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The 2022 Global Philanthropy Environment Index Denmark

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QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Cooperative, Endowment, Foundation, Trust, Self-Governing Institution

Five main social issues addressed by these organizations: Arts and Culture, Early Childhood Education through High School, Housing and Economic Development, International Causes, Sports and Culture

Average time established by law to register a philanthropic organization: 0-30 days

Average cost for registering a philanthropic organization: USD 0

Government levels primarily regulating the incorporation of philanthropic organizations: Central/Federal Government, Local Government

Denmark has three administrative levels of government: central government, regional government, and local government (municipality). Central government decides and regulates laws and rules that apply in general to associations, foundations, and other types of nonprofit institutions. Local government administers some of these laws, most notably within the fields of education and leisure (see below).

Philanthropic Environment Scores:

Year	Ease of Operating a PO	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
2022 GPEI	5.00	4.00	4.00	5.00	5.00	5.00	4.67
2018 GPEI	4.83	4.00	4.00	4.75	N.A.	4.50	4.42

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

Key Findings

I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

The three indicator questions in this section pertain to the laws and regulations governing philanthropic organizations (POs). The scoring questions for this category cover three aspects of regulations: (A) formation and registration; (B) operations; and (C) dissolution.

Question One: To what extent can individuals form and incorporate the organizations defined?

Score: 5.0

Denmark has three dominant organizational forms of philanthropic organizations (POs): (1) associations, which can have various names besides association, such as club or society; (2) foundations or trusts ('stiftelse'); and (3) 'self-governing institutions' ('selvejende institution') (Ibsen & Habermann 2006). Denmark has guaranteed the freedom of association in its written constitution, which dates back to 1849. Articles 77, 78, and 79 guarantee freedom of expression, freedom of association, and freedom of peaceful assembly. The positive right of freedom protects the right to form and become a member of associations of one's own choice as long as the association pursues legal goals. Government cannot dissolve an association unless the case is tested in court. These limitations are in accordance with the United Nations Declaration of Human Rights, which Denmark has ratified. Besides the constitutional guarantee, Denmark does not have an act on associations as such. The basis for the law is instead precedents and legal doctrine (Gjems-Onstad, 1996). There is no legal or government requirement for registration of associations, no official register, and no registration fee. Any person or group can form an association, and there is no restriction on its purpose as long as it is legal. Foundations, on the other hand, are subject to statutory regulation, under the 'Law of Foundations and Certain Types of Associations'. This law also applies to certain associations within the field of work, i.e., unions and other associations that represent members' economic interests. A foundation must have a written statute with its name, 'common good' purpose, founder, size, number of persons on the board, rules of accounting, and use of surplus. Foundations are subject to the non-distribution constraint and must have yearly audit procedures. Besides associations and foundations, Danish law also holds a category called 'self-governing institutions' ('selvejende institution'). Most of these are subject to the law of foundations.

Question Two: To what extent are POs free to operate without excessive government interference?

Score: 5.0

POs in Denmark are free to choose their legal form according to what suits their purpose best. The association is by far the most dominant form and is institutionally recognized as a legitimate way of pursuing a purpose or an activity for a membership that shares a common goal. The association can operate without governmental interference. An association is not required to be registered officially. However, if the association receives support from government, it must register in the so-called 'Central Corporate Register' ('CVR register'). Associations operate on all fields in Danish society, and their possibility to receive public support varies according to the specific field. Most associations that receive public support do so according to the 'Law on General Education' ('Folkeoplysningsloven') administered by the local government. This act is operative within the fields

of sports, leisure, culture, arts, and education, which are the dominant voluntary fields in Denmark. This act requires associations to be democratically governed. According to the ‘law on social service’ (‘Serviceloven’, article 18), Danish municipalities are obliged to support local associations and organizations within the health and social work fields.

Foundations are required to distribute money according only to their purpose as described in their written statutes. Any person or association can establish a foundation. However, the founder or donor must hand over all decision-making authority to the foundation. The Ministry of Justice can, according to the foundation law, require information about whether the operations of the foundation are in accordance with the statutes and the general law. Foundations holding a net capital above DKK 3 million (USD 460,000) must use an auditor authorized by the state (Ørberg & Lilja, 2020). Self-governing institutions usually operate an institution or a service on a contract or agreement with local government. As such, they are subject to closer control and accountability.

Question Three: To what extent is there government discretion in shutting down POs?

