



**LILLY FAMILY
SCHOOL OF PHILANTHROPY**
INDIANA UNIVERSITY

The 2025 Global Philanthropy Environment Index Russia

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QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Endowment, Foundation, “other” (institution)

Five main social issues addressed by these organizations: Basic Needs, Health and Medical Research, Youth and Family, Support for participants in military conflicts and their families

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

Average cost for registering a philanthropic organization: 80 USD

Government levels primarily regulating the incorporation of philanthropic organizations: Central/Federal 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	3.67	3.65	1.00	3.65	3.80	3.80	3.26
2022 GPEI	3.30	3.70	3.50	3.20	3.50	3.50	3.44
2018 GPEI	3.30	3.50	3.50	2.80	N/A	3.50	3.33

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: 4

The registration process has been somewhat simplified as POs were provided with an option to file one of the nine model charters designed by the Ministry of Justice in accordance with the type of PO, rather than develop an individual charter on their own, which many POs found rather burdensome. The new provision was introduced with a view to assist POs through the registration process and authorized by amendments to Federal Law No. 82 -FZ “On Public Associations,” May 1995, as amended and Federal Law No. 7-FZ, “On Non-Commercial Organizations,” January 12, 1996, as amended (Federal Law No. 535-FZ, 2022). To simplify the registration procedure, in 2023, a list of standard economic activities that registering entities must comply with was expanded to include charitable activities. Overall, these could be viewed as a positive change that simplifies the registration process. Efforts to simplify documents needed for NGO registration continue. Generally, POs are free from onerous registration requirements. The law requires a closed list of reasonable documentation, includes a fixed timeframe for the response on the result of the registration, and a clear, detailed list of grounds on which registration may be denied. Federal Law No. 671 FZ “On Amendments to Several Legislative Acts” of December 25, 2023, expanded restrictions on the categories of PO founders to include foreign persons and POs whose activity is considered undesirable in the Russian Federation. 2023 saw a significant increase in the number of POs applying for registration through the federal online Public Services Portal, which results in the exemption from paying a registration fee.

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

Score: 3.5

Organizations are somewhat inhibited in their internal governance due to rules and regulations and have some limitations on the purposes of their activities. Federal Law No.135-FZ “On Charitable Activities and Volunteerism” of August 11, 1995 (modification of November 27, 2023) specifies restrictions on PO activities, including support of political parties, political campaigns, and advocacy around referendums. Federal Law No. 255 – FZ “On control over the activities of persons being under foreign influence” of July 14, 2022, expands the definition of “foreign agent” as an individual not only as receiving funding from a foreign source but also as “being under foreign influence,” which may include the provision of organizational, methodological, scientific, technical, or other assistance. The Justice Ministry is the only government agency authorized with performing inspections and audits of POs. The annual plan of inspections is regularly posted on the Ministry’s website.

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

Score: 3.5

The government is not able to voluntarily terminate a PO. In 2023, no cases of involuntary PO termination were registered in Russia. At the same time, new legislative provisions removed a number of hitherto effective grounds for PO termination. The above-mentioned expansion of the list of standard economic activities to include charitable activities (see Question 1), helps POs to adequately set out the purpose of their statutory activities. Previously, PO engagement in activities not registered in the list of standard economic activities, such as charity activities, used to serve as grounds for termination.

In December 2023, Federal Law No. 7-FZ On Non-Commercial Organizations was supplemented with a new provision authorizing the expulsion of a deceased or declared missing founder from membership in an autonomous nonprofit organization or a charitable fund. Before, the founder's demise led to lack of a quorum and consequently, to the closure of the organization. A new provision enabled PO leaders to assume responsibilities of the missing founder so that a quorum could be restored, and a PO would continue its operation. The amendment can be viewed positively as it alleviates some of the difficulties POs have been facing for a long time.

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: 3.8

There have been no significant changes since the publication of the 2022 GPEI Russia country report, which is available here: <https://hdl.handle.net/1805/28199>.

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

Score: 3.5

There have been no changes since the publication of the 2022 GPEI Russia country report, which is available here: <https://hdl.handle.net/1805/28199>.

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: 1

As it is currently unlikely for Russian entities and physical persons to open a bank account in foreign currency, sending cross-border donations is not possible.

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

Score: 1

Similarly, receiving cross-border donations is not possible. In addition, a person receiving support from foreign sources and being subject to foreign influence is considered a foreign agent in compliance with Federal Law No. 255 – FZ “On control over the activities of persons being under foreign influence” of July 14, 2022.

