



**LILLY FAMILY
SCHOOL OF PHILANTHROPY**
INDIANA UNIVERSITY

The 2025 Global Philanthropy Environment Index Japan

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Edited by the Indiana University Lilly Family School of Philanthropy

QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Cooperative, Cooperation, Foundation, Limited Liability Company, Trust

Five main social issues addressed by these organizations: Basic needs, Health and Medical Research, Housing and Economic Development, Youth and Family

Average time established by law to register a philanthropic organization: Information not available

Average cost for registering a philanthropic organization: Time and costs to register a PO vary, depending on the legal category of the organization.

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

PHILANTHROPIC ENVIRONMENT SCORES

Year	Ease of operating a PO	Tax incentives	Cross-border philanthropic flows	Political environment	Economic environment	Socio-cultural environment	Overall score
2025 GPEI	4.67	4.25	4.50	4.50	4.00	4.50	4.40
2022 GPEI	4.67	4.25	4.50	4.50	4.00	4.50	4.40
2018 GPEI	4.83	4.25	4.50	4.25	N/A	4.00	4.37

Source: Indiana University Lilly Family School of Philanthropy, 2025 *Global Philanthropy Environment Index*

¹ Authors of the 2025 GPEI report are providing updated narratives and scores to the 2022 GPEI report.

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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

In Japan, freedom of assembly, association, and expression are guaranteed under the Constitution of Japan, and there are many laws under which individuals can incorporate nonprofit organizations. The primary law for private foundations and associations is the 2006 Act on General Nonprofit Incorporated Associations and General Incorporated Foundations (一般社団法人及び一般財団法人に関する法律). As guaranteed by this law, General Nonprofit Corporations (GNCs), which consist of General Nonprofit Incorporated Associations (*Ippan Shadan Hojin*) and Foundations (*Ippan Zaidan Hojin*), can be easily established without approval from the government and registered with a registry office (Ministry of Justice, 2021a). The cost is roughly JPY 120,000 (about USD). As of September 2024, the number of GNC Associations is about 80,000 and the number of GNC Foundations is approximately 7,800 (National Tax Agency, 2024a). GNCs do not have the privilege of tax-deductible status for donations or tax-exempt status for income from public benefit activities.

GNCs must apply for and receive authorization from the Commission for Public Interest Corporations so that these organizations can be recognized as Public Interest Corporations (PICs) according to the 2006 Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (公益社団法人及び公益財団法人の認定等に関する法律). PICs receive the tax-exempt status and tax-deductible status for contributions and are composed of Public Interest Incorporated Associations (*Koeki Shadan Hojin*) and Foundations (*Koeki Zaidan Hojin*) (Ministry of Justice, 2021b). As of September 2024, the number of PIC Associations is roughly 4,200 and the number of PIC Foundations is about 5,600 (National Tax Agency, 2024a).

The 1998 Act on Promotion of Specified Non-profit Activities (特定非営利活動促進法) largely simplified the incorporation process for nonprofits that was troublesome under the previous public interest corporation laws originally introduced in 1896 and reformed in 2008. Under this law, Specified Nonprofit Corporations (SNCs) (*Tokutei Hieiri Katudo Hojin*) can be easily certified and authenticated by a prefectural government or city designated by government ordinance, and registered at a registry office (Ministry of Justice, 2017). Since SNCs do not have the privilege of tax-deductible status for giving, SNCs must apply for and receive approval from the prefectural government so that they can be recognized as Approved SNCs and earn the tax-deductible status for donations (Ministry of Justice, 2017). As of September 2024, there are approximately 50,000 SNCs and roughly 1,300 Approved SNCs (Cabinet Office, 2024a).

Apart from GNCs, PICs, SNCs, and Approved SNCs, there are many types of nonprofit organizations in Japan, including social welfare corporations, religious corporations, private school corporations, medical corporations, vocational training corporations, and public charitable trusts.

