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Lilly Family School of Philanthropy

The 2022 Global Philanthropy Environment Index Turkey

Expert: Third Sector Foundation of Turkey

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QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Foundation

Five main social issues addressed by these organizations: Basic Needs, Health and Medical Research, Higher Education, Housing and Economic Development, Religion

Average time established by law to register a philanthropic organization: 31-60 days

Average cost for registering a philanthropic organization: USD 10,000

The cost of registration is USD 0 for associations and approximately USD 10,000 for foundations.

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
2022 GPEI	2.17	2.00	3.00	2.00	2.50	4.00	2.61
2018 GPEI	2.17	2.00	3.50	2.00	N.A.	4.00	2.73

Source: Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

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: 3.0

The legal framework only recognizes the formation of associations and foundations as legal entities. Other forms of collective action (such as initiatives, nonprofit companies, groups, networks) are not recognized and are not provided legal entity status. In addition to associations and foundations, platforms/initiatives are also recognized by law but not accepted as legal entities. Philanthropic organizations (POs) cannot participate in economic activities directly, and they need to establish separate economic entities for such purposes. The registration process and the timeline for registration of associations and foundations are regulated differently by the Law on Associations and the Law on Foundations. No registration fee is required for associations, and online registration is not possible. There are certain restrictions in special laws applicable to the members of the Turkish Armed Forces, the police force, and civil servants. Minors between 15-18 years of age who have the ability to discern may either found child associations or be a member of an association with the written permission given by their legal guardians. Minors between 12-15 years of age can become members of children's associations with the permission of their legal guardians but cannot be association founders or serve on the board of directors or as auditors. The registration of foundations is a much more complicated process than that of associations. In order to establish a foundation, a minimum of approximately USD 10,000 in assets must be allocated. Foundations are set by a charter, verified by a notary and court. This charter contains information on the title, purpose, assets, and rights to attain its goals and applicable administrative procedures. The foundation is granted legal status when it is approved by the court and registered by the Directorate General for relations with Civil Society of the Ministry of Interior.

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

Score: 2.0

The Associations Law and the Law on Foundations impose certain constraints on the discretion and freedom to run the organization's internal affairs. The Constitution states that freedom of association may be restricted for national security, public order, prevention of crime, public health, public morality, and the protection of the freedom of others. Due to lack of clear definitions of morality, public order, and national security in the legislation, the administration holds vast discretionary powers. The Anti-Terror Law also imposes significant barriers to freedoms of association, expression, and assembly. PO members and human rights activists continue to be persecuted, prosecuted, and imprisoned based on the Anti-Terror Law. Both the Law on Foundations and the Law on Associations allow authorities to inspect an organization's activities and assess whether they are in line with the original statute.

POs are not prohibited from engaging in political activities, but oppositional and/or rights-based POs are reportedly facing more government interference. With respect to inspections of rights-based POs, disproportionate administrative and judicial practices that lead to unequal treatment (e.g., frequency, duration, and scope of inspections being different between rights-based POs and others). POs are permitted to contact and cooperate with colleagues in civil organizations, business, and government, both within and outside the country. POs are permitted to participate in networks and use the Internet and all forms of social media. Internet censorship by the government is common and it has increased in the last couple of years. The Law on the Prevention of the Financing of Weapons of Mass Destruction is further anticipated to regulate and impede the day-to-day operations of civil society organizations (CSOs). Enacted on December 31, 2020, the law increases state control over POs and other civil society actors, while subjecting them to arbitrary investigations, prosecutions, and incriminations.