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: 3.8

Over the reference period, the improvement of the legislative framework regulating PO activities and particularly, their involvement in social services provision continued. The government expanded its nonprofit support tool kit. In July 2021, a plan for implementation of the government’s 2009 document “On the Concept of facilitating the development of charitable activities and volunteerism in the Russian Federation” until 2025 was adopted, setting the standard for the support of charity in the the Russian Federation. The Ministry of Economic Development monitors compliance with this standard, which envisioned the development of local legislation in support of POs and various forms of PO support, in addition to financial resources.

To continue the support of PO endowments, Federal Law No. 279 -FZ “On Amendments to Certain Legislative Acts of the Russian Federation and the Suspension of Certain Provisions of the Federal Law ‘On the Order of Formation and Utilization of the Endowments of Non-Commercial Organizations’” of July 14, 2022, allowed PO endowments to continue operations if their net assess significantly declined. The law also allowed PO endowments to double their administrative expenses in order to keep qualified staff. These are temporary anti-crisis measures intended to help POs survive amidst difficulties caused by the negative influence of anti-Russian sanctions. Overall, government support of POs is increasing as government recognizes the important role of nonprofits in the social sphere of social services provision. Federal Law No. 119-FZ “On Amendments to Article 31-1 of the Federal Law “On Nonprofit Organizations” of April 14, 2023, provided socially-oriented POs with possibilities of additional information support by federal and local authorities. POs that do

not have resources for launching their own web site may use the information resources of government agencies.

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

Score: 3.5

The Russian government has been making consistent efforts to support and promote practices of philanthropy and involve citizens and commercial firms in philanthropic activities. Volunteerism and charitable giving came into the limelight of public attention during the COVID-19 pandemic. Since then, a national charity campaign #WeAreTogether provided help to over 6.5 million people, including senior citizens and people with disabilities, as well as medical and social support institutions. A Presidential Order established the International Prize #WeAreTogether in 2020, which is supported by the Federal Agency for Youth Affairs. The Russian government works to develop the infrastructure facilitating charitable giving and supporting POs.

V. Economic Environment

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

Score: 3.8

Two factors are of crucial importance to the economic context for philanthropy: the extent of government support and the level of private philanthropy. As for the former, government is consistently increasing its support, including both the amount of funding for POs and the assortment of the support tool kits. For example, in 2022, federal budget allocations to support socially-oriented POs amounted to over RUB 344.5 billion (about USD 3.8 billion) directed to some 6,800 POs. The leading institutional channel for allocation of resources to POs has been the Presidential Grants Foundation, which provided some RUB 9.7 billion (about USD 100 million) through open competitions in 2022. Similar grant competitions are held annually by key federal ministries, such as the Health Ministry, Ministry of Culture, Ministry of Education and others.

In addition, both regional and municipal authorities provide increasing support to local POs. Regarding private philanthropy, a survey conducted by the Centre for Studies of Civil Society and the Nonprofit Sector at the National Research University Higher School of Economics (HSE) indicates that over half of Russians (53 percent) made donations in 2023 to help children with serious diseases, senior citizens and people in difficult life circumstances, to support animal shelters, and contribute to addressing other public needs.

VI. Socio-Cultural Environment

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

Score: 3.8

Russia has long-standing cultural and religious traditions of philanthropy. In the past few years, especially after the COVID-19 pandemic, brought charitable activities such as donations and

volunteering, in the limelight of public attention. According to a national population survey conducted by the National Research University HSE (Moscow), in 2023, 80 percent of respondents are aware of nonprofit activities in their community. Over half of respondents (53 percent) made donations in 2023. A test module of a service learning program, developed jointly by the Ministry of Education, the Ministry of Labor and Social Protection and the Association of Volunteer Centers, was launched in 100 universities in 2023. The spectrum of charitable goals defined by the Federal Law 135-FZ “On Charitable Activities and Volunteering” is continuously broadening: from 12 in 1995 to 26 in 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

- Avoid making radical changes in the effective nonprofit legislation.
- Develop and support endowments in the sphere of philanthropy
- Provide more incentives for donors, both corporate and individual

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

- Increased collaboration between POs
- Increased collaboration between the philanthropic/NGO sector and government
- Online/digital giving
- More flexible tax benefits
- Unrestricted/Less restricted private funding
- Virtual or hybrid workplace

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

- Adoption of Artificial intelligence (AI)
- Crowdfunding
- Gender equity
- Professionalization of the nonprofit sector
- Role of media/journalism
- Social justice and equity

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