

# South Korea

## Global Philanthropy Tracker

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### Definitions

**PHILANTHROPIC ORGANIZATIONS (POS):** A form of non-market, non-state organizations outside of the family that provide services for the public good. It includes, but is not limited to, the following: foundations (grant-making, operating, corporate, community, or government sponsored/created), community-based organizations and village associations, professional associations, environmental groups, advocacy groups, co-operatives, charitable organizations, faith-based organizations, mutual entities, labor unions, societies, research institutes, diasporic organizations, online social-purpose portals, and transnational and cross-sectoral coalitions.

**PHILANTHROPIC ACTIVITIES:** Philanthropic activities are extremely diverse when considered at the global level. They include, but are not limited to, financial contributions, volunteering, collective action, advocacy, grassroots and direct giving and helping, and new methods such as crowdfunding and hybrid philanthropic activities (i.e., social impact bonds and social enterprises).

**CROSS-BORDER PHILANTHROPY:** Philanthropic activities in which the donor (individuals, foundations, corporations, or religious organizations) and the beneficiary (individuals, foreign POs, foreign intermediary organizations) are located in different countries. The term includes donations to domestic POs in a given country that focus on broad categories of international causes, such as foreign affairs, humanitarian assistance, international relations, promotion of international understanding, and international solidarity.

## Overview of Cross-Border Philanthropy in South Korea

### THE ENVIRONMENT FOR CROSS-BORDER PHILANTHROPY

In 2010, South Korea became a member of the Development Assistance Committee of the Organization for Economic Co-operation and Development (OECD DAC). Although the history of South Korea as a donor country can be traced back as far as the 1960s (Choi, 2011), South Korea is one of the few countries that successfully transformed itself from an aid-receiving country to a donor country.

After the Korean War armistice in 1953, South Korea was one of the major recipient countries of Official Development Assistance (ODA). From the post-war period until the 1990s, South Korea received about USD 12.7 billion in ODA (Choi, 2011). However, as South Korea began to experience economic growth in the late 1980s, it became a donor country and created the Korea International Cooperation Agency (KOICA) in 1991. Since then, the country has built up its capacity for international development.

Both the public and the private sectors have enhanced Cross-border giving in South Korea. The South Korean government has enacted several legal frameworks to stimulate charitable donations (e.g., the *KOICA Law* of 1991, the *Act on Collection and Use of Donations* of 2006, the *Use of Donation and Corporate Tax Act*). Simultaneously, philanthropic giving for international aid has increased in the last decade. In 2007, 9.5 percent of South Korean donors engaged in cross-border giving (Kang et al., 2011). By 2018, the proportion of Koreans contributing to cross-border giving grew to 31.1 percent (Beautiful Foundation, 2018).

## REGULATORY ENVIRONMENT

Based on the regulations of the *Inheritance Tax and Gift Tax Act*, registered public-interest corporations in South Korea with assets of KRW 500 million (USD 420,000), or with income of KRW 300 million (USD 252,000) or more are required to report their accounting information to the National Tax Service in South Korea with the IRS Disclosure Form.<sup>1</sup> Public-interest corporations were required to report basic accounting information such as the year of establishment, the field of support, the status of assets, revenue, and expenses. In 2017, 34,426 public-interest corporations were registered (Kim & Jung, 2019), and 15,910 public-interest corporations were mandatorily required to report the IRS Disclosure Form. Finally, 52 percent of the public-interest corporations that request to report (8,276 out of 15,910) filed the IRS Disclosure Form. Among the filed corporations, only 5.4 percent of the organizations (450 out of 8,276) participated in cross-border giving in 2017.<sup>2</sup>

Under the *Inheritance Tax and Gift Tax Act* in South Korea, individuals and corporations can send contributions directly to philanthropic organizations located outside of South Korea. However, the contributions are not considered tax-deductible and donors must pay the gift tax. Thus, South Korean companies and individuals generally contribute to international aid through registered nonprofit organizations, foundations, or any type of tax-exempt organizations.

## Cross-Border Giving: Trends

### AMOUNTS

In 2017, an approximate KRW1.41 trillion (USD 1.17 billion) was reported for cross-border giving from South Korea to at least 96 countries across the world. The estimates were gauged based on the two cross-border giving resources in South Korea: Korea NGO Council for Overseas Development Cooperation's (KCOC) *CSO Statistics Handbook*, and the National Tax Service (NTS) annual report.

According to the 2017 KCOC handbook, 144 Korean nonprofit organizations amounted KRW 451.52 billion (USD 374.74 million) for cross-border giving to 96 countries in 2017. In addition, the NTS reported that KRW 962.1 billion (USD 798.50 million) was donated for cross-border giving from 355 nonprofits, excluding the 95 duplicated organizations in the KCOC handbook. In total, at least 499 Korean nonprofit organizations donated approximately KRW 1.41 trillion (USD 1.25 billion) for cross-border giving in 2017.

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<sup>1</sup> A Public Interest Corporation is an incorporated tax-exempt organization and represents one of the types of nonprofit organizations in Korea. All tax-exempt organizations should meet the requirements for public interest corporation (Kim & Jung, 2019).

<sup>2</sup> *GuideStar Korea* provided the cross-border giving information based on NTS database.