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

Score: 4

General Nonprofit Corporations (GNCs) freely operate without considerable government interference. GNCs do not have tax-exempt status for income from public benefit activities and are not required to submit their financial statements and activity reports to the government. However, GNCs are required to keep their financial statements and activity reports at their main offices to show these documents to their members, councilors, and other interested parties if asked to do so (Ministry of Justice, 2021a). Regarding corporate governance, GNC Associations must have directors and hold a general meeting composed of the membership, and GNC Foundations are required to have a board of directors, a board of councilors, and an accounting auditor (Ministry of Justice, 2021a).

Public Interest Corporations (PICs) freely operate without excessive government interference. However, regulations with regard to PICs are stricter than those of GNCs due to the privilege of tax-deductible status for donations and of tax-exempt status for income from public benefit activities. If PICs do not meet public interest criteria, their public interest status may be revoked by the government (Public Interest Corporation Information, 2014a). In addition to the required corporate governance for GNCs, PIC Associations must have at least three directors and an accounting auditor, and PIC Foundations must have at least three directors and councilors respectively (Public Interest Corporation Information, 2014a). Also, PICs are required to submit their financial statements and activity reports to the government as well as to keep these documents at their main offices to show these documents to interested parties if asked to do so (Public Interest Corporation Information, 2014a). Furthermore, PICs undergo a rather time-consuming onsite audit by the government every three years (Public Interest Corporation Information, 2014b).

Specified Nonprofit Corporations (SNCs) freely operate without unnecessary government interference. Only when an SNC clearly does not comply with a law, regulation, orders issued by the governing body, or the articles of incorporation, the government has authority to require the SNC to explain their incompliance or investigate the SNC on site (Cabinet Office, 2024b). Also, SNCs are required to keep their financial statements and activity reports at their main offices and to submit these documents to the government as per the public disclosure requirements (Cabinet Office, 2024b). Regarding corporate governance, SNCs must have directors and an auditor and hold a general meeting composed of the membership (Cabinet Office, 2024b).

For other types of nonprofit organizations, the degree of government interference varies, ranging from strong regulations for social welfare corporations to moderate regulations for private school corporations to limited regulations for religious corporations (Ministry of Justice, 2021c, 2021d, 2021e).

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

Score: 5

A court, rather than the government body, has the authority to issue a dissolution order to General Nonprofit Corporations (GNCs) when a GNC is found to have been established for an unlawful purpose, does not operate for one or more years without a legitimate reason, or the director of a GNC repeatedly violates a law (Ministry of Justice, 2021a).

Prefectural governments or the Cabinet Office (CAO) are the regulators of Public Interest Corporations (PICs). They must revoke the authorization given to a PIC if the director of the PIC is imprisoned, the PIC flagrantly violates a relevant law, is found to have falsely earned the PIC authorization, or does not comply with orders that the government body issues under the law to ensure that the PIC will operate properly (Ministry of Justice, 2021b). Also, prefectural governments or CAO can revoke the authorization given to a PIC if the PIC no longer meets some of the standards for the PIC authorization or does not comply with some of the provisions for the PIC authorization (Ministry of Justice, 2021b).

A prefectural government or city designated by government ordinance can terminate a Specified Nonprofit Corporation (SNC) if the SNC no longer fulfills the requirements for its authentication, does not comply with orders issued by the government body, or does not submit its activity report for at least three consecutive years (Ministry of Justice, 2017).

A prefectural government or city designated by government ordinance must revoke the approval given to an Approved SNC if the Approved SNC is found to have falsely earned the approval or does not comply with orders that the government body issues under the law (Ministry of Justice, 2017). Also, a prefectural government or city designated by government ordinance can revoke the approval given to an Approved SNC if the approved SNC no longer meets some of the standards for the approval or does not comply with some of the provisions for the approval (Ministry of Justice, 2017).

For other types of nonprofit organizations, the degree of government discretion in shutting down these organizations varies, ranging from a reasonable level of discretion over social welfare corporations to limited discretion over private school corporations (Ministry of Justice, 2021c, 2021e). On the other hand, a court, rather than the government body, has the authority to issue a dissolution order to religious corporations (Ministry of Justice, 2021d).

