



The Global Philanthropy Environment Index 2022



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INDIANA UNIVERSITY
Lilly Family School of Philanthropy



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Note

On February 24, 2022, Russia began the invasion of Ukraine. The impact of this historic event on the philanthropic environment will be studied in the next edition of *GPEI*.

Executive Summary

The 2022 *Global Philanthropy Environment Index (GPEI)* reveals that the philanthropic environment showed modest improvement at the global level, but not uniformly so. Country and regional reports suggest that a consistent and enabling regulatory environment, state collaboration, and strong philanthropic traditions and societal values are essential to nurture philanthropy.

In 2018–2020, the world observed large-scale natural disasters, armed conflicts, economic shocks, political unrest, various migration crises, and a global pandemic. People responded to these challenges in every country and economy across the globe by helping others—either by giving directly or through formal philanthropic organizations.

While the increasing role of philanthropy is recognized, the ecosystem of regulations, politics, economic factors, and cultures needs further attention in order to provide an enabling environment for philanthropy to thrive. The 2022 *GPEI* shows that, while 62 percent of the 91 countries and economies had a favorable environment for philanthropy in 2018–2020, nearly half of country experts reported a slowdown in economic growth due to the COVID-19 pandemic. Moreover, one-third of the 91 economies reported a restrictive environment for cross-border philanthropic flows, despite emerging needs and significant funding efforts provided by major philanthropists and philanthropic organizations. Looking ahead, the future of philanthropy is likely to be characterized by collaboration, new technologies, and digitalization of giving across the world.



The 2022 *Global Philanthropy Environment Index (GPEI)* Overview



91

91 countries and economies studied

The 2022 *GPEI* measures the enabling environment for philanthropy in 91 countries and economies during the three-year period from 2018 to 2020.



The 2022 *GPEI* assesses the philanthropic environment through six factors, using a score on a scale of 1 (least favorable) to 5 (most favorable).

- Ease of operating a philanthropic organization
- Tax incentives
- Cross-border philanthropic flows
- Political environment
- Economic environment
- Socio-cultural environment



3 / 5

3/5 of economies reported a favorable philanthropic environment

Sixty-two percent of the countries and economies included in the 2022 *GPEI* reported a favorable philanthropic environment (a score of 3.50 or above).



3.63

3.63 average overall score

Among the six factors, the ease of operating a philanthropic organization (3.97) scored the highest global average in 2018–2020 and the economic environment (3.46) scored the lowest across economies in 2018–2020.

Changes in the Philanthropic Environment Between 2014–2017 and 2018–2020



The overall philanthropic environment has improved slightly since 2014–2017

Comparing the 79 economies included in both the 2018 and 2022 *GPEI*, the global philanthropic environment showed an overall modest improvement from 3.64 in 2014–2017 to 3.67 in 2018–2020.



Increased political environment and decreased cross-border giving

Among the five factors measured in both the 2018 and 2022 *GPEI*, the political environment showed the largest score increase across the globe (2.8%), while the environment for cross-border giving experienced a slight decrease, having the largest score decline (-1.9%) between 2014–2017 and 2018–2020.



Regional improvements balanced with slight declines

At the regional level, the Balkan Countries, Northern Europe, Southern and Southeastern Asia, and Sub-Saharan Africa experienced improvements in their environment for philanthropy between 2014–2017 and 2018–2020. Such improvements, however, were balanced with a slight decline in Canada and the United States, Latin America, the Middle East and Northern Africa, Oceania, and Southern Europe.

- | | |
|----------------------------------|-----------------------------------|
| ↑ Balkan Countries | ↓ Canada and the United States |
| ↑ Northern Europe | ↓ Latin America |
| ↑ Southern and Southeastern Asia | ↓ Middle East and Northern Africa |
| ↑ Sub-Saharan Africa | ↓ Oceania |
| | ↓ Southern Europe |



Shrinking space for philanthropy in one-third of the 79 economies

At the level of each country and economy, one-third of the 79 countries and economies included in both the 2018 and 2022 *GPEI* experienced a decline in their political environment due to various changes such as political instability; state harassment and negative campaigns (especially against human rights and watchdog organizations); and restrictions on foreign funding.

What Is the *Global Philanthropy Environment Index*?

Philanthropy is growing worldwide. Its evolution is subject to less understood factors such as regulatory, political, economic, and cultural contexts. The *Global Philanthropy Environment Index (GPEI)* maps these factors so we can understand how philanthropy is likely to evolve and how it could be enabled to thrive. The *GPEI* assesses the environment for philanthropy within a country and across countries by examining the barriers and incentives for individuals and organizations working in or supporting the philanthropic sector.

The 2022 *GPEI* provides comprehensive information about the philanthropic environment in 91 countries and economies around the world by measuring the regulatory, political, economic, and socio-cultural incentives and barriers to philanthropy in economies at every level of income and growth. It uses a standard questionnaire completed by country-based experts; an in-depth review process conducted by regional reviewers; and a careful global review conducted by an advisory council.

The 2022 *GPEI* examines the philanthropic environment over three years between 2018 and 2020, a time when the world saw large-scale natural disasters, armed conflicts,

economic shocks, country-level corruption, various migration crises, and a global health crisis. The 2022 *GPEI* covers all the 79 economies that were included in the 2018 report and adds 12 additional economies. Grouped into 14 geographic regions, these 91 economies represented 85 percent of world population, 95 percent of global gross domestic product (GDP), and 41 percent of all economies in the world in 2020.

With contributions from more than 100 experts working around the world, this *Index* is a comprehensive effort to examine the enabling environment for philanthropy in 91 economies, both before and during the COVID-19 pandemic. As such, it explores how philanthropy may adapt to a post-pandemic future. Together with the 2018 *GPEI*, the 2022 *Index* offers a consistent framework and updated insights to enhance our understanding of how these factors interact to improve or constrain the philanthropic environment at the country- and regional levels. The *GPEI* serves as a useful and freely available tool for the development of policies that support philanthropy's growth in an era of health and economic challenges, and a time when leaders in every sector are searching for opportunities to address local and global priorities.

What Is an Enabling Environment for Philanthropy and How is it Measured?

Given philanthropy's unique role in supporting sustainable development, there is a growing interest in understanding the conditions in which philanthropy can thrive and the barriers that constrain philanthropic activities in a country. This topic has become even more imperative since the beginning of the COVID-19 pandemic when communities across countries have faced unprecedented challenges. Prior research suggests that enabling a positive philanthropic environment is largely shaped

by external factors in a country such as the legal and regulatory framework, political stability, perception of corruption, government effectiveness, economic conditions, and socio-cultural characteristics (Thindwa, Monico, & Reuben, 2003; Moore & Rutzen, 2011; Anand & Hayling, 2014; Epperly & Lee, 2015; Garcia, Osili, & Kou, 2019). However, there is still very limited global comparative research examining the various external factors that shape the philanthropic environment.

What Is an Enabling Philanthropic Environment?

As explained in the 2018 *GPEI* report, "an enabling or favorable philanthropic environment provides adequate incentives and restrictions to positively influence the capacity and propensity of individuals and organizations to freely engage in philanthropic activities in a sustained and effective manner. This enabling environment is the product of a set of interrelated conditions that are the result of the deliberate policy choices made by government actors and the historical, cultural, and socio-political traditions, resources, and legacies" of a country or economy.

Factors Measured in the 2022 GPEI

The 2022 *GPEI* examines the philanthropic environment between 2018 and 2020 through the lens of six factors: ease of operating a philanthropic organization, tax incentives on giving, cross-border philanthropic flows, political environment, economic environment, and socio-cultural environment for philanthropy. These six factors measure the various conditions that affect a positive climate for philanthropy.

- 1. Ease of operating a philanthropic organization** focuses on the laws and regulations for the formation, operation, and dissolution of philanthropic organizations.
- 2. Tax incentives** examines the laws and regulations governing taxes related to making and receiving donations.
- 3. Cross-border philanthropic flows** evaluates the laws and regulations governing the incentives and constraints of making and receiving cross-border donations.
- 4. Political environment** measures the relationships between the government and philanthropic organizations, as well as public policies and practices regarding philanthropy.

5. Economic environment reviews the economic conditions that nurture or hinder individual and institutional philanthropy.

6. Socio-cultural environment captures core societal values that provide enabling or disabling philanthropic conditions such as cultural philanthropic traditions, public trust, awareness of philanthropy, and perception of philanthropic organizations.

These six factors were evaluated through eleven indicator questions. Experts from the 91 economies provided detailed information in response to these indicator questions at the level of each country and economy. They also assessed each indicator using a score on a scale of 1 (least favorable) to 5 (most favorable). These scores were then used to create the scores at the economy, regional, and global levels. Lastly, the economy-level scores and information were discussed and evaluated by experts at the regional and global levels to improve the validity of the scores. For a detailed discussion, see the Methodology section in this report.

What Is New In the 2022 Report?

The 2022 *GPEI* analyzes the philanthropic environment in **91 economies**, 12 of which are new additions since the 2018 *GPEI* report was published. Due to the increased number of economies, the regional level analysis was conducted in **14 regions**, providing more detailed information about the regional trends of philanthropy. For the first time, **14 regional meetings** were organized, where country and regional experts discussed key trends and the development of philanthropy in each region.

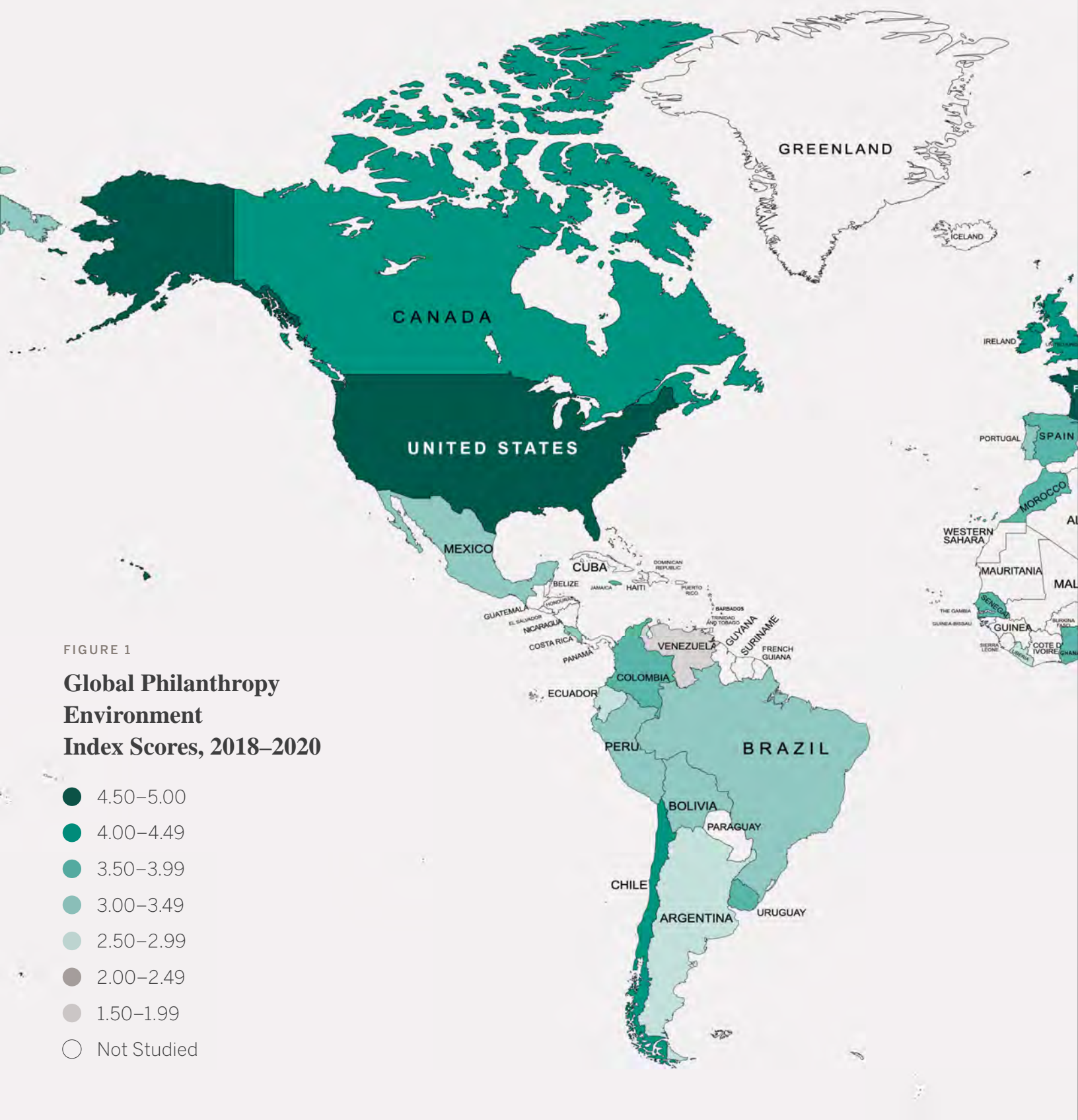
The 2022 report introduced a new factor—**the economic environment for philanthropy**. This enriched the evaluation of the enabling environment based on the other five factors measured in the 2018 report, which included ease of operating a philanthropic organization, tax incentives on giving, cross-border philanthropic flows, political environment, and socio-cultural environment for philanthropy.

The 2022 *GPEI* report further compares how the environment for philanthropy changed for the 79 economies that were included in the 2018 edition from the period between 2014 and 2017 (and through March 2018 for some economies).

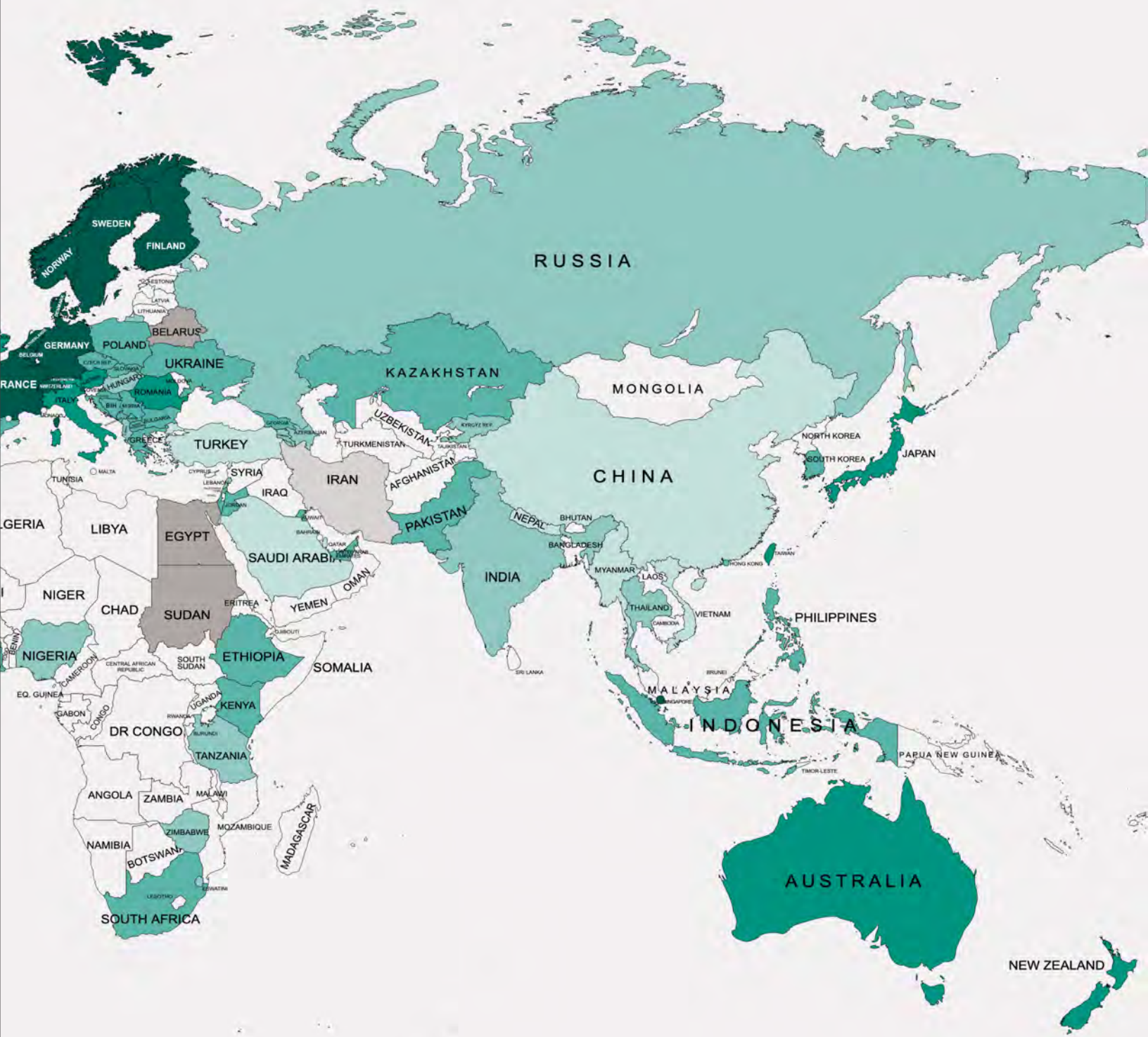
The 2022 *GPEI* also asked experts to share information on the philanthropic responses to the COVID-19 pandemic in each economy. A summary of this information is included in this report.



2022 GPEI Global Highlights



The 2022 *Global Philanthropy Environment Index* reveals that there was modest change in the philanthropic environment at the global level between 2014–2017 and 2018–2020. The global philanthropic environment was moderately favorable (3.63) in 2018–2020.



Source: Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

Note: Data on 91 economies are included, and no economies scored below 1.5 on a scale of 1 to 5.

The 2022 *GPEI* measures the enabling environment for philanthropy in 91 countries and economies, according to responses by country experts and regional reviewers. It uses a scale of 1 to 5, where 1 represents a highly restricted environment and 5 represents a highly favorable philanthropic environment. More than three-fifths (62%) of the 91 economies reported a favorable philanthropic environment (with a score of 3.50 or above) in 2018–2020. Of those, more than a quarter (26%) had a highly favorable (13%) or favorable (13%) philanthropic environment (scored 4.0 or above), 36 percent had a moderately favorable environment (scored between 3.50 and 3.99), and the remaining 38 percent scored below 3.50, indicating a restrictive environment.

Additional data analysis confirmed a positive correlation between overall philanthropic scores and gross domestic product (GDP) per capita, suggesting that economies with a more favorable environment for philanthropy were strongly linked with higher GDP per capita.

