



Region Report

United States and Canada

Regional Reviewer: Kathi Badertscher

Institutional Affiliation: Indiana University Lilly Family School of Philanthropy

With contributions from staff at the Indiana University Lilly Family School of Philanthropy

Overview of the Region

Economy	Population 2016*	Capital	GDP Per Capita* (US \$)	Official Language	Most Represented Religion**	Number of Registered POs	Registration Levels
Canada	36,286,425	Ottawa	42,157.9	English French	Christian (67%) **	86,690 (1)	Federal State
United States	323,127,513	Washington D.C.	57,466.8	English	Christian (76%) ***	1,097,689 (2)	Federal State

* Current US \$. World Bank 2016

** Statistics Canada. 2011 National Household Survey.

***US Census Bureau. American Religious Identification Survey (ARIS) 2008.

(1) Imagine Canada, 2014 (76,234 operating charities)

(2) National Center for Charitable Statistics, 2016

According to the latest censuses in Canada (2011) and the United States (2010), Christianity, in its various denominations is the most represented religion in both countries (67.28% in Canada, and 76% in the United States). The unaffiliated category (religious “nones”) shows a continuous increase in both countries. Educational attainment is relatively high compared to other Organization of Economic Co-operation and Development (OECD) countries. In 2016, 47.5 percent of 25-34 year-olds completed tertiary education in the United States, while the level of tertiary education in that same age group in Canada was 60.6 percent.

The United States is one of the world’s oldest democracies. The people benefit from a wide variety of liberties, including the rule of law, freedoms of expression, religion and association. It remains a highly desirable country for immigrants. Political polarization, including matters of immigration, has increased since the 2016 election of Donald Trump as U.S. President. Canada also enjoys a long tradition of democratic freedoms. When Justin Trudeau won the 2015 Prime Minister national election he created an executive cabinet composed of an equal number of men and women, the first time in Canada’s history. Trudeau campaigned on a promise of reform of the majoritarian electoral system, in which the candidate with the most votes wins, whether or not they capture more than 50 percent of the votes (Freedom House, 2016).

Despite their advanced state of development, disparity of wealth continues to threaten well-being in the region. The overall poverty rate declined between 2015 and 2016 in 24 of the U.S. states, yet the rate of those in extreme poverty increased, representing 45.6 percent of the nation’s poor (United States Census Bureau, 2017; Bialik, 2017). Canada also faces a challenge in poverty reduction, especially among indigenous populations (MacDonald & Wilson, 2013).

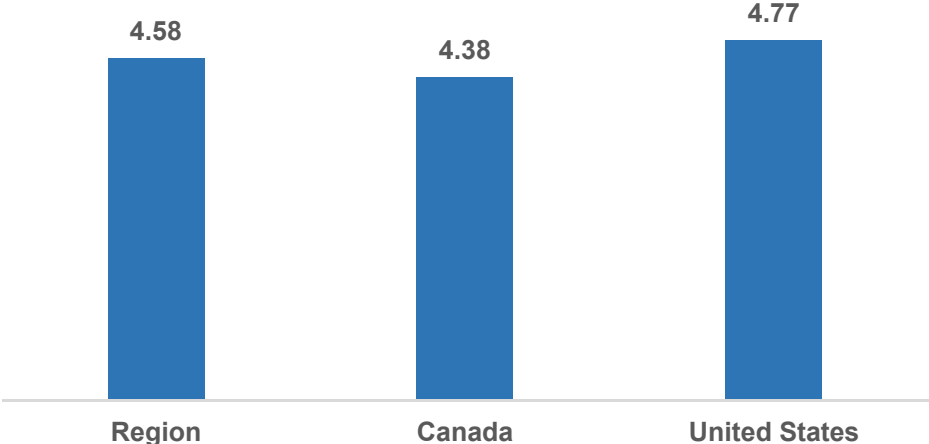
Despite persistent challenges, both Canada and the United States are among the most prosperous in the world. Both countries rank among the most generous in foreign aid, with the United States giving 31 billion dollars and Canada giving 5 billion dollars in total development assistance to other countries in 2015 (Myers, 2016).

Summary Report

Economies in the region enjoy a highly favorable environment for philanthropy. Both Canada and the United States have a large and diverse philanthropic sector with minimal regulation and high participation in voluntarism and charitable giving. The region’s governments support nonprofit organizations primarily through favorable tax treatment, service programs that promote volunteering, demand-side funding through grants and contracts, supply-side funding for users of nonprofit services, and public recognition of charitable activities. The government supports philanthropy and relies on it for essential services, healthcare and education in particular.

The region’s donors have grown increasingly sophisticated in their knowledge and expectations of nonprofit organizations. Donors in Canada and the United States seek more feedback about the impact of their gifts and organizations’ mission impact, governance, and management. As donors expect more involvement and information, they hold philanthropic organizations accountable to be professional, transparent, responsive, and effective. New investment vehicles, including online platforms, donor-advised funds, LLCs, and crowdfunding, driven largely by technological change, will drive donor expectations higher and challenge philanthropic organizations accordingly. While the public level of trust in philanthropic organizations is high in the region currently, the sector must continually perform and evolve to maintain its longstanding crucial role in society.

