.

National giving totals for the target countries were converted into \$US at the US Federal Reserve annualised conversion rate⁸ or the World Bank conversion rate for the Russian Rouble⁹, for the appropriate year. National figures for Gross Domestic Product (GDP) in the relevant survey year were obtained from the World Bank¹⁰. GDP figures used were in \$US at constant 2005 \$US prices, these were then inflated to the appropriate year using inflation figures from the US Bureau of Labour Statistics¹¹.

CAF has made a reasonable effort to ensure that the figures selected for use are nationally representative, accurate and comprehensive. However, it may be that more robust data sets are available for individual countries which we have not been able to gain access to. If this data can be provided, we would welcome feedback on this in order to continue to enhance the depth and coverage of this document and our understanding on the subject.

4 Appendix A: Data sources

5 BRICS – Acronym proposed by Goldman Sachs for the rapidly growing economies of Brazil, Russian Federation, India, China, and South Africa in 2001

6 2013 global GDP data sourced from the World Bank, total value current US dollar terms US\$76.1 trillion <http://data.worldbank.org/indicator/NY.GDPMKTPCD>

7 United Nations, Department of Economic and Social Affairs, Population Division, "World Population Prospects, the 2015 Revision" accessed January 2016 – Total population, both sexes <http://esa.un.org/unpd/wpp/Download/Standard/Population/>

8 <http://www.federalreserve.gov/releases/g5a/current/>

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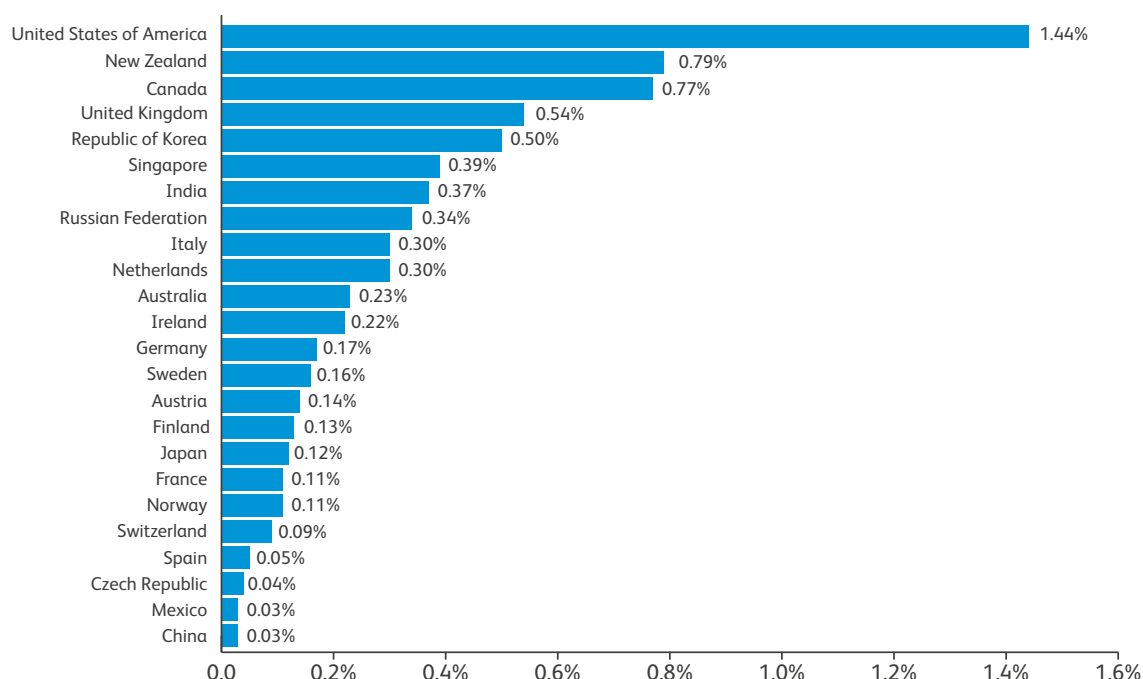
Main findings

This section focuses on the main findings from our analysis. In the most part, this does not compare to the previous 2006 Briefing paper due to the differences in countries included in the analysis.