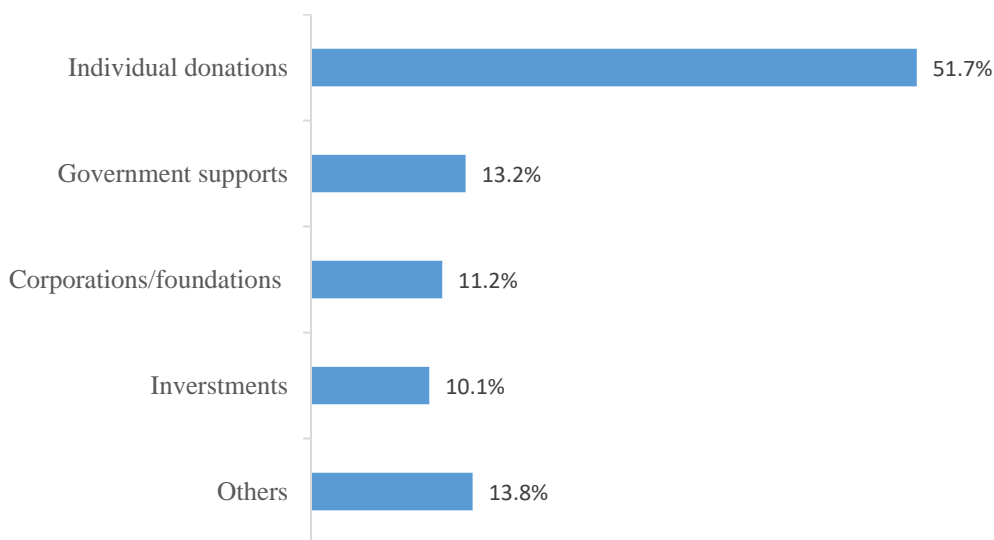
Additionally, corporations in South Korea contributed to cross-border donations as part of their corporate social responsibility (CSR) activities. According to the 2018 Corporate Social Responsibility Whitepaper, KRW 2.7 trillion (USD 2.3 billion) amounted for total CSR giving in 2017. Only 1.9 percent of the estimated total amount of CSR giving, which was KRW 51.3 billion (USD 43.2 million), was directed towards international causes in 2017 (Federation of Korean Industries, 2018). Only a small percentage of total CSR giving made up for international aid due to legal restrictions.

## SOURCES

The following details of South Korean cross-border giving were reported based on the 2017 KCOC handbook.<sup>3</sup> Private philanthropic donations were the largest source for cross-border giving (51.7 percent of total income), followed by government support (13.2 percent), corporations and foundation (11.2 percent), investments (10.1 percent), and others (13.8 percent).

**Figure 1**

*Sources of Cross-border Giving from South Korea*



## USES

Ninety-six countries received charitable aid from South Korean nonprofits in 2017. Africa was the largest recipient continent (36 countries, 28.8 percent), followed by Asia (21 countries, 26.1 percent), OECD DAC countries (7 countries, 21.5 percent),<sup>4</sup> international NGOs (60 NGOs, 17.5 percent),<sup>5</sup> South America (16 countries, 3.8 percent), and others (16 countries, 2.3 percent).

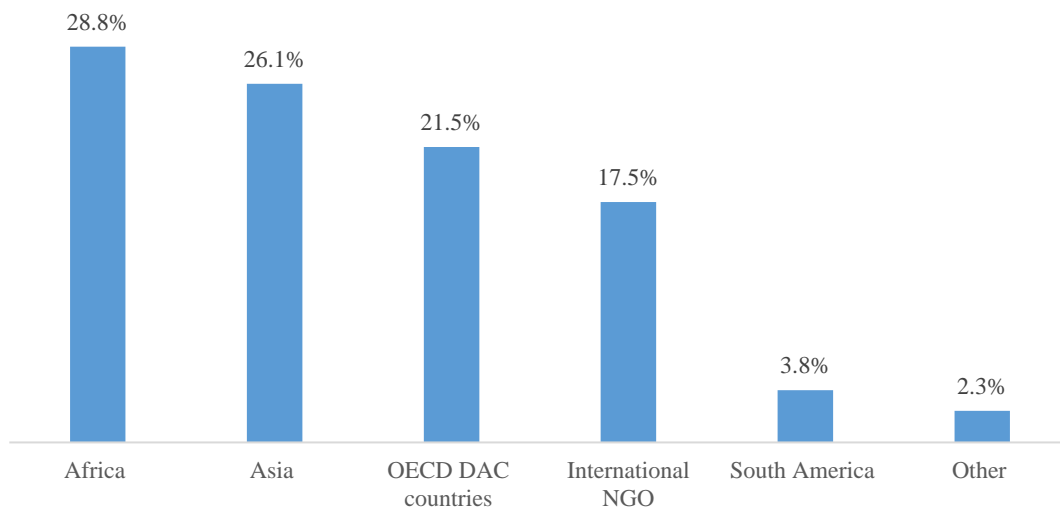
<sup>3</sup> NTS data only provide a total amount of cross-border giving from a nonprofit.

<sup>4</sup> OECD DAC countries include Greece, America (including Puerto Rico), Switzerland, Japan, Israel, Italy.

<sup>5</sup> International NGOs include United Nations Economic and Social Council (ECOSOC), UN Department of Public Information (DPI), UNIEF, etc.