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: 4.5

When individuals make charitable contributions to Approved Specified Nonprofit Corporations (Approved SNCs), or Designated Public Interest Promotion Corporations, which includes Public Interest Corporations (PICs), Social Welfare Corporations, and a certain number of Private School Corporations (Ministry of Finance, 2024a), donors can deduct their donations from their taxable

income or from their income taxes within certain limits (National Tax Agency, 2024b). In addition, when individuals make charitable contributions to organizations designated by a prefectural or municipal government, they can deduct the contributions from their prefectural or municipal residential taxes within certain limits (Ministry of Internal Affairs and Communications, 2024).

More specifically, donors can choose from two different options for income tax deductions. When donors choose a deduction from their taxable income, they can subtract the amount of their giving from their taxable income up to 40 percent of their total income (National Tax Agency, 2024c). On the other hand, when donors choose a tax credit, they can deduct 40 percent of the amount of their charitable contributions from their income taxes up to 25 percent of the tax amount (National Tax Agency, 2024c).

For prefectural residential taxes, donors can deduct 4 percent (up to 30 percent of their total income) of their giving to designated organizations from their prefectural residential taxes (Ministry of Internal Affairs and Communications, 2024). Similarly, for municipal residential taxes, donors can subtract 6 percent (up to 30 percent of their total income) of their charitable contributions to designated organizations from their municipal residential taxes (Ministry of Internal Affairs and Communications, 2024). But for both income tax deduction and residential tax deduction, donors must subtract JPY 2,000 (about USD 14) from the amount of their donations before calculating how much they can deduct from their taxable income or taxes (National Tax Agency, 2024c). To earn these tax benefits, donors must submit a tax return along with a receipt of their donation issued by designated organizations in order to claim their tax deduction.

Corporations can also receive corporate income tax deductions. When corporations make charitable contributions to Approved SNCs or Designated Public Interest Promotion Corporations, they can write off the amount of their giving up to the special allowable limit of deductible expenses, which varies, depending on the amounts of their capital and corporate incomes (National Tax Agency, 2024d). In addition, corporations can write off the amount of donations to any organizations up to the general allowable limit of deductible expenses, which differs according to the amounts of their capital and corporate incomes (National Tax Agency, 2024d). The general allowable limit of deductible expenses is less than the special allowable limit of deductible expenses (National Tax Agency, 2024d). If a corporation makes donations to Approved SNCs or Designated Public Interest Promotion Corporations in amounts larger than the special allowable limit of deductible expenses, the corporation can first write off the amount of its contributions up to the special allowable limit of deductible expenses and then can write off the remaining amount of the charitable contributions up to the general allowable limit of deductible expenses (National Tax Agency, 2024d).

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

Score: 4

While there were approximately 50,000 SNCs, only roughly 1,300 of them were successfully recognized as Approved SNCs and obtained the tax-deductible status for donations as of September 2024 (Cabinet Office, 2024a). Similarly, while there were about 88,000 GNC Associations and Foundations without preferential tax treatment, there were only about 9,800 PIC Associations and Foundations with the privilege of tax-deductible status for donations or tax-exempt status for income from public benefit activities as of September 2024 (National Tax Agency, 2024a). These figures

demonstrate that a limited number of nonprofit organizations have the tax-deductible status for donations in Japan. On the other hand, Designated Public Interest Promotion Corporations included about 21,000 Social Welfare Corporations as of April 2023 (Ministry of Health, Labor and Welfare, 2023) and roughly 1,700 Private School Corporations as of May 2021 (Ministry of Education, Culture, Sports, Science and Technology, 2021).

In principle, tax-exempt nonprofits organizations are liable for taxes on profits from unrelated business income. Thus, taxes are imposed on unrelated business income generated by GNCs or SNCs even if they spend the money on their charitable activities (The Japan Association of Charitable Organizations, 2024). However, if PICs spend profits from unrelated business income on their charitable activities, they can write off up to 50 percent (or more, if their charitable activities report a loss) of the amount of their unrelated business income deemed as donations (The Japan Association of Charitable Organizations, 2024). Similarly, if Approved SNCs spend profits from unrelated business income on their charitable activities, they can write off either JPY 2 million (about USD 13,500) or up to 50 percent of the amount of unrelated business income deemed as donations (Cabinet Office, 2024c).