Charitable giving by individuals as a percentage of GDP

Firstly, it is important to look at how charitable giving by individuals breaks down as a percentage of GDP to give an overview. Figure 1 shows the percentage of GDP donated to Not For Profit (NFP) organisations by individuals in each country analysed.

Figure 1 – charitable giving by individuals as a % of GDP^{12,13}



Of the countries analysed, the top four in terms of charitable giving by individuals as a percentage of GDP are the United States of America, New Zealand, Canada and the United Kingdom. Although we cannot directly compare to 2006 due to the different countries contained within the analysis, it can be noted that the USA also occupied the top ranking in 2006 whilst the UK and Canada were also placed in the top 5.

Figure 1 also clearly shows that generosity is not restricted to Western economies, with South Korea, India and Russia all being placed in the Top 10 of the countries analysed. Although different countries appear at the top of the CAF World Giving Index¹⁴ and different measures are included this analysis does reflect the message of that report, that there are high levels of charitable behaviour¹⁵ outside of the developed world.

Also of note is the high placing (at seventh and eighth place) of Russia and India, two of the BRICS¹⁶ countries. Previous research by CAF has commented on the potential of the newly rising middle class outside of the traditional philanthropic centres of Europe or North America. Indeed it is estimated that an additional US\$224 billion by 2030¹⁷ could be available for philanthropic work and thus the presence of some BRICS countries within the Top 10 should highlight the potential of transitional economies to be future leaders in providing charitable resources.

¹² Legacies and religious taxes are excluded

¹³ Not all surveys are from the same year, please see Appendix A for further details

¹⁴ World Giving Index 2014, Charities Aid Foundation <https://www.cafonline.org/about-us/publications/2014-publications/world-giving-index-2014>

¹⁵ Donating money to charity, volunteering time and helping a stranger

¹⁶ BRICS – Acronym proposed by Goldman Sachs for the rapidly growing economies of Brazil, Russian Federation, China, India and South Africa in 2001

¹⁷ Pickering, A, "Future World Giving: Unlocking the potential of global philanthropy" Charities Aid Foundation 2013, Available at <https://www.cafonline.org/docs/default-source/about-us-publications/future-world-giving1.pdf>

Taxation and Government expenditure

Within our analysis of 24 countries, we show that there appears to be no correlation levels of taxation and government spending examined and the amount given to charity with the exception of employer social security charges.. When performing this analysis, we looked at the tax burden, the top tax rate, employer social security charges, government expenditure as a percentage of GDP, the corporation tax rate, average rate of employee social security charges and the average income tax level at an aggregate level across the 24 countries included in the analysis.

Table 1 below shows the results from our correlation analysis looking at various taxation datasets in each of the 24 countries against the total amount donated to charity within each country. The red rows show where there is no correlation and the green, where a correlation can be seen.

Table 1 - effect of taxation on amounts given

	Correlation	Significant?
Tax burden (% GDP) ¹⁸	-0.16	No
Top income tax rate ¹⁸	-0.17	No
Government expenditure % GDP ¹⁸	-0.07	No
Corporation tax rate ¹⁸	0.15	No
Average rate of Employee social security charges ¹⁸	-0.19	No
Average Income Tax level ¹⁸	0.05	No
Employer social security charges ¹⁹	-0.52	Yes

The results of our correlation analysis show no significant correlation between any of the levels of personal taxation or indeed, any of the other taxation measurements, with the exception of employer social security charges. This means that we have not observed any correlation within our analysis of 24 countries between the overall tax burden, the top income tax rate, government expenditure as a percentage of GDP, the corporation tax rate, average rate of employee social security charges or indeed, the average income tax level.

On the measure of employer social security charges, the results do however show a negative correlation between the rate of social security contributions¹⁹ paid by employers across all countries covered and the percentage given by individuals to charity. This result was also seen within the countries covered in the 2006 Briefing paper.²⁰ This observation effectively shows that amongst those countries where there are higher social security contributions by employers, the less is donated to charity and vice versa.

The finding relating to social security contributions has now been shown on two occasions. Other measures of the level of tax on individuals directly (social security charges, income tax rates) or indirectly (overall tax burden, corporation tax, government expenditure) however show no correlation with levels of giving. The relationship between employer social security charges and the amount given as a percentage of GDP may therefore be a spurious result or indeed an unobserved 'lurking variable' that connects the two. Further research into this matter should be considered to uncover what indeed is driving this.