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

Score: 1.5

The governing body of an organization can voluntarily terminate a PO within the limits set by the laws. Involuntary termination is subject to court trial, and a prior notice must be provided by the authorities. Although involuntary termination is subject to judicial supervision, the process is neither apolitical nor transparent. The law states that the dissolution of foundations may occur when the original objective of the PO is impossible to fulfill and amending the original objective is not possible. Foundations may dissolve in such circumstances or upon obtaining a court decision. Foundations can only be dissolved on grounds relating to their founding objectives or activities. Another article of the same law describes the grounds for restricting the formation of a foundation as “[being] contrary to the characteristics of the Republic defined by the Constitution, Constitutional rules, laws, morality, national integrity, and national interest, or [aiming to] support a distinctive race or community.” These prohibitions are rather vague and provide broad discretionary power to the authority to dissolve any foundation. According to the new law, in the event that a prosecution is initiated against the board members or staff of associations and an indictment is issued by the public prosecutor regarding the crimes within the scope of the Law on the Prevention of Financing of Terrorism, or of crimes of drug trafficking and money laundering, following the approval of the indictment by a penal court, the trial stage of the proceedings commenced, and the Law allows the Minister of Interior to suspend the individuals or the organs that the relevant individuals hold a post as a temporary measure. The Minister of Interior can immediately apply to the civil courts of first instance to request a temporary suspension of activities of the association and an approval of this decision and the dissolution of the association when the aforementioned “temporary measure” is deemed ineffective.

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: 2.0

Individuals and legal persons receive a 5 percent tax deduction when they donate to tax-exempt foundations and associations with public benefit status; however, individuals and legal persons may receive a 10 percent deduction if the donation is given to priority development regions. There is no tax deduction applicable to individuals who are permanent employees who do not submit annual tax returns. Tax benefits are not strong enough to encourage corporations to make generous donations to philanthropic activities, but the process is clear and consistent. In order to receive tax benefits, foundations and associations need to receive a special status (tax-exempt status for foundations and public benefit status for associations). These statuses are provided by the Presidency of the Republic of Turkey upon recommendation/proposal of the relevant Ministry (Ministry of Treasury and Finance for foundations and Ministry of Interior for associations). The process is clearly and explicitly written in the relevant legal framework, yet it is also highly political, bureaucratic, and vague in its application.

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

Score: 2.0

Tax exemptions for POs are very limited. POs are only exempt from corporate income tax and are subject to all other taxes, such as value added tax (VAT), stamp tax, real estate tax, and income tax if they engage in economic activities. For foundations, tax exemption may be granted by the Presidency upon recommendation/proposal of the Ministry of Treasury and Finance if they were established with the purpose of performing a public service. Although there is a special regulation for tax-exempt foundations in the tax laws, these only confer a general exemption from corporate tax. Foundations, tax-exempt or not, are subject to all other taxes. Those taxes include income tax applicable to their earnings, including rental, interest, and dividend incomes. Tax-exempt status of foundations grants donors the opportunity to deduct—to a certain extent—their donations from their taxable income. In order to receive tax exemption, the PO's purpose must fall within the areas of health, social aid, education, scientific research and development, cultural and environmental protection, and/or reforestation. Foundations serving only specific regions or groups cannot receive tax-exempt status. In other words, tax exemptions are only given to those foundations that serve the whole country. For associations, the tax exemption comes with the public benefit status. Similar to foundations, associations can only receive this status through the decision of the President. The process is highly political and vague, which is why the number of tax-exempt POs is limited; only 5.5 percent (292 out of 5,268) of foundations have tax-exempt status, and only 0.3 percent (357 out of 122,413) of associations have public benefit status. Furthermore, both statuses bring limited financial benefits. Although POs in Turkey can raise funds from private donors, the range of POs that receive such support is narrow.

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: 3.0

The Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction, which entered into force on December 31, 2020, prescribes that the procedures and principles regarding the aid provided domestically and abroad shall be regulated with a bylaw. This amendment expands the law's scope from POs receiving donations to also providing donations. It will be important to monitor the upcoming regulation in the bylaw to evaluate how this will affect civil society organizations (CSOs) in practice. Until the enactment of this law, there were no legal barriers to cross-border philanthropic activity, as long as it was related to the PO's purpose and was written in its deed. According to the current practice, the PO will be subject to the legislation of the country where the cross-border donation has been sent. However, the PO has to notify the Turkish government about this transaction, and all transfers have to be done through a bank. There are no costs/taxes such as customs, duties, or VAT, attached to cross-border philanthropic cash and/or in-kind donations. However, cross-border donations are not subject to any tax incentives.

