



Giving in the Netherlands 2015

Prof. R.H.F.P. Bekkers, Ph.D., Prof. Th.N.M. Schuyt, Ph.D., & Gouwenberg, B.M.
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Summary of principle findings

Contents

- I Results for 2013
 - II Trends 1995-2013
 - III Highlights
-

I - Results for 2013

Total amount donated in 2013

In the Netherlands, about €4.4 billion was donated to charitable causes in 2013.

- The total figure is the sum of estimated contributions made in the course of the calendar year by households, bequests, foundations (both fundraising foundations and endowed foundations), businesses and lotteries. The amount is an underestimate because data on bequests and endowed foundations are known to be incomplete.

In the Netherlands, approximately 0.7% of its Gross Domestic Product (GDP) is donated to charitable causes (€ 643 billion in 2013)

- This low percentage seems to contradict the general impression that the Dutch are generous givers. By comparison: In the United States, the percentage of the GDP given to charitable causes in the period 1965-2013 fluctuated around 2% (*Giving USA, 2014*). However, the Dutch contribute to public, social and charitable causes primarily by paying taxes, while Americans do so to a far lesser extent, given the considerably lower tax burden in the United States. Furthermore, in contrary to 'Giving In the Netherlands', 'Giving USA' does seem to have a clear image of contributions from bequests and endowed foundations.

Sources of contributions in 2013

Households (money and goods)	€1,944 million	45%
Bequests	€265 million	6%
Foundations: Fundraising foundations	€106 million	2%
Endowed foundations	€184 million	4%
Corporations (gifts and sponsoring)	€1,363 million	31%
Lotteries	€494 million	11%
Total	€4,356 million	100%

- The figures for households and corporations are estimates based on representative samples and generalized to the entire population ($n = 1,505$ and $n = 1,164$, respectively). The figures relating to bequests and foundations (fundraising and endowed foundations) are based on archival records. Since these available archival records are far from complete, we do not make generalizations to the entire sector for bequests and foundations, resulting in an underestimation being based only on information available to us.
- Figures on bequests are taken from the Central Bureau of Fundraising (CBF), to which national fundraising foundations submit financial statements regarding their received contributions. 196 of 584 CBF-registered fundraising foundations reported bequests. Far from all fundraising foundations report their income to the CBF, churches and nonprofit organizations such as hospitals, museums and educational institutions for example do not. Therefore, the total amount donated through bequests is likely to be much higher than reported.
- The figures on fundraising foundations are derived from the CBF as well. In total, 516 fundraising foundations contributed €3,097 million to good causes in 2013. The contributions of fundraising foundations as mentioned in the table above (€106 million) consists only of 'income from investments'. The remaining income - such as fundraising among the Dutch population, and the commercial sector - are only included in figures from the respective chapters (households, corporations) in order to prevent double counting.
- An area for concern in our analysis on endowed foundations is the lack of complete data on grant making by this group of interest. It remains unknown how many endowed foundations there are, what they contribute as a group and what their combined assets are. There are 810 endowed foundation registered with a national data archive on philanthropy called 'Kenniskbank Filantropie', through which they were asked to fill out an online questionnaire. The figures are based on the resulting sample of 141 endowed foundations that took the time and effort to report about their contributions. However, these foundations constitute only a small proportion of the total number of charitable endowed foundations in de Netherlands, since many foundations operate anonymously.
- Six national permanent and semi-permanent gambling and lottery license holders support charitable causes with part of their proceeds. Since 2004, de BankGiro Loterij N.V., de Vrienden Loterij N.V. (formerly Sponsor Bingo Loterij) and De Nationale Postcode Loterij N.V. are classified under the N.V. Holding Nationale Goede Doelen Loterijen. The other three license holders are Stichting de Nationale Sporttotalisator (De Lotto), Sportech B.V. and Samenwerkende Non-profit Loterijen (SNL). Figures used in Giving In the Netherlands were derived from the annual reports of these license holders.

