

Philanthropie Aktuell

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EDITORIAL

Dear readers,



The free movement of capital is one of the four fundamental freedoms of the EU's internal market. However, this freedom is limited as soon as philanthropic capital, such as donations, is involved.

Here, national donations are still given preferential treatment over international donations.

This is why organizations such as Philea, Transnational Giving Europe and ERNOP have been campaigning for a «Single Market of Philanthropy» in Europe for many years. The more global the social challenges become (such as climate change, migration, ageing, etc.), the less national or even local regulations on donations make sense.

With the new research focus on global philanthropy, CEPS wants to contribute to a better understanding of the statistical knowledge, the way global philanthropy works and its development opportunities in the future and encourage further discussions on this topic.

We also hope for a fruitful exchange with practitioners!

Wishing you a pleasant read,

Georg von Schnurbein

CONTENT

| | |
|------------------------------------|----|
| Global philanthropy in Switzerland | 01 |
| Research Centers connected | 02 |
| Interview: Prof. Dr. Dominik Meier | 03 |
| New MOOC on NPO Management | 04 |
| Calendar | 04 |

Global philanthropy in Switzerland

Statistics on philanthropy usually only exist at a national level. Yet philanthropy knows no borders. Switzerland has developed into a hub of growing global philanthropy. This raises new questions in research, which CEPS will address in the coming years. By Kinga Zsofia Horvath

After the First World War, a major international fundraising campaign helped to rebuild the library of the KU Leuven in Belgium. 80 years later, the 2004 tsunami in South East Asia triggered an indescribable willingness to donate worldwide. A total of CHF 3.1 billion was donated by private donors, just over half of the total reconstruction funds. Although global philanthropy is not new, its impact and scope have increased significantly. But what exactly is global philanthropy and why is it an important topic for (Swiss) science?

What is global philanthropy?

In recent decades, many global challenges - such as natural disasters caused by climate change, global health emergencies and wars - have called for global partnerships and collaborations, in which the role and responsibility of private foundations and international charitable organizations have also grown. Global philanthropy encompasses philanthropic activities where donors and recipients are located in different countries, and can occur via a single donation of one franc via a crowdfunding platform as well as via a foundation grant of more than 1 million francs. Although global philanthropy is not a new phenomenon, research into it is still in its infancy. The number of research projects on global giving is limited and there are only a handful of professors working on the topic.

Reports such as the Global Philanthropy Tracker - published by Indiana University - or the Private Philanthropy for Development Report, the biannual report of the Organisation for Economic Cooperation and Development (OECD), offer important but limited insights into global philanthropy. From our own experience of working on such research projects, we can say that these research projects are only possible through close cooperation and the involvement of many actors.

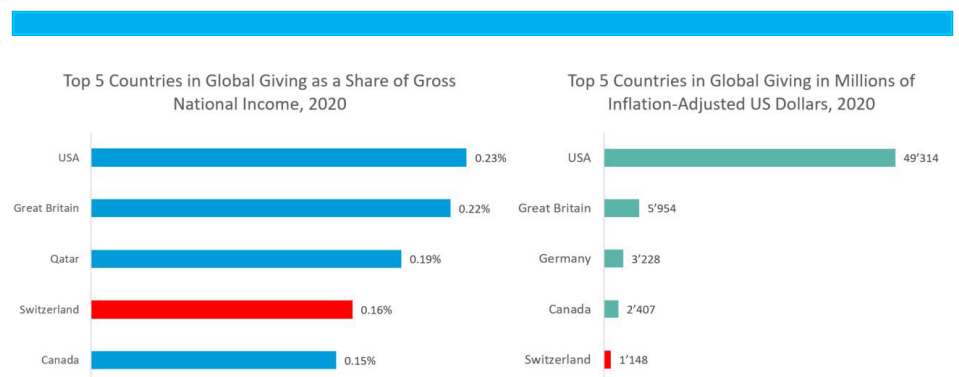
There are currently only two professorships in global philanthropy: In addition to Pamala Wiepking, who works from the Lilly Family School of Philanthropy at Indiana University and VU Amsterdam, there is now Dominik Meier, who has been appointed Assistant Professor of Global Philanthropy at CEPS at the University of Basel (see interview on p. 3). There are many other experts working on global philanthropy, but it is perhaps no coincidence that Switzerland is the second country after the United States to have a professorship dedicated to global philanthropy.