FIGURE 2: GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES BY RANGE, 2018–2020

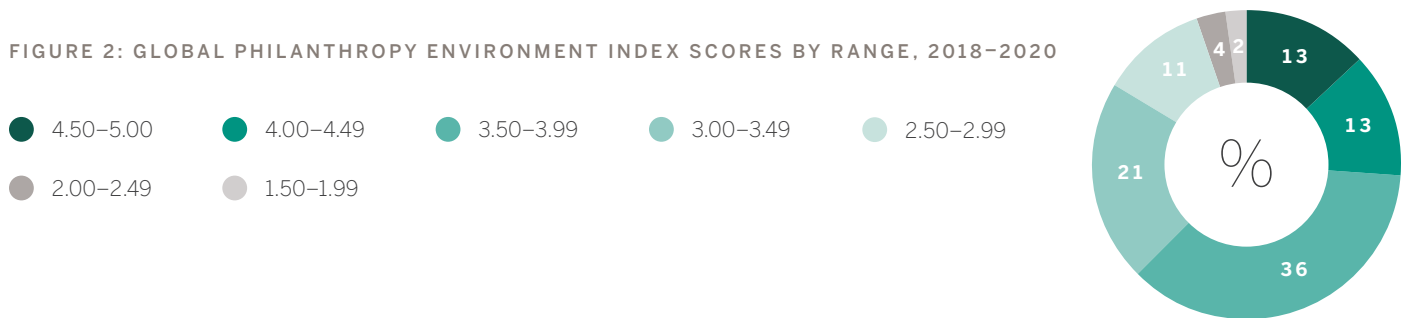


TABLE 1: GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES, 2018–2020

1.50–1.99	2.00–2.49	2.50–2.99	3.00–3.49	3.50–3.99	4.00–4.49	4.50–5.00
Iran Venezuela	Belarus Egypt Sudan	Argentina China Ecuador Liberia Myanmar Nepal Qatar Saudi Arabia Turkey Vietnam	Albania Armenia Azerbaijan Bolivia Brazil Costa Rica Eswatini Hungary India Kyrgyz Republic Lebanon Mexico Nigeria Peru Portugal Russia Tanzania Thailand Zimbabwe	Bosnia and Herzegovina Bulgaria Colombia Croatia Czech Republic Ethiopia Georgia Ghana Greece Hong Kong Indonesia Israel Jamaica Jordan Kazakhstan Kenya Kosovo Kuwait Montenegro Morocco North Macedonia Pakistan Philippines Poland Republic of Korea Senegal Serbia Slovakia South Africa Spain Ukraine United Arab Emirates Uruguay	Australia Austria Barbados Canada Chile Ireland Italy Japan New Zealand Romania Taiwan United Kingdom	Belgium Denmark Finland France Germany Liechtenstein Netherlands Norway Singapore Sweden Switzerland United States

AID

AID

FOOD

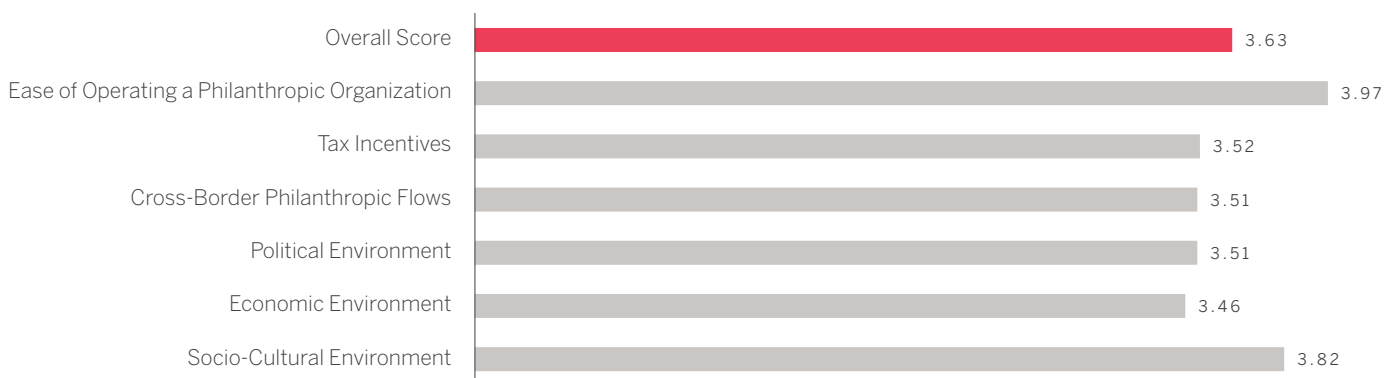
Medicine

ne

Results by Factor

Among the six factors, the ease of operating a philanthropic organization scored the highest global average in 2018–2020 (3.97), followed closely by socio-cultural environment (3.82). Economic environment scored the lowest across economies (3.46) in 2018–2020 due to the economic impacts of the COVID-19 pandemic.

FIGURE 3: GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES BY FACTOR, 2018–2020

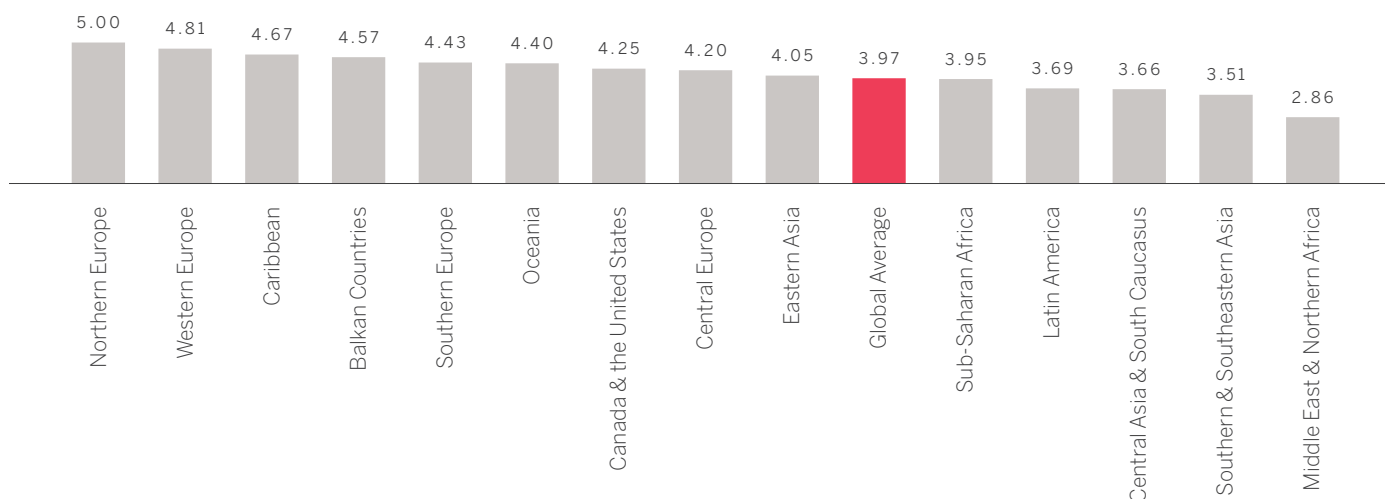


EASE OF OPERATING A PHILANTHROPIC ORGANIZATION

Ease of operating a philanthropic organization measures the laws and regulations for the formation, operation, and dissolution of philanthropic organizations. This factor was the highest scored factor for philanthropy across economies, scoring an average of 3.97, with a score variability between 2.86 (Middle East and Northern Africa) and 5.0 (Northern Europe).

The environment in the Middle East and Northern Africa appeared to show tighter regulations surrounding forming an organization, and experts reported government monitoring and interference, including recent measures aimed at closing philanthropic organizations.

FIGURE 4: EASE OF OPERATING A PHILANTHROPIC ORGANIZATION SCORES BY REGION, 2018–2020

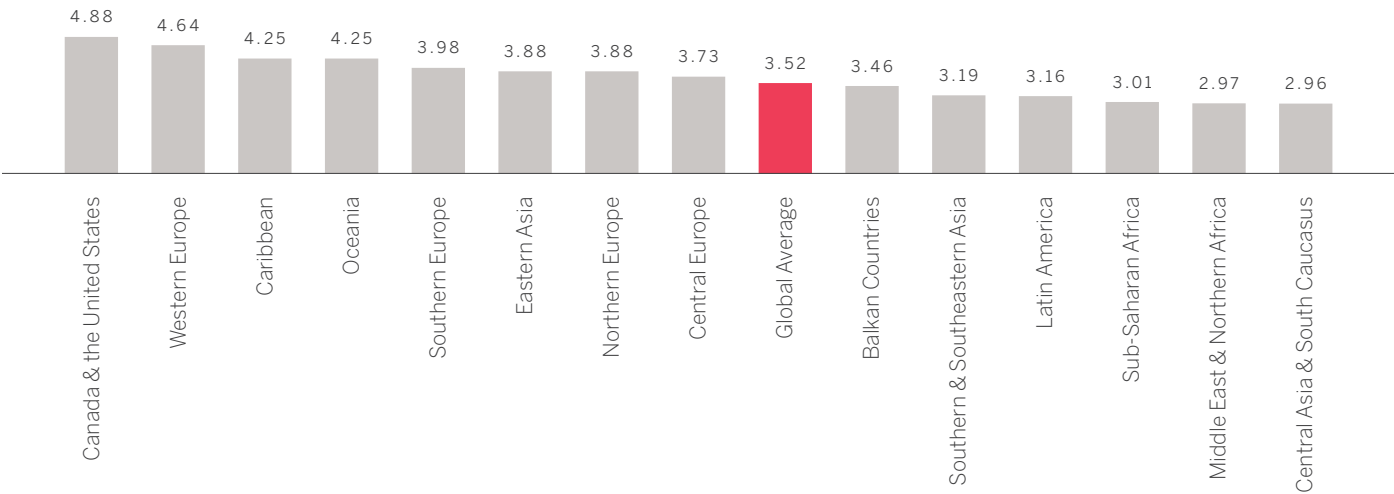


TAX INCENTIVES

The tax incentives factor examines laws and regulations governing taxes related to making and receiving donations. This factor scored an average of 3.52 globally. The tax incentives for philanthropy ranged from 2.96 (Central Asia and South Caucasus) to 4.88 (Canada and the United States) across regions.

There is a considerable range in the scores related to tax incentives. Countries in Central Asia and South Caucasus offer limited tax incentives, often with restrictive conditions or requirements, while the Middle East and Northern Africa reflects the unique tax environment of some countries (Kuwait, Saudi Arabia, and the United Arab Emirates, where there are no tax policies in effect) and a highly restrictive regulatory environment in others. On the other hand, Canada and the United States offered significant tax incentives for individual and corporate donors and philanthropic organizations.

FIGURE 5: TAX INCENTIVES SCORES BY REGION, 2018–2020

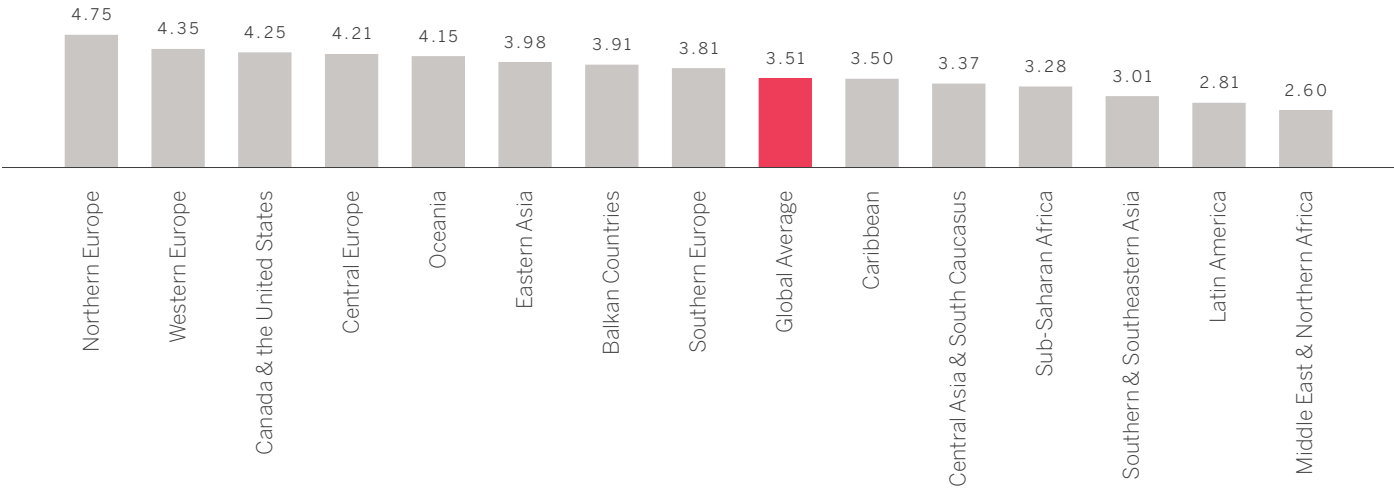


CROSS-BORDER PHILANTHROPIC FLOWS

The cross-border philanthropic flows factor evaluates the laws and regulations governing making and receiving cross-border donations. This factor received an average score of 3.51 globally. It presents the third largest variability range, ranging from 2.60 (Middle East and Northern Africa) to 4.75 (Northern Europe).

Cross-border giving has a significant role in both supporting the development of local philanthropy and successfully addressing global challenges. While regulations to combat money laundering and terrorist financing are important worldwide, such regulations often lead to over-regulated cross-border activities across the globe, posing constraints for philanthropic organizations.

FIGURE 6: CROSS-BORDER PHILANTHROPIC FLOWS SCORES BY REGION, 2018–2020

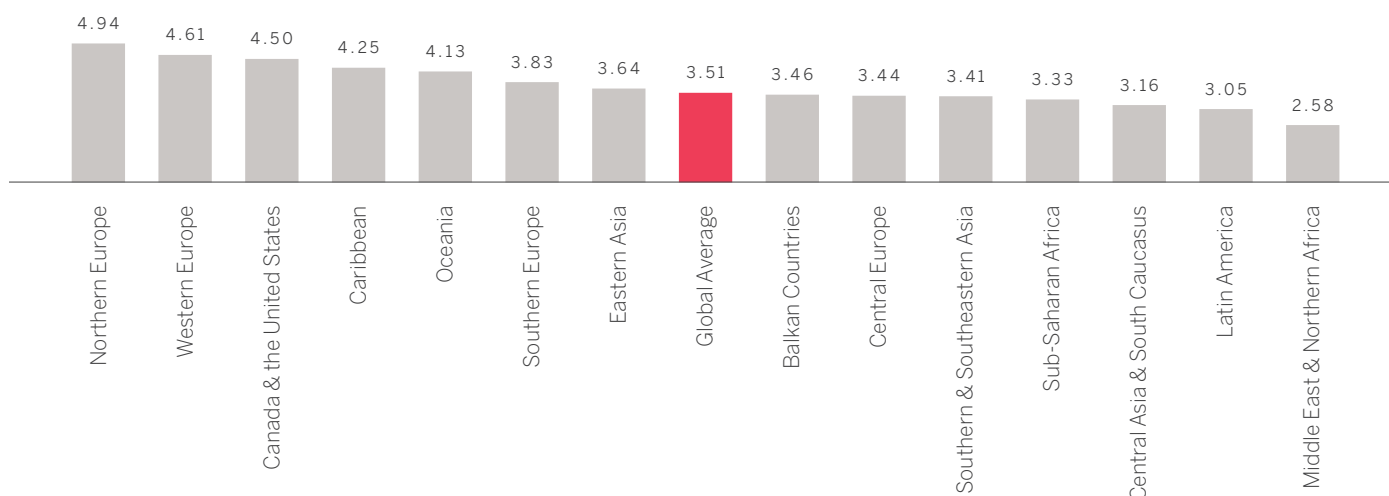


POLITICAL ENVIRONMENT

The political environment factor assesses the relationships between government and philanthropic organizations, as well as public policies and practices regarding philanthropy. This factor received an average score of 3.51 at the global level. Score variability ranged from 2.58 (Middle East and Northern Africa) to 4.94 (Northern Europe). This factor had the second largest variability among the six factors studied in this report.

In Northern Europe, government policies actively support philanthropy, and philanthropic organizations are invited to participate in different stages of the policymaking process. However, due to current regional challenges such as the immigration crisis or the COVID-19 pandemic, the changing political environment might affect the relationship between government and the philanthropic sector in this region in the future.

FIGURE 7: POLITICAL ENVIRONMENT SCORES BY REGION, 2018–2020

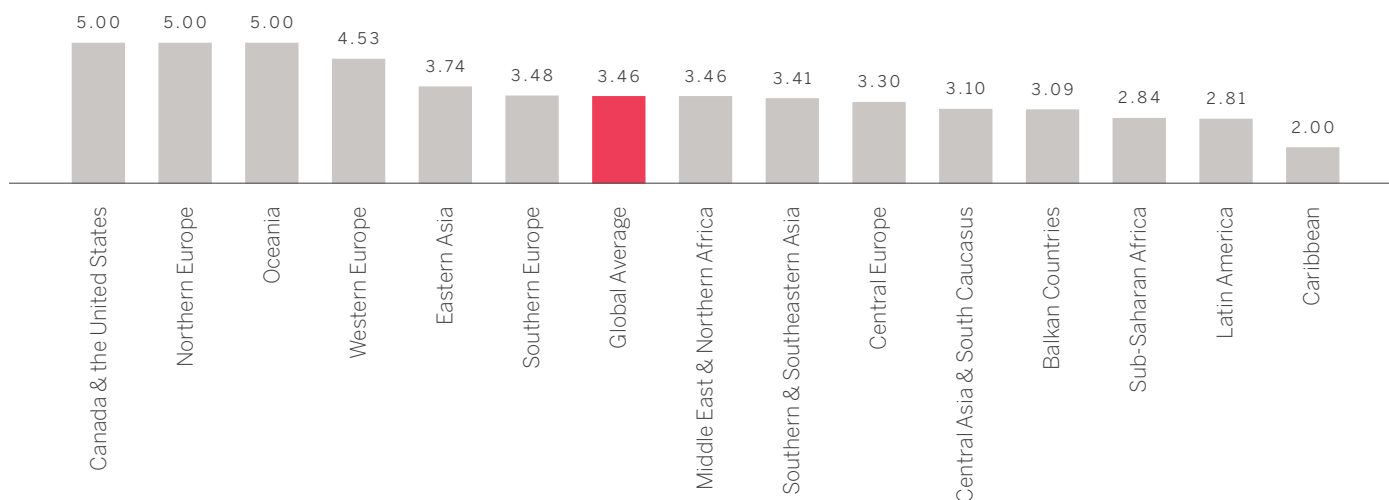


ECONOMIC ENVIRONMENT

The economic environment—a new factor introduced in the 2022 GPEI—focuses on the economic conditions that nurture or hinder individual and institutional philanthropy. This factor received the lowest average score of 3.46 at the global level. The economic environment for philanthropy also showed the greatest score variability across factors, ranging from 2.0 (Caribbean) to 5.0 (Canada and the United States, Northern Europe, and Oceania). The 91 economies included in the 2022 GPEI represent different stages of economic development.