Recipient organizations in 2013

	million €	Percentage
Religion	977	22
International aid	578	13
Sports and recreation	554	13
Public/social benefit	547	13
Health	535	12
Environment, nature en animals	356	8
Other (not specified)	321	7
Culture	281	6
Education and research	208	5
Total^a	4,356	100%

^a All figures are rounded off. This may lead to a discrepancy between the sum of the sub-categories and the total amount displayed.

- In 2013, the Dutch donated by far the highest amount to religion (€906 million).
- Education and research remains the smallest sector in terms of charitable contributions (5%).

Sources and recipient organizations in 2013

The total amount donated by households, individuals (bequests), both fundraising and endowed foundations, businesses/corporations and lotteries to public or social causes is subdivided as follows:

(€ million)	Households ^a	Bequests	Foundations ^b			Corporations ^a	Lotteries	Total	%
			FF	EF	Total				
Religion	787	6	2	4	6	177	-	977	22
Health	213	83	24	23	48	155	36	535	12
International aid	304	61	15	16	31	67	115	577	13
Environment/nature / animals	150	42	20	6	26	47	91	356	8
Education/ research	41	1	1	17	18	148	-	208	5
Culture	57	3	26	52	79	80	63	281	6
Sports/recreation	42	0	0	11	11	433	68	554	13
Public and social benefit	190	70	17	45	62	139	86	547	13
Other (not specified)	160	0	0	9	9	117	35	321	7
Total	1,944	265	106	184	290	1,363	494	4,356	100

^a The figures on households and corporations are based on generalizations. That is: The total amount of contributions made by households and corporations in the Netherlands are derived from amounts reported in a sample of the respective groups. For bequests and foundations this is not the case, since the necessary information needed to make these estimations is missing.

^b FF = fundraising foundations; EF = endowed foundations

- ❑ Households give the highest amount to religious organizations.
- ❑ Bequests primarily benefit health.
- ❑ Fundraising foundations give from their own resources (investments), particularly to health and international aid.
- ❑ Culture is an important sector for endowed foundations.
- ❑ Sports and recreation is the favored sector of choice by businesses and corporations.
- ❑ The lotteries supporting good causes give most of their money to international aid and environment, nature and animals.

Volunteer work in 2013/2014¹

In 2014, 37% of the population had performed unpaid volunteering activities for an organization in the preceding year.

- ❑ Sports associations and religious organizations attract the highest amount of volunteers.
- ❑ Volunteers spent an average of 18 hours per month on their volunteer work.
- ❑ Most volunteers perform managerial tasks (26%), do chores (20%), do office work and administration (18%), give advice and training (17%) or offer transportation (14%).
- ❑ There is an increased likelihood of finding volunteers among the elderly, parents, the religious, those who attend church regularly and the higher educated. People with a full time employment and those living in one of the three largest Dutch cities volunteer less often.

II - Trends 1995-2013

Total amounts donated, 1995-2013 (Million €)^a

1995	1997	1999	2001	2003	2005	2007	2009	2011	2013
2,279	2,164	3,426	3,614	4,925	4,379	4,562	4,708	4,255	4,356

^a Due to applied corrections, figures differ slightly from previous editions of 'Giving in the Netherlands'.

- ❑ After a period with an upward trend starting in 2005, 2009 commenced a downward trend in total contributions to good causes. In 2013, we see total giving bounce back with a 12,3% increase compared to 2011.
- ❑ It is important to note that trends should be interpreted with caution due to incomplete data on bequests and contributions of endowed foundations.

¹ In contrast to donation behavior, volunteer work has been measured for the years 2013/2014. In June 2014, respondents were asked if they had performed volunteer work in the previous 12 months.

Giving as percentage of the Gross Domestic Product (GDP) 1995-2013^a

	Billion €									
	1995	1997	1999	2001	2003	2005	2007	2009	2011	2013
GDP	324	363	413	476	506	541	609	617	643	643
Total giving	2,3	2,2	3,4	3,6	4,9	4,4	4,6	4,7	4,3	4,4
Donations % GDP	0,7	0,6	0,8	0,8	1,0	0,8	0,8	0,8	0,7	0,7

^a Due to applied corrections, figures differ slightly from previous editions of 'Giving in the Netherlands'.