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: 4.5

When individuals make charitable contributions to nonprofit organizations outside Japan, they cannot receive tax benefits from their cross-border donations, because the Japanese tax system qualifies only domestic entities for tax benefits (National Tax Agency, 2024b). However, if individuals make donations to Approved Specified Nonprofit Corporations (Approved SNCs) or Designated Public Interest Promotion Corporations that spend the money on their charitable activities outside Japan, individuals can earn tax benefits for their donations. On the other hand, corporations can write off the amount of donations to non-affiliated organizations outside Japan up to the general allowable limit of deductible expenses (National Tax Agency, 2024b).

When individuals or corporations remit more than JPY 30 million JPY (about USD 200,000) to a country outside Japan, they must report the remittance to the Bank of Japan (Ministry of Finance, 2024b). On the other hand, if Approved SNCs remit money to a country outside Japan regardless of the amount, they have to report the remittance to the government in addition to their financial statements and activity reports every year (Cabinet Office, 2016).

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

Score: 4.5

When Public Interest Corporations (PICs), Specified Nonprofit Corporations (SNCs), and Approved SNCs receive donations from overseas, corporate income taxes are not imposed on the donations (National Tax Agency, 2023, 2014). Similarly, when General Nonprofit Corporations (GNCs) meet criteria to ensure complete non-distribution constraints and effective governance, corporate income taxes are not imposed on either national or international donations received by such GNCs (National Tax Agency, 2014). In contrast, corporate income taxes are imposed on both cross-border and domestic donations received by GNCs that do not meet such criteria (National Tax Agency, 2014). When corporations, including nonprofit corporations, receive more than JPY 30 million (about USD 200,000) from abroad, they must report the receipt to the Bank of Japan (Ministry of Finance, 2024b). In this paper, the exchange rate of 1 USD = 150 JPY is used.

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: 4.5

Traditionally, the Japanese government decided what constituted public interest, which can be called a state monopoly of the public interest (Hoshino, 1998). The Civil Code (Act No. 89 of 1896) allowed for the incorporation of public interest organizations but required these organizations to pursue what the government defined as the public interest to receive approval from the government. After World War II, Japan developed the economy through the central government initiatives, with closer ties to the business sector. Also, the number of nonprofit organizations, including social welfare, religious, and private school corporations, increased significantly right after World War II, and the Japanese government controlled these organizations strictly.

However, in the 1960s and 1970s, civic movements emerged to address environmental pollution problems or pollution-related diseases. These civil movements protested and sued companies that caused pollution as well as pushed the government for measures to reduce pollution and for relief for victims of pollution. In the 1980s, while civic movements appeared to be on the ebb, several local governments gradually began appreciating the roles of civic groups and collaborating with them.

Volunteerism flourished in Japan when an unexpectedly large number of volunteers showed up to help victims of the Great Hanshin Awaji Earthquake in 1995. The government and political parties agreed to largely simplify the incorporation process for nonprofits that was troublesome under the Civil Code of 1896. The parliament passed the Act on Promotion of Specified Non-profit Activities (Act No. 7) in 1998. In addition, the Article 34 of the 1896 Civil Code was reformed in 2008, and the Act on General Nonprofit Incorporated Associations and General Incorporated Foundations (Act No. 48 of 2006) as well as the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 49 of 2006) went into effect in 2008.

The Japanese government has gradually expanded income tax deductions for giving. Donors were allowed to subtract the amount of their giving from their taxable income from up to 25 percent of their

total income in 2004, to up to 30 percent of their total income in 2005, and then up to 40 percent of their total income in 2007 (Cabinet Office, 2024d). In addition, the minimum amount of giving for income tax deduction or credits decreased from JPY 10,000 (about USD 70) in 2005 to JPY 5,000 (about USD 35) in 2006 to JPY 2,000 (about USD 14) in 2010 (Cabinet Office, 2024d). Furthermore, the Japanese government adopted income tax credits for donations in 2011 (Cabinet Office, 2024d).