The economic stability of the country as well as conditions on the ground affect individual and institutional philanthropy. Crises—such as the COVID-19 pandemic, natural disasters, political unrest, country-level corruption, and various migration crises—negatively affected many economies at the national level. Regions such as Canada and the United States, Northern Europe, and Oceania reported highly favorable economic environments. On the other hand, the Caribbean cited the pandemic as a major constraint.

FIGURE 8: ECONOMIC ENVIRONMENT SCORES BY REGION, 2018–2020



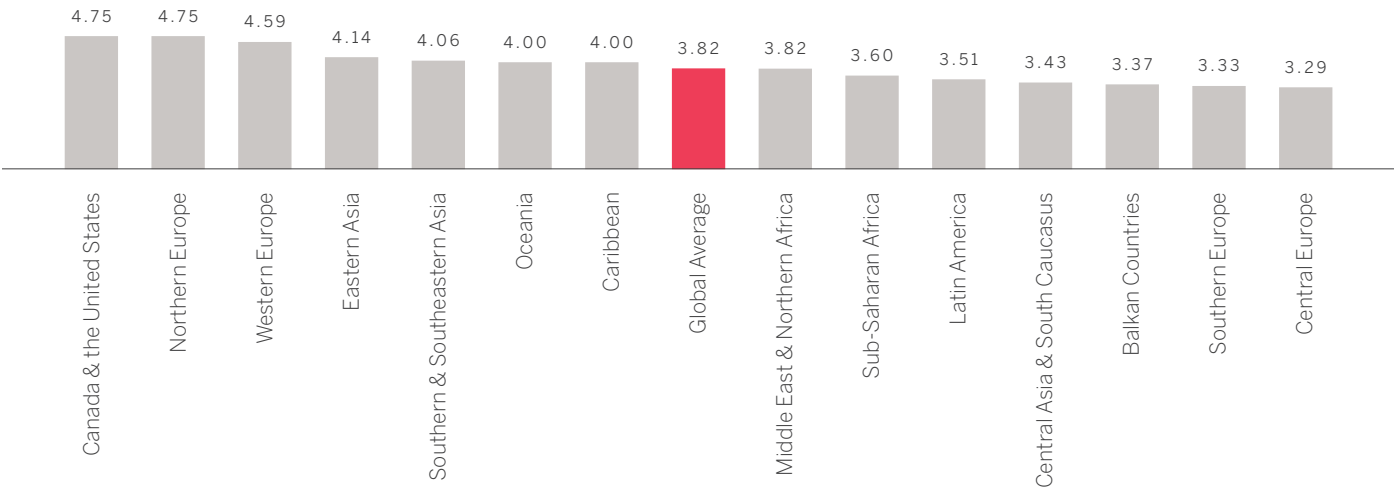
SOCIO-CULTURAL ENVIRONMENT

The socio-cultural environment factor captures core societal values that provide enabling or constraining philanthropic conditions such as cultural philanthropic traditions, public trust, awareness of philanthropy, and perception of philanthropic organizations. This factor showed a moderately favorable environment for philanthropy in 2018–2020, receiving the second highest global average score (3.82). The socio-cultural environment factor showed the smallest variability range, from 3.29 (Central Europe) to 4.75 (Canada and the United States and Northern Europe).

The socio-cultural environment for philanthropy was favorable in 10 of the 14 regions. In Canada and the United States and Northern Europe, the high average score (4.75) is due to high levels of public trust in philanthropy and higher public awareness of philanthropy and philanthropic organizations. In Central Europe, the average score (3.29) reflected a region where philanthropic organizations still depend on government funds, with little public awareness of philanthropy or the value of supporting philanthropic organizations.

The socio-cultural environment for philanthropy shows that the values and practices for philanthropy are flourishing in the regions that traditionally scored lower in terms of the regulatory environment for philanthropy. In regions such as Latin America, the Middle East and Northern Africa, and Southern and Southeastern Asia, religious giving, informal philanthropy, and community-based, grassroots initiatives are prevalent and characterize the philanthropic environment that leads to the nurturing of generosity in local communities.

FIGURE 9: SOCIO-CULTURAL ENVIRONMENT SCORES BY REGION, 2018–2020





COVID-19 Pandemic and Its Impact on Philanthropy

The 2022 *GPEI* covers the three years from January 2018 to December 2020. This period witnessed multiple global challenges. The most prominent challenge that has had a far-reaching impact on all countries and economies is the COVID-19 pandemic. This pandemic began with the identification and spread of the novel coronavirus in December 2019, and was formally classified as a pandemic by the World Health Organization in March 2020. It has been an unprecedented health crisis, bringing to all economies long-term economic and social impact. The Indiana University Lilly Family School of Philanthropy (school), in collaboration with its network of researchers and partner organizations from around the world, conducted several research projects to help enhance our understanding of the pandemic's impact on philanthropy and how nonprofits and individuals responded across countries.

CROSS-COUNTRY SURVEYS ON GOVERNMENT AND NONPROFIT RESPONSES

In April 2020, the school launched an open-ended qualitative survey, and invited experts who contributed to the 2018 *GPEI* to share information on how the nonprofit sector had been affected by the pandemic in their economy and how nonprofits responded. A total of 55 responses were received from 45 countries and economies. At that time, the effects of the pandemic were not yet clear, and some countries were yet to experience the worst of the crisis. Then, one year later in 2021, the school invited the contributing experts to the 2022 *GPEI* to respond to some of the same questions, in order to get an updated view of how things had changed over time. By then, all economies around the world had been affected by the pandemic to varying degrees. A total of 39 of the 45 economies that completed the 2020 survey answered the follow-up questions in the 2022 *GPEI* survey. Following is the list of the 39 economies by region.

TABLE 2: ECONOMIES THAT PARTICIPATED IN BOTH THE 2020 SURVEY AND THE 2022 GPEI SURVEY¹

Region	Economies of Survey-Participating Experts
Balkan Countries	Croatia, Montenegro, Serbia
Canada & the United States	United States
Central Asia & South Caucasus	Azerbaijan, Belarus, Kazakhstan, Russia
Central Europe	Bulgaria, Czech Republic, Poland, Romania, Ukraine
Eastern Asia	China, Republic of Korea, Taiwan
Latin America	Colombia, Peru
Middle East & Northern Africa	Israel, Saudi Arabia, Sudan, Turkey, United Arab Emirates
Northern Europe	Norway
Oceania	New Zealand
Southern Europe	Greece, Portugal
Southern & Southeastern Asia	India, Nepal, Pakistan
Sub-Saharan Africa	Ghana, Kenya, Morocco, Nigeria, South Africa, Zimbabwe
Western Europe	Germany, Switzerland, United Kingdom

¹ Note: Economies from the Caribbean Region did not participate in the open-ended qualitative survey in April 2020.

Questions in both surveys asked about: 1) areas where the nonprofit sector and philanthropy played a role in responding to the COVID-19 pandemic; 2) innovations and new trends in the nonprofit sector and philanthropy related to COVID-19 responses; 3) how the COVID-19 pandemic affected the environment for philanthropy; and 4) the COVID-19 pandemic's anticipated impact on the philanthropic environment in 2021.

The results of the 2022 *GPEI* survey showed with more clarity the evolution of the government-nonprofit relationships early in the pandemic and one year after. In places with restrictive philanthropic environments and in those where nonprofits depend on government and international resources, the government did not fully engage or support the philanthropic sector to address the consequences of the pandemic (such as Belarus, Croatia, Ghana, and Serbia). In China, the government centralized the provision of critical services to populations in need. In some countries (Israel and Zimbabwe, for instance), the unstable political environment influenced the overall economic climate, and thus also influenced donations to the philanthropic sector. However, in many cases, governments developed measures to alleviate the financial burden of the nonprofit sector. Countries such as Australia, the United Kingdom and others with more favorable philanthropic environments, experienced not only relaxation of regulations, but also mutual collaborations.

There are several other observed trends in the 2022 *GPEI* survey from some of the same economies that participated in the 2020 survey.

- **Rapid capacity development:** Around the world, the prolonged national lockdowns shifted the way nonprofits operate toward online operation and services such as online fundraising and online communications and training. In several countries such as China, Croatia, Ghana, Hungary, India, Indonesia, Nepal, North Macedonia, Romania, Singapore, Saudi Arabia, South Africa, South Korea, Turkey, the United Kingdom, and the United States, the pandemic accelerated the digital transformation of the nonprofit sector in providing services online (education and counseling), crowdfunding, coordinating activities, engaging stakeholders, volunteering, and collaborations.
- **Collaborations:** Collaborations continued to dominate the responses as the main innovation that came out of the crisis. Together with the development and extensive use of digital capacities, nonprofits partnered with and coordinated new networks of volunteers, researchers, funders, and service providers.

- **Funding flexibility:** Funding flexibility and direct support to nonprofits continued as an expansion of the trend initiated in 2020.
- **Public awareness of philanthropy:** There is consensus around the idea that the crisis increased public awareness about the importance of philanthropy. Charitable giving and the critical role of nonprofits in mitigating the impacts of the crisis became more visible and recognized by the media, along with increased social support. This support reflected increased giving by individuals and corporate donors. Countries including Belgium, Denmark, Germany, Italy, and Slovakia observed an increase in solidarity. This greater visibility provided nonprofits with a platform to advocate for those in need.
- **Informal philanthropy:** In countries such as Austria, China, Denmark, Germany, Slovakia, Sweden, Switzerland, and the United States, informal philanthropy was manifested in small acts of support to the organizations and staff who were working on the frontlines. In Turkey, a number of informal grassroots networks emerged. In addition, it is important to highlight that solidarity and informal philanthropy had already been present in economies where philanthropy was less structured.

Furthermore, experts anticipated the following long-lasting effects of the crisis.


- **Lack of addressing structural causes of poverty and inequality:** For a prolonged time, nonprofits diverted resources to alleviate the effects of the pandemic, leaving unattended the structural causes of poverty and inequality in their own countries. In Belgium, Ghana, and Nigeria, experts expected greater demands on the philanthropic sector, hence high demands for financial support in unattended areas after the COVID-19 pandemic finally ends.
- **Decline in international funding:** Experts in Ethiopia, Ghana, Indonesia, Kenya, and Zimbabwe anticipated a reduction in the amount of support available from global funds due to the extended duration of the crisis. In some cases, countries' internal economic conditions combined with the possible reduction of international funding will likely negatively affect the growth of the philanthropic sector.

- **Shrinking philanthropic sectors:** Experts also anticipated that the reduction of people's income could result in job losses, a reduction in services and the closure of some philanthropic organizations. Therefore, experts suggested that many small and underfunded organizations will face the greatest challenges to survive in countries with more vulnerable philanthropic sectors such as Belarus, Bosnia and Herzegovina, North Macedonia, Poland, Russia, Serbia, and Zimbabwe.
- **Long-term collaborations:** Experts urged that the collaborations and networks created during the pandemic must be maintained and strengthened in order to address future crises.
- **Greater recognition of philanthropy:** Philanthropy has a great potential to gain greater recognition because of the crisis, especially in countries where its potential was unrecognized before the COVID-19 pandemic.
- **Online giving:** More fundraising and philanthropic activities are being conducted online all around the world.
- **New funding structures:** Experts also hoped that the new flexibility from funders observed during the crisis would remain after the pandemic subsides.
- **Sustainability:** Many nonprofits are still struggling to regain financial stability. Some may disappear, especially those that entered the pandemic already financially vulnerable. Yet, many nonprofits that demonstrated resilience and adaptability will have more chances to survive.


This section was authored by Silvia Garcia, Acting Director of Research and Assessment, the Office of Community Engagement at IUPUI.

GLOBAL SURVEY OF PHILANTHROPIC ORGANIZATIONS

In February 2021, the school partnered with CAF America and The Resource Alliance to release a report, *Future-Proofing Nonprofits for the Post-Pandemic World: The Voice of Charities Facing COVID-19* (CAF America, 2021). This report explores how nonprofits operating in 152 countries around the world were coping with the pandemic. More than 800 organizations shared how they had managed to cope with pandemic-related challenges and indicated the skills they wanted to build in order to adapt and thrive in

the long term. Digital fundraising capabilities and strategic financial planning were among the most important skills that responding nonprofits identified as essential to remaining resilient. Among other findings, approximately three-quarters (76%) of the responding organizations shared that they were interested in learning new ways of raising funds via digital technology. About three-fifths (61%) reported a need for digital tools that could help them connect better with stakeholders. The majority (91%) of the responding nonprofits² remained confident that their organization's leadership and governance were effective and could guide the organization through the pandemic. [READ MORE](#) 

GLOBAL GENEROSITY IN TIMES OF CRISIS: GLOBAL HELPING BEHAVIORS DURING THE COVID-19 PANDEMIC

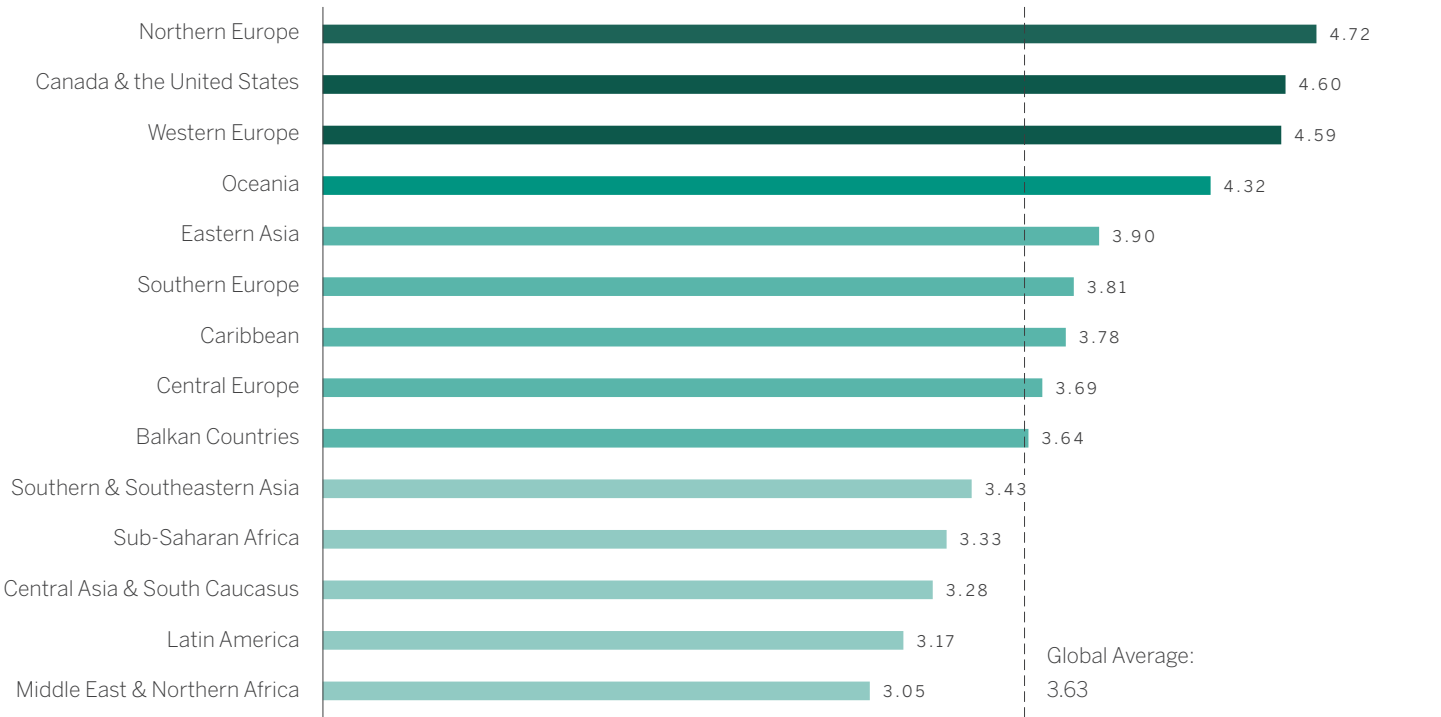
Also in 2021, a group of scholars from around the world—led by Pamala Wiepking, Visiting Stead Family Chair in International Philanthropy at the Indiana University Lilly Family School of Philanthropy—studied individual giving and helping behaviors in response to the pandemic, with a view toward improving our understanding of how people express their generosity in different environments, particularly in times of crisis (Global Generosity Research, 2021). More than 20,000 people responded to surveys in 11 economies, including Australia, Austria, Iceland, Israel, Finland, Germany, Norway, Sweden, Russia, South Korea, and the United States. Generosity behaviors varied significantly across economies. People in all economies, except for South Korea, were most likely to donate money during a time of crisis. South Koreans were most likely to help strangers. In Russia and the United States, donating money was closely followed by a tendency to help strangers and to donate goods, respectively. In terms of volunteering, the United States (22.2%) had the highest percentage of volunteers during the pandemic, followed by Germany (15.3%) and Austria (12.8%). While Russia (3.6%) had the lowest percentage of volunteers during the pandemic, it stood out in terms of the total number of hours volunteered per month with an exceptional 43.5 hours. Country reports provide detailed information about generosity behaviors—including informal helping, formal volunteering, and charitable giving—that were displayed during the first year of the COVID-19 pandemic and provide implications for policymakers and nonprofit leaders on how to best support generosity behaviors in times of crisis. [READ MORE](#) 

² Note: A total of 788 nonprofits responded to this particular question in the survey.

Results by Region

In 2018–2020, Northern Europe was the highest scoring region with an average 4.72 overall score, while the Middle East and Northern Africa was the lowest scoring region with 3.05.