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

Score: 3.0

POs can receive in-kind and cash endowments and grants from natural or legal persons abroad. It is mandatory that cash donations or grants be sent and received through bank transfers. There are no extra costs for making or receiving cross-border donations. There are no costs/taxes, such as customs, duties, or VAT, attached to cross-border philanthropic cash and/or in-kind donations. POs do not need to get permission from the government to receive funds from abroad; however, a notification is necessary. POs are required to notify the government when receiving—and prior to using—foreign funding. However, there is no restriction on the types of activities that can be supported with foreign funding, or on the source country. POs do not need government permission to receive funds from abroad, but a notification is required. POs are required to notify the government when receiving—and prior to using—foreign funding. However, the aforementioned bylaw, which is yet to be published, may also be subject to change for the current process.

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: 1.5

The State of Emergency declared on July 20, 2016 was lifted on July 18, 2018. During this period, 37 Statutory Decrees were issued, out of which seven included limitations to freedom of association. On June 24, 2018, Presidential and Parliamentary Elections were held in Turkey. As the country has

transitioned to a Presidential Government System, there have been significant changes with implications on public administration and policymaking processes. The Presidential Decree No. 17 abolished the Department of Associations and established a Directorate General for Relations with Civil Society (DGRCS) under the Ministry of Interior that would aim at working toward the identification and development of strategies for relations with civil society, ensuring and strengthening of coordination and cooperation between the public sector and CSOs, the enhancement of the effectiveness of CSOs, and the improvement of service quality. This Directorate defines within its organization charter a Civil Society Consultation Council for encouraging participation; however, it is not publicly declared which POs are invited, and the level of their involvement in decision-making processes is unknown. The fact that there has not been any policy document or strategy adopted as part of a holistic public policy remains a major obstacle in ensuring an enabling environment for POs. There are not definitions of notions such as “civil society” and “philanthropic organization,” which leads to discrepancies in practice, thus hampering public awareness about philanthropy. Political polarization also continues to affect POs. POs that criticize and/or are accused by the government of having done so, may face direct interventions. When the Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction and the changes it brings to the legislation related to laws regarding POs are also taken into consideration, POs may have to operate under tighter control, in a more restricted civic space.

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

Score: 2.5

There is neither a binding legislative framework nor a national level institution/mechanism that governs the relationships between POs and public institutions. There is no designated body, institution, or contact point for maintaining and coordinating dialogue between POs and the government. In general, traditional philanthropy may be seen as promoted and supported by the government. However, due to the internal political climate, and the polarization within society, the priority of the government is perceived to be limiting, due to security reasons, rather than supporting philanthropic organizations. The same situation is also true for government funding. It is perceived that pro-government POs or government-oriented POs (GONGOs) have more access to government funds. This government’s position is likely to influence donor behavior.

V. Economic Environment

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

Score: 2.5

Mismanagement and unorthodox policies have led to unfavorable economic performance in recent years. High inflation continues to destabilize the economy, and the depreciation of the Turkish currency, combined with high interest rates, pushes the country toward an entrenched poverty. The Central Bank director changed four times in the last 20 months, signaling distrust in independent management of the Central Bank. Coupled with the mismanagement of monetary and exchange rate policies, Turkey’s growth on borrowed money has stopped, as well. The external liabilities accrued through large-scale infrastructure and construction projects, which over recent decades served mainly to increase the popularity of the ruling party, appear hardly serviceable, as international

