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# The State of Giving Research in Europe

Household Donations  
to Charitable Organizations in  
Twelve European Countries

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THE STATE OF GIVING RESEARCH IN EUROPE



The State of  
Giving Research in Europe

*Household Donations  
to Charitable Organizations in  
Twelve European Countries*

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## 2.2 Belgium

*Lesley Hustinx<sup>4</sup> and Caroline Gijssels<sup>5</sup>*

### Data sources for household donations in Belgium

There is no overall statistical source in Belgium that provides general data on charitable giving, and no systematic longitudinal data collection on charitable giving by individuals or households has been set up thus far. As a rule, scientific research is organized and funded at the regional level, resulting in relatively distinct research circuits in Flanders and Wallonia.

At the federal level, information on charitable giving can be derived from tax records on charitable deductions from the DG Statistics and Economic Information (formerly known as the National Statistical Office). In 2002, the Federal Department of Finance commissioned a study that provided information regarding the scope and functional classification of tax-deducted donations (Contactgroep Giften, 2002). An important observation was that in 1999, the amount of charitable deductions had increased by a factor of 30 compared to 1965 (corrected for inflation). In 1999, in total, Belgian households deducted about 97.9 million euros from taxes. In the same year, corporations residing in Belgium deducted some 17,3 million euros from taxes. More recent information is not available, since this was a one-off study. A parliamentary question was asked concerning whether it would be possible to replicate this study, the answer being that it would be far too costly to organize it on a regular basis, let alone an annual one. Moreover, the administration has access to limited information. There is no systematized information on legacies, donations in kind, or non-deductible gifts.

In Flanders, data on charitable giving by individuals was collected in two representative population surveys, conducted in 1991 (Van Ootegem, 1993) and in 1999 (Damen et al., 2000; Mortelmans, Damen, & Sinardet, 2005). More recent survey data are not available. In the annual population survey by the Flemish Government, there was a limited question on 'checkbook activism' in the years 2000, 2002, and 2003. To the best of our knowledge, there are no publications based on this data.

The most recent data on charitable giving by individuals were collected by researchers at the Higher Institute of Labour Studies in the context of a study on the public support of NGOs in Flanders (Pollet & Huybrechts, 2007), which was a follow-up to a similar study conducted in

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2003 and 2004 (Pollet & Develtere, 2003, 2004). The focus, however, was limited to charitable donations for third world issues.

Table 2.2.1 Strengths and weaknesses of the Belgium data sources

Strengths	Weaknesses
<i>Federal tax records</i>	
<ul style="list-style-type: none"> <li>• Longitudinal data</li> <li>• Population results</li> </ul>	<ul style="list-style-type: none"> <li>• Small range of background characteristics</li> <li>• Tax deductions only apply to gifts of a minimum of EUR 30 per organization</li> <li>• A limited list of organizations (14 categories) is entitled to give tax reductions (Federale Overheidsdienst Financiën).</li> <li>• Individuals need to have a taxable income</li> </ul>
<i>Population surveys in Flanders</i>	
<ul style="list-style-type: none"> <li>• Representative</li> <li>• Relatively comprehensive profile of the Flemish giver (socio-economic background, strategies for giving, motives for giving)</li> </ul>	<ul style="list-style-type: none"> <li>• One-off surveys</li> <li>• 'Method+Area' module not used</li> </ul>
<i>Survey on the Public Support for NGOs in Flanders</i>	
<ul style="list-style-type: none"> <li>• Longitudinal</li> <li>• Not only giving in terms of money, but also consumer behaviour and other forms of action and direct support</li> </ul>	<ul style="list-style-type: none"> <li>• Charitable giving limited to development cooperation</li> <li>• Non-random sample, over-representation of those with pro-social behaviour</li> </ul>

### **Descriptive statistics**

In 1990, 16% of the Flemish population did not donate to charitable organizations. Of those who donated, only 16% deducted their charitable gift from their income in relation to tax breaks. The average deducted gift had a value of BEF 5051 or about 125 euros; the average non-deducted gift had a value of BEF 801 or about 20 euros. Of all private gifts, 53.8% was donated to development cooperation (Van Ootegem, 1993). In the 1999 survey conducted by the research team of Antwerp University, about 75% of



respondents reported giving to charitable causes, so the prevalence of giving in Flanders seemed to have declined in comparison to the 1990 data. The average amount of giving was estimated to be 68 euros (Mortelmans et al., 2005). An analysis of the data concerning certificates of tax-deductible gifts handed over to the donors gathered by the Contactgroep Giften (2002) shows that in 1999 'development cooperation' received almost half (48%) of the gifts for which certificates were handed over to natural persons as well as corporations, followed by social services (27%), followed at a long distance by the Red Cross and the King Baudouin Foundation (together 8%), universities (7%) and cultural organizations (5%) (Contactgroep Giften, 2002 – *own calculations*). A study on public support to development cooperation (natural persons only) (Pollet & Huybrechts, 2007) shows that in 2007, 58% of the respondents indicated having donated money in support of development cooperation. This percentage corresponds closely to the percentage in 1990.

Mortelmans et al. (2005: 24) observed that the profile of the Flemish giver is highly similar to that in other countries: older people, and people with higher education and higher incomes are more likely to give. Gender, on the other hand, proved to be an exception. In Flanders, in the year 1999, no gender differences occurred with regard to charitable giving.

Both Damen et al. (2000) and Pollet and Huybrechts (2007) concluded that among the Flemish population, no rational giving strategy existed. Charitable giving is more an impulsive act than a matter of rational planning and calculation. For example, in 2004, 63.3% donated as a result of a campaign (Pollet & Huybrechts, 2007). And in 1999, about half of the sample did not follow any strategy for charitable giving (e.g., budget planning or consciously dividing the available budget across causes and organizations) (Damen et al., 2000). Interestingly, the higher the amount of money donated, the more rational the strategy of giving became: of respondents donating less than 25 euros, 74.2% indicated not having followed any strategy, versus 25% of respondents who donated more than 250 euros and who did follow a strategy (Damen et al., 2000). In addition, the higher the amount of money donated, the more likely the respondents were to donate money via a bank transaction and to deduct their gifts from taxes. The lower the amount of money donated, on the other hand, the more often respondents had bought something tangible in return for their gift.

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