FIGURE 10: GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES BY REGION, 2018–2020



Read the Regional Analyses:

- Balkan Countries [↗](#)
- Canada & the United States [↗](#)
- Caribbean [↗](#)
- Central Asia & South Caucasus [↗](#)
- Central Europe [↗](#)
- Eastern Asia [↗](#)
- Latin America [↗](#)


- Middle East & Northern Africa [↗](#)
- Northern Europe [↗](#)
- Oceania [↗](#)
- Southern & Southeastern Asia [↗](#)
- Southern Europe [↗](#)
- Sub-Saharan Africa [↗](#)
- Western Europe [↗](#)



Balkan Countries



The Balkan Countries had a moderately favorable environment for philanthropy, with a regional overall score of 3.64, with no major changes observed in 2018–2020.... Due to the COVID-19 pandemic, countries in the region experienced an economic slowdown, which in turn impacted the economic environment for philanthropy. Philanthropic organizations, however, had continued to help their communities—

often with reduced funding. The future of philanthropy is promising in the region, nonetheless; country experts anticipated more involvement from individual and corporate donors, an increasing use of online giving, and a greater number of formal and informal networks that can further enhance philanthropy at the national and regional levels. [READ MORE](#) 

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR BALKAN COUNTRIES, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Albania	3.60	2.40	3.00	3.25	3.00	3.50	3.13
Bosnia and Herzegovina	5.00	3.25	3.50	3.30	3.00	3.00	3.51
Croatia	4.77	3.60	3.75	3.25	2.80	3.80	3.66
Kosovo	4.60	4.25	4.10	4.15	3.00	3.50	3.93
Montenegro	4.67	3.50	4.50	3.45	2.80	3.80	3.79
North Macedonia	4.67	3.50	5.00	3.50	4.00	3.00	3.94
Serbia	4.67	3.75	3.50	3.30	3.00	3.00	3.54
Regional Average	4.57	3.46	3.91	3.46	3.09	3.37	3.64

Canada & the United States



Countries in Canada and the United States region enjoyed a high degree of philanthropic freedom. Both Canada and the United States had a large and diverse philanthropic sector with minimal regulation and high participation in volunteerism and charitable giving....The region's donors

grew increasingly sophisticated in their knowledge of and expectations of nonprofit organizations. Donors in Canada and the United States sought more feedback about the impact of their gifts and organizations' mission impact, governance, and management. [READ MORE](#) 


2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR CANADA & THE UNITED STATES, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Canada	3.67	5.00	4.00	4.50	5.00	4.50	4.44
United States	4.83	4.75	4.50	4.50	5.00	5.00	4.76
Regional Average	4.25	4.88	4.25	4.50	5.00	4.75	4.60

Caribbean



The Caribbean is a diverse region that reflects strong cultures of generosity and helping one another. There was a supportive environment for philanthropy in many ways, but government bureaucracy was identified as a major barrier for

philanthropic organizations. The nonprofit sector was not well funded or professionalized, making harnessing opportunities and driving innovation challenging. [READ MORE](#) 

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR THE CARIBBEAN, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Barbados	4.67	4.50	3.50	4.50	2.00	5.00	4.03
Jamaica	4.67	4.00	3.50	4.00	2.00	3.00	3.53
Regional Average	4.67	4.25	3.50	4.25	2.00	4.00	3.78

Central Asia & South Caucasus



There were no major changes observed in the philanthropic environment in Central Asia and South Caucasus in 2018–2020. However, two major events in the region, the presidential elections in Belarus and the Nagorno-Karabakh

war (an armed conflict between Armenia and Azerbaijan), affected the political environment in the given countries, thus affecting philanthropy. [READ MORE](#)

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR CENTRAL ASIA & SOUTH CAUCASUS, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Armenia	3.93	2.75	3.50	3.40	3.50	3.80	3.48
Azerbaijan	3.83	1.50	3.50	3.25	4.00	4.00	3.35
Belarus	2.37	1.95	1.65	2.30	2.20	2.70	2.19
Georgia	4.50	4.00	4.00	3.80	3.00	3.00	3.72
Kazakhstan	3.67	3.85	3.95	3.75	3.50	4.00	3.79
Kyrgyz Republic	4.00	3.00	3.50	2.50	2.00	3.00	3.00
Russia	3.33	3.65	3.50	3.15	3.50	3.50	3.44
Regional Average	3.66	2.96	3.37	3.16	3.10	3.43	3.28

Central Europe



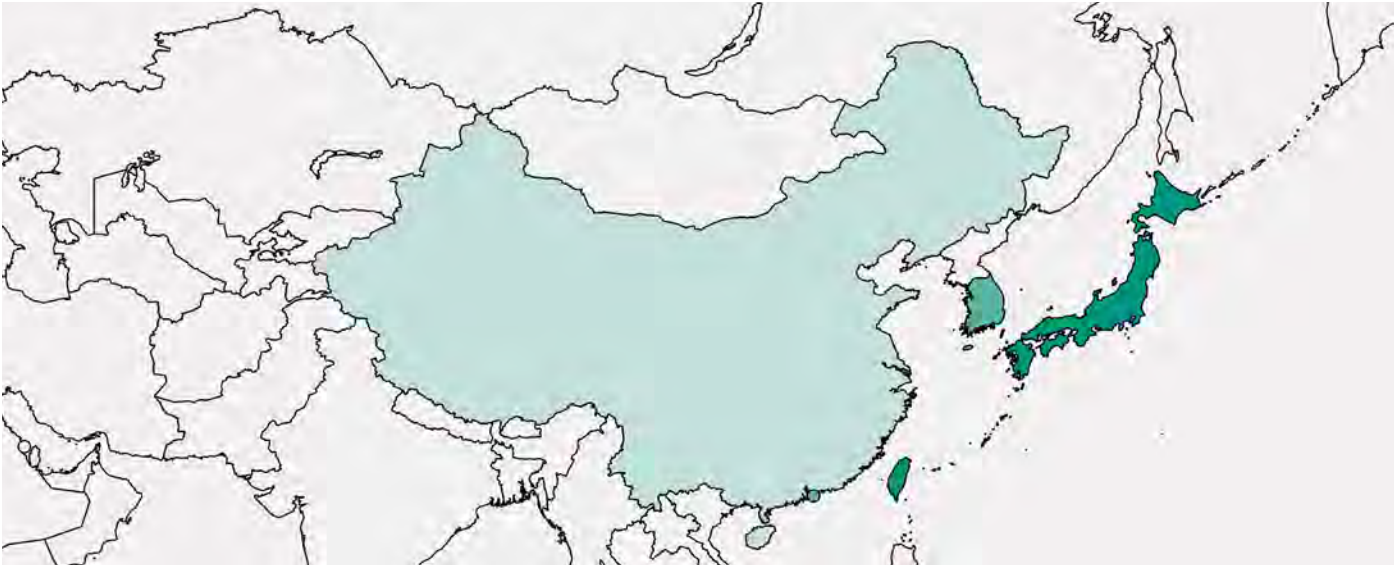
The assessment period (2018–2020) was most affected by the global pandemic, which also impacted the region. The impact of the pandemic and the anti-pandemic measures affected philanthropic organizations’ operations both negatively in terms of the deterioration of the economic environment and loss of financial resources, and positively in terms of positive perceptions and the increased level of trust in the

philanthropic sector, as well as an increased number of new individual and corporate donors, at least temporarily. It was these organizations that responded to socio-economic problems more quickly and effectively than individual national governments, which thus hold the potential for a more positive public image. [READ MORE](#)


2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR CENTRAL EUROPE, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Bulgaria	3.83	3.75	4.25	3.50	3.00	3.00	3.56
Czech Republic	4.50	3.95	4.10	4.20	3.30	3.20	3.88
Hungary	3.83	3.25	3.50	2.25	3.00	3.00	3.14
Poland	4.00	4.00	4.50	2.50	4.00	3.00	3.67
Romania	4.13	3.00	5.00	4.35	3.90	3.80	4.03
Slovakia	4.40	4.20	4.05	3.40	3.50	3.30	3.81
Ukraine	4.73	3.95	4.05	3.85	2.40	3.70	3.78
Regional Average	4.20	3.73	4.21	3.44	3.30	3.29	3.69

Eastern Asia



The societies in the GPEI's Eastern Asia region—China, Hong Kong, Japan, South Korea, and Taiwan—were markedly diverse in terms of economic development, governance, and historical legacies. But they were united by the historical tendency for governmental authority to play a dominant role in defining the “public good” and delineating

acceptable ways to advance it. To some degree, this slowed the development of the philanthropic and nonprofit sectors, which only started to become more professionalized and influential over the past several decades as the region’s economies grew richer and matured. [READ MORE](#) 

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR EASTERN ASIA, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
China	2.27	2.95	2.40	2.75	3.70	3.70	2.96
Hong Kong	4.33	4.25	4.75	2.85	3.50	4.00	3.95
Japan	4.67	4.25	4.50	4.50	4.00	4.50	4.40
Republic of Korea	4.47	4.10	4.25	3.85	3.00	4.00	3.94
Taiwan	4.50	3.85	4.00	4.25	4.50	4.50	4.27
Regional Average	4.05	3.88	3.98	3.64	3.74	4.14	3.90

Latin America



The Latin American region in the 2022 GPEI included all sovereign countries of South America, except Paraguay, Guyana, and Suriname. Although technically part of North America, this region continued to include Mexico, and for the first time, the Central American nation of Costa Rica. Taken altogether, these 11 countries contained approximately 89 percent of the population of the entire Latin American region.


A few countries actively promoted a greater ease of operating and improved political and socio-cultural environments for the philanthropic sector, which resulted in a slight overall regional increase in these areas. The improved indicators would be much higher over the three years from 2018 to 2020 were it not for a few countries where these areas had deteriorated immensely, such as Venezuela and Argentina. [READ MORE](#)

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR LATIN AMERICA, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Argentina	4.00	3.00	1.50	2.50	1.50	3.30	2.63
Bolivia	3.33	3.00	3.50	2.75	2.80	3.00	3.06
Brazil	4.33	3.00	3.00	3.00	3.00	3.00	3.22
Chile	4.63	3.40	3.75	3.90	4.00	4.30	4.00
Colombia	4.17	3.50	3.50	3.50	3.50	4.00	3.69
Costa Rica	3.83	3.50	3.00	4.00	3.00	3.50	3.47
Ecuador	3.50	2.75	3.50	3.35	1.80	3.00	2.98
Mexico	4.17	3.75	2.00	2.50	3.50	3.50	3.24
Peru	3.67	2.90	3.00	2.90	2.80	3.00	3.04
Uruguay	4.00	3.00	3.00	4.00	4.00	4.00	3.67
Venezuela	1.00	3.00	1.20	1.15	1.00	4.00	1.89
Regional Average	3.69	3.16	2.81	3.05	2.81	3.51	3.17

Middle East & Northern Africa



Between 2018 and 2020, the overall functioning environment in the MENA region was mixed.... The elected governments in the Middle East and Northern Africa region were imposing restrictions, and unelected governments were relaxing existing restrictions. It is not unusual. This has been the trend in all countries: unelected (military) governments tend to promote philanthropic organizations in order to neutralize political activism by keeping political parties at bay; the elected governments formed by political parties reverse the trend—not to be outshined or outperformed by the philanthropic organizations in programs that benefit the public (Hasan, 2017b). The future of philanthropic organizations in the MENA region is uncertain at best. [READ MORE](#) 

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR MIDDLE EAST & NORTHERN AFRICA, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Egypt	1.83	2.75	1.25	1.75	3.50	3.00	2.35
Iran	1.50	3.00	2.00	1.00	1.50	2.30	1.88
Israel	4.50	3.50	3.50	3.75	4.00	4.50	3.96
Jordan	3.00	4.25	3.50	3.00	3.50	4.00	3.54
Kuwait	3.33	3.40	3.70	3.75	4.00	4.00	3.70
Lebanon	3.83	3.00	2.50	2.75	3.00	5.00	3.35
Morocco	4.17	3.00	3.25	3.00	4.00	5.00	3.74
Qatar	2.00	2.50	2.00	1.00	5.00	3.00	2.58
Saudi Arabia	2.00	N.A.	1.00	4.00	4.00	3.50	2.90
Sudan	2.67	2.25	2.50	2.00	1.50	4.00	2.49
Turkey	2.17	2.00	3.00	2.00	2.50	4.00	2.61
United Arab Emirates	3.33	N.A.	3.00	3.00	5.00	3.50	3.57
Regional Average	2.86	2.97	2.60	2.58	3.46	3.82	3.05



Informal Philanthropy

Informal philanthropy and generosity can be found in all cultures. Unregistered, community-based organizations, mutual aid programs, and helping in someone's own neighborhood—these are some of the many forms of informal philanthropy that shape and enhance the overall philanthropic environment. Informal philanthropy is often understood as giving money or time directly to people in need, not through an organization. Therefore, donating money to charities, volunteering with organizations, and donating blood are usually considered formal ways of practicing philanthropy, while giving money and time directly to friends, neighbors, or strangers is typically understood as informal philanthropy. This report follows this definition. In the 2022 *GPEI*, more than half (47) of the

included countries and economies highlighted the relevance and importance of informal philanthropy.

In the Caribbean, Southern and Southeastern Asia, and Sub-Saharan Africa, informal philanthropy is a key societal value and part of the philanthropic traditions of local communities. Thus, the philanthropic sector continues to depend heavily on direct giving and helping in many of the countries in these regions. In countries in Latin America, Northern Europe, and Western Europe, country experts reported that crises such as the COVID-19 pandemic or a migration crisis led to an increase in informal philanthropic activities and programs, because informal philanthropy can provide community-focused, flexible,



and fast responses to various challenges. Countries from Northern Europe to Southern and Southeastern Asia reported a growth in informal philanthropy due to emerging technological innovations as well as the growing trend for donors to support social movements and grassroots organizations.

In Indonesia, young donors created a new wave of activism and philanthropy using innovative and informal approaches often supported by information technology. In Sweden, social media allowed informal philanthropy to slowly emerge, especially in terms of communication; still, online donations are relatively low. In Denmark, informal networks and social media groups became the primary platforms for mobilization and coordination of the support for vulnerable communities.


Three-fourths (69) of the countries and economies also mentioned volunteering as part of their philanthropy. In some countries, volunteering is long-time part of the philanthropic tradition, and in others, the incidence of volunteering increased in times of crisis to address societal needs caused by natural disasters, armed conflicts, or public health issues. Additionally, more and more governments implemented legislation to encourage volunteering among young people and foster citizen engagement and solidarity in their countries.

Northern Europe



With an average score of 4.72, Northern Europe was characterized by high levels of organizational freedom and civic participation as well as by a policy environment favorable to philanthropy. Philanthropy is deeply rooted in the culture of Nordic societies and the importance of individual giving, venture philanthropy, and social investment was increasing while government funding remained a significant

source of revenue for philanthropic organizations in the region. On average, tax incentives available to donors and philanthropic organizations were still less favorable in some Nordic countries than was the case in Canada and the United States and Oceania, but the levels of time donations (volunteering) were quite high in comparative terms.

[READ MORE](#) 

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR NORTHERN EUROPE, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Denmark	5.00	4.00	4.00	5.00	5.00	5.00	4.67
Finland	5.00	3.50	5.00	5.00	5.00	5.00	4.75
Norway	5.00	4.00	5.00	5.00	5.00	5.00	4.83
Sweden	5.00	4.00	5.00	4.75	5.00	4.00	4.63
Regional Average	5.00	3.88	4.75	4.94	5.00	4.75	4.72

Oceania



The environment for philanthropy in the region was generally favorable. While there were some changes between 2018 and 2020, generally these were relatively minor and overall the environment had remained stable.... It was important for governments to prioritize the completion of reviews of charity legislation and implementation of responses to these reviews, as well as prioritizing reforms to other aspects of the taxation and regulatory framework for philanthropic organizations. [READ MORE](#)

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR OCEANIA, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Australia	4.30	4.00	4.30	4.00	5.00	4.00	4.27
New Zealand	4.50	4.50	4.00	4.25	5.00	4.00	4.38
Regional Average	4.40	4.25	4.15	4.13	5.00	4.00	4.32

Southern & Southeastern Asia



Beyond sharing strong socio-cultural foundations for philanthropy, the countries included in the Southern and Southeastern Asia region for the 2022 GPEI—India, Indonesia, Myanmar, Nepal, Pakistan, Philippines, Singapore, Thailand, and Vietnam—demonstrated distinct

philanthropic environments and trends from 2018 to 2020. Overall, there was a modest increase in the score for the region, with all countries except for the Philippines staying close to their overall scores from the 2018 GPEI or showing some improvement. [READ MORE](#)


2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR SOUTHERN & SOUTHEASTERN ASIA, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
India	3.17	2.75	2.50	3.25	4.00	4.00	3.28
Indonesia	4.00	3.00	3.50	3.25	4.00	5.00	3.79
Myanmar	2.73	2.00	2.45	3.00	3.50	3.50	2.86
Nepal	3.07	2.65	2.00	2.90	3.00	3.50	2.85
Pakistan	4.00	4.00	3.50	4.50	3.00	4.00	3.83
Philippines	3.83	4.00	4.25	3.00	3.00	4.50	3.76
Singapore	5.00	4.80	4.00	4.80	4.50	4.00	4.52
Thailand	3.33	3.00	3.00	3.00	3.00	4.00	3.22
Vietnam	2.43	2.50	1.85	3.00	2.70	4.00	2.75
Regional Average	3.51	3.19	3.01	3.41	3.41	4.06	3.43

Southern Europe



The COVID-19 pandemic was listed as the main challenge for philanthropy in the region but also as an opportunity in terms of the need to respond to this crisis and to develop new ways of working, being more flexible and collaborating with government and other actors to create synergies.... Philanthropy seemed to

have a relatively stable legal environment in Southern Europe compared to other parts of the world.... There was, however, concern that anti-money laundering and anti-terrorism legislation introduced more reporting requirements on the Southern European philanthropy sector: [READ MORE](#) 

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR SOUTHERN EUROPE, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Greece	4.63	4.00	3.75	3.30	3.10	2.40	3.53
Italy	4.77	4.50	4.20	4.50	3.80	4.50	4.38
Portugal	4.00	3.65	3.30	4.00	3.00	3.00	3.49
Spain	4.33	3.75	4.00	3.50	4.00	3.40	3.83
Regional Average	4.43	3.98	3.81	3.83	3.48	3.33	3.81

Sub-Saharan Africa



Over the last two decades, we have seen a growth in high-profile Africans giving to big causes across the continent.... One of the important lessons from the previous decades was that as the number of wealthy individuals/families/corporations grew, there was a high likelihood of an increase in the amounts set aside for philanthropic causes. Studies

concluded that giving by high net worth individuals (HNWI) was mostly local; most donations, however, went towards social services and welfare relief, and most of the large gifts were directed at the public sector.... Very few non-governmental organizations received more than 50% of their budgets from Africa’s HNWIs. [READ MORE](#)

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR SUB-SAHARAN AFRICA, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Eswatini	4.67	3.00	3.50	2.50	2.00	3.00	3.11
Ethiopia	3.87	3.55	3.60	3.90	2.80	4.00	3.62
Ghana	3.83	3.00	3.50	3.25	3.50	4.00	3.51
Kenya	4.00	3.00	4.00	3.50	3.50	3.00	3.50
Liberia	4.00	1.50	2.50	3.00	2.00	3.00	2.67
Nigeria	3.83	3.00	3.00	2.75	3.00	4.00	3.26
Senegal	4.67	3.00	3.25	4.25	3.50	5.00	3.94
South Africa	4.33	4.00	2.75	4.00	2.00	4.00	3.51
Tanzania	2.67	4.00	3.75	2.50	3.00	3.00	3.15
Zimbabwe	3.67	2.00	2.95	3.60	3.10	3.00	3.05
Regional Average	3.95	3.01	3.28	3.33	2.84	3.60	3.33