- As a percentage of the Gross Domestic Product, donations have hovered around 0.8% since 1995. From 2003 onwards there is a downward trend.
- Again, trends should be interpreted with caution because of incomplete data on bequests and contributions of endowed foundations.

Sources of contributions 1995-2013 (in millions of €)^{a,b}

	Million €									
	1995	1997	1999	2001	2003	2005	2007	2009	2011	2013
Households	1,419	1,121	1,414	1,788	1,899	1,854	1,945	1,938	1,829	1,944
Corporations	610	693	1,466	1,359	2,271	1,513	1,639	1,694	1,378	1,363
Lotteries	3	3	3	3	369	396	394	461	498	494
Foundations	163	214	329	237	196	431	339	387	294	290
Bequests	87	135	213	231	189	182	240	232	256	265
Total	2,279	2,163	3,422	3,615	4,924	4,376	4,557	4,712	4,255	4,356

^a Due to applied corrections to the figures on households, corporations, lotteries, foundations and bequests, figures differ slightly from previous editions of 'Giving in the Netherlands'.

^b The figures on households and corporations are based on generalized numbers. That is: The total amount of contributions made by households and corporations in the Netherlands are derived from amounts reported in a sample of the respective groups. For bequests and foundations, this is not the case, since the necessary information needed to make these estimations is missing.

Households

- In 2013, Households donated a total of €1,944 million in money and goods. This amount exceeds that of 2011 (€1,829 million) with 6%. Adjusted for inflation, the value of gifts and goods donated by households has increased with 1,2% since 2011. Household giving represents 0.3% of GDP and 0,67% of household consumption expenditure in 2013

Bequests

- The amount of income from bequests as reported by fundraising foundations in their financial statements has risen sharply since 1995.

Foundations

- The figures are based on the sum of contributions from equity earnings of a non-representative group of endowed foundations (n=141) and the contributions from 448 fundraising foundations. It is difficult to make definitive statements about trends on contributions by foundations because the data concern only a small group of endowed foundations and the figures for the years 1995-2013 are calculated in different ways.

Corporations

- The figures on contributions by corporations through sponsoring and gifts resemble those of 2011. According to our estimations, we see a slight decrease in sponsoring and a slight increase in making gifts, compared to 2011. In 2011, we reported a decline of contributions by corporations compared to 2009. In 2013 however, this decline seems to have halted. Contributions from corporations remain an important source of income for the different sectors.

Lotteries

- Charitable contributions by lotteries have seen a strong increase in recent years. We do see a minor decline of contributions in 2013 compared to 2011, mainly caused by a decrease in contributions from the Lotto.

Recipient sectors 1995-2013

Trends in contributions to the different recipient sectors in terms of total amounts (in € million) and relative ranking (1-8)^{a,b}

	1995	1997	1999	2001	2003	2005	2007	2009	2011	2013
Religion	587 (1)	511 (1)	490 (4)	750 (1)	938 (1)	772 (1)	1,001 (1)	892 (1)	806 (1)	977 (1)
Health	411 (2)	290 (4)	640 (1)	398 (4)	580 (4)	467 (5)	468 (5)	629 (3)	471 (5)	535 (5)
International aid	361 (3)	299 (3)	542 (3)	531 (3)	480 (6)	756 (2)	561 (4)	576 (4)	564 (3)	578 (2)
Environment/ nature/animals	204 (6)	183 (6)	309 (6)	251 (7)	309 (7)	356 (6)	376 (7)	438 (7)	378 (6)	356 (6)
Education/ research	58 (8)	83 (8)	232 (7)	125 (-)	301 (8)	277 (8)	295 (8)	285 (8)	150 (8)	208 (8)
Culture	83 (7)	87 (7)	165 (8)	335 (6)	610 (3)	326 (7)	386 (6)	453 (6)	293 (7)	281 (7)
Sports/recreation	246 (5)	410 (2)	579 (2)	686 (2)	930 (2)	686 (3)	687 (3)	715 (2)	702 (2)	554 (3)
Public and social benefit	283 (4)	257 (5)	422 (5)	373 (5)	554 (5)	519 (4)	572 (2)	469 (5)	538 (4)	547 (4)
Other (not specified)	46 (-)	44 (-)	47 (-)	158 (8)	223 (-)	220 (-)	216 (-)	251(-)	349 (-)	321 (-)
Total*	2,279	2,164	3,426	3,614	4,925	4,379	4,562	4,708	4,251	4,356