Figure 1. Global Philanthropy Environment Index Overall Scores, by Economy



Source: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*

Key Findings

1. Professionalized philanthropic sector significantly contributes to GDP

The size of the philanthropic sector in both the United States and Canada has slowly increased in the last several years. Both charitable giving (Giving USA, 2017; Turcotte, 2015) and the amount of grants provided by private agencies and NGOs (OECD, 2016) has increased. The sector's share of employment and income has grown in both countries (Emmett & Emmett, 2015; Mckeever, 2015). The philanthropic sector is of significant economic size in the region: the Canadian charitable sector contributed 8.1 percent of the total GDP in 2008 (Statistics Canada, 2009), and the U.S. philanthropic sector provided 5.6 percent of the country's total GDP in 2016 (Bureau of Economic Analysis, 2017a).

Higher education is one of the main social causes supported by philanthropic donations due to the long-standing tradition of higher education philanthropy in United States and Canada. According to *Changing Philanthropy: Trend Shifts in Ultra Wealthy Giving* (Wealth-X and Arton Capital, 2016) education remains the most popular philanthropic cause for ultra-high-net-worth individuals, and 22 percent of these donors support specifically higher education (Giving USA, 2017). Additionally, the current trends of increasing tuition fees and decreasing governmental funds has led to a growing demand for philanthropic support to higher education (Mitchell, Leachman, & Masterson, 2016; HigherEdPoints.com, 2016). Besides higher education, Canadian philanthropic organizations primarily support arts and culture, religion, human rights, and international causes, while U.S. philanthropic organizations focus mostly on social issues related to primary and high school education, health and medical research, basic needs, and youth and family. According to *Giving USA 2017*, the three main sectors that received charitable donations are Religion (32%), Education (15%), and Human Services (12%).

POs devote more resources to improving fundraising practice and organizational management, which demonstrate the increasing professionalization of the sector. The Nonprofit Fundraising Study published by the Nonprofit Research Collaborative (2017) shows that 60 percent of responding philanthropic organizations reported an increase in charitable giving in 2016 in the United States and Canada. Thirty four percent of the respondents mentioned that fundraising practices positively affected the organization's fundraising levels. The most important practices include having a fundraising goal or plan, useful fundraising vehicles, and the readiness of staff and leadership for fundraising.

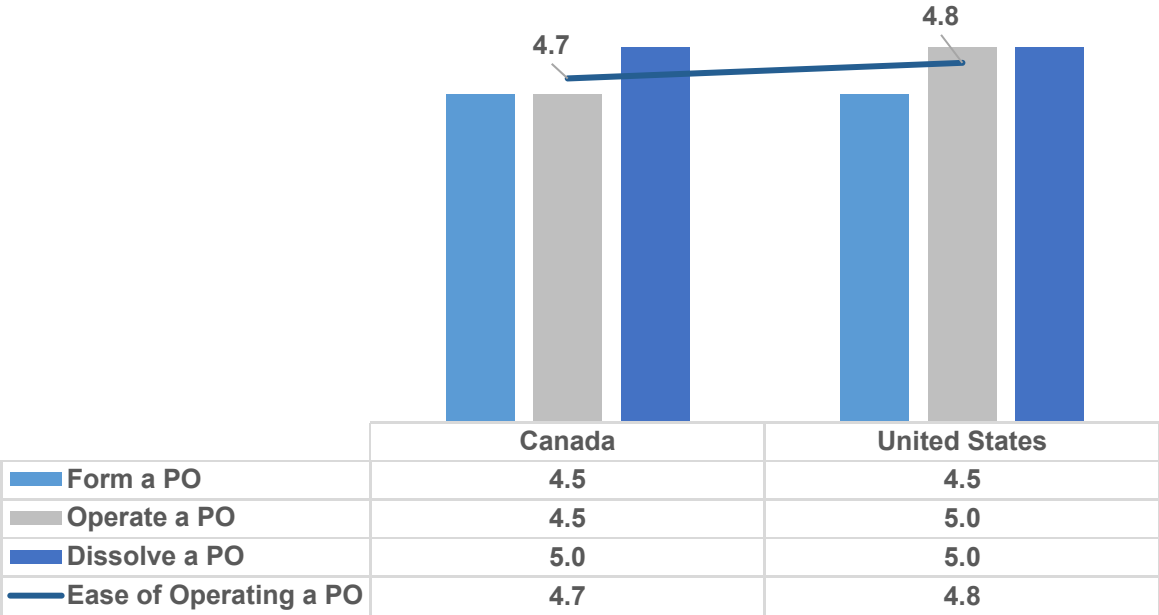
The philanthropic sector in the region is highly formalized and institutionalized. The easy and inexpensive general registration and the tax incentives offered for both philanthropic organizations and donors have supported the growth and recognition of the philanthropic sector. On one hand, the high level of educational attainment of the population and the growing number of institutions that offer degrees and workshops in fundraising, not-for-profit management, and philanthropy have positively influenced the professionalization of the sector. The improving philanthropic infrastructure in the region increases due diligence and expertise among philanthropic organizations. The region is characterized by associations of professionals and infrastructure organizations which publish best practices, codes of ethics, and management guidelines that philanthropic organizations can adopt in order to create a more effective and transparent sector. These supporting organizations include Independent Sector (United States), Imagine Canada (Canada), and the United Way that operates

in both countries. Together they encourage giving, support capacity building, and create non-governmental rating and accreditation programs for philanthropic organizations (Imagine Canada’s Standards Program in Canada) and Charity Navigator’s rating system in the United States).