Western Europe



Despite COVID-19, only a few changes were reported from the nine Western European countries. Basically, the environment remained stable and favorable for philanthropy. Legal frameworks were predictable, as were politics in most countries. Minor changes in tax law both for philanthropic organizations and for donors slightly improved the situation for philanthropic organizations. Within the EU, there was an intensive

collaboration between the public sector and philanthropic organizations. In particular, Austria, Belgium, France, Germany, the Netherlands, and Switzerland could still be characterized as corporatist regimes with a strong and stable axis between philanthropic organizations and the public sector. In Ireland and the United Kingdom, philanthropic organizations continued to have a strong and autonomous position as actors. [READ MORE](#)

2022 GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORES FOR WESTERN EUROPE, BY ECONOMY AND FACTOR

Economy	Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
Austria	5.00	4.50	4.00	4.50	4.00	4.00	4.33
Belgium	5.00	4.50	4.50	5.00	5.00	4.50	4.75
France	4.33	5.00	4.00	5.00	4.50	5.00	4.64
Germany	4.67	5.00	4.00	5.00	5.00	5.00	4.78
Ireland	4.73	4.25	4.25	4.00	3.80	4.50	4.26
Liechtenstein	4.93	4.90	4.90	4.90	5.00	4.80	4.91
Netherlands	5.00	4.75	5.00	4.75	4.50	4.50	4.75
Switzerland	5.00	4.85	4.50	4.60	5.00	5.00	4.83
United Kingdom	4.67	4.00	4.00	3.75	4.00	4.00	4.07
Regional Average	4.82	4.64	4.35	4.61	4.53	4.59	4.59

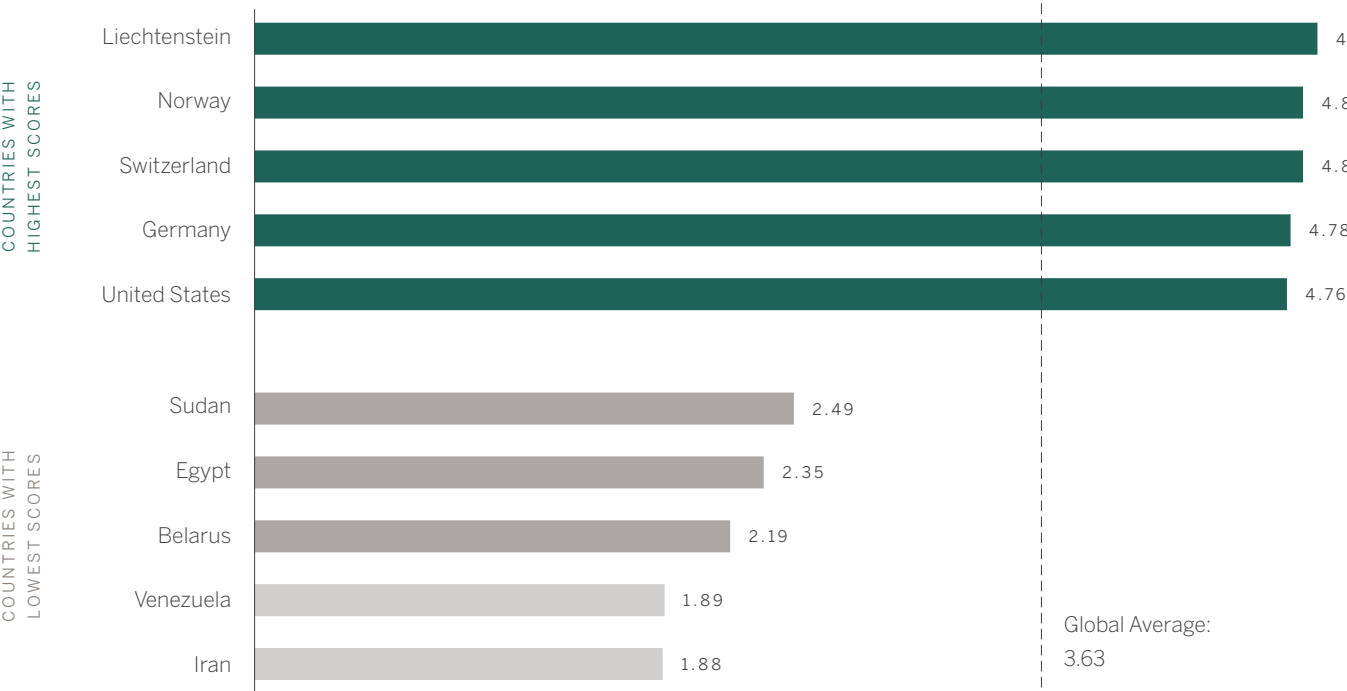


Results by Economy

In 2018–2020, the economy with the highest average overall score was Liechtenstein, at 4.91, followed by Norway (4.83), Switzerland (4.83), Germany (4.78), and the United States (4.76).

Liechtenstein (4.91) had a highly favorable regulatory, political, economic, and socio-cultural environment for philanthropy. Liechtenstein allowed tax deductions for charitable contributions to domestic philanthropic organizations as well as to organizations located in the European Economic Area (EEA) and Switzerland for both individuals and businesses. Liechtenstein’s philanthropic sector benefits from a strong tradition of philanthropic values modeled by the princely family and taught in schools.

FIGURE 11: GLOBAL PHILANTHROPY ENVIRONMENT INDEX COUNTRIES WITH THE HIGHEST AND LOWEST SCORES, 2018–2020



The countries with the most restrictive philanthropic environments were Iran (1.88), Venezuela (1.89), Belarus (2.19), Egypt (2.35), and Sudan (2.49).

Venezuela (1.89) and Iran (1.88) were the only countries that scored below 2.0, signaling that the environment for philanthropy was hostile in these countries between 2018 and 2020. In Venezuela, government exercised strict regulation of philanthropic organizations, and registration authorities engaged in corrupt practices; new controls and prohibitions were implemented in terms of receiving and sending cross-border donations, and both the political and economic environments were restrictive. However, Venezuela illustrated that cultural traditions and societal values can still support philanthropy: civil society organizations continued to pursue new projects despite hostile regulatory, political, and economic environments.

Global Changes and Their Impact on Philanthropy

The COVID-19 pandemic transformed philanthropy in many parts of the world. Based on the narratives provided by country experts and regional reviewers, nearly half (45) of country experts reported a slowdown in economic growth due to the pandemic, and therefore many households became more financially conservative, as the capacity and resilience of philanthropic organizations often weakened during the pandemic. However, the pandemic also opened opportunities for innovation and impact. As shared by country experts from around the world, philanthropic organizations implemented new technologies to access various stakeholders more efficiently, advocated for more favorable regulations, and collaborated with governments, corporations, and communities to successfully address challenges. The pandemic disproportionately affected different populations, leading to excessive restrictions on freedom of assembly while encouraging everyday giving. The kinds of causes that were supported shifted in some countries because of the pandemic, and left other societal and economic challenges overlooked and unattended.

People came together to support the fight against the COVID-19 pandemic by volunteering, supporting local initiatives, or donating to national recovery funds. Here are a few examples. In Myanmar, millions were donated to private funds to support COVID-19 prevention and response activities in 2020. In Nigeria, the pandemic led to increased awareness and generosity toward vulnerable groups. In countries including China and Kazakhstan, many people—including high net worth individuals—were more inclined to donate.

Social and economic inequality and universal human rights remained important issues to be addressed by philanthropic organizations. Philanthropic organizations in many countries responded to issues related to social justice and inequality.

Philanthropic organizations were able to raise awareness of and develop solutions for various issues such as educational inequality (United Kingdom), economic empowerment (Nigeria), social exclusion in rural areas (Italy), social equity (Ghana, South Korea) and the protection of human rights (Hong Kong) in 2018–2020.

However, support for philanthropic organizations focusing on human rights and gender issues continued to be jeopardized by some governments (Eswatini, Hungary, Kenya, Myanmar) by restricting or prohibiting the establishment and operation of such organizations.

Anti-money laundering and counter-terrorism regulations continued to hinder cross-border philanthropic flows.

Global challenges such as the COVID-19 pandemic and the subsequent vaccine development and distribution, highlighted the importance of cross-border donations in our increasingly globalized world. The 2020 *Global Philanthropy Tracker*³ (Indiana University Lilly Family School of Philanthropy) reported that philanthropic outflows from 47 economies contributed USD 68 billion in 2018. Additional data analysis confirmed a positive correlation between the overall philanthropic environment scores and the amount of philanthropic outflows captured by the 2020 *Global Philanthropy Tracker*, suggesting that economies with more favorable environments for philanthropy were linked with higher amounts of philanthropic outflows. In 2020, leading philanthropists, governments, international organizations, and philanthropic organizations called for more efficient giving channels and the establishment of global funds such as the COVID-19 Solidarity Response Fund launched by the WHO. Despite the urgent need for cross-border giving, 32 percent of the 79 economies included in both the 2018 and 2022 *GPEI* reported continuous and burdensome regulatory requirements for sending or receiving cross-border donations in 2018–2020, often due to anti-money-laundering and counter-terrorism disclosure requirements.

In 2018–2020, philanthropy played an important role in addressing humanitarian catastrophes—from hunger and armed conflicts to refugee crises. According to World Vision (2018, 2019, 2020), three of the worst disasters that appeared in consecutive years between 2018–2020 were the economic and political instability in Venezuela, the Syrian civil war and refugee crisis, and the Yemeni civil war and food crises. By December 2020, nearly one million Rohingya were forced to flee their home country, Myanmar (United Nations, 2021). Additionally, hunger in Africa also led to unprecedented suffering and migration in 2018–2020. By the end of 2020,

³ The Indiana University Lilly Family School of Philanthropy released the 2020 *Global Philanthropy Tracker*, the first report to offer a holistic view of the scale and scope of cross-border giving worldwide. The report measured cross-border philanthropic outflows from 47 countries at all stages of economic development and also included data on official development assistance, remittances, and other private investments. In 2018, the 47 economies included in the report contributed a combined USD 834 billion through all of the four cross-border flows.



more than 82 million people had been forcibly displaced, escaping from persecution, human rights violations, armed conflicts, or events that seriously disturbed the public order (United Nations High Commissioner for Refugees, 2021).

According to the United Nations Refugee Agency (2020), the top three countries of origin of refugees were Syria, Venezuela, and Afghanistan, and 86 percent of the world's refugees and Venezuelans displaced abroad were hosted by developing countries. Based on the *Global Humanitarian Assistance Report 2020*, private donors contributed USD 6.8 billion to international humanitarian assistance in 2019, individuals being the largest source (74%) of private donations, and non-governmental organizations receiving the largest proportion (85%) of donations in 2019 (Development Initiatives, 2021). Migration and refugee crises affected almost all regions. Philanthropic organizations across the globe had to address various societal challenges such as the provision of basic needs, housing, and education for refugees and displaced people.

Due to the Nagorno-Karabakh War, an armed conflict between Azerbaijan and Artsakh in 2020, the role and responsibility of philanthropy drastically increased in Armenia and Azerbaijan. In Armenia, philanthropic organizations focused on supporting displaced families as well as families that were affected by the war. In Azerbaijan, many philanthropic organizations turned to focus on the relief, recovery, and reconstruction of Karabakh and the safe return of internally displaced individuals.

Natural disasters led to international collaborations and an increased level of domestic and cross-border humanitarian assistance. Natural disasters also highlighted the urgent nature of climate change.

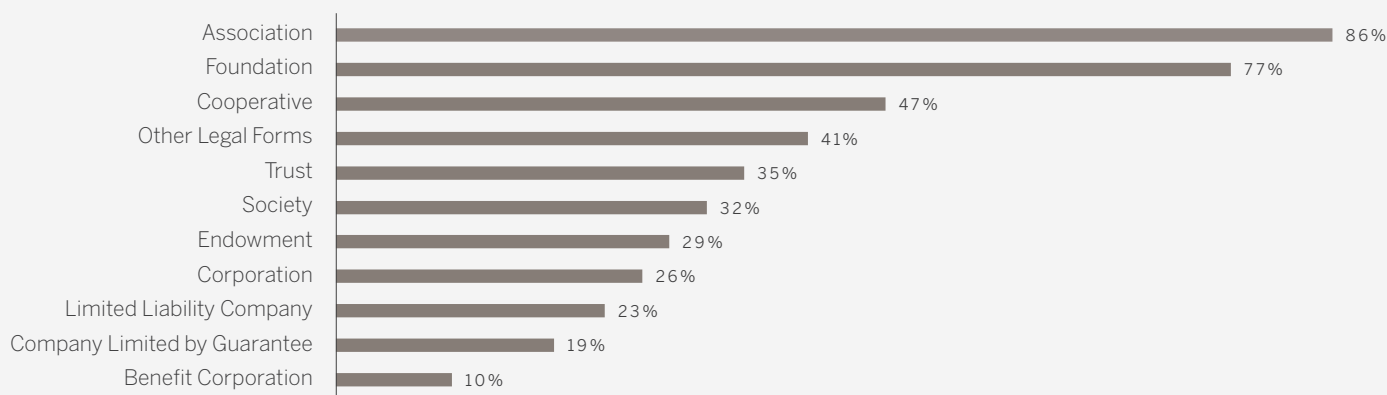
The Indonesian earthquakes and tsunami, the Pakistani heat wave, floods in India, Japan, and Nigeria in 2018, the Albanian earthquake, the Amazonian rainforest wildfires, Cyclone Idai in 2019, Australian fires, Hurricanes Eta and Iota, and the Croatian earthquake in 2020 are just a handful of examples of natural disasters that affected the globe in 2018–2020. During this time period, more than 1,000 natural disasters happened across the world, affecting more than 250 million people (Centre for Research on the Epidemiology of Disasters, 2019, 2020, 2021). In 2018, a group of foundations and philanthropists pledged at the 2018 Global Climate Action Summit (GCAS) to donate USD 4 billion to address climate change, and to raise that number to USD 6 billion by 2025. According to the *Funding Trends 2021: Climate Change Mitigation Philanthropy* report, philanthropic giving focused on climate change grew by almost 14 percent from 2019 to 2020, with a contribution of USD 6–10 billion in 2020, individuals being the largest source (67–80%) followed by foundations (20–33%) (ClimateWorks Global Intelligence, 2021).

Setting the Stage

LEGAL FORMS OF PHILANTHROPIC ORGANIZATIONS

Legal forms of philanthropic organizations vary across the globe. Associations (86%) and foundations (77%) have remained the most common legal forms in the economies included in the report. Cooperatives and trusts are also common types of philanthropic organizations. Two-fifths (41%) of the economies also reported other legal forms of philanthropic organizations, which shows the diverse legal framework of institutionalized philanthropy.

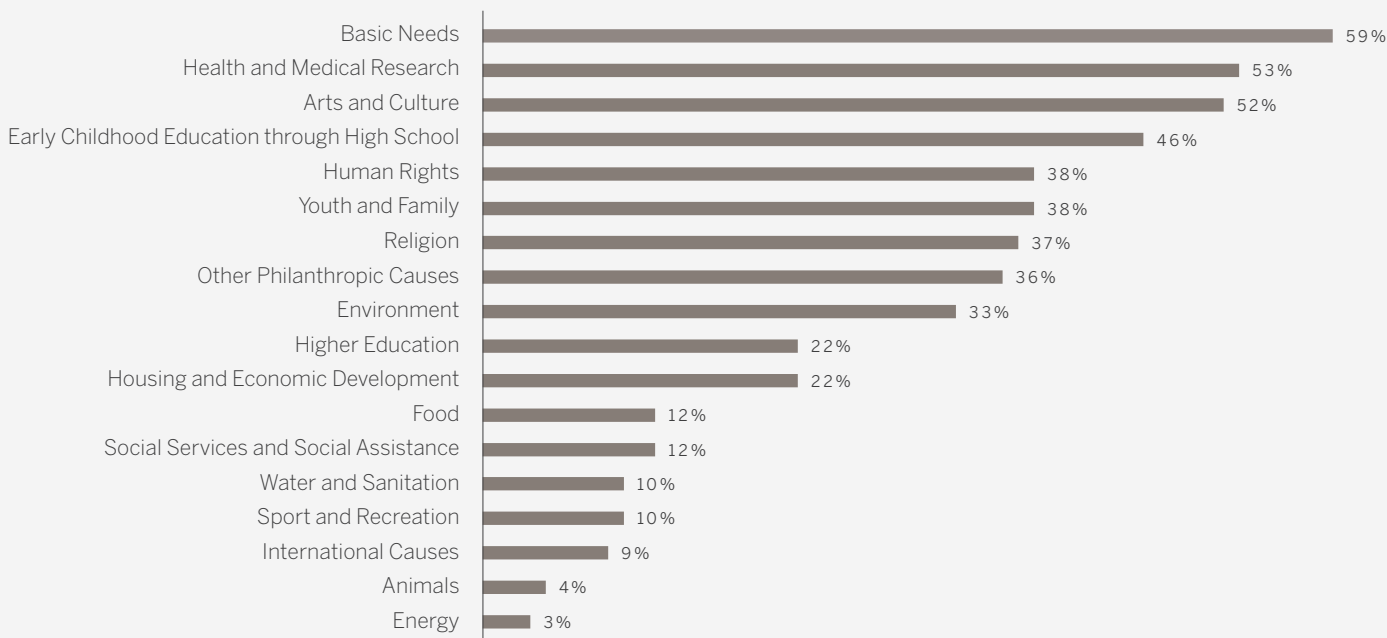
FIGURE 12: LEGAL FORMS OF PHILANTHROPIC ORGANIZATIONS, 2018–2020



CAUSES SUPPORTED BY PHILANTHROPIC ORGANIZATIONS

According to the country experts' responses regarding the top five causes supported by philanthropy, basic needs (59%) remained the most common philanthropic cause with which philanthropic organizations were primarily involved in 2018–2020. Basic needs was followed by health and medical research (53%), arts and culture (52%), early childhood education through high school (46%), human rights (38%), and youth and family (38%).

FIGURE 13: PHILANTHROPIC CAUSES, 2018–2020



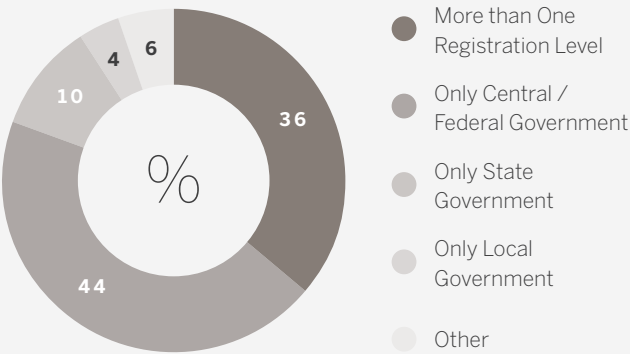
REGISTRATION OF PHILANTHROPIC ORGANIZATIONS

Measures of time, cost, and level of registration provide supplemental information to understand the ease of registering philanthropic organizations worldwide. On one hand, effective registration processes such as digital registration services, clear rules and regulations, and relatively quick and transparent review and approval processes, can make the philanthropic sector flourish. On the other hand, excessive registration time, complex and burdensome registration processes, and high direct or indirect registration fees, can indicate barriers in the sector.