**Figure 2**

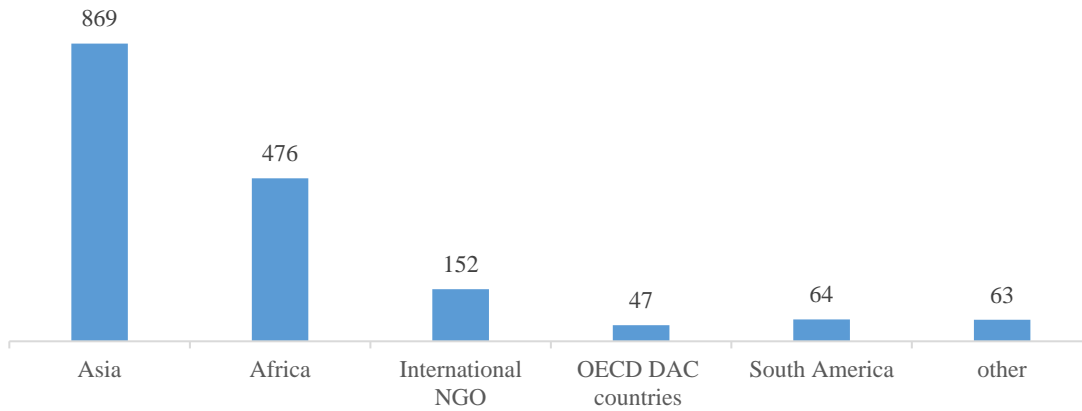
*Percentage of Total Amount of the Cross-border Gifts by Recipient*



Additionally, Asia has the largest number of projects overseen by South Korean nonprofits. Cross-border giving from South Korea contributed to 869 projects in 126 organizations in Asia (52 percent), followed by African nonprofits (476 projects for 69 organizations, 28.5 percent), International NGOs (152 projects for 60 NGOs, 9.2 percent), OECD DAC countries (47 projects for 21 organizations, 3.8 percent), South America (64 projects for 21 organizations, 3.8 percent), and others (63 projects, 3.8 percent). Nearly twice the number of Asian nonprofits received cross-border giving from South Korea, relative to African nonprofits (126 versus 69 organizations). However, African nonprofits obtained similar amounts of aid from South Korea because the grant size per project to African nonprofits was larger than to the Asian nonprofits.

**Figure 3**

*Number of Projects that Received the Cross-border Gifts by Region*

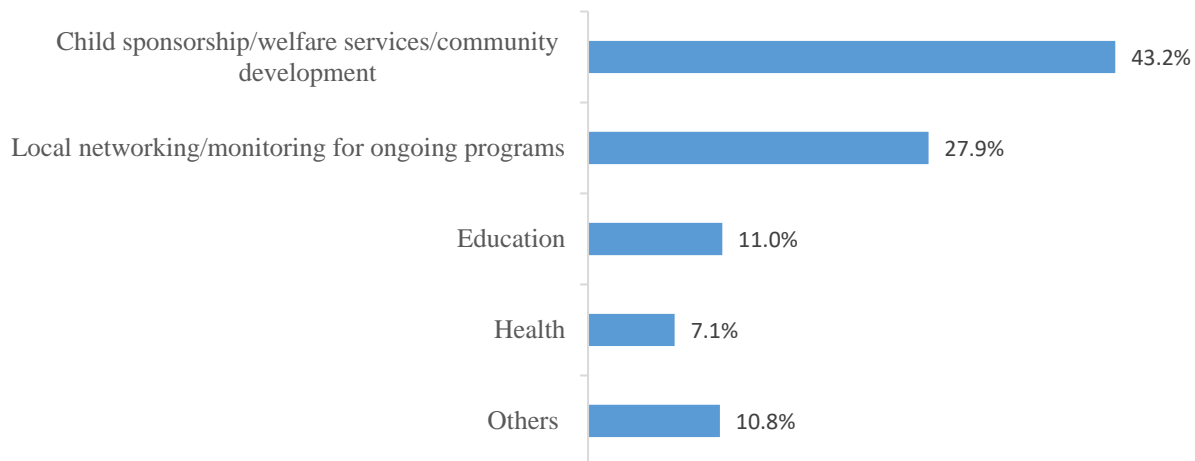


Among the top 10 countries listed according to their gift size, Vietnam received the largest amount of aid from Korea (KRW 21.4 billion or USD 18 million, for 115 projects which is 4.2 percent of the total amount). Ethiopia came in second with 2.8 percent of the total aid amount, followed by Bangladesh (3.1 percent of total amount). Three other Asian countries and four other African countries were also included amongst the top 10 countries.

Korean nonprofits provided cross-border gifts for multiple purposes, while especially channeling their donations toward child support and social services. Nearly 43 percent of the total amount of cross-border giving was granted for child sponsorship programs, social welfare services, and community development programs (43.2 percent) in 2017.

**Figure 4**

*Causes Supported by Cross-border Giving*



## VOLUNTEERING

International volunteering from South Korea was also reported in the KCOC handbook. In 2017, 4,226 people participated in international volunteer programs or missions. According to the KCOC handbook, 92 South Korean nonprofits recruited and deployed trained volunteers in 67 countries in 2017. The majority of the volunteers were deployed to Asian countries (81.1 percent), followed by Africa (12.0 percent), the Middle East (2.8 percent), Latin America (1.6 percent), Europe (1.4 percent), and other countries (1.1 percent).