¹⁸ Heritage Foundation 2015 Index of Economic Freedom - <http://www.heritage.org/index/explore>

¹⁹ KPMG Tax resources and tools <https://home.kpmg.com/xx/en/home/services/tax/tax-tools-and-resources.html>

²⁰ *International comparisons of charitable giving* – Charities Aid Foundation November 2006;

Further macroeconomic factors

In addition to the factors shown in Table 1, we also looked at the other macroeconomic variables of GDP per capita (Purchasing Power Parity (PPP) basis²¹), overall level of GDP (PPP) and the unemployment rate.

Table 2 – Correlation with other macro economic variables

	Correlation	Significant?
GDP (PPP) per capita ¹⁸	0.26	No
GDP (PPP) overall ¹⁸	0.47	Yes
Unemployment rate ¹⁸	-0.11	No

As Table 2 shows there was no correlation with GDP (PPP) per capita or the unemployment rate but there appears to be a correlation with the overall level of GDP on a PPP basis. This suggests that adjusting for the under or over valuing of currency based on what a constant 2005 US dollar can buy reveals a link between disposable income and the proportion of GDP given to charitable causes. It should however be noted that if we exclude the United States of America from this analysis, there is in fact no correlation and so this result and should be treated with caution.

Correlations of taxation with other aspects of giving

CAF produces the annual World Giving Index², which is now in its sixth edition. Within this, measurements of 'giving' are taken for over 140 countries worldwide, using survey data. Coverage includes all of the countries contained in the analysis within this Briefing paper. As such, we have looked at whether there is any correlation between giving money and the three measures of claimed behaviour taken within the CAF World Giving Index: donating money to a charity; volunteering time to an organisation and helping a stranger or someone you do not know. Table 3 below shows the areas where we have found there to be a correlation with a giving behaviour.

Table 3 – Correlation with broader giving behaviours

	Correlation	Significant?
Donated money ¹⁴	0.46	Yes
Volunteered time ¹⁴	0.53	Yes
Helped a stranger ¹⁴	0.54	Yes

As Table 3 shows, there is a positive correlation with the recorded levels of giving across the 24 countries and those claiming to donate money, volunteer time and help a stranger. These findings back up other data sources which have shown that those who volunteer their time are also more likely to give monetarily to charity²². That this behaviour is seen across a broad range of countries may mean that a broader push to engage in volunteering time could yield results in terms of money donated to philanthropic causes. Whilst it may not seem surprising that an increased likelihood to be generous in one way is associated with other forms of generosity it may in fact lend credence to the idea that nations can develop a culture of giving.

21 In their simplest form, PPPs are simply price relatives that show the ratio of the prices in national currencies of the same good or service in different countries. PPPs are also calculated for product groups and for each of the various levels of aggregation up to and including GDP. <http://www.oecd.org/std/prices-ppp/purchasingpowerparities-frequentlyaskedquestionsfaqs.htm>

22 <https://www.volunteeringinamerica.gov/> in the USA 80% of volunteers donate to charity vs. 40% of non-volunteers

Possible reasons to consider for the differing results by country

There are a number of reasons for differing results in individual countries. It is not the purpose of this document to present each possible reason but rather, to suggest hypotheses for those reading this to consider. For some countries it may be one of these reasons whilst for others, it could be a number of these or indeed, additional factors. These include:

- Broader economic conditions.
- Government tax take (the amount of money paid to government by individuals over a range of taxes).
- Tax treatment of donations.
- Cultural heritage.
- Religious practices (including religious taxes).
- Unofficial giving.
- National wealth.
- Attitudinal differences.

It is also important to bear in mind the different methodologies from which the figures for each country were generated as this will also have some bearing. These methodologies can be seen within Appendix A.