Registration level

Centralized registration processes can be found in more than two-fifths (44%) of the economies included in the report, while one-third (36%) of the economies reported that the registration of philanthropic organizations happened on more than one level.

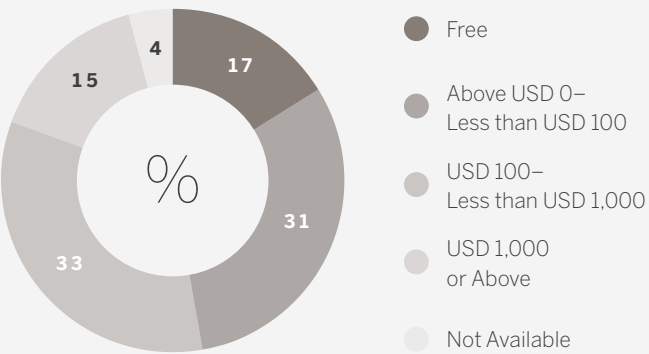
FIGURE 14: GOVERNMENT REGISTRATION LEVELS, 2018–2020



Registration cost

Nearly half of the economies had no fee (17%) or registration fees below USD 100 (31%). The most common cost of registration remained between USD 100 and USD 1,000 with 33 percent of the economies requiring a registration fee in this range.

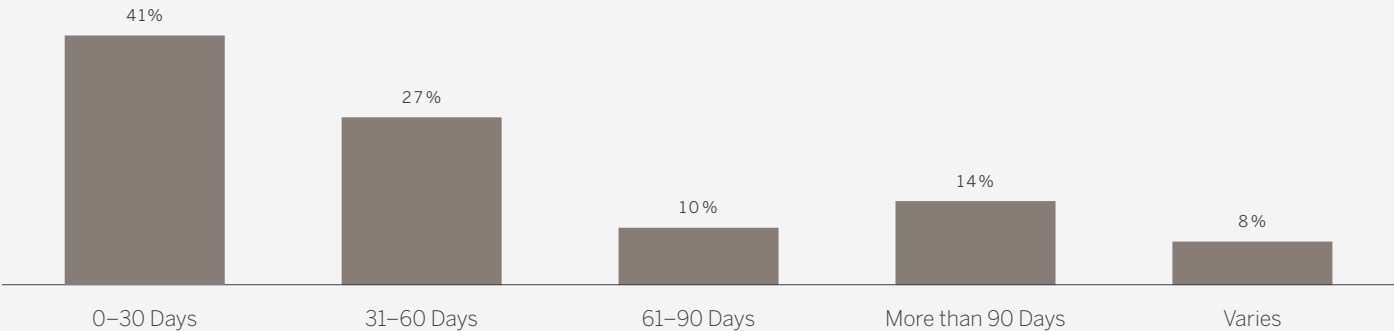
FIGURE 15: AVERAGE REGISTRATION COSTS, 2018–2020



Registration time

Most of the economies participating in this research had a reasonable time for registration, of no more than 30 days (41%) or 31–60 days (27%). However, there were still many economies where the registration time seemed onerous, as registration time could take more than 90 days in some places (14%).

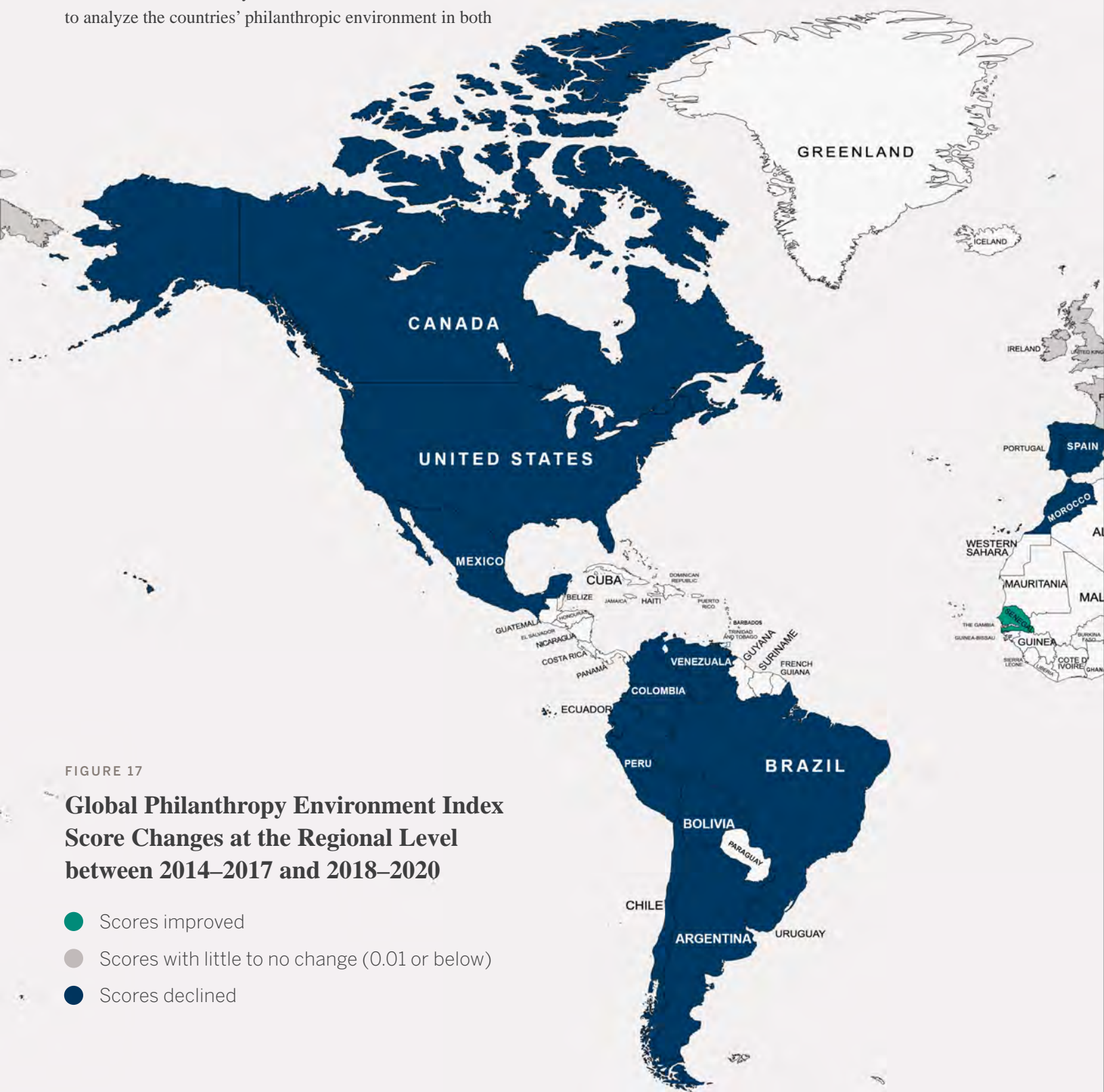
FIGURE 16: AVERAGE REGISTRATION TIME, 2018–2020



Changes over Time between 2014–2017 and 2018–2020

The following sections examine how the global philanthropic environment has changed over time by comparing the **79 economies** included in both the 2018 and 2022 *Indices*. These sections focus only on the **five factors** that were used to analyze the countries' philanthropic environment in both

indices years: ease of operating a philanthropic organization, tax incentives, cross-border philanthropic flows, political environment, and socio-cultural environment for philanthropy.



The 2022 *GPEI* reveals that the overall philanthropic environment improved slightly from 2014–2017 to 2018–2020. Comparing the 79 economies included in both the 2018 and 2022 indices, an overall modest improvement in the global philanthropic environment can be seen, as the average global score slightly increased from 3.64 in 2014–2017 to 3.67 in 2018–2020. Sub-Saharan Africa experienced the highest level of increase in the overall score, while the Middle East and Northern Africa and Southern Europe showed the highest level of decrease in the overall score.





Changes by Factor between 2014–2017 and 2018–2020

The average overall score of the 79 economies slightly increased (0.8%) between 2014–2017 and 2018–2020. Among the five factors studied in both indices, political environment had the largest score increase globally (2.8%), while the environment for cross-border giving had the largest decline (-1.9%) between 2014–2017 and 2018–2020.

FIGURE 18: GLOBAL PHILANTHROPY ENVIRONMENT INDEX SCORE CHANGES BY FACTOR BETWEEN 2014–2017 AND 2018–2020

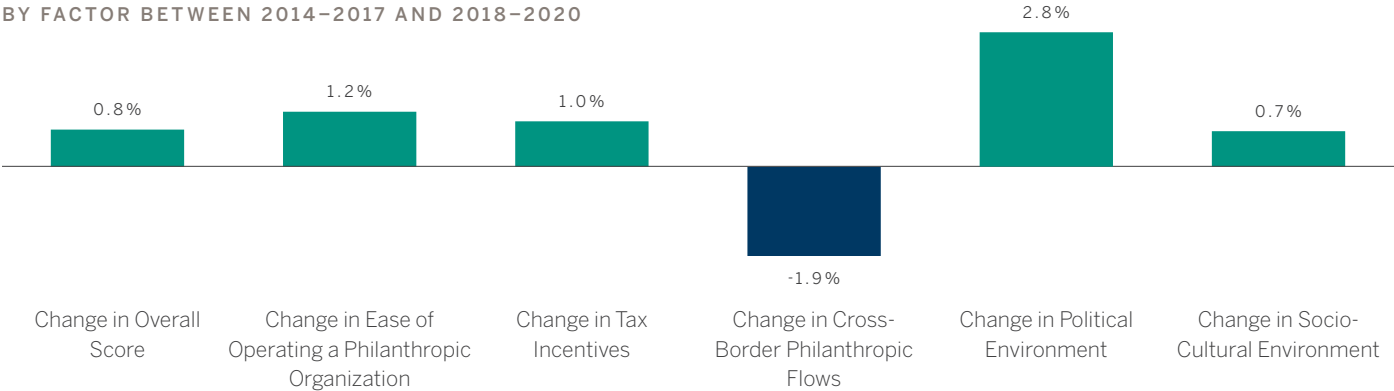
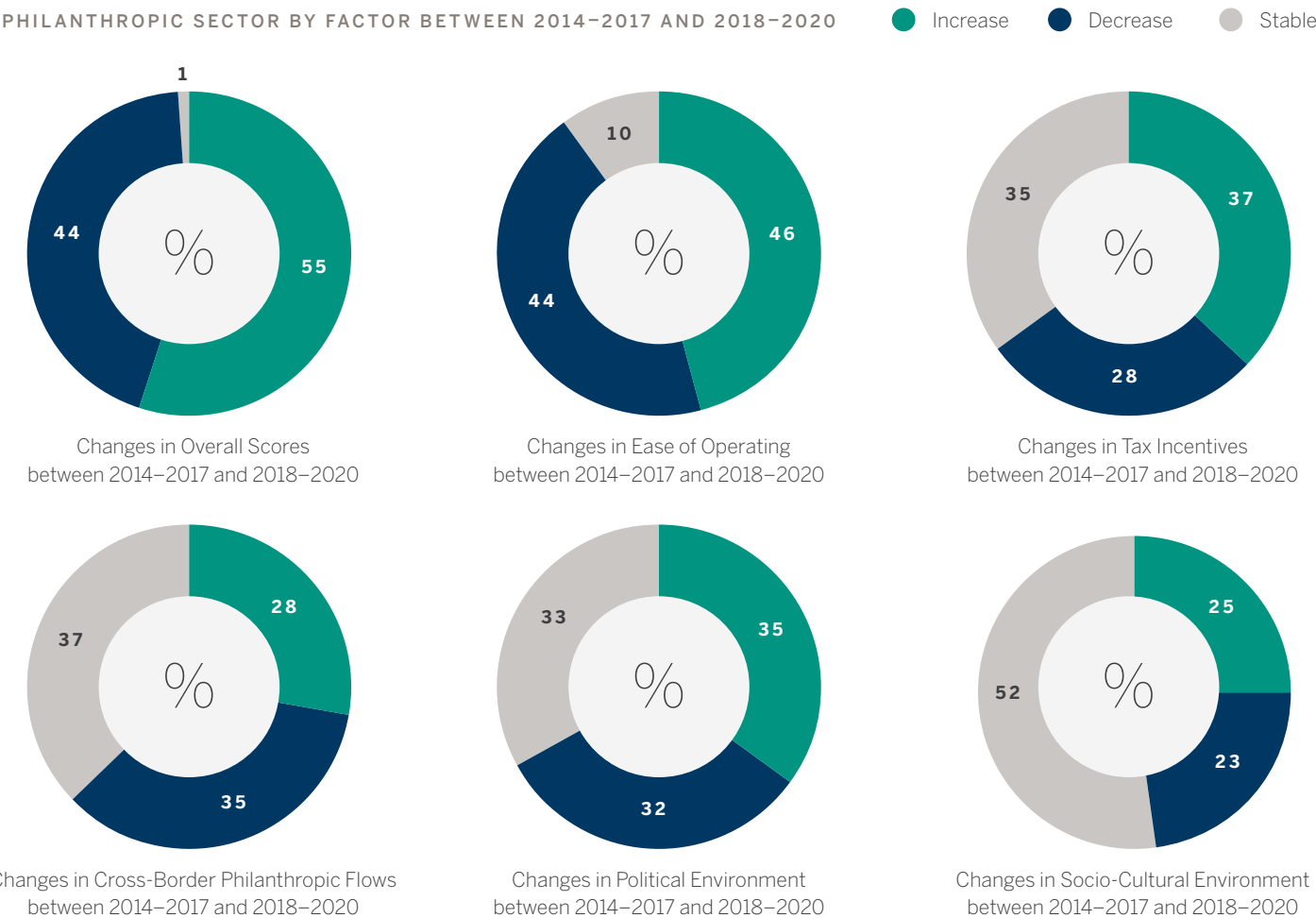


FIGURE 19: PERCENTAGE OF ECONOMIES WITH CHANGES AFFECTING THE PHILANTHROPIC SECTOR BY FACTOR BETWEEN 2014–2017 AND 2018–2020

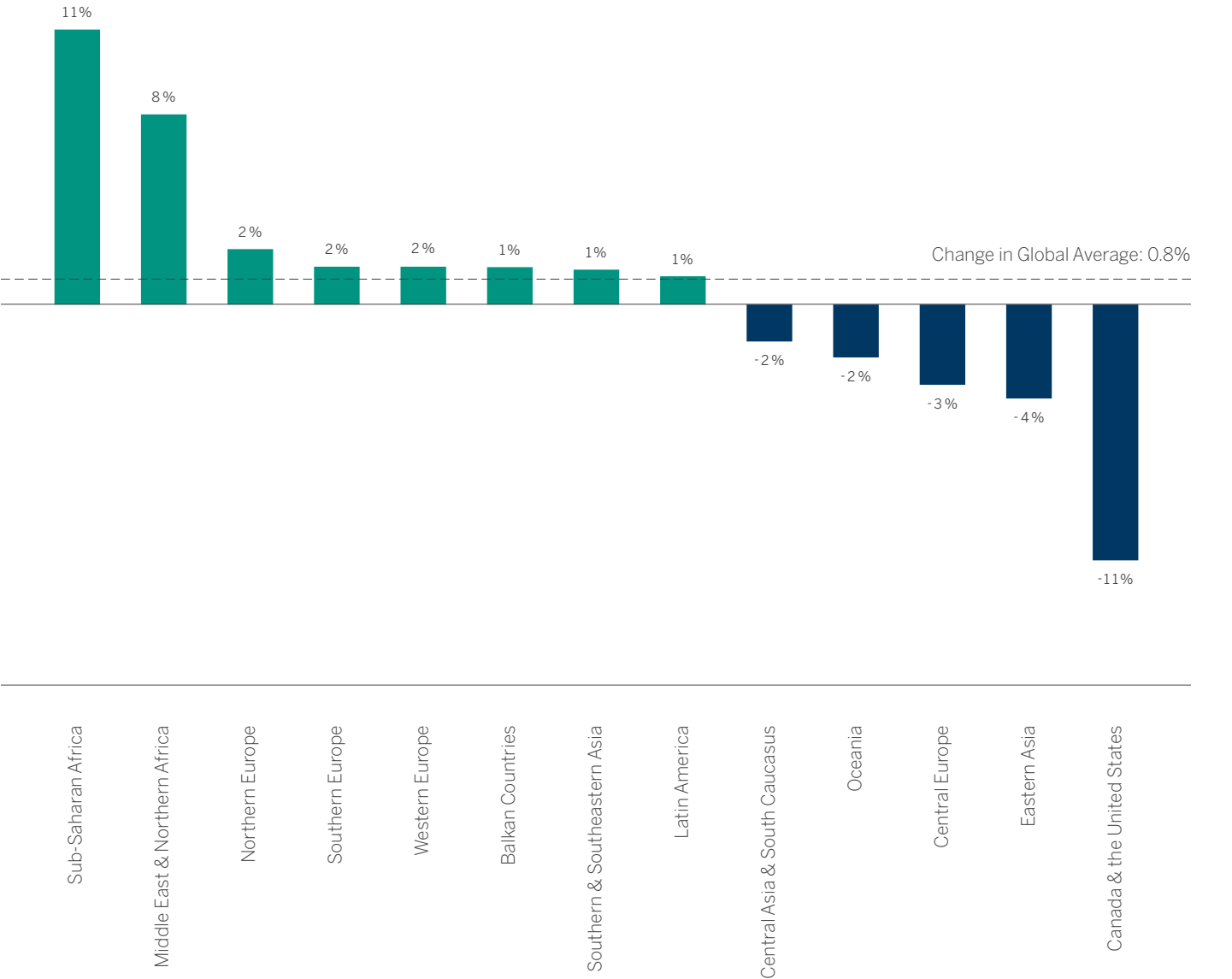


CHANGES IN EASE OF OPERATING A PHILANTHROPIC ORGANIZATION

Sub-Saharan Africa reported the highest level of improvement (+11%) between 2014–2017 and 2018–2020, while Canada and the United States experienced the biggest drop (-11%). Countries in Sub-Saharan Africa experienced an increase due to the fact that the registration and operation of philanthropic organizations became more consistent and transparent. Regions that saw a decrease reported strict governance rules, severe administrative guidance, and practices that threaten organizations’ charitable status or operation. In Canada and the United States region, Canada reported burdensome administrative guidance introduced by the Canada Revenue Agency in 2018–2020.

Overall, experts indicated that the ease of operating a philanthropic organization improved in 36 economies, which balanced with decreases observed in 35 economies.