What is global philanthropy?

Switzerland has developed into a hub for global philanthropy. 23 percent of Swiss foundations are internationally active and numerous international charitable organizations and global partnerships are based in Switzerland,

such as the International Committee of the Red Cross (ICRC) and the so-called "G-Foundations" (the Global Fund, Gavi, and GAIN). As a hub, Switzerland serves as both a donor and recipient/intermediary country by offering very good conditions for philanthropy and international donation transactions. In 2020, according to the Global Philanthropy Tracker, it was the fifth largest donor country in terms of global donations with an annual contribution of CHF 1.05 billion (USD 1.15 billion), an increase of 20% compared to 2018.

From a scientific perspective, issues such as governance and accountability often arise in connection with global philanthropy, as donor, intermediary, and recipient countries often have different legal bases. Additionally, there is still a lack of transparency regarding cross-border monetary flows, which can lead to misconceptions or inflated expectations. This is why the influence of private philanthropy is often viewed critically in the international context. Due to the lack of transparency, there is



Source: Indiana University Lilly Family School of Philanthropy. (2023). 2023 Global Philanthropy Tracker

also a lack of information on which areas are supported by global philanthropy, for example in relation to the Sustainable Development Goals (SDGs). CEPS will tackle these and other issues with the new focus in the coming years.

Kinga Zsófia Horváth, M.A. in Philanthropic Studies, is a doctoral candidate at CEPS. She has conducted research in various areas of global philanthropy and is currently focusing on international institutional philanthropy in Switzerland.

NPO Research Centers connected worldwide

Forty directors of NPO research centers establish a joint global network for improved exchange and collaborative research projects at the ISTR Conference in Antwerp.

Research on nonprofit organizations (NPOs), civil society and philanthropy is not self-evident or even an influential subject at any university. At the same time, this research is highly interdisciplinary and of great practical relevance. Initiated by the International Society for Third Sector Research (ISTR) and the Rockefeller Archive Center (RAC), a new network of NPO research centers was founded this year. The aim of the network is to promote international exchange on current developments and to launch joint projects in research, teaching and knowledge transfer. After an initial meeting in Pocantico, NY (the United States) at the end of January, the network met for a second time in July at the ISTR conference in Antwerp (Belgium), this time with a larger group of 40 directors.

For example, several center directors have already been able to benefit from the knowledge of other directors since January in order to develop strategic plans for their own center. In addition, the centers aim to collect currently available data on NPOs across the globe as a joint project. As the centers in their countries are usually very well-informed or collect the data themselves, there is an opportunity to create a basis for future research work without a great deal of effort. A joint list of exchange opportunities will also be drawn up to facilitate research cooperation.

CEPS contributes with AI expertise

The network is intended to help develop an understanding of the sector. As there are usually only one or two centers per country, there is a lack of unified understanding and mutual awareness. CEPS contributes to the last point by developing an AI-supported news report at our institute, which records and shares the latest information and developments of all participating centers regularly. This will create a shared knowledge space. The network will regularly exchange information in online calls and meet at the various ISTR conferences.

Georg von Schnurbein

<https://www.istr.org/page/ResearchCenters>

Capturing existing knowledge

Several goals for future collaboration were defined in discussion rounds and short sessions. Firstly, networking should be strengthened in order to benefit from each other's experiences.



«I want to help improve the decision-making of NPOs»

With Dr. Dominik Meier as Assistant Professor of Global Philanthropy, CEPS has an expert in the field on its team. We spoke to Dr. Meier about his motivation, his plans for the next five years and his view of the activities of NPOs in a global context.

CEPS: What motivated you to pursue a career in research?