Score: 5.0

An association is free to dissolve itself without interference from government. Usually, the written statute specifies the rules of dissolution—e.g., that a majority should vote for this at two consecutive general assemblies—and the liquidation of its assets. Government can dissolve associations that use or encourage the use of violence only by court order. This means that government cannot dissolve an association unless the case is tested in court.

Lawsuits against associations happen very seldom. However, in 2020 (and for the first time since the 1930s), charges against one particular criminal group were pressed, and the City Court of Copenhagen dissolved the group with reference to § 78 in the Constitution, declaring it an illegal association (Edelholt, 2020).

Dissolution, change of statutes of a foundation, or merging of two foundations requires permission from the foundation authority (‘fondsmyndighed’), i.e., the Ministry of Justice. A self-governing institution operating under a contract with government can terminate the contract according to the regulations set up in the agreement.

II. Domestic Tax and Fiscal Issues

The two questions in this section pertain to laws and regulations governing the fiscal constraints of giving and receiving donations domestically.

Question Four: To what extent is the tax system favorable to making charitable donations?

Score: 4.0

According to the tax law (‘Ligningsloven’ article 8A and 12), individual persons or corporations get a tax deduction for charitable donations of up to a maximum amount of DKK 17,000 (USD 2,600) as of 2021. It is also possible to donate larger amounts (maximum 15 percent of an individual’s yearly income) to officially accepted charitable and religious organizations (see criteria in next paragraph),

under the condition that the individual donates a yearly amount over a period of at least 10 years. The Danish tax authorities publish a list of officially accepted charitable organizations such as associations, foundations, religious societies, etc., on their web site for which donors can deduct contributions. To be accepted for this list, organizations must work for the common good—such as humanitarian, scientific or environmental causes—and organizations must not, through their purpose or concrete acts, work against or undermine democracy, any rights of freedom, or human rights. In addition, the yearly revenue must exceed DKK 150,000 DKK (USD 23,000). A recent technology makes it possible for donors to register donations paid via smartphone as tax deductible automatically.

Question Five: To what extent is the tax system favorable to POs in receiving charitable donations?

Score: 4.0

Associations are tax-exempt under certain conditions as follows. The association must pursue charitable or common good ('almennyttige') purposes as stated in a written statute. Any surplus must be used for the purpose of the association and profits must not be distributed. Any sale of goods or services must be in accordance with the purpose of the association. Upon request, associations must also be able to document that their revenue is used for common good purposes. Associations can also receive gifts or donations without paying tax. Receiving associations must inform the Danish tax authorities about donations. The activities of the receiving organization are not restricted to Denmark.

In general, associations are also exempt from the value added tax (VAT). However, associations whose sale of goods or services are considered having a business-like character can be charged VAT. Working as a volunteer, for instance as a board member, for an association, an individual can receive a tax-free compensation or reimbursement to be used for travels, telephone, or internet in the service of the association. Expenses should not be documented but should be rendered probable upon request.

Foundations are tax-exempt for distributions and for grants donated for charitable or common good purposes according to the Taxation Act for Foundations ('Fondsbeskatningsloven'). On top of deductions for the amount spent on donations, foundations may further deduct an amount for consolidation of up to 4 percent of the amount spent on donations. In total, there is a deduction of 104 percent for donations to common good purposes (i.e., in effect a public subvention).

III. Cross-Border Philanthropic Flows

The two questions in this section concern laws and regulations governing the fiscal constraints of giving and receiving cross-border donations. The scoring for these questions pertains to the donor and receiving entities.

Question Six: To what extent is the legal regulatory environment favorable to sending cross-border donations?

Score: 4.0

Under the restriction that the foreign charitable organization receiving the donation is accepted as a charitable organization in Denmark, and under the restriction that the organization informs the Danish tax authorities about the donation, it is possible to deduct donations to organizations working within the European Union (EU) or the European Economic Area (EEA). Donations for organizations working outside the EU or EEA are not tax-deductible. Such organizations must establish a legal entity in Denmark or the EU to be accepted. In general, rules in this area are not easily understandable or accessible. Over the past years, the EU has pursued stricter anti-terror and money laundering measures, which have made cross-border donations subject to more control. Research that documents whether this causes problems for POs is limited; most likely, it does not, because surveillance seems very specific.

Question Seven: To what extent is the legal regulatory environment favorable to receiving cross-border donations?