Appendix A – Data Sources

Country	Giving type	Survey year	Survey method	Age of respondents	Number of respondents	Survey period of recall
Australia	Individual	2011/12	Individual income tax returns	Any tax payer	All tax returns itemising a donation	Previous year
Austria	Individual	2015	Accounts analysis	-	450 organisations	Previous year
Canada	Individual	2013	Telephone survey	15 and over	27,695	Previous year
China	Individual	2013	National statistics	-	-	Previous year
Czech Republic	Individual	2012	Individual income tax returns	Any tax payer	All tax returns itemising a donation	Previous year
Finland	Individual	2013	Accounts analysis	-	125 organisations	-
France	Individual	2011	Individual income tax returns	Any tax payer	All tax returns itemising a donation	Previous year
Germany	Individual	2014	Online / diaries	10 and over	10,000	Previous year
India	Individual	2007	Accounts analysis	-	694,000 societies	-
Ireland	Individual	2013	Accounts analysis	-	643 organisations	-
Italy	Individual	2011	Income tax returns	-	All tax returns itemising a donation	-
Japan	Individual	2014	Online	20 and over	9,574	Previous year
Mexico	Individual	2010	Accounts analysis	-	6,476 organisations	-
Netherlands	Individual	2013	Survey	18 and over	1,505	Previous year
New Zealand	Individual	2010/11	Survey	15 and over	3,450	
Norway	Individual	2012	Survey	-	72 organisations	2012
Russian Federation	Individual	2014	Telephone survey	18 and over	1,200	Previous year
Singapore	Individual	2014	Face to face	15 and over	1,828	Annual
Republic of Korea	Individual	2012	Individual income tax returns / survey	Any tax payer / 13 and over	All tax returns itemising a donation	Previous year
Spain	Individual	2014	Online / face to face	18 and over	1,200	Previous year
Sweden	Individual	2013	Email	-	411 organisations	-
Switzerland	Individual	2013	Accounts analysis	-	440 organisations	-
United Kingdom	Individual	2014	Face to face survey	16 and over	5,020	Previous 4 weeks
United States of America	Individual	2014	Tax returns	Any tax payer	All tax returns itemising a donation	Previous year

NB: Data included for Austria, based on Accounts analysis is for 2015. However, GDP data at constant 2005 (US\$) prices is unavailable at the time of this paper's publication as of January 2016. Therefore, data for 2014 has been used in our calculations. Once 2015 data becomes available we will revisit the Austrian results to assess any changes this may cause.

Appendix B – Methodology

Country	GDP (US\$ 2005) (billions)	Inflator	Inflated GDP (US\$2005) (billions)	Amount (in local currency) (billions)	Conversion rate	Amount given US\$ (billions)	% of GDP
Australia	845.9	1.18	994.4	2.2	1.04	2.3	0.23%
Austria	349.9	1.21	424.2	0.5	1.33	0.6	0.14%
Canada	1,327.4	1.21	1,609.0	12.8	1.03	12.4	0.77%
China	5,270.1	1.21	6,388.2	11.6	6.16	1.9	0.03%
Czech Republic	155.1	1.18	182.3	0.1	1.29	0.1	0.04%
Finland	212.4	1.19	253.4	0.2	1.33	0.3	0.13%
France	2,337.5	1.15	2,692.2	2.1	1.39	3.0	0.11%
Germany	3,212.7	1.21	3,894.4	5.0	1.33	6.6	0.17%
India	1,000.8	1.06	1,062.5	163.1	41.18	4.0	0.37%
Ireland	229.1	1.19	273.3	0.5	1.33	0.6	0.22%
Italy	1,835.8	1.15	2,114.4	4.6	1.39	6.4	0.30%
Japan	4,779.5	1.21	5,793.6	740.9	105.74	7.0	0.12%
Mexico	953.4	1.12	1,064.5	4.3	12.62	0.3	0.03%
Netherlands	720.8	1.19	859.8	1.9	1.33	2.6	0.30%
New Zealand	123.9	1.15	142.7	1.4	0.79	1.1	0.79%
Norway	345.3	1.21	418.6	2.8	6.30	0.5	0.11%
Russia	999.8	1.21	1,211.0	160.0	38.38	4.2	0.34%
Singapore	208.3	1.21	252.5	1.2	1.27	1.0	0.39%
South Korea	1,165.3	1.18	1,369.9	7,730.0	1,126.16	6.9	0.50%
Spain	1,188.8	1.21	1,441.0	0.5	1.33	0.7	0.05%
Sweden	436.4	1.19	520.5	5.8	6.77	0.9	0.16%
Switzerland	477.2	1.19	569.3	0.5	0.93	0.5	0.09%
United Kingdom	2,642.8	1.21	3,203.6	10.6	1.65	17.4	0.54%
United States of America	14,796.6	1.21	17,936.0	258.5	1	258.5	1.44%

The following points summarise the methodological approach we took whilst compiling this analysis.