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

Score: 4.5

An important public policy for Japanese philanthropy is that the Act on Utilization of Funds Related to Dormant Deposits to Promote Public Interest Activities by the Private Sector (Act No. 101 of 2016) (民間公益活動を促進するための休眠預金等に係る資金の活用に関する法律) was passed in 2016 and went into effect in 2018 (Cabinet Office, 2024e). This act allows dormant deposits that have been sitting untouched in bank accounts for 10 years or longer, typically because the owner is deceased, to be seized and spent on various social purposes, including support for children and the youth, disadvantaged people, people with disabilities, and community development (Cabinet Office, 2024e). Because roughly JPY 70 billion (about USD 470 million) in bank accounts becomes dormant each year even after some dormant deposits are repaid later (Cabinet Office, 2024e), the funds from dormant deposits are likely to have a significant impact on the nonprofit sector in Japan.

After the Deposit Insurance Corporation of Japan (DICJ) receives dormant deposits from financial institutions, the DICJ provides the money as grants to a Designated Utilization Organization (DUO), which plays a similar role to Big Society Capital in the United Kingdom (Cabinet Office, 2024e). Then, the DUO delivers the money as grants or loans to fund distribution organizations, and those organizations allocate the money as grants, loans, or equities to organizations conducting public interest activities (Cabinet Office, 2024e). The DICJ provided about JPY 6.9 billion (around USD 46 million) to the Designated Utilization Organization in 2023 (Cabinet Office, 2024e). In 2023, Act No. 101 of 2016 was reformed so that intermediary organizations can receive grants from the DUO and provide consultation services or technical assistance to organizations conducting public interest activities (Cabinet Office, 2024e). In addition, fund distribution organizations are now allowed to invest in social businesses (Cabinet Office, 2024e).

V. Economic Environment

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

Score: 4

The Japanese economy is a developed free-market economy and was the fourth largest economy in the world in 2024 (IMF, 2024). In addition, the Gross Domestic Product (GDP) per capita in Japan was around USD 33,140 USD in 2024 (IMF, 2024). Also, Japan is known as a high-tech manufacturing country and had the third-largest assets in the world in 2022 (Allianz, 2023). Japanese economic prosperity can form the basis of individual and corporate philanthropy, as GDP per capita and a favorable philanthropy environment in a country are correlated (Indiana University Lilly Family School of Philanthropy, 2021).

On the other hand, since the economic bubble collapse in 1991, Japan has fallen into a long period of economic stagnation and low economic growth (IMF, 2024). In 2023, Japan's GDP increased by 1.9 percent compared to the previous year (IMF, 2024). Japan has the highest ratio of public debt to GDP among developed countries (IMF, 2024). This implies that Japanese philanthropy is expected to supplement public service provision such as social services, community development, and youth empowerment under the austerity policy of the Japanese government.

Another issue in Japan is a rapidly ageing society, where about 29.1 percent of the population was 65 and over in 2023 (Ministry of Internal Affairs and Communications, 2023). In addition, the Japanese population decreased from about 128 million in 2010 to roughly 124 million in 2023 (Ministry of Internal Affairs and Communications, 2023). These demographic changes suggest that Japanese nonprofits are expected to take responsibility to meet the increasing demand for health care and human services for senior citizens.

VI. Socio-Cultural Environment

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

Score: 4.5

Japan has a long history of philanthropic activities. Buddhism historically had a strong influence on Japanese philanthropy (Yamaoka, 1998). For example, in the eighth century, Japanese Buddhists conducted organized fundraising efforts, called *Kanjin*. While Buddhism's influence on Japanese philanthropy declined in the Edo period (1603–1868) (Yamaoka, 1998), wealthy merchants created a community trust fund for social welfare and education in Akita and helped create public facilities in Osaka. In the Meiji period (1868–1912), successful industrialists, such as Eiichi Shibusawa, became prominent philanthropists and supported poverty relief, education, and other public interest activities. Also, conglomerates of influential family businesses, called *Zaibatsu*, provided money for the relief of the poor (Shimada, 1993). After World War II, corporate philanthropy focused on the advancement of science and technology according to the national economic growth priorities (Shimada, 1993).