The greatest number of volunteers were deployed to Vietnam (12.3 percent of total volunteers), followed by Cambodia (10.6 percent) and Laos (8.9 percent). Asian countries received the greatest volume of volunteers from Korea with 70.6 percent of total volunteers deployed.

In the last decade or so, overseas volunteering through religious organizations in South Korea has also increased. At the time of this survey, there was no available public or private information to gauge the size and scope of cross-border volunteering through religious organizations.

## NEW VEHICLES OR TECHNOLOGIES

Under the *Inheritance Tax and Gift Tax Act* in Korea, cross-border giving is partially restrictive due to the gift tax and absence of a tax deduction. However, private donations for international aid have been carried out by domestic nonprofit organizations, especially by religious organizations in South Korea. We anticipate sizeable cross-border giving made by religious organizations, but no public report is available to assess the amount of cross-border giving by religious organizations.

In addition, crowdfunding has grown as a new form of contribution for cross-border giving in South Korea. Since the *Financial Investment Services and Capital Markets Act* of 2017, donations through crowdfunding have been popular in South Korea (Park & Lee, 2016). For example, in 2011, South Koreans donated approximately KRW 588 million (USD 488,100) for the 2011 Japan earthquake and tsunami over five months (Kang et al., 2011) with a significant number of gifts donated through crowdfunding platforms.

## RECOMMENDATIONS TO IMPROVE THE ENVIRONMENT FOR CROSS-BORDER GIVING

As an emerging donor country for international development, South Korea has steadily increased its cross-border giving (Choi, 2011). However, South Korea should address several challenges if it is to improve the environment for cross-border giving.

First, legal frameworks to support direct donations to the international community should be put in place to enhance cross-border giving. Under current laws, sending direct donations overseas is constrained by the limited tax-deduction opportunities and the gift tax. Second, the fragmented institutional arrangement for cross-border giving is one of the key distractions for South Korean cross-border giving. Multiple institutions with inadequate capacity and insufficiently transparent agencies are involved in cross-border giving and cause legal and financial scandals in South Korea. Lastly, a lack of research on cross-border giving is associated with underestimation of the sector. Numerous religious organizations in South Korea have a long-standing history and culture of cross-border generosity. However, official information or research is unavailable to gauge the cross-border giving efforts of religious organizations. A unified system to measure cross-border giving by religious organizations will be beneficial to estimate the overall size and scope of cross-border giving in South Korea.

## Philanthropic Giving Behaviors and Attitudes in South Korea

### THE PHILANTHROPIC GIVING ENVIRONMENT IN SOUTH KOREA

The once strong Korean heritage of philanthropic culture was diminished over the years due to influences such as colonization (1910–1945), the Korean War (1950–1953), dictatorships, industrialization, and urbanization (1953–1990s) (Kim, & Jung, 2020; H. Lee, 2018). Since the early 1990s, however, Korean society has once again moved toward the restoration of its philanthropic culture while increasing community voices and the growth of civil society (H. Lee, 2018). Specifically, after the 1987 Democratic Movement in South Korea, substantial political liberalization began, and South Korean civil society became more independent from government control and regulations (Civic Movement Information Center, 2015; J. Choi, 2012). After the period of Japanese colonialism (circa 1910–1945), there was no room for civic movements in South Korea because of successive authoritarian and military regimes. However, civic movements adopted a significant role in the democratization of South Korea through the 1987 democratic transition starting with the civilian government of Kim Young-Sam (1993–1998) and the Kim Dae-Jung administration (1998–2003). *The Law to Promote Nonprofit Civil Organizations* was enacted in 2000 by the Kim Dae-Jung government to provide a legal and institutional framework for government funding of non-governmental organizations (NGO) activities (Kim, 2009). In 2006, the *Act of Collection and Use of Donations* was reenacted (it originated as the *Act on the Prohibition of Donation Collections* in 1951) to promote an advanced donation culture, to establish a donation collection system, and to ensure the proper use of donations (Kim & Jung, 2019). Philanthropic giving and donor loyalty to charitable organizations has matured in South Korea, stimulated by the various legal frameworks. South Korean society perceives philanthropy as good for society and an essential part of civility because of the growing civil society (Kang et al., 2015).