- Through online searches and personal contacts, information on charitable giving has been collected from a mix of sources including survey data, tax returns and accounts analysis. The data included comes from the most recent year it is available which has resulted in a range of years being included (see Appendix A).
- Data has been selected which identified giving by individuals, but excluded giving via other means such as legacies, businesses and government.
- Translations of the data in non English version was verified using advanced online translation tools, followed up with verification by degree level or native speakers of the languages.
- Where ambiguity existed, results were followed up with the original source of the data and/or those who collected the data. Where this information has not been forthcoming after repeated contact attempts, we have excluded these countries data. This has resulted in the inclusion of 24 countries within this analysis.
- For the correlation analysis, a standardised Corel approach was used within Excel and significance calculations are based on P value.

As mentioned previously in this document, CAF has made a reasonable effort to ensure that the figures selected for use are nationally representative, accurate and comprehensive. However, it may be that more robust data sets are available for individual countries which we have not been able to gain access to. If this data can be provided, we would welcome feedback on this in order to continue to enhance the depth and coverage of this document and our understanding on the subject.

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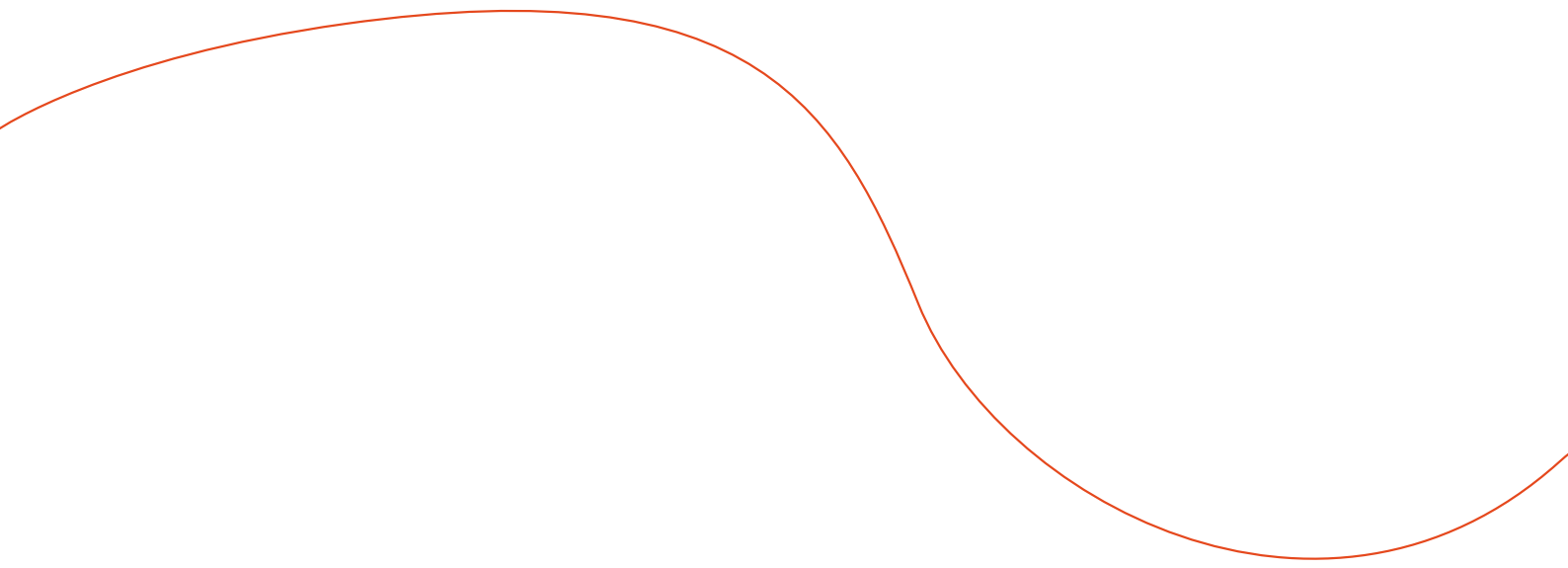
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