Score: 4.0

Danish tax law does not provide any explicit rules or regulations of this. There is no official registering of foreign donations to Danish associations. However, the problem has attracted political attention to secure more transparency and control regarding which organizations, in particular religious societies other than the Lutheran State Church, receive donations from foreign donors. Attention was spurred by some cases in which foreign donors had transferred amounts to religious societies working for non-democratic, or even in some cases allegedly illegal, purposes. The discussion led lawmakers to tighten up the rules underlining that associations and societies receiving donations are presupposed not to work against or undermine democracy or any rights of freedom or human rights by way of their purpose or concrete acts.

IV. Political Environment

The four indicator questions in the next three sections concern the political context, economic conditions, and socio-cultural characteristics that influence the environment for philanthropy.

Question Eight: To what extent is the political environment favorable for philanthropy?

Score: 5.0

In general, there are no open conflicts between government and the voluntary sector, and civil society organizations are recognized as important sources of pluralism, innovation, and public legitimacy. Because Denmark has a long history of free association and negotiated democratic culture, there is real space and acceptance of a free public sphere where associations, interest groups, and concerned citizens can have a say in public decision-making. Two concerns, however, are important. First, the refugee crisis in 2015–2016 brought many refugees to Denmark, and this event intensified a more conflict-ridden and polarized public debate in relation to immigration and

integration issues in particular, which has had lasting effects to date. New social media is a channel for critical voices and mobilization, but also increasingly for radicalized political visions, though violent protests have been rare. Second, there are growing concerns that central government is closing off interest organizations in hearing processes and speeding up the pace in law-making processes to the detriment of the quality of laws (Christiansen et al. 2010). The COVID-19 pandemic amplified a more centralized political decision-making process, which was followed by public critique of restrictions on freedom of assembly and public meetings, though public demonstrations are still allowed. Despite these caveats and current urgency because of the COVID-19 pandemic, the political climate is supportive of POs and volunteering. Recent government white papers have underlined the importance of civil society organizations and civic engagement. Much of this political interest is directed at organizations' and volunteers' contributions to solving welfare challenges, such as growing elderly populations, integration of immigrants, and creating meaningful activities and job opportunities for marginalized groups on the labor market. The downside of this is a more instrumental understanding of the value of civic engagement.

Question Nine: To what extent are public policies and practices favorable for philanthropy?

Score: 5.0

In general, government promotes and supports civic engagement. Most of the support structure and services for voluntary action is run by independent national voluntary organizations, which act as umbrella organizations for regional or local member organizations. Nordic civil societies have a legacy of vertical integration (Henriksen, Strømsnes, and Svedberg, 2019). This means that, for instance, local sport clubs have access to courses organized by the national sport federation and that local clubs can call upon national consultants to help with local problems. This structure is typical within most fields and underscores the autonomy of the voluntary sector. Additionally, central government has been building an infrastructure of support organizations, particularly within the welfare fields, to support volunteering and civic engagement. Thus, the National Council of Volunteering and the National Center for Voluntary Social Work have been in place since the beginning of the 1990s. Likewise, local governments are supporting local volunteer centers and are also increasingly employing 'volunteer consultants' to coordinate and cultivate civic action and cooperation between public and private actors. Moreover, most Danish municipalities have a politically-approved local policy for the voluntary sector ('frivillighedspolitik'). However, there is not a coordinated government policy towards the voluntary sector. Rather, policies are being formulated and pursued within separate policy domains.

V. Economic Environment

Question Ten: To what extent is the economic context favorable for philanthropy?

Score: 5.0

Denmark has a stable economic environment, and the standards of living are relatively high. This makes it possible for people to also direct time and energy to voluntary organizations and philanthropic causes in civil society (Henriksen, Strømsnes, and Svedberg, 2019). Between 35 and 40 percent of the population has volunteered within the last year, and this level has been stable over the past nearly 20 years. Donations also normally remain at a high level, with approximately 70

percent of the population donating money to POs within the last year according to surveys before the COVID-19 pandemic. Additionally, donated amounts have been on the rise in recent years, probably with increasing wealth and income as well as improved and easy donation technology through smartphones and the like. Due to the COVID-19 pandemic, the proportion of the population giving money to voluntary organizations decreased sharply to around 50 percent in a recent 2021 study (Espersen et al., 2021). This probably reflects difficult conditions for fundraising rather than economic hardship, because bailout packages stimulated the economy and subsidized employment. In general, most households have not been severely hit by the pandemic. There is generally very little corruption in Denmark, in particular due to effective institutions. Low levels of corruption and high levels of generalized trust and institutional trust are an advantage to the economy because it smooths market transactions. However, recent research points to increasing polarization in trust levels between the better-off groups and groups with lower socio-economic status. The latter groups are losing trust over time, most likely because of more uncertain positions in relation to jobs and education (Frederiksen, 2019).