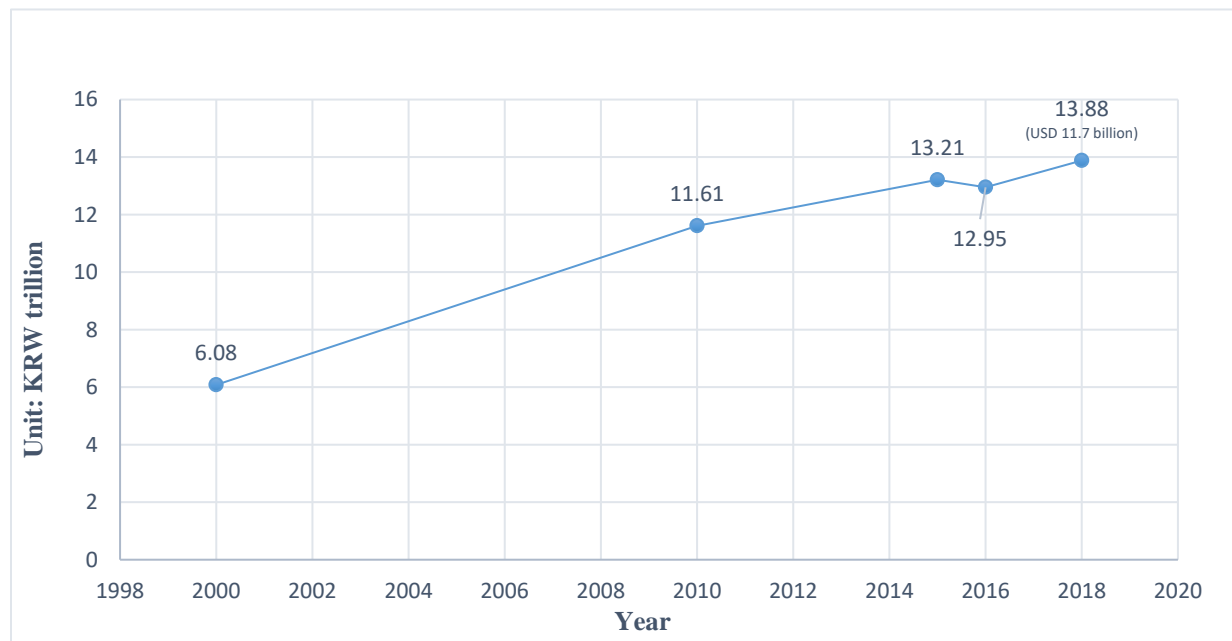
### TRENDS IN DOMESTIC PHILANTHROPY

#### *Amounts of Domestic Giving*

According to National Tax Service (NTS) data, the total amount of domestic giving for 2018 was KRW 13.88 trillion (USD 11.7 billion). This was an increase of 5.4 percent (after adjusted for inflation in 2018) compared with the revised estimate of a total amount of giving in 2016 (KRW 12.95 trillion). The estimates of total giving amount have increased from KRW 6.08 trillion in 2000 to KRW 11.61 trillion in 2010, and KRW 13.21 trillion in 2015 (all estimates were adjusted for inflation in 2018). Overall, philanthropic giving in South Korea has gradually increased over the last 20 years, according to the National Statistical Bureau (2019).

**Figure 5**

**Total Amount of Philanthropic Giving in South Korea by Year**



*Note:* The two sources used to estimate the total amount of giving in NTS data were: 1) individual giving, which includes individual taxpayers who filed for charitable deductions on tax returns in 2018; and 2) corporate giving, which includes corporations that filed for charitable deductions on tax returns in 2018.

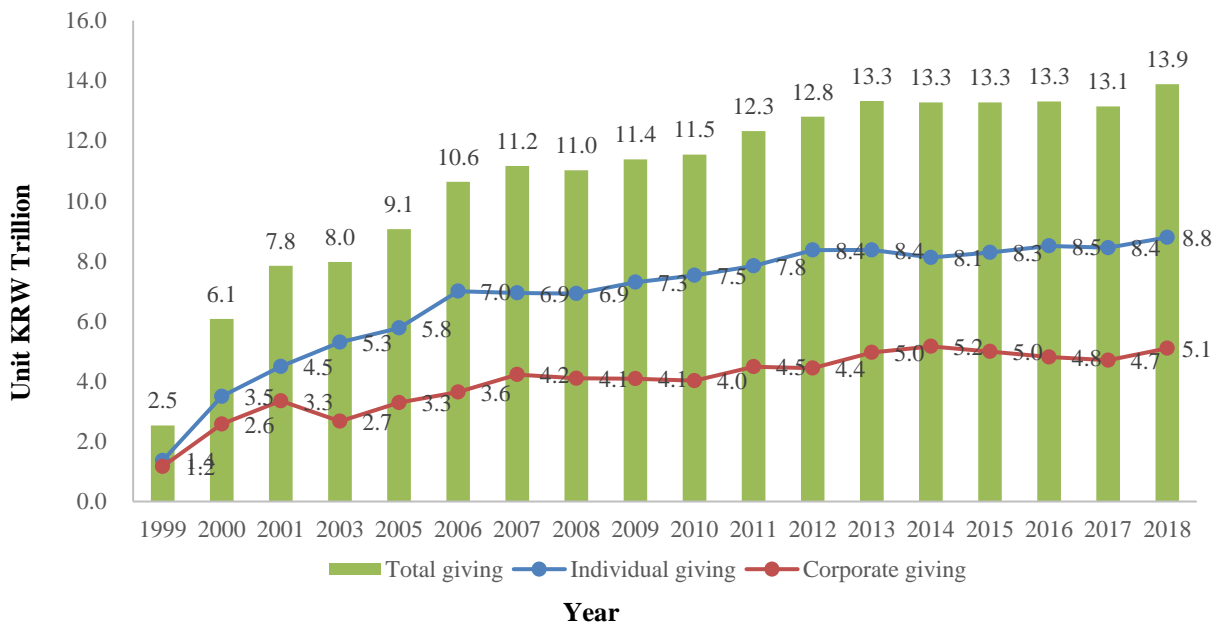
**SOURCES**

As shown in Figure 6, individuals in South Korea contributed an estimated KRW 8.79 trillion (USD 7.3 billion) or 63.3 percent of total giving in 2018. Corporations donated an estimated KRW 5.09 trillion (USD 4.25 billion) or 36.7 percent of total giving in 2018. During the last 20 years, individuals donated an average of 62.2 percent of the total amount of giving, while corporations accounted for an average of 35 percent of the total giving amount. The percentage of corporate giving used to be higher than individual giving before 1999. However, individual giving has overtaken corporate giving after 1999 due to the introduction of a new charitable tax law, the growth of civil society, and the growth of philanthropic culture (Kang et al., 2015; Roh et al., 2019).