^a Due to differences in rounding off, the total amounts can deviate slightly from the total amounts given in the previous table.

^b Due to applied corrections to the figures on households, corporations, lotteries, foundations and bequests, figures differ slightly from previous editions of 'Giving in the Netherlands'.

- Ranking of recipient sectors, averaged over the period 1995 - 2013

- 1 Religion
- 2 Sports and recreation
- 3 International aid
- 4 Health
- 5 Public and social benefit
- 6 Environment, nature and animals
- 7 Culture
- 8 Education and research

Over the 18 year period, religion receives the highest contribution and education and research receive the lowest contributions.

Volunteer work 2002-2014²

	2002	2004	2006	2008	2010*	2012*	2014*
Volunteer work	46%	41%	42%	45%	41%	38%	37%

* Estimates include non-native Dutch citizens.

- ❑ The declining trend in volunteering rates we signaled in the previous ‘Giving in the Netherlands’ books seems to have persisted in 2014.
- ❑ In the past two years, the average hours a volunteer spends volunteering per month decreased slightly, from 21 to 18 hours.
- ❑ During the past years, volunteers seem to have specialized by dedicating themselves to a smaller number of tasks. The share of volunteers that is working on three or more tasks declined from about a half of all volunteers in 2002 to about a quarter of all volunteers in 2014.
- ❑ The dynamics in volunteering seem to have worn off a little. In the past two years, less people started volunteering. Those that do start volunteering tend to spend significantly less time on volunteering than the loyal, continuous volunteers. There seems to be a positive relationship between continuous volunteering and experienced social pressure. Those who perceive stronger social pressure tend to be the more persistent volunteers and remain more loyal to the organization they volunteer for.

III - Highlights

Households/individuals

- ❑ A total of 1,505 households were surveyed in the 2012 wave of the *Giving in the Netherlands Panel Survey* (GINPS). 1,320 of the respondents also participated in the GINPS 2010 wave.
- ❑ The average amount donated in money and in kind by Dutch households in the calendar year 2013 was €204, virtually identical to that of 2011. In 2013, 88% of Dutch households give to charitable organizations with an average of €232 over the entire calendar year. 47% give in kind, with an average value of €113. While we see an increasing popularity of giving money and goods to charitable causes, the average amount these households contribute seems to decrease.
- ❑ Households most often give to health (74%), followed by environment, nature and animals (44%) and international aid (41%). While less than a third of Dutch households (29%) give to religion, it receives the highest amount. Donations to religion represent 43% of the total amount donated by Dutch households. Organizations which provide international aid and health organizations receive 12% and 13% of the total amount of household gifts, respectively.
- ❑ Although the traditional door-to-door collection remains the most popular way to donate money in the Netherlands, its popularity decreased. While in 2005 90% of households donated to a door-to-door collection, in 2013 this declined to 78%. Many other ways to donate also decreased in popularity since 2011. New forms of giving such as giving through text messaging or via the internet barely gained popularity during the past years.

² Contrary to charitable contributions, volunteering was measured biyearly in years 2002, 2004, 2006, 2008, 2012 and 2014. In the month of May of 2002, 2004, 2006, 2008, 2010, 2012 and 2014, respondents were asked whether they volunteered or performed unpaid work in the past 12 months.