D.M.: I have always been curious and wanted to understand how the world works. My interest in psychology was sparked during secondary school when I read Erich Fromm's book «To have or to be». The realization that many of our problems today are man-made motivated me to study psychology. In the course of my studies, I realized how much we are influenced by institutions and therefore decided to study economics as well. As my studies progressed, I realized that there were still many unanswered questions, which strengthened my desire to pursue an academic career.



Dominik Meier was appointed Assistant Professor of Global Philanthropy at the Faculty of Business and Economics at the University of Basel on August 1, 2024. He has held various positions at the CEPS since 2017. He holds a Master's degree in Economic Psychology. He earned his PhD on the topic of social preferences in philanthropy.

Research allows me to work creatively and analytically, gain new knowledge and share it for the benefit of society. The opportunity to contribute to the knowledge base in a particular field while tackling societal challenges was particularly appealing to me.

CEPS: You will be working on global philanthropy – what fascinates you about philanthropy in an international context?

D.M.: During my studies, I dealt with «wicked problems» – complex challenges such as climate change, which have multiple causes and whose effects are uncertain. Such problems require knowledge from different disciplines and a coordinated, transnational approach. By promoting innovative approaches to tackling global challenges that do not stop at national borders, global philanthropy enables precisely this. The international focus and the opportunity to tackle global problems holistically are what fascinate me about philanthropy in an international context.

CEPS: What does that mean for you specifically?

D.M.: In concrete terms, this means that research is becoming more complex, as approaches that are successful in Switzerland or the United States do not necessarily work worldwide. However, much of the knowledge about philanthropy comes from Western countries, which is why there is an urgent need for studies that look beyond these borders. In my research, I will be looking at both individual and institutional philanthropy. In the area of individual philanthropy, I will continue to study giving behavior and volunteering, but with a more global focus. In the area of institutional philanthropy, I will deepen and expand my research on the Sustainable Development Goals (SDGs). Philanthropy can contribute a lot to achieving the SDGs by promoting innovative approaches across sectors and countries. It is a crucial time for research that shows how philanthropy does this and where there is still potential. As data on global philanthropy is sparse, I hope to provide more clarity through my methodological focus. Methods such as web scraping and text analysis make it possible to systematically collect and analyze large amounts of hard-to-access data. My aim is to tap into unnoticed data sources and expand the knowledge base on global philanthropy. In doing so, I want to help improve the decision-making of NPOs and philanthropic organizations so that they can make their work more targeted and effective.

CEPS: What special challenges are there for NPOs in Switzerland that operate internationally?

D.M.: NPOs in Switzerland that are or want to be internationally active face the challenge of finding their way in a complex and often contradictory global environment. This includes in particular cultural sensitivities and an understanding of local contexts, which are essential for the success of international projects. In addition, these organizations must take legal and regulatory differences between

countries into account, which often means a high administrative burden. Funding is also a major challenge, as international projects often incur higher costs and competition for limited funds is fierce. Finally, NPOs must also prove the effectiveness of their programs at an international level, which can be difficult given the multitude of influencing factors and the complexity of global challenges. Despite these challenges, international engagement offers enormous potential to bring about lasting positive change.

CEPS: Many thanks!

CEPS INSIGHT

Changes in the CEPS Team

In addition to the appointment of Dominik Meier as Assistant Professor of Global Philanthropy, CEPS has been strengthened by Milan Weller and Ruth Lechler.

In addition, Lucca Nietlispach, editor of *Philanthropie Aktuell* for many years, will be leaving CEPS as he has completed his dissertation. On behalf of the entire CEPS team, we wish him all the best for the future.

<https://ceps.unibas.ch/en/about-us/team/>

Alumni survey on CEPS's executive education

According to the Alumni survey, 91% of course participants have already recommended CEPS to others. Among the alumni, the most important motives for continuing their education at CEPS are to increase their professional competence, their personal interest in the subject, the promotion of their own career opportunities, and the expansion of their professional network. Thanks to the qualified feedback from our alumni, we are constantly developing our range of continuing education offerings.