Because corporate giving has outpaced individual giving for a long time in Japan, corporate philanthropy has been playing an important role in Japanese philanthropy. Japanese corporate philanthropy has been significantly influenced by the bilateral economic relationship between Japan and the United States (Onishi, 2017). Responding to criticism from the American media and public in the 1970s and 1980s, Japanese corporations operating in the United States shifted their corporate philanthropy from massive giving to prestigious American universities and arts organizations to donations supporting community development programs in the United States as local corporate citizens (Onishi, 2017).

Also, learning from American philanthropy, Japanese business leaders and philanthropic leaders made collective efforts to advance corporate philanthropy and corporate citizenship in Japan by exploring Japanese traditions and concepts of philanthropy (Onishi, 2017). In 1989, the One Percent Club was established to encourage the corporate and individual members of the Japan Business Federation, called Keidanren, to donate one percent of their recurring profits or disposable income to social causes each year (Keidanren, 2024). Also, in 1991, Keidanren established the Charter of Corporate Behavior so that businesses will behave ethically and responsibly to earn trust and create

a rapport with the public (Keidanren, 2017). In 2017, Keidanren significantly revised the Charter of Corporate Behavior to reflect the Sustainable Development Goals (SDGs) adopted by the United Nations (UN) (Keidanren, 2017).

Regarding individual philanthropy, it is estimated that about 17 percent of Japanese citizens volunteered in 2018 and 2021 (Cabinet Office, 2023). Community development is the most popular issue for volunteers, following youth development and neighborhood safety (Cabinet Office, 2023). The leading motivation for volunteering is altruistic motivation, with about 60 percent of volunteers stating that they want to contribute to society through volunteering (Cabinet Office, 2023). Also, it is estimated that more than 40 percent of Japanese citizens made donations in 2018 and about 35 percent made charitable donations in 2021 (Cabinet Office, 2023). Human services and health care are the most popular causes for charitable giving, following natural disaster relief and youth empowerment (Cabinet Office, 2023). The most common motivation for giving is altruistic motivation, with about 50 percent of donors stating that they want to contribute to society through charitable contributions (Cabinet Office, 2023).

VII. Keywords and Recommendations for Philanthropy

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

Three key recommendations to improve the environment for philanthropy

- Aside from traditional giving and fundraising, supporting social financing is essential to improve the environment for philanthropy in Japan, since more and more players and money have been entering the market. Social financing is expected to play a more integral role in the future of Japanese philanthropy.
- Nonprofit and philanthropy education at the undergraduate and graduate levels is important to develop the managerial and professional skill sets of nonprofit staff members and volunteers. At present, a limited variety of courses are offered at the university level in Japan. Offering systematic courses for nonprofit management and philanthropic studies can significantly improve the effectiveness and efficiency of nonprofit organizations in Japan.
- Professional career development at both individual and sector levels is critical to attract young professionals to the nonprofit sector in Japan. Because the nonprofit sector is not seen as a professional field yet in Japan and because it is hard for young professionals to work across sectors in the course of their careers, young professionals hesitate to enter the nonprofit sector in Japan. To expand the Japanese nonprofit sector, it is necessary to enable young professionals to successfully transition between sectors to advance their careers and to give young professionals a more direct route to their long-term career goals.

Lasting innovation or impacts in the nonprofit sector and philanthropy in response to the COVID-19 pandemic

- Increased government collaboration between the philanthropic/NGO sector and government

- Virtual or hybrid workspace

Issues or trends are emerging as significant to the nonprofit sector and philanthropy

- Crowdfunding
- Declining workforce and increasing elderly care demand due to Japan's aging society

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