FIGURE 20: PERCENTAGE OF CHANGE IN THE EASE OF OPERATING SCORE IN 79 ECONOMIES BY REGION BETWEEN 2014–2017 AND 2018–2020

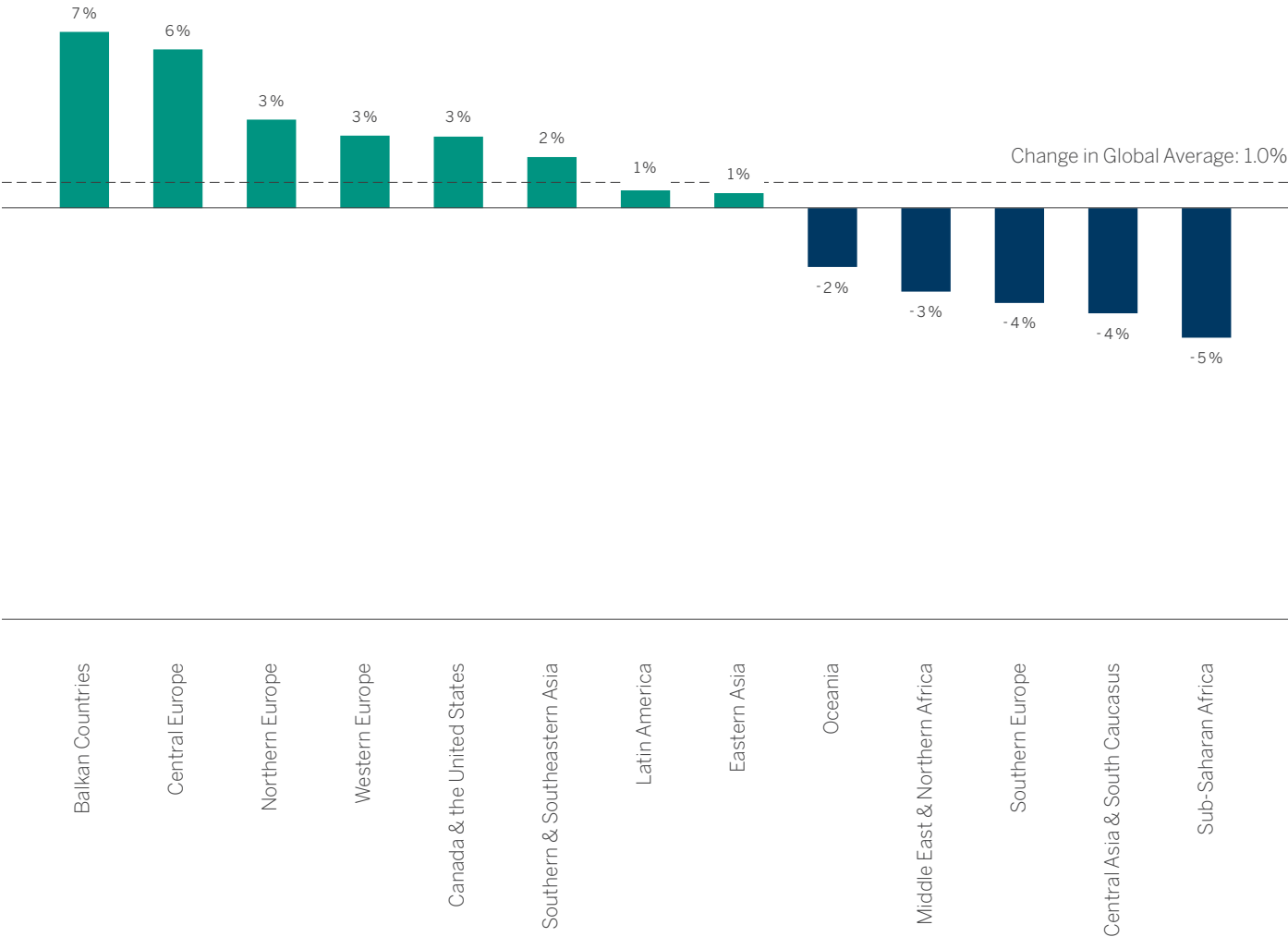


CHANGES IN TAX INCENTIVES

The Balkan Countries reported the highest level of improvements (+7%), while Sub-Saharan Africa experienced the largest drop (-5%) between 2014–2017 and 2018–2020 in terms of the tax incentives provided to donors and philanthropic organizations. Economies in the regions of Balkan Countries and Central Europe reported relatively transparent tax policies that seem to be slowly improving. In Sub-Saharan Africa, some country experts reported fairly limited tax incentives for donations, and philanthropic organizations often faced non-transparent, onerous, and arbitrary registration processes to receive tax-exempt status.

According to country experts, the tax incentives factor improved in 29 economies, decreased in 22 economies, and did not indicate any change in 28 economies. Additionally, three economies in the Middle East and Northern Africa region—Kuwait, Saudi Arabia, and the United Arab Emirates—scored “not applicable” (N.A.) since these economies do not have general income tax policies.

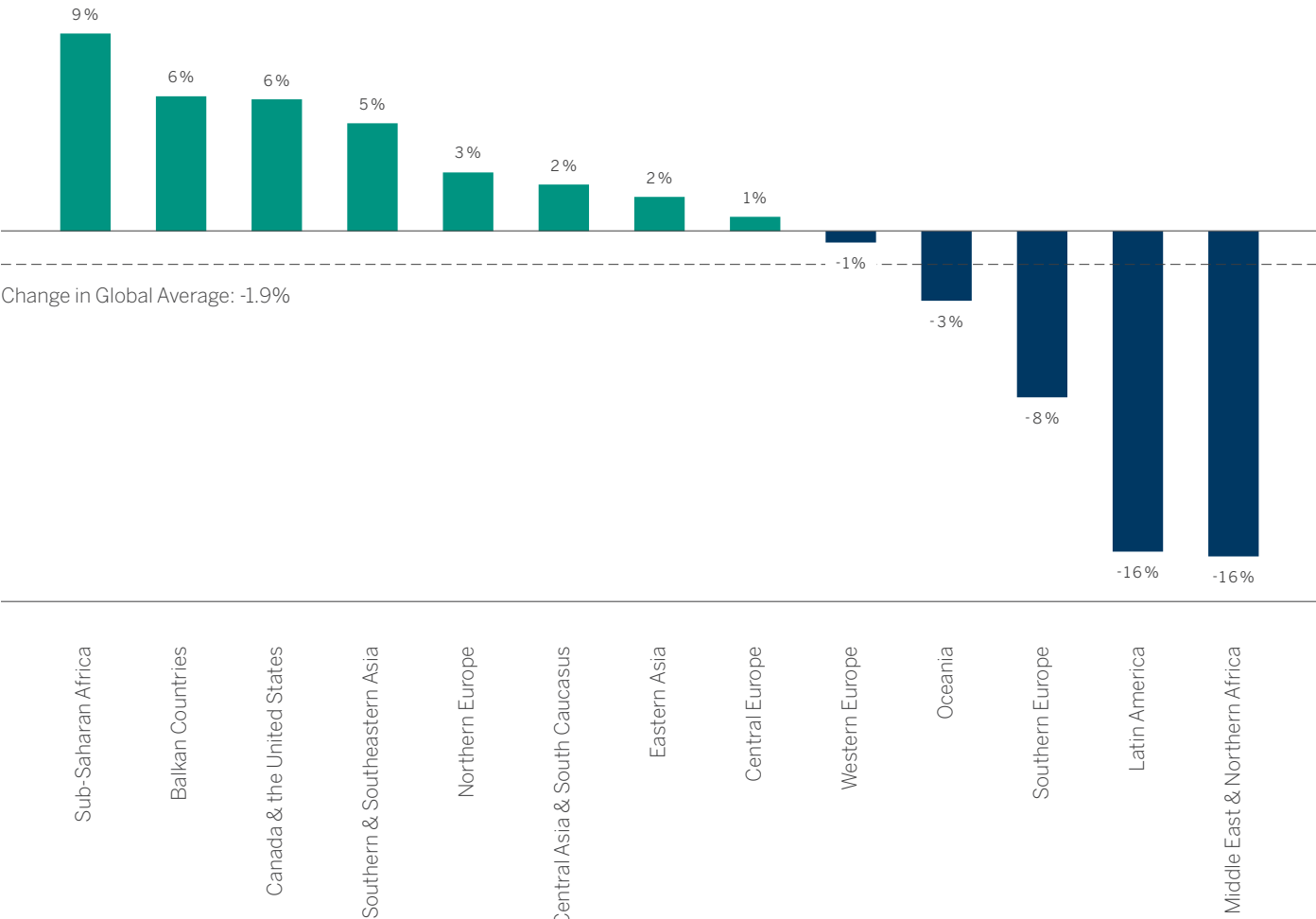
FIGURE 21: PERCENTAGE OF CHANGE IN THE TAX INCENTIVES SCORE IN 79 ECONOMIES BY REGION BETWEEN 2014–2017 AND 2018–2020



CHANGES IN CROSS-BORDER PHILANTHROPIC FLOWS

Despite significant funding efforts provided by major philanthropists and philanthropic organizations, cross-border giving remained only moderately favorable across economies in 2018–2020. The global average score for cross-border giving among the 79 economies was 3.51 in 2018–2020, a slight decrease from the global average of 3.58 in 2014–2017. Sub-Saharan Africa reported the highest level of improvement (+9%), while Latin America and the Middle East and Northern Africa experienced the biggest drop (both by -16%) between 2018 and 2022. In some Sub-Saharan African countries, registration for and approval of receiving cross-border donations became less restrictive. However, some countries in Latin America and the Middle East and Northern Africa suffered from heavily regulated cross-border philanthropic flows, because of practices that restricted philanthropic inflows and/or outflows with high costs and burdensome administrative requirements. According to country experts, the environment for cross-border philanthropic flows improved in 22 economies, worsened in 28 economies, and remained the same in 29 economies.

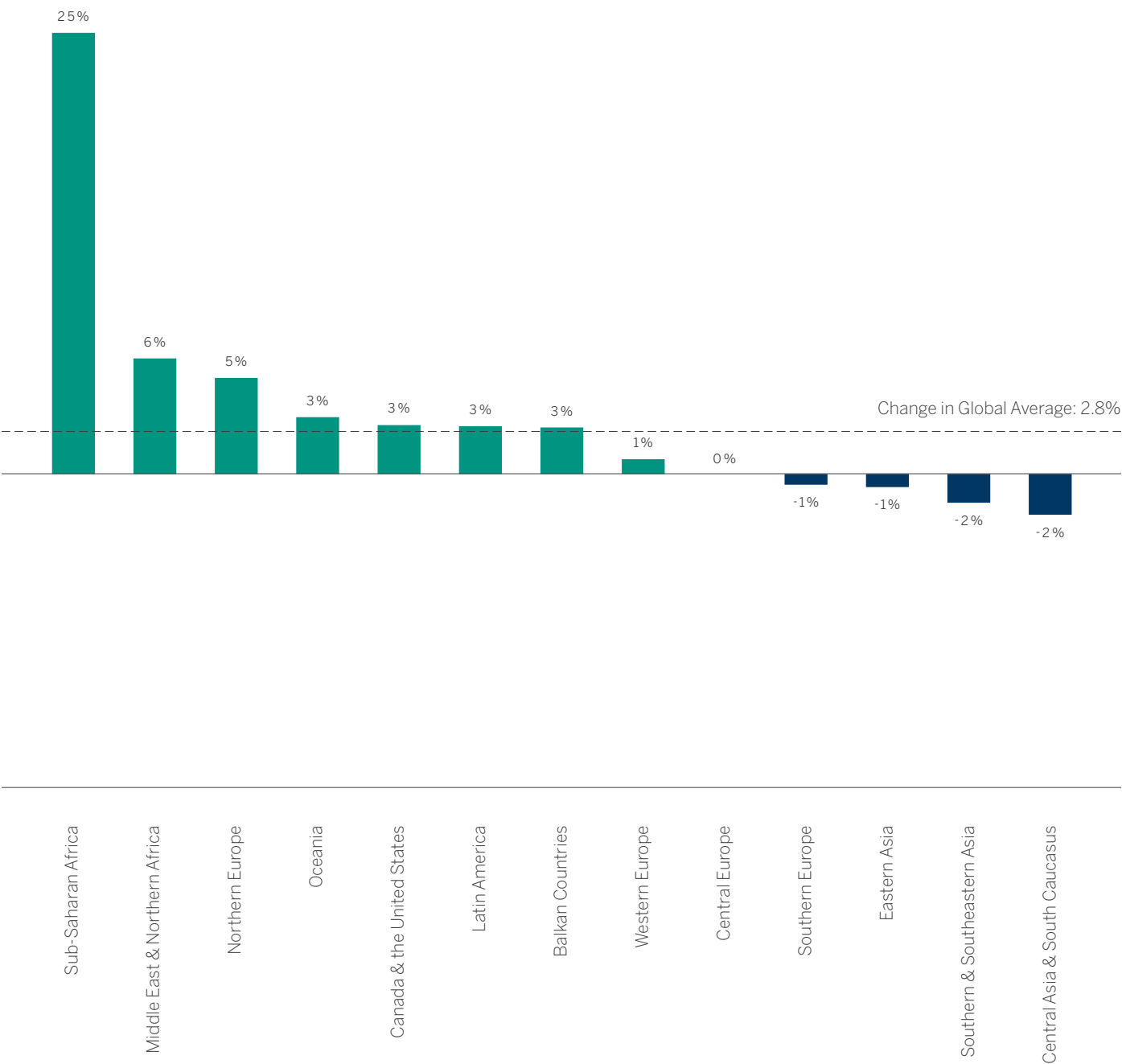
FIGURE 22: PERCENTAGE OF CHANGE IN THE CROSS-BORDER PHILANTHROPIC FLOWS SCORE IN 79 ECONOMIES BY REGION BETWEEN 2014–2017 AND 2018–2020



CHANGES IN POLITICAL ENVIRONMENT

The global average score for the political environment among the 79 economies was 3.51 in 2018–2020, a moderate increase from the global average of 3.41 in 2014–2017. Twenty-five economies experienced a decline, while 28 economies reported a more favorable political environment for philanthropy. Sub-Saharan Africa reported the highest level of improvement (+25%), while Central Asia and South Caucasus and Southern and Southeastern Asia (approximately -2% for both) experienced a slight drop between 2014–2017 and 2018–2020. In countries where the political environment improved, country experts indicated the implementation of new policies and an increased number of cross-sectoral collaborations as the primary reasons.

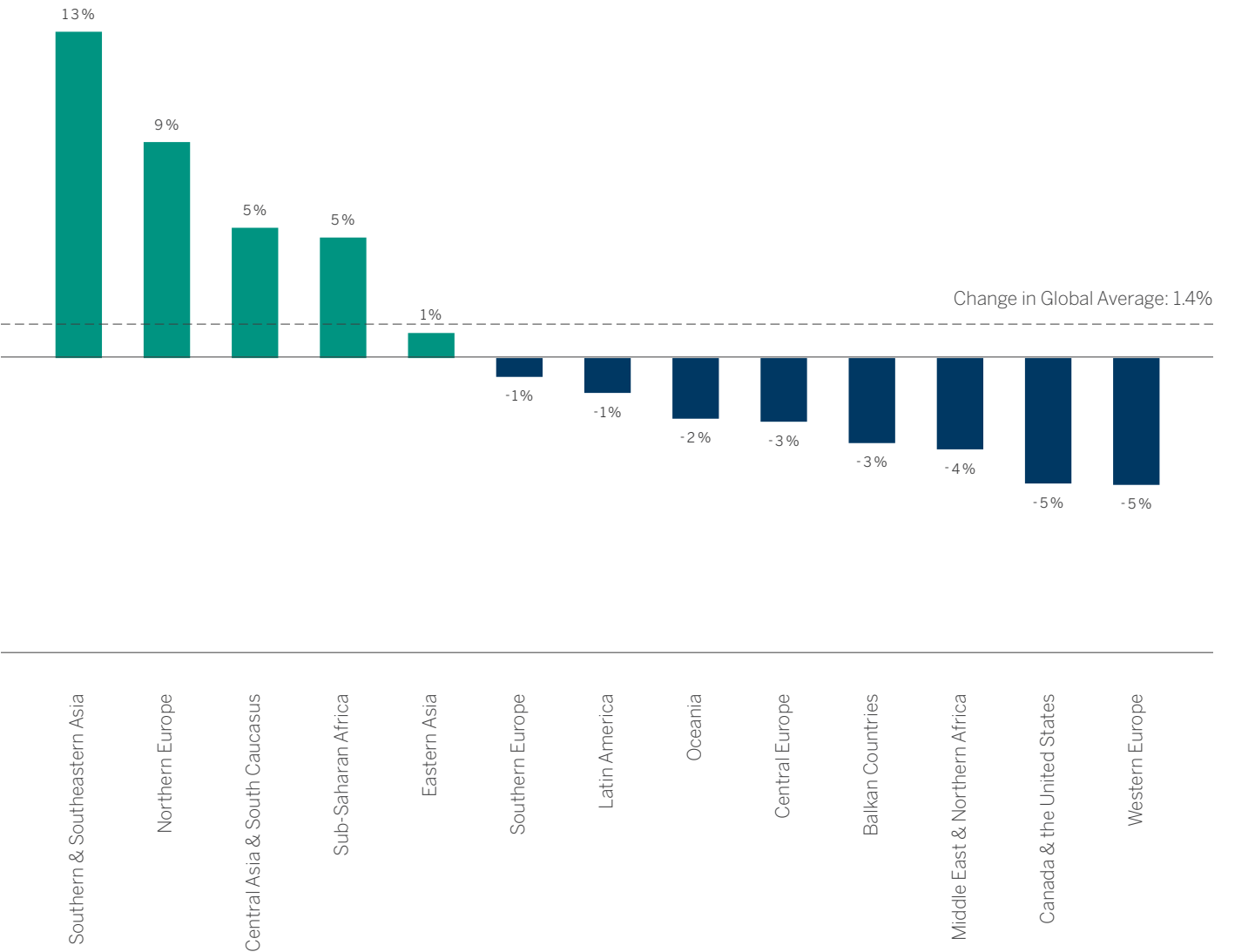
FIGURE 23: PERCENTAGE OF CHANGE IN THE POLITICAL ENVIRONMENT SCORE IN 79 ECONOMIES BY REGION BETWEEN 2014–2017 AND 2018–2020



CHANGES IN SOCIO-CULTURAL ENVIRONMENT

The socio-cultural environment experienced the smallest change between 2014–2017 and 2018–2020. Southern and Southeastern Asia reported the highest level of improvement (+13%), as each country of the region experienced a growth in philanthropy due to various relief and recovery efforts in response to natural disasters and the COVID-19 pandemic, which also served to further strengthen existing values and practices of philanthropy. Canada and the United States and Western Europe experienced a slight drop (both at -5%) between 2014–2017 and 2018–2020; however, Canada and the United States (on par with Northern Europe) still had the highest regional score for the socio-cultural environment for philanthropy (4.75), followed by Western Europe (4.57). In Canada, many philanthropic organizations were originally founded on a religious basis; charitable giving to religious organizations has declined in general as Canadian society has become more secular. In Western Europe, experts indicated that trust in philanthropic organizations declined in Austria and the Netherlands. Overall, 20 economies reported an improvement in the socio-cultural environment for philanthropy, while 18 economies reported a decline. Forty-one economies reported no change in terms of their socio-cultural environment between 2014–2017 and 2018–2020.