investors and creditors refrain from investing in the country. Exacerbated by the depreciation of the Turkish lira, Turkey's inability to narrow its current account deficit has resulted in a stagflation, where unemployment rates rise parallel to the inflation rate. Furthermore, foreign investors seem to have lost heart with Turkish markets due to major rule-of-law issues and rights violations in the country, such as arbitrary withdrawals from binding international agreements, as well as the latest legislations leading to shrinking civic space. All of these economic obstacles will present philanthropy in Turkey with formidable challenges. Due to an unfavorable investment climate, major corporations with grantmaking foundations are likely to observe a sharp drop in their profit margins. This may result in a decreased allocation of funds to their foundations, which support civil society projects with grants. Skyrocketing inflation is also expected to take a toll on the median income, which may result in reduced individual giving. In short, without an economic recovery, fewer institutions and individuals can be expected to make philanthropic contributions.

VI. Socio-Cultural Environment

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

Score: 4.0

Turkey's socio-cultural values and practices are conducive to philanthropy. However, there is an important caveat. Religious practices, cultural norms, and community values that Turkey observed during its transformation from a traditional to modern society provide hospitable grounds for philanthropy to take root and grow. Altruism, almsgiving, charity, caring for the underprivileged—providing food, shelter, medicine, and livelihoods for them—and helping family members, close relatives, and friends, have been at the core of Turkish giving culture. These acts particularly resonate with Turkish society at large because each practice can be traced to Turkey's historical, cultural, and religious narratives. The caveat is that, as corroborated by Third Sector Foundation of Turkey's (TUSEV's) Individual Giving and Philanthropy in Turkey study performed since 2004, individual donors often fail to discern between charity and philanthropy. They give discreetly and instantaneously to alleviate the circumstances of an immediate beneficiary for the short term. This approach stymies the development of an institutional approach toward giving. A clear lack of understanding of philanthropy has still been the dominant trend in the third sector. Individuals distrust institutions—whether they are public or civil initiatives—which may be working toward the elimination of the root causes for the current hardship of the beneficiary in the first place. A median individual donor continues to suspect that the institution either misuses his or her contributions or usurps the funds entrusted to its use. Today, in spite of their misgivings, the majority of individual donors hardly approach, inspect, or attempt to hold these institutions accountable for their work. Without the restoration of trust in institutions, the internalization of philanthropy—as an institutional response to the enhancement of the collective welfare of Turkish society—will take time.

VII. Future of Philanthropy

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

Current state of the philanthropic sector

The philanthropic sector in Turkey is at an important crossroads today. In spite of the increasing government restrictions on the third sector, many associations and new foundations still defy the odds and advance their work in difficult fields ranging from human rights to the protection of vulnerable groups, women's rights to LGBTQ+ causes. Many more strive to encounter the new challenges the COVID-19 pandemic has posed: extreme poverty, access to education and health services, right to shelter, and other insufficient social services. The advent of these issues further elevates the role and responsibility of the philanthropic sector. Today, established philanthropic organizations realize their own importance in terms of supporting civil society organizations with technical, and material resources to overcome the aforementioned challenges. "Safe areas," which connote any areas that do not fall within contentious political issues, such as education, health, arts and culture, as well as technology, still dominate the majority of philanthropic contributions made in Turkey currently. However, the number of grantmaking organizations that take cautious, yet committed, steps toward supporting women's causes and programs for minorities and refugees should be acknowledged. Although the amount of support going in the direction of such issues is not where it should be, these incipient steps taken toward these objectives still count. Funding continues to be a persistent obstacle for the development of philanthropy in Turkey. Receding domestic and foreign grants necessitate new strategies on the part of POs to engage individual donors and instill in them the importance of supporting these organizations for the long term.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