VI. Socio-Cultural Environment

Question Eleven: To what extent are socio-cultural values and practices favorable for philanthropy?

Score: 5.0

Denmark has a long tradition of philanthropy and volunteering which present society relies on. This tradition is today primarily of a secular kind. In effect, we find half of all voluntary organizations within the fields of sport, culture, and leisure (Henriksen, Strømsnes and Svedberg, 2019). Trust in voluntary organizations is very high, and people find organizations important for the pursuit of interests, for organizing leisure and cultural activities, and as vehicles for social capital. The participatory culture of Danish society combined with a high density of local associations implies that civic engagement rates are relatively high. Around 35 to 40 percent of the population regularly volunteers, and there is no sign of declining participation rates (Espersen et al., 2021). However, recent surveys suggest that citizens' time use for volunteering is going down. The relative egalitarian structure of the Danish society is supportive of pulling up participation rates across status groups. Trend analysis reveals that status selection mechanisms in civic engagement seem to have been on the decrease (Henriksen and Levinsen, 2019). Gender differences have also levelled off. Concerning philanthropic giving, one cannot say that there is an equally strong culture. Within a welfare state, which relies heavily on taxes, and where resources are subject to redistribution through a progressive tax system, solidarity may be better expressed by paying taxes (Vamstad et al., 2019). Private foundations are increasingly playing a strategic role within different policy areas, such as welfare, city planning, education, and research. Denmark has a large number of private enterprise foundations, many of which have been established by family-owned private companies. Some of these companies are large global businesses earning huge amounts of profits, which in recent decades have increased the total amounts being donated by private enterprise foundations to common good causes, notably research (Danmarks Statistik, 2020).

VII. Future of Philanthropy

These questions are used to provide a general picture of the future of philanthropy in this country as well as recommendations to improve the philanthropic environment.

Current state of the philanthropic sector

The voluntary sector in Denmark is well-organized and strongly institutionalized.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

1. The current political climate is not to the benefit of a deliberative political culture. New social media is a channel for critical voices and mobilization, but also for populism. The COVID-19 pandemic has intensified the polarized public sphere, followed by the risk of decreasing levels of generalized trust as well as institutional trust. Moreover, fake news spreads, and more radicalized political visions appear, which may encourage more un-civic activism.
2. Students of corporatism are raising concerns that central government increasingly is closing off interest organizations in hearing processes and speeding up the tempo in law-making processes to the detriment of the quality of laws. The COVID-19 pandemic has intensified government centralization and hampered public scrutiny.
3. Due to severe budget pressure, local governments and public institutions increasingly recruit and organize the use of volunteers under the label of co-production. The co-production agenda increasingly portrays the voluntary sector and its volunteers as a strategic force and a human resource. This compromises the autonomy of the voluntary sector.

Future development trends in the philanthropic landscape

There is probably a change in the intensity and commitment of volunteers—away from classic membership-based forms of volunteering—and increasingly towards episodic and low intensive forms of volunteering. In parallel with this, we have witnessed an expansion of new organizational forms. Some of these are results of active and neo-liberal government policies that aim at activating the responsible citizen, while others are results of creative citizens inventing new forms of civic engagement, and others again are results of efforts within the voluntary sector to re-invent organizational forms that can keep the organizations attractive to their membership base or broaden their recruitment base (Henriksen, Strømsnes, & Svedberg, 2019). Some of those could not have come about without the rapid invention and expansion of new technologies, notably the internet and related social media. These new forms include volunteer centers, volunteering at public institutions such as elderly homes or hospitals, internet-based helping platforms such as ‘Homework online’, internet-based social activism such as ‘Refugees Welcome’, privately-organized collection of funds for particular individuals (crowdfunding philanthropy), social enterprises, and so on (Henriksen, Strømsnes, & Svedberg, 2019). The COVID-19 pandemic has further pushed many voluntary organizations and associations to be active on online platforms and arrange virtual substitutes for physical meetings. The implication of this development, both for traditional organizations and for the voluntary sector as such, is, however, a complicated question.

Three key recommendations to improve the environment for philanthropy

- Tax laws are not always easily accessible and especially cross-border donations are complicated.
- Public support for associations is generous in many cases, but there is not equal treatment across fields. Sports associations are treated with less control than for instance welfare associations.
- Public sector interest in voluntary organizations and volunteers should not only focus on the strategic use as a welfare resource.