**Figure 6**

**Changes of Individual Giving vs. Corporate Giving in South Korea**



Note: All of the estimates were adjusted for inflation based on 2018 KRW value.

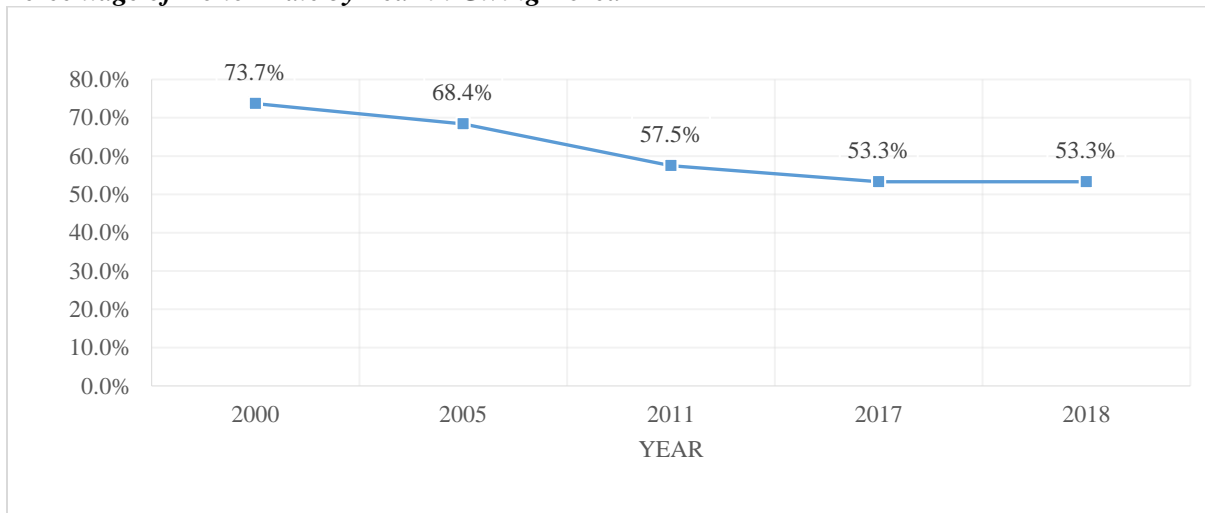
Additional South Korean philanthropic trends are analyzed in *Giving Korea* and *Social Survey*. No digital information is available for before 1999 in the NTS database.<sup>6</sup> As shown in Figure 7, the estimated philanthropic giving rate in *Giving Korea* was 53.3 percent in 2018, with 53.3 percent in 2017, 57.5 percent in 2011, 68.4 percent in 2005, and 73.7 percent in 2000. The average giving rate was 57 percent for the last 20 years. The charitable participation rate has also generally decreased in South Korea. The decline in giving rate was also observed in *Social Survey* studies.<sup>7</sup> Beautiful Foundation (2018) presumed the decline in giving rate was due to intermittent fundraising scandals and lack of accountability for nonprofits in Korea.

<sup>6</sup> In this report, the findings from *Giving Korea* are only reported. The findings from *Social Survey* are addressed in the following footnote.

<sup>7</sup> *Social Survey* reported consistently less estimated percentage of giving rate. In 2018, the estimated giving rate was 25.6 percent, followed by 36.4 percent in 2011, 31.6 percent in 2006. The two datasets show significantly different percentage of giving rates. The different estimates between the two databases can be found by the nature of the survey. *Giving Korea* contains only philanthropic behavior and attitudes in their survey; however, *Social Survey* contains multiple sections in the survey not only for philanthropic behaviors but also for five to ten other sections related to health and socio-economic circumstances. So the respondents in *Giving Korea* might be able to dedicate themselves in the survey and can recall their philanthropic contributions more accurately. This difference in method could be cause of higher rate of giving than the rates in *Social Survey*. Beautiful Foundation (2018) highlighted the possibility of overestimates in charitable giving in *Giving Korea*; by contrast, NSB (2019) warned of the possibility of underestimating charitable giving behavior in *Social Survey*.

**Figure 7**

**Percentage of Donor Rate by Year in Giving Korea**



According to the 2018 *Giving Korea* report, individual females were more likely to participate in giving than individual males (54 percent of females versus 52.6 percent of males). Similarly, older adults were more likely to participate in charitable giving (54.9 percent for people 60 or older, 53.5 percent of people between the ages of 40 and 59, as compared to 41 percent of people who were less than 40 years old). Nearly 82.3 percent of respondents with a graduate degree contributed to charity, followed by people with a college degree (50.4 percent), and people with a high school diploma or less (36.3 percent). Individuals with higher income were more likely to participate in charitable giving (66.8 percent of the respondents with an annual income greater than KRW 60 million (USD 50,000) as compared to 52.4 percent of the respondents earning KRW 24 million to 60 million versus 41.3 percent of individuals earning less than KRW 24 million). In addition, married couples were more likely to participate in giving (55.1 percent), followed by single individuals (50.6 percent) and divorced, widowed, or separated people (47.1 percent).