- ❑ Similar to the previous 'Giving in the Netherlands' edition, we find that giving behavior of Dutch households follows the 80/20 rule: 20% of the households is responsible for 80% of the total amount donated. There are large differences in giving behaviors between households. 12% percent of Dutch households does not donate to charitable causes and over a quarter of the households (26%) donated less than €25 in 2013. At the other end of the spectrum, one in every seventy (1,5%) Dutch give more than €2000. This group accounts for over a quarter (27%) of the total amount of charitable contributions in the Netherlands. A substantial proportion of these large donations comes from the wealthy Dutch.
- ❑ Differences between households in giving behavior are associated with socioeconomic characteristics such as age (older people donate more), education (higher educated donate more), income and wealth (the more financial resources, the higher the donated amounts) and religion (religious Dutch, especially Protestants, donate more). Households seem to do more charitable giving as they hold more altruistic values and as the frequency with which they are asked for donations increases.
- ❑ Although total charitable giving appears to be relatively stable across time, we find an interesting dynamic underlying the surface. Many households remain loyal donors to organizations operating in health, while the other sectors are comprised out of more incidental than loyal donors.

Giving by Corporations

- ❑ In 2013, 70% of the corporations gave money by donating directly or sponsoring activities organized by nonprofit organizations. This percentage is similar to that of two years ago, when 71% of corporations donated directly or sponsored activities organized by nonprofit organizations. According to our estimations, the relative proportion of sponsoring decreased and the proportion of corporations giving increased, compared to 2011. However, we do not see a further decline as seen in 2011 compared to 2009. Corporations remain an important source for charitable contributions in the array of sectors.
- ❑ Sports and recreation is the most popular sector for sponsoring and gift making among corporations. Simultaneously, we find that in absolute terms, sports and recreation received less money than previous years and the breadth of the support for this sector in our sample also decreased. The percentage of corporations that give to or sponsor activities in sports and recreation is lower than previous editions of 'Giving in the Netherlands'
- ❑ It seems that corporations do not utilize philanthropy strategically. A vast majority of the corporations does not have a specific giving policy, and only a small group of corporations communicates about their philanthropic activities to internal or external parties. Corporations that do utilize a charitable giving policy strategy operate more 'strategically': they communicate more often, but also tend to give higher amounts to charitable causes.
- ❑ Corporations that sponsor and/or give mostly do so to a limited number of sectors.
- ❑ Sponsoring and donating man hours remains an important way of giving by corporations in 2013 and seems to have steadily gained in popularity over the past years. Corporations thus explicitly aim to promote their employees' active participation in societal projects.
- ❑ Although corporations seem to be increasingly aware of the concept of corporate social responsibility (CSR), we do not see an increase in corporations engaging in CSR. Many corporations have initiated new CSR initiatives, but these do not seem to displace sponsoring or gift making.

Specials

The multiplier in the 'Geefwet' and giving to culture

Giving in the Netherlands 2015 contains one 'special'. Since January 2012, gifts to cultural nonprofit organizations are 125% tax deductible, instead of the 100% deductibility of gifts to nonprofit organizations in other sectors. The Dutch government seeks to encourage donations to cultural nonprofits. In this chapter, we report on changes in the charity law (the 'Geefwet') and changes in giving to cultural nonprofit organizations.

- ❑ Government cut backs on the cultural sector have necessitated a diversification of income sources for cultural nonprofit organizations.
- ❑ It is too early to assess the effect of the tax law reform with sufficient accuracy.
- ❑ Of all households, 11% gave to cultural nonprofit organizations, similar to 2011.
- ❑ Wealthy Dutch households give more often (36%) to cultural nonprofit organizations than the average households do (11%), and also gives more (median gift of €100, compared to €8).
- ❑ The proportion of wealthy households planning to give more to cultural nonprofit organizations the next year is lower than the proportion of wealthy households intending to give more.
- ❑ The multiplier might be able to increase giving to cultural organizations. Among wealthy households that give to cultural nonprofit organizations, awareness of the multiplier is positively related to the intention to give more. About half of wealthy households do not know how the multiplier works. Raising awareness about the multiplier among donors could therefore increase the number and size of gifts to cultural nonprofit organizations.

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Email: gin.fsw@vu.nl or visit www.giving.nl