- 1) The sharp economic downturn since the summer of 2018: This phenomenon simply resulted in the reduction of financial resources that would be available for the philanthropic sector. At the individual level, giving has receded as a result of inflation and decreasing purchasing power. At the corporate and institutional level, firms and foundations have encountered significant losses and cuts in their profits and endowments. This has caused sizeable shortages in grants and charitable giving to the civil society sector.
- 2) COVID-19 pandemic: The pandemic had two tangible impacts on the philanthropy sector in Turkey. The rapid contagion and the accompanying lockdown forced civil society organizations to suspend their activities in the first months of the pandemic. Not being able to carry out their activities in the field, a significant number of civil society organizations came dangerously near closing down. The remaining CSOs that weathered the initial stage of the pandemic showed tendencies toward downsizing—in terms of both staff and operations. The other important effect of the pandemic was—and still is—the diminishing endowments, funds, and grants available to civil society. With the surge of the virus, many domestic and foreign grantmaking organizations showed flexibility and generosity toward the needs of their beneficiaries. Emergency funds and core funding programs were launched. However, with the protraction of the global health crisis and no end in sight, domestic and foreign funding opportunities have become increasingly scarce. Especially Western philanthropic actors, having experienced shortcomings in responding to the needs of their core constituents in a swift and decisive manner, took this opportunity to retreat and deliberate on their priorities before continuing or increasing their support for, and engagement with, emerging countries like Turkey. This has also created an uncertainty for local philanthropic undertakings in Turkey.

- 3) The enactment of the Law on the Prevention of the Financing of Weapons of Mass Destruction: The law further is anticipated to regulate and impede the day-to-day operations of CSOs in Turkey. Entered into force on December 31, 2020, offering a stark contradiction to its title, only six out of 44 provisions of the Law on the Prevention of the Financing of Weapons of Mass Destruction had anything to do with nonproliferation. Rather, the law increases the state control over foundations, associations, and the other civil society actors, while subjecting them to arbitrary investigations, prosecutions, and incriminations—a process that might well conclude with the closure of the organization and sentencing of its personnel. The law also places money transfers between foreign funders, Turkish representations of foreign foundations, and local CSOs under close scrutiny—empowering banks to request additional documentation for projects funded by foreign organizations. For more information see:

https://www.tusev.org.tr/usfiles/images/MaliEylemGorevGucuSivilToplumEN_26022021.pdf

Future development trends in the philanthropic landscape

The philanthropic landscape is ripe with opportunity for more collaboration between philanthropic actors in Turkey. It is especially important for grantmaking organizations to come together and invest more in the creation of philanthropy support organizations in Turkey. Only through these organizations, which understand, appreciate, and disseminate the institutional approach to giving, can philanthropy be embedded in Turkish culture. With the conditions imposed by the pandemic and dwindling foreign resources, we expect more grantmaking organizations and foundations to join one another to seek a practical way of uniting their precious resources and making the most impact in the development of the philanthropy sector. Another trend is the shift among big corporations, conglomerates from orthodox ways of giving (such as charitable contributions or corporate social responsibility programs) to grants. An emerging cadre of next-generation philanthropists with vast resources of wealth at their disposal values impact and venture philanthropy more over the traditional forms of charity. The coming of these new elites heralds more funding that will be available to operational civil society organizations as well as social entrepreneurships, provided that the Turkish economy rebounds and COVID-19 recedes.

Three key recommendations to improve the environment for philanthropy

- A stronger bond between individual donors and philanthropic organizations should be established. The pandemic and Turkey's growing economic troubles indicate that both foreign endowments and local grants will soon become extremely scarce to support philanthropic activities in the future. Therefore, individual donors should be engaged in supporting the development of philanthropy in Turkey. To achieve this, foundations, associations, and other stakeholders from civil society should be proactive in trust-building and engaging with individual donors. They should imbue in them the indispensability of their support and connect them to the general cause of their organizations. Furthermore, they should refurbish their communication strategies not only to enlist the support of individual donors, but to demonstrate to them the kind of impact that their contributions are making in the alleviation of some entrenched problems that have plagued Turkish society for a long time.
- The government should overturn their policies that overregulate civil society and philanthropic engagements. The existing laws on aid collection and fundraising put civil society organizations through a byzantine process to secure the necessary permits to generate

financial and in-kind resources. With the most recent law, even the funds that civil society organizations receive from abroad have been brought under heavy scrutiny and new restrictions. On the inside, more grantmaking organizations should collaborate and establish funding consortia that are creative and expansive in breadth, depth, and diversity.

