



Centre d'Étude  
et de Recherche  
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# State of Giving Research in France

Dr Edith Bruder  
Chris Olivier  
Antoine Vaccaro  
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# Data sources for household donations in France (1)

- There is no overall statistical source in France that provides general data on charitable giving.
- Information on charitable giving can be derived from tax records on charitable deductions from the French taxation authorities, *the Direction Générale des Finances Publiques*.
- The *Direction Générale des Finances Publiques* provides three types of data:
  - Number of households and amounts donated by administrative geographical divisions
  - Breakdown by tax-liable income brackets of the number of giving households
  - Percentage of households that declare donations and average taxable income for the two previous years.
- Undeclared donations are evaluated for 2006 at €650 million, compared with €1,575 million declared for the same year. This evaluation was made by comparing fiscal data with the data obtained from a sample of charitable associations about the donations they receive. (*Undeclared donations are mainly donations in kind and in cash and legacies*).

# Data sources for household donations in France (2)

- The *Direction Générale des Finances Publiques* data have been analyzed by the *Centre d'Etude et de Recherche sur la Philanthropie* since 2004. These data were previously analyzed (from 1993 till 2003) by *Fondation de France*.
- Information on charitable giving can also be derived from a population survey since 1999, initiated by *Fondation de France*.
- Every two or three years, this sample survey carried out by TNS Sofres has collected data on the giving habits of 2,000 randomly selected adults (18 years of age or over).
- This survey concerns donations in kind, in time, in money (checks, bank transfers, cash, direct debit or generous purchasing), made by individual donors. Respondents were questioned using in-home face-to-face interviews.

# Strengths and weaknesses of French data sources (1)

## ***Strengths***

### *Tax records from the Administration*

Longitudinal data  
donations are  
(nearly 30%)

Reliable data: Real figures (not estimates)  
delay of 2

Data of the total amount of tax-declared  
donations (vs. randomised estimations)

Follow-up available for more than 15 years

## ***Weaknesses***

In-kind and cash  
not included

Data obtained with a  
years

# Strengths and weaknesses of French data sources (2)

## ***Strengths***

### *Fondation de France*

Regularly collected

of

Complete information on all kinds

respondents tend

of giving (cash and in-kind)

importance

## ***Weaknesses***

Data derived from a panel of French population with an over-representation of people over the age of 50 years and of a high socio-economic level

A possibility that the

respondents tend to overestimate the size and

importance of their charitable activities

# French fiscal context and evolution of giving between 1995 and 2006 (1)

- The deductibility rates of charitable giving in France have increased over the period from 1995 to 2006.
- For donations to organizations of general interest, the fiscal deductions evolved from 40% of the giving up to a maximum of 5% of income in 1995, to 60% of the giving up to a maximum of 20% of income in 2003, and to 66% of the giving in 2005.
- Since 1995, an analysis of the data shows that the amounts declared by French households have increased from €740 million to €1,575 million in 2006.

# French fiscal context and evolution of giving between 1995 and 2006 (2)

- The increase of declared giving was high in 2004 (19.5%) as a result of new favorable fiscal deductions (August 1<sup>st</sup>, 2003) and of the donations dedicated to the Tsunami victims.
- The number of declaring households increased from €3.9 million in 1995 to €5.2 million in 2006.
- The average donation increased from €190 in 1995 to €305 in 2006.

# Important points of the state of giving in France (1)

- Over the last ten years, though French charitable giving has been strongly encouraged, legally and fiscally, the financial resources of organizations and foundations do not seem to increase significantly.

This is probably due to

- A culture of “Welfare state” turning to “State management”, that delegates the support of general interest to the State
- Social and tax contributions that are among the highest worldwide, reinforcing the idea that the State bears responsibility for major social issues (Aberhard et al. 2007; Vaccaro, 1999; 2007).

# Important points of the state of giving in France (2)

- Up to now, there has been little public research activity and no teaching of philanthropy in French universities.
- The CerPhi is the only research centre dedicated to understanding of the philanthropic sector and is a private research centre.
- The involvement of the CerPhi in ERNOP and the application to EU grants will allow to extend the scope of its activities and to construct a methodological framework to gather and analyze existing economic data on philanthropic behaviour in France as well as in the EU.