VIII. Philanthropic Response to COVID-19

These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

In general, the COVID-19 pandemic hit the voluntary sector and its many organizations and active volunteers very hard. Clubs and associations were shut down because of lockdown measures, effectively closing off citizens and activists from joining social activities, sports and leisure, and cultural events. In addition, many voluntary organizations and associations were hit economically, because membership fees were discontinued and because many income revenue streams were shut down, such as earnings from secondhand shops or earnings from nonprofit festivals, which often transfer surplus to local associations. Central government took responsibility to some extent for this situation by providing bailout packages to organizations that suffered from income loss. Many voluntary organizations have been severely restricted in their operations and activities. Research suggests that only around 15 percent of those who volunteered to help people in need during the first lockdown period in the spring of 2020 did so within the context of a formal voluntary organization (Carlsen et al., 2020). With formal organizations downscaling their operations, informal networks and social media groups, however, moved in to become the dominant platforms for mobilization and coordination of helping activities for vulnerable groups, such as economic donations, material support, homeschooling support, or shopping groceries for isolated families or individuals. Research demonstrates great willingness and solidarity to help the needy during the crisis. About 53 percent of the Danish population reported having provided support to people in need, while roughly 27 percent reported that they had received help during the lockdown period (Carlsen et al., 2020). Research, however, also demonstrated that receiving help depended upon being part of a social network, which means that people suffering from loneliness or having more fragile social relations had a lower chance of receiving help.

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

While large parts of the voluntary sector were effectively in lockdown, many organizations responded to the COVID-19 crisis by moving activities and meetings onto online platforms. In particular, many social and humanitarian organizations made an effort to continue supporting vulnerable groups by providing alternative online meeting fora, online chat or counselling services, or telephone contact to members and user of social services. Likewise, national umbrella organizations and national support organizations like the National Center for Voluntary Social Work quickly moved online to

provide help and guidelines for how organizations and associations could, for instance, convene online general assemblies or set up webinars. The widespread digitalization of the Danish society (Eimhjellen, 2019) definitely helped ease the transition of many activities from offline to online formats. Great innovative capacity has been seen in relation to the digitalization of associational operations and activities. Especially meetings, fundraising activities, courses, and counselling services have been moved online. Many new services targeting vulnerable groups, such as sending out small packages to isolated families and individuals, or drive out services to remote areas with clothes, food, etc., have been initiated.

Impact of COVID-19 on the philanthropic environment

In general, the COVID-19 pandemic has impacted the environment for philanthropy in Denmark negatively by making the rich associational life much more difficult to access for the population at large. Children and young people especially have suffered from the prohibition of activities within the fields of sports, arts, culture, and education. At the same time, elderly people and other high-risk groups such as people with chronic diseases have been hit extremely hard by being precluded from access to activities and services normally provided by voluntary social and health organizations. Social and health care services have especially faced enormous challenges as a consequence. At the same time, fundraising opportunities have been blocked, and normal income revenue streams have been cut off. At the same time, the crisis has revealed a strong mobilization base among the population to help high-risk groups. Moreover, the organizational capacity and creativity to digitalize services and activities has been high among many organizations.

Most likely, this will have lasting impact and demand more digital skills from volunteers and service users. One concern in this respect is of course whether this in turn will impede civic participation among the less digitally minded.

Anticipated impact of COVID-19 on the philanthropic environment in 2021

As vaccines now are being rolled out, many of the restrictions that voluntary organizations and volunteers are currently facing will probably gradually be lifted over the course of 2021. Because Denmark has an efficient and vertically integrated health care service, the most vulnerable are being vaccinated first, and most likely, most of the population will be vaccinated by the end of the summer. Because the economy is also relatively strong, there is a hope that fundraising and income opportunities for the voluntary sector will gradually restore too. However, as a small and open economy, Denmark is also extremely dependent upon the global market conditions, and in the case of a global recession, we will most likely see raising unemployment and more insecure living conditions to the detriment of the philanthropic environment. An important issue of concern, directly related to the COVID-19 pandemic, is the danger of a more polarized public sphere. Though support in favor of vaccination is very high (more than 90 percent of the population) (Petersen & Lindholt, 2021) and support for government restrictions is also high, there is growing concern and protest that government is limiting individual freedom too much. In particular, the internet is a channel for more radicalized voices and protest, which is putting institutional and scientific authority under pressure.

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