- The policies and amendments curtailing fundamental rights and freedoms should be reformed in order to provide more space for civil society organizations and philanthropic actors to take on the problems of the society where the state's capacity and resources fall short.

VIII. Philanthropic Response to COVID-19

These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

Health services, youth education, technology assistance, and provision of social goods and services for vulnerable groups are the areas where we have observed the most contributions from the nonprofit sector and philanthropic actors. According to TUSEV's most recent survey on "The Impact of Covid-19 Outbreak on Civil Society Organizations Operating in Turkey," dated October 2020, organizations specializing in healthcare, children's rights, animal rights, social services, human rights, and women's rights reported a significant increase in demand for their services. The protection and empowerment of disadvantaged groups was another important area into which substantial nonprofit assistance flowed. More than half of the organizations that participated in TUSEV's survey reported that they were working directly for the improvement of disadvantaged communities' conditions. This group was also hit hardest by the externalities of the pandemic. The grantmaking and other funding entities, on the other hand, responded by easing the bureaucratic requirements and continuing their existing support for their beneficiaries, while also putting effort into understanding the beneficiaries' needs better. Yet very few organizations opted to increase their core funding, although they did ease the restrictions on the use of project-based grants that they distributed to civil society organizations. Those CSOs that received grants in 2020 reported mostly good relations with, and flexible approach from, their donors.

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

The most important innovation we observed in the philanthropy sector's response to COVID-19 was the emergence of emergency response funds. Although limited in number and breadth, a few emergency response funds from private foundations threw a much-needed lifeline to struggling civil society organizations. Emergency relief schemes included a rich variety of tools for these organizations. Some foundations announced additional grants for CSOs that were able to transform themselves and adapted to post-COVID-19 conditions in meeting the needs of their beneficiaries. Others provided technical assistance and mentorship in aiding the needs of their constituents caused by the restrictions that the pandemic imposed on our daily routines and workflow. This period also witnessed the formation of informal, local grassroots networks. Organized on Facebook, Instagram or WhatsApp groups, these networks concerned themselves with one overriding goal: combatting the extreme and entrenched poverty that COVID-19 compounded. From organizing food and medicine drives to paying utility bills, to providing scholarships to supplying laptops for the children of underprivileged families so that they would not fall behind in their education, these networks

brought essential supplies, restored dignity—and above all—gave hope to certain demographics forgotten by the upper echelons of the state and society in their pandemic response.

Impact of COVID-19 on the philanthropic environment

COVID-19 put the role of philanthropy in a new perspective. The shortcomings of the state in its response to the economic and social fallouts of this health crisis highlights the importance of collaboration among the government, civil society, and philanthropy sectors. The pandemic revealed that civil society organizations can play a critical role in delivering social services disregarded by the government and amplify the voices of those unheard by the decision-makers. Philanthropy, in this respect, realized that it can imbue civil society with the resources it needs. COVID-19 was an important wake-up call for philanthropic organizations that had allocated their resources to safe areas with limited benefits. For the first time, philanthropy in Turkey faced the real needs on the ground and the demands of civil society organizations to address them.

Anticipated impact of COVID-19 on the philanthropic environment in 2021

We may expect to see a philanthropy sector in 2021 that includes more grantees in their decision-making processes; is more flexible and generous with their core funding; is further in touch with local realities and needs; is less hierarchical and more decentralized; and is more comfortable with supporting the civic space to upend the current restrictions the sector is facing. In 2021, we also expect dwindling foreign funds to encourage both philanthropic actors and civil society organizations to target and engage individual donors more in their work and to launch specific communication campaigns directed at this group.

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