<https://ceps.unibas.ch/de/weiterbildung/stimmen-statistiken/>

New MOOC on Nonprofit Management & Innovation

The new Massive Open Online Course Nonprofit Management & Innovation offers a flexible and openly accessible introduction to the topic of NPO management and also marks the start of the CAS Nonprofit & Public Management.

Massive Open Online Courses (MOOC) provide access to university expertise without geographical or financial barriers. Their greatest advantage lies in their flexibility: participants can learn at their own pace, when and where it suits them. CEPS has been using the potential of this form of teaching and learning since 2019 with the MOOC Entrepreneurship in Nonprofits to supplement its continuing education offering and make it available to a broader community.

In 2024, CEPS launched a new MOOC on the topic of Nonprofit Management & Innovation. In it, interested parties will learn more about how NPOs function as organizations, how value orientation can be translated into concrete activities and how NPOs can remain innovative - also by actively dealing with digitalization. In a varied mix of video and audio inputs, texts, quizzes and application exercises, four modules can be completed on the topics of NPO management; nonprofit management and innovation; market models and value creation; and digitalization in NPOs. The MOOC Nonprofit Management & Innovation also provides an introduction to the CAS Nonprofit & Public Management. For four weeks from the start of the course, participants in this course will

meet online with the course director to discuss their learning progress before meeting offline for the other modules of the course. In this way, the CAS Nonprofit & Public Management combines the advantages of flexible online learning with face-to-face modules, which enables a direct exchange between students and lecturers and contributes to sustainable networking. The next CAS Nonprofit & Public Management will start with the online module on January 7, 2025.

Dr. Elisabeth Hasse

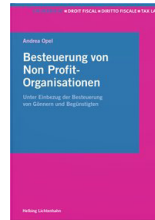
<https://tales.nmc.unibas.ch/en/nonprofit-management-und-innovation-53/>

NUMBER OF THE QUARTER 6'028

We are delighted that the Massive Open Online Course (MOOC) Nonprofit Management and Innovation recorded a total of 6,028 page views from 29 countries in the first half of 2024.

Taxation of NPOs

A comprehensive and up-to-date review of nonprofit tax law, which can serve as a guide for scholars and practitioners.



Nonprofit organizations (NPOs) - and not just those with charitable status - benefit from tax advantages in return for their commitment to the common good. In practice, however,

there is a great deal of ignorance and uncertainty in connection with the taxation of NPOs. In this book, Andrea Opel, professor at the University of Lucerne, has created a comprehensive but compact work on nonprofit tax law. The content is structured according to the individual types of tax, including profit and capital tax, inheritance and gift tax, as well as VAT and property tax. Reading the book makes it clear that the much-discussed tax exemption is ultimately only one specific aspect of the taxation of NPOs (and their donors), and therefore many other aspects must also be taken into account. This book is recommended for those connected to all forms of NPO, from aid organizations and charitable foundations to associations and cooperatives.

Georg von Schnurbein

<https://www.helbing.ch/de/detail/ISBN-9783719048549/Besteuerung-von-Non-Profit-Organisationen>

CALENDAR

Executive Education

Info Event Executive Education MAS/DAS

1 hour – online
3 November 2024 at 17 pm

IL Finanzmanagement in NPO

Gunten
4 - 8 November 2024

CAS Nonprofit & Public Management

4 Modules – Gunten & Basel
Start: 6 January 2025

CAS Nonprofit Governance & Leadership

3 Modules – Sigriswil & Basel
Start: 24 February 2025

MAS/DAS in Nonprofit Management & Law

Start at any time

[Register Now -> CEPS Executive Education](#)

FURTHER DATES

Zewo-Tagung

ZEW0
17 September 2024, Zurich

Schweizer Stiftungstag

ProFonds
12 November 2024, Zurich

ARNOVA Conference

ARNOVA
21 - 23 November 2024, Washington

Impact Week

Impact Europe
27 - 29 November 2024, Bilbao

7. Zürcher Stiftungsrechtstag

Zentrum für Stiftungsrecht UZH
30 January 2025, Zurich

LEGAL NOTICE

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