## USES

Nearly 74 percent of donors contributed to human service or social service organizations, followed by international aid organizations (31.1 percent), civil and human rights organizations (24.2 percent), community service organization (11.2 percent), education-related causes (9.0 percent), health-related causes (7.6 percent), art and culture (4.9 percent), and others (8.9 percent).

Finally, giving vehicles were also estimated in the 2018 *Giving Korea*. Giving through charitable fundraising organizations, such as the Community Chest of Korea, was estimated at 28.5 percent, followed by religious organizations (26.5 percent), direct donations to recipients (17 percent), workplace donations (13.6 percent), media organizations (4.6 percent), and others (9.2 percent).

## NEW FORMS OF PHILANTHROPY

Prior studies have addressed some new forms of philanthropic giving in South Korea. Donation-based crowdfunding has become a favorable giving vehicle for South Koreans. Forty-three percent of donors have used crowdfunding for their donations, while 36 percent of non-donors have been forecasted to use

crowdfunding for future donations in the *Doing Good Index 2018* study (Centre for Asian Philanthropy and Society, 2018). However, giving through crowdfunding platforms still needs to make strides to become the dominant channel for charity in South Korea (Beautiful Foundation, 2018).

Bequest giving has also been stimulated by South Korean government, which offers incentives to promote a culture of bequest giving (Centre for Asian Philanthropy and Society, 2018).<sup>8</sup> Although bequest giving has not historically been popular in South Korea, 59 percent of respondents showed interest in bequest giving, according to the 2018 *Giving Korea*.

## FUTURE TRENDS IN THE PHILANTHROPIC LANDSCAPE

During the last decade in South Korea, philanthropic behaviors and attitudes have changed dramatically. While the overall estimate of total giving has steadily increased, the number of donors has progressively decreased. In addition, corporations have increasingly become one of the major donor types in South Korea. In recent years, corporate social responsibility (CSR) has been emphasized not only as a business activity, but also as a citizen's responsibility in South Korean society. Therefore, corporations and individuals are the two major sources for philanthropic donations in South Korea.

Natural disasters such as the 2019 Gangneung wildfires in South Korea, the 2010 Haiti Earthquake, and the 2004 Indian Ocean Tsunami, became one of the significant triggers for the increase in philanthropic giving in South Korea. According to Roh and colleagues (2019), one of the major reasons for being a charitable donor is due to help those in need after or during a natural or national disaster.

Additionally, interest in social enterprises and social economy has significantly grown among donors in South Korea (Centre for Asian Philanthropy and Society, 2018). Corporations in South Korea have put their weight behind social entrepreneurship through supporting social enterprise education in South Korean higher education institutions and developing funds for social entrepreneurship and the social sector economy (Kim & Jung, 2020).

The next wave in philanthropic giving in South Korea will be led by digital and online giving and by social enterprises. The most recent issues affecting donations are the rapid development of digital technologies (e.g., GoFundMe, Kakao Pay, and Zero Pay), and the effect of various types of social networks (e.g., Facebook, YouTube, Instagram, etc.) on donor participation methods as well as the motivation behind giving in South Korea (Roh et al., 2019).

## KEY RECOMMENDATIONS TO IMPROVE THE ENVIRONMENT FOR DOMESTIC GIVING

South Korea was one of the major recipient countries of Official Development Assistance (ODA) after the Second World War and the Korean War. Today, South Korea is becoming one of the most active nations in global philanthropy (Kang et al., 2015) and has strongly restored its philanthropic culture (H. Lee, 2018). The following factors should be considered for continuously expanding and intensifying the philanthropic environment in South Korea.

First, a unified governmental system to estimate philanthropic giving is necessary. During previous decades, the government-oriented interventions in philanthropy have been aggressively engaged in enacting legal frames related to charitable giving, associating direct/indirect incentives for donations, and supporting the donations with relevant policies. However, the absence of a unified government system serves as a

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<sup>8</sup> Only 0.5 percent of total giving was bequest giving in Korea (Centre for Asian Philanthropy and Society, 2018).

distraction for the depiction of overall philanthropic behaviors and attitudes in South Korea (Kim & Jung, 2020). More than 35 governmental entities, both local and central, oversee various types of nonprofit organizations, creating a complex landscape to stimulate philanthropic culture in South Korea (Centre for Asian Philanthropy and Society, 2018). In addition, the accompanying laws and policies for charitable giving were relatively difficult to understand.

Second, the lack of examples of philanthropists or models of giving in South Korea, like people such as Andrew Carnegie, Bill Gates, or Warren Buffett in the United States, is one of the causes of discouraged active participation in philanthropic giving in South Korea. Kang et al. (2015) insisted that the lack of exemplary models of giving by the wealthy in South Korea limits active participation of philanthropic giving by the public.