FIGURE 24: PERCENTAGE OF CHANGE IN THE SOCIO-CULTURAL ENVIRONMENT SCORE IN 79 ECONOMIES BY REGION BETWEEN 2014–2017 AND 2018–2020



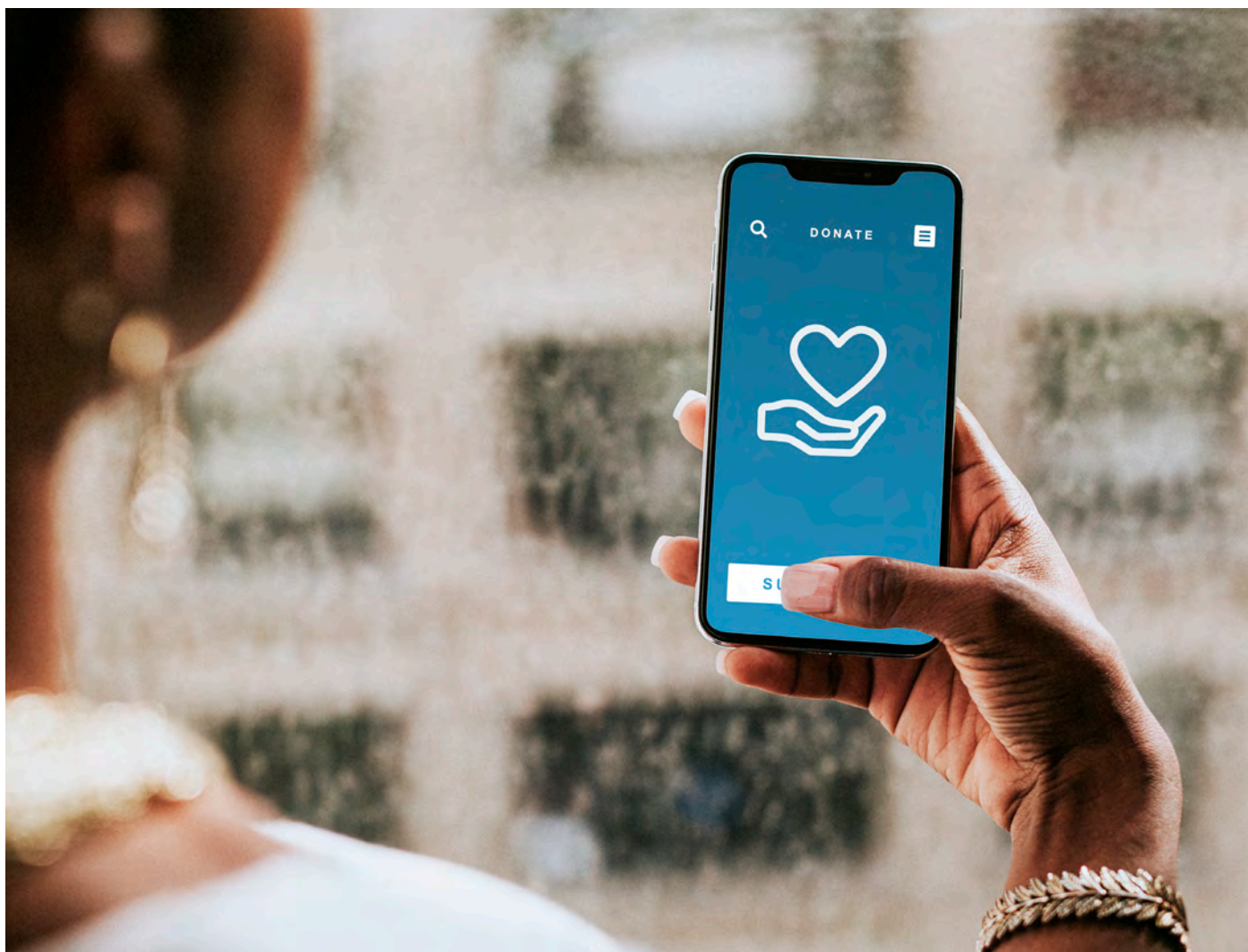
Changes by Region between 2014–2017 and 2018–2020

The five factors covered in both indices moderately improved in the Balkan Countries, Northern Europe, Southern and Southeastern Asia, and Sub-Saharan Africa, but such improvements were balanced by a slight decrease in regions including Canada and the United States, Latin America, the Middle East and Northern Africa, Oceania, and Southern Europe.

In Northern Europe, a deep-rooted philanthropic culture is augmented with the successful adoption of innovative, hybrid philanthropic vehicles such as venture philanthropy and social investment, and philanthropic organizations rapidly implemented digital solutions during the pandemic. Southern and Southeastern Asia also reported a strong cultural heritage of philanthropy and a significantly improved environment for philanthropy in many of the region's economies.

Even though there were only modest score changes in some regions and at the global level, many countries witnessed improvements or declines by factor. These positive and negative changes were often balanced out at the regional and global level.

Read more in the country and regional reports at globalindices.iupui.edu. [READ MORE](#) 



Looking Ahead

2021—A YEAR FILLED WITH CHALLENGES

This report provides an overview of the philanthropic environment in 91 countries and economies in 2018–2020. In many parts of the world, circumstances are fluid and can change rapidly. Unfortunately, the year 2021 provided a plethora of examples where societies faced a rapid decline in the regulatory, political, economic, and/or socio-cultural environment for philanthropy. The prolonged COVID-19 pandemic and its economic impact, new laws and regulations, and regime changes and military coups all posed challenges for the operation of philanthropic organizations and the growth of philanthropy across the globe.

Changes that have affected the philanthropic environment since January 2021 will be captured and comprehensively presented in the next iteration of the *GPEI*.



COVID-19 pandemic and its far-reaching socio-economic implications in Ghana

The COVID-19 pandemic disrupted economic activities and constrained delivery of public services provided by philanthropic organizations in Ghana. Pandemic-related restrictions implemented by the government challenged the operation and service delivery of many philanthropic organizations in the country. Several philanthropic organizations had to shut down due to the lack of technological capacity, the high cost of Internet service, and the lack of expertise and skills to use necessary software that were all required to effectively maintain the organizations' operations during lockdowns. Philanthropic organizations also experienced an extreme level of decline in international funding, as many international funders were also struggling to survive. Thus, international non-governmental organizations were forced to redefine their focus or cancel some of their projects in Ghana.

Sources: Tijani, 2022; West Africa Civil Society Institute, 2022.



Coup d'état in Myanmar

Since the military coup d'état on February 1, 2021, the philanthropic environment has quickly deteriorated in Myanmar. Military orders issued by the State Administration Council made the environment for philanthropy extremely challenging. Human rights and democracy advocates have been arrested, and by the end of August 2021, more than 100 people working for philanthropic organizations were in detention, five of them already sentenced. Philanthropic organizations' bank accounts have been massively monitored or frozen by the government. Funding for civil society organizations, especially from foreign donors, has severely declined, and was often suspended, leading to financial uncertainty experienced by nearly 90 percent of civil society organizations in recent months. In 2021, an estimated 21 percent of civil society organizations were forced to shut down due to recently implemented constraints and restrictions.

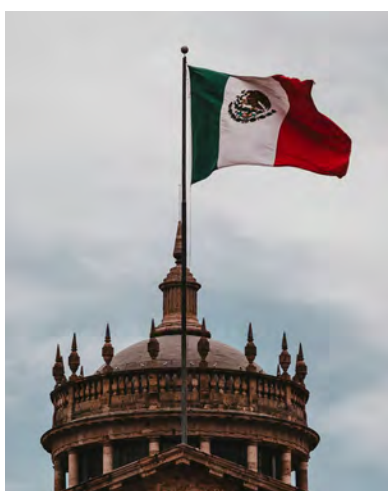
Sources: CIVICUS, 2021a; CIVICUS, 2022; International Center for Not-for-Profit Law, 2021; Liu, 2021.



New laws and regulations in Hong Kong

Due to the 2020 National Security Law and new guidelines on charities, human rights organizations and opposition-leaning philanthropic organizations ceased their operation in 2021. Amnesty International announced the closing of their two offices in Hong Kong due to “Hong Kong’s national security law, which has made it effectively impossible for human rights organizations in Hong Kong to work freely and without fear of serious reprisals from the government.” Fundraising activities are likely to be challenged as well. Additionally, in September 2021, Hong Kong’s financial services chief informed charities, which are exempted from taxes based on the current regulations, that charities which endanger national security could lose their charitable status under the updated Tax Guide for Charitable Institutions and Trusts of a Public Character.

Sources: Amnesty International, 2021; CIVICUS, 2021b; Hong Kong Council of Social Service, 2021.



Challenges facing philanthropic organizations in Mexico

The Mexican government announced various reforms on the Penal Code and Income Tax Law in 2021 that could threaten the operation of philanthropic organizations in Mexico. According to the proposed amendments, philanthropic organizations will be subject to additional reporting requirements if receiving donations from abroad, which could lead to burdensome administrative requirements and stigmatization of foreign-funded philanthropic organizations. Additionally, based on the proposed 2022 Economic Package, deductions for donations and contributions for retirement will be limited at up to 15 percent of the taxpayer’s income, which could discourage individuals’ charitable contributions in the future. These legal changes could further challenge the sustainable financial operation of thousands of philanthropic organizations, as restrictions on self-generated income and extreme reduction of federal funding have already negatively affected these organizations.

Sources: Mexicanos Contra La Corrupción y la Impunidad, 2021; Rodríguez, 2021; United States Agency for International Development, 2021.

THE FUTURE OF PHILANTHROPY

According to country experts in the 91 economies included in the 2022 *GPEI*, the future of philanthropy will be characterized by new technologies and the digitalization of giving. Detailed country reports also suggest that philanthropy has become more formalized and institutionalized across the world. Due to the current global environment, building collaborations across different sectors and cultivating higher levels of awareness of the work and impact of philanthropic organizations will be indispensable for the future.

Philanthropy is and will remain present everywhere. In times of crises, as well as in our everyday lives, philanthropy has played a significant role in addressing systemic problems and offering innovative solutions to local and global challenges. While the development of institutionalized philanthropy varies between countries, informal philanthropy is widely practiced in societies across the world. The COVID-19 pandemic spurred high levels of human generosity, often crossing national borders to support the most vulnerable communities. By raising awareness of the importance of creating a positive philanthropic environment, this *Index* provides tools for decision-makers to remove barriers and to promote philanthropy, thereby helping it address the key issues of the future, from sustainable development to climate change to creating an environment where all human beings can flourish.



Limitations and Directions for Future Research

GLOBAL COVERAGE

The 2022 *GPEI* covers 91 countries and economies grouped into 14 geographic regions. The country-level coverage remained limited in some regions. For example, only two of the 13 Caribbean countries, two of the 14 countries in Oceania, and ten of the 48 Sub-Saharan African countries are included in this report. The research team will continue to expand the coverage of countries and provide a more complete representation of each region in future editions of the *Index*.

TIMEFRAME OF DATA COLLECTION

The *GPEI* conducts a thorough data collection and data analysis. Data collection for the 2022 *GPEI* at the country- and regional levels took place between January and November 2021. To collect comparable and consistent information, all experts evaluated the enabling environment for philanthropy for a three-year period between 2018 and 2020. Thus, this report may not reflect the most recent developments that happened after January 1, 2021. The *GPEI* is an ongoing project and will continue to share updates on the philanthropic environment in future editions.

DIVERSE FORMS OF PHILANTHROPY

The *GPEI* report focuses primarily on formal giving and institutionalized philanthropy while assessing the environment for philanthropy through three of the six factors: ease of operating a philanthropic organization, tax incentives for giving, and cross-border philanthropic flows. The other three factors—political environment, economic environment, and socio-cultural environment—measure the presence of components that affect both formal and informal philanthropic engagement. In addition to making donations to philanthropic organizations, people practice philanthropy in various ways such as religious giving, volunteering, and generosity and acts of kindness toward friends, neighbors, or strangers, especially during the COVID-19 pandemic and other crises. The complex nature of informal philanthropy calls for more research to measure and examine all forms of philanthropy at the global level.

WITHIN-COUNTRY VARIATIONS

The *GPEI* measures the enabling environment for philanthropy at the level of each country and economy; therefore, variations within the country itself are sometimes not fully captured and discussed in the reports. For example, philanthropic organizations tend to concentrate in urban areas where there is a thriving economy, a higher concentration of wealth, and better infrastructure for organizational operation. There is often a wide divide between urban and rural areas in many countries and economies, which leads to very different enabling environments for philanthropy within any given country. In the *GPEI* reports, the assessment of the philanthropic environment through the six factors focuses more on a country-level evaluation, which may not touch on major developments or barriers that occurred and affected only a certain geographic area within a given country. Future research that measures and analyzes the similarities and differences in the enabling conditions for philanthropy across regions within a given country will bring valuable insights for local policymaking and the development of philanthropy within the country.

Methodology

The *Global Philanthropy Environment Index* (GPEI) examines the enabling environment for philanthropy within a country and across countries. It measures the regulatory, political, economic, and socio-cultural incentives and barriers to philanthropy in developing, emerging, and developed economies. The 2022 GPEI provides new comprehensive data on the philanthropic environment between 2018–2020 in 91 countries and economies.

DATA COLLECTION

The GPEI collects data on the enabling environment for philanthropy at the country-level using an expert questionnaire. In the 2022 GPEI, one or more experts for each of the 91 economies included in the study completed the questionnaire. These country experts—mostly country-based—have a deep knowledge of, and rich practical experience with, the philanthropic sector. They provided a professional assessment of the environment for philanthropy in a given economy.

SCORING

The expert questionnaire contains 11 indicator questions to measure the environment on the basis of six factors, as listed below. For each indicator question, country experts provided a narrative (approximately 300 words) and a score on the scale of 1 (indicating the least favorable environment) to 5 (indicating the most favorable environment) for philanthropy. The questionnaire contains guiding questions and specific instructions to guide the scoring process. Using scores from expert questionnaires, overall scores for each factor were calculated for each of the 91 economies.

In addition to scores, experts shared insights on the practical influence of the laws and regulations, observations based on experience from country-based professional work in the philanthropic sector, and/or perspectives of various factors as enabling conditions for philanthropy in each economy. The 2022 GPEI focuses on evaluating the philanthropic environment during the three-year period between 2018 and 2020; therefore, it captures regulations, policies, practices, and other major changes that occurred and affected philanthropy during the first nine months of the COVID-19 pandemic.

GPEI INDICATOR QUESTIONS

Factor 1. Ease of operating philanthropic organizations

This factor focuses on the laws and regulations for the formation, operation, and dissolution of philanthropic organizations and includes the following indicator questions:

- a. To what extent can individuals form and incorporate the organizations defined?
- b. To what extent are philanthropic organizations free to operate without excessive government interference?
- c. To what extent is there government discretion in shutting down philanthropic organizations?

Factor 2. Tax incentives

This factor examines the laws and regulations governing taxes related to making and receiving donations. It includes the following indicator questions:

- a. To what extent is the tax system favorable to making charitable donations?
- b. To what extent is the tax system favorable to philanthropic organizations in receiving charitable donations?

Factor 3. Cross-border philanthropic flows

This factor evaluates the laws and regulations governing the incentives and constraints of making and receiving cross-border donations. It includes the following indicator questions:

- a. To what extent is the legal regulatory environment favorable to sending cross-border donations?
- b. To what extent is the legal regulatory environment favorable to receiving cross-border donations?

Factor 4. Political environment

This factor assesses the relationships between the government and philanthropic organizations, as well as public policies and practices regarding philanthropy. It includes the following indicator questions:

- a. To what extent is the political environment favorable for philanthropy?
- b. To what extent are public policies and practices favorable for philanthropy?

Factor 5. Economic environment

This factor reviews the economic conditions that nurture or hinder individual and institutional philanthropy. It includes one indicator question:

- a. To what extent is the economic context favorable for philanthropy?

Factor 6. Socio-cultural environment

This factor captures core societal values that provide enabling or disabling philanthropic conditions such as cultural philanthropic traditions, public trust, awareness of philanthropy, and perceptions of philanthropic organizations. It includes one indicator question:

- a. To what extent are socio-cultural values and practices favorable for philanthropy?

In addition to these indicator questions, the questionnaire also captures information in the following areas:

- Legal forms of philanthropic organizations;
- Important social causes supported by philanthropic organizations;
- Average time for registration, and average registration costs;
- Current state of the philanthropic sector;
- Major recent events affecting the philanthropic landscape;
- Future observable trends;
- Recommendations for improvement; and
- Philanthropic response to the COVID-19 pandemic.

SCORE VALIDATION AND REVIEW PROCESS

After experts completed the questionnaires, the Indiana University Lilly Family School of Philanthropy research team first reviewed scores and narratives, conducted supplementary research, and collected additional information from country experts as needed. Then all data were sent to regional reviewers for score validation at the regional level. The 91 countries and economies were grouped into 14 regions. Each region had one additional expert serving as a regional reviewer, none of whom served as a country expert for the 2022 *GPEI*. The regional reviewers all had a broader understanding of the philanthropic environment in multiple countries in a given region. Regional reviewers assessed the scores from all participating economies included in the region, reviewed the narratives provided by country experts, and developed a concise report summarizing regional developments and trends.

As part of the 2022 *GPEI* regional review process, the research team hosted 14 online meetings with experts from 14 regions. Regional reviewers and country experts participated in these meetings. They shared updates on the development of the philanthropic environment in each economy during the 2018–2020 period, and discussed scores for the 11 indicator questions at the country- and regional levels. These experts also made suggestions on potential ways to improve the methodologies in future editions of the *GPEI*.

Lastly, the Global Advisory Council reviewed and discussed the scores and country reports from a global perspective and suggested adjustments for some economies as needed. After this careful and thorough score validation and review process at the country-, regional, and global levels, the research team calculated the final average values for each factor as well as each economy and region, and developed the *Index*.

COUNTRY AND REGIONAL REPORTS

In addition to this global report, the 2022 *GPEI* includes 91 separate country reports and 14 regional reports, all available at globalindices.iupui.edu. These reports provide background information on the enabling environment for philanthropy for these 91 countries and economies in 14 regions. These reports also share updates on major changes that occurred in 2018–2020 and identify key trends on future developments in philanthropy in a given economy or region.

Acknowledgments

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