Lastly, individual giving should be continuously encouraged in order to stimulate philanthropic culture in South Korea. For-profit organizations have served as primary actors for philanthropic giving during the last decade. In general, nonprofits in South Korea are more likely to partner with and develop corporate donors rather than individual donors when they develop fundraising strategies. However, nonprofits should recognize that the growth and development of charity by individuals is the most powerful phenomenon in South Korea. Kang and colleagues (2015) highlighted that individual tax deductions for charitable giving comprise a greater share of total tax deductions than corporate tax deductions in recent years.

## South Korea Case Study Methodology

To estimate the philanthropic outflow of South Korea to other countries, we used two major philanthropy reports: the KCOC, and the NTS data on international aid claimed by public interest corporations in South Korea. Additionally, we used the *2018 Corporate Social Responsibility Whitepaper* to highlight corporate contributions towards international aid.

Founded in 1999, KCOC is the association of Korean nonprofit organizations implementing international aid projects in developing countries. KCOC published a handbook, in collaboration with the Korea International Cooperation Agency (KOICA), to analyze the trends in Korean international development CSOs since 2007. The latest report was published in 2018 and indicates that KCOC collected overseas aid from 144 member organizations, out of the total 262 member organizations. The study includes most of the identified nonprofit organizations for international aid in South Korea. However, some major nonprofits engaged in international aid in South Korea are not comprised in this study (e.g., Korean Red Cross, Korea Compassion, etc.). On the other hand, the NTS only released the financial information of public interest corporations in South Korea to *GuideStar Korea*. In 2017, 8,276 public-interest corporations reported their financial records, out of the total 15,910 public-interest corporations in South Korea. Among them, we were able to list 450 corporations that engaged in international aid projects in 2017.

Comparing the two databases, we found 499 nonprofit organizations engaged in international aid programs in South Korea after eliminating 95 organizations double listed in both datasets (KCOC: 144 org., NTS: 355 org.). The *2018 Corporate Social Responsibility Whitepaper*, published by the Federation of Korean Industries (FKI), identified 198 major corporations in South Korea reporting their engagement in overseas aid in 2017.

The majority of formal nonprofits engaged in international aid in South Korea were included in this study. Informal or independent nonprofit entities that engage in international aid were not included due to the lack

of information on outflows (i.e., outflow engagements by informal or independent congregational organizations).

As philanthropic culture has grown, scholarly efforts to estimate South Korean philanthropic behavior and attitudes have been launched. The Beautiful Foundation initiated the first project to estimate South Korean philanthropic behavior and attitudes in 2001 (Roh, 2013). Following the project, several databases have been established to provide philanthropic giving estimates in South Korea. Kim and Jung (2019) identified the five philanthropic behavior and attitude databases in Korea.<sup>9</sup> Some of them are ongoing projects, while others are not. Due to validity and accuracy concerns, we only report the South Korean philanthropic trends based on two studies: *Giving Korea* by the Beautiful Foundation and *Social Survey* by National Statistical Bureau (NSB). In addition, we used the NTS data to estimate total giving amounts.

*Giving Korea*, which is the first project to estimate philanthropic giving in South Korea, initially began in 2001. The philanthropy section in *Giving Korea* has been conducted every other year since 2002. In the latest volume of *Giving Korea*, published in 2018, a total of 2,011 individuals who were 19 years old or older were randomly selected to participate in the survey.

*Social Survey* is the longest-running longitudinal household survey in South Korea. The study began in 1977 with nationally represented households in South Korea. Information on personal views and social concerns of the Korean people has been collected annually based on 10 social factors, including family, labor, health, environment, education, income & consumption, welfare, culture & leisure, safety, and social participation. The survey is conducted with five factors every year, rotating the fields of selections on a two-year basis. Philanthropic behavior was included in the social-participation section in the 2011 survey. The latest survey of the social-participation section was conducted in 2019 with 25,704 households participating in the survey.

In addition, the estimate of total philanthropic giving in this report informed our use of the Annual National Tax Statistics (NTS) because the total amount of nationally representative charitable giving is not reported in either *Social Survey* or the *Giving Korea* due to sampling and data collection issues. The NTS dataset comprehends the itemized donations for charitable giving that is claimed by individuals and corporations on their income tax returns. Unfortunately, non-itemized charitable giving by individuals, corporations, and other entities are not included in NTS data. Foundation giving and bequest giving are also not included in the NTS data. However, the estimate of total giving in the NTS dataset is close to the total amount of charitable giving as technically, non-itemized donations by individuals or corporations to accredited tax-deductible nonprofit organizations have rarely occurred in South Korea. Charitable giving by foundations and bequests made outside of itemized donations may also be limited in South Korea due to tax systems and philanthropic culture (Centre for Asian Philanthropy and Society, 2018).

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<sup>9</sup> The five databases include 1) *Giving Korea* by the Beautiful Foundation, started in 2001 and an ongoing project; 2) *Korean Welfare Panel Study* by the Korean Institute for Health and Social Affairs, started in 2006 and finished 2018; 3) *Seoul Welfare Panel Study*, Seoul Welfare Foundation, started in 2008 and finished in 2010; 4) *Social Survey* by National Statistical Bureau, started in 2011, and an ongoing project; and 5) *Seoul Welfare Status Study* by Seoul Institute, started in 2013 and finished in 2018.

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