2. Highly favorable environment for forming and operating philanthropic organizations

Citizens enjoy considerable individual freedom in the region. Freedom of association, expression and peaceful assembly are granted by the United States Constitution and the Canadian Charter of Rights and Freedoms. Incorporating a philanthropic organization is easy, however, organizations face further requirements if they want to receive and maintain tax-exempt status. Due to the countries’ federal government structure, philanthropic organizations need to be familiar with both the federal and provincial/state regulations in order to register and operate according to the law.

Figure 2. Scores on Ease of Operating Philanthropic Organizations, by Economy



Source: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*

In general, there are no restrictions on activities and operations. However, the legislations in the region do regulate political activities of philanthropic organizations and restrict charitable (tax-exempt) philanthropic organizations from supporting political campaigns (the United States) or participating in political activities (Canada).

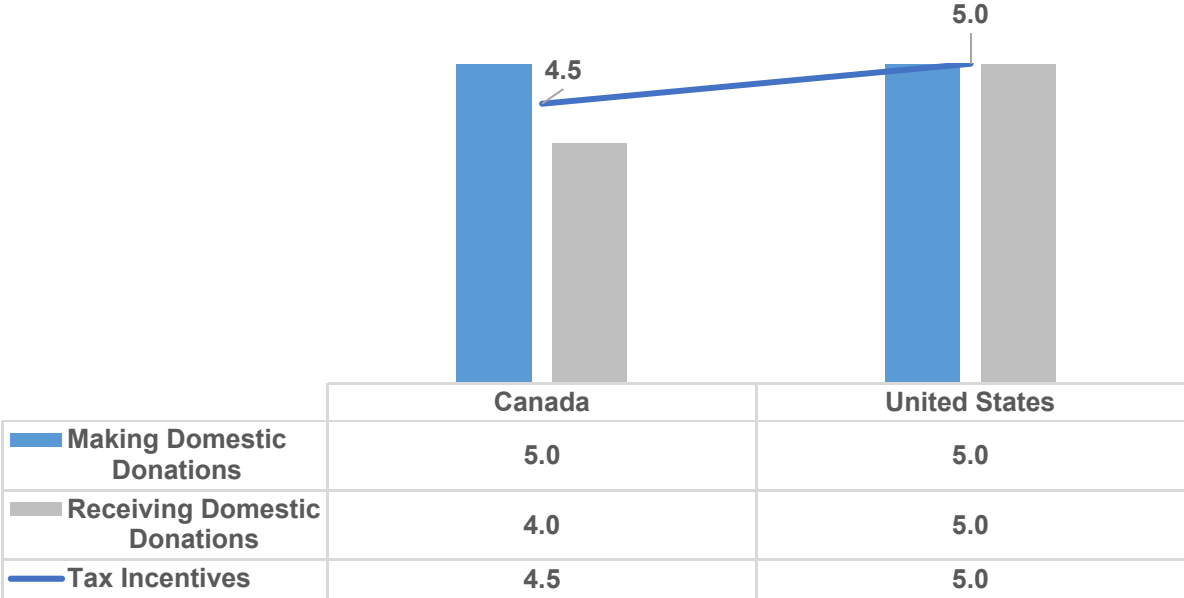
Involuntary termination only happens if a philanthropic organization does not meet the statutory requirements. However, it is infrequent, and the organization does have the right to appeal the decision in court in case of involuntary dissolution, both in Canada and in the United States.

3. Significant tax incentives promote domestic charitable giving

The region has significant tax incentives for donors and philanthropic organizations. Both individual and corporate donors can freely donate to philanthropic organizations; however, tax deductions are

applicable only to the charitable contribution made to philanthropic organizations recognized as “charitable” (registered charities in Canada and 501c3 public charities in the United States). While Canada provides tax credits with the ceiling of 75 percent of the donor’s total net income, the United States offers tax deduction up to 50 percent of the donor’s total net income (Layton, 2015, p. 542-551).

Figure 3. Scores on Tax Incentives, by Economy



Source: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*

Both countries offer tax incentives for charities. Qualified philanthropic organizations generally receive income tax exemption and they can receive additional exemptions based on the federal and provincial/state legislation, including property taxes and sales taxes. However, the different state/provincial legislation can be a burden for philanthropic organizations in terms of administration, including multiple registering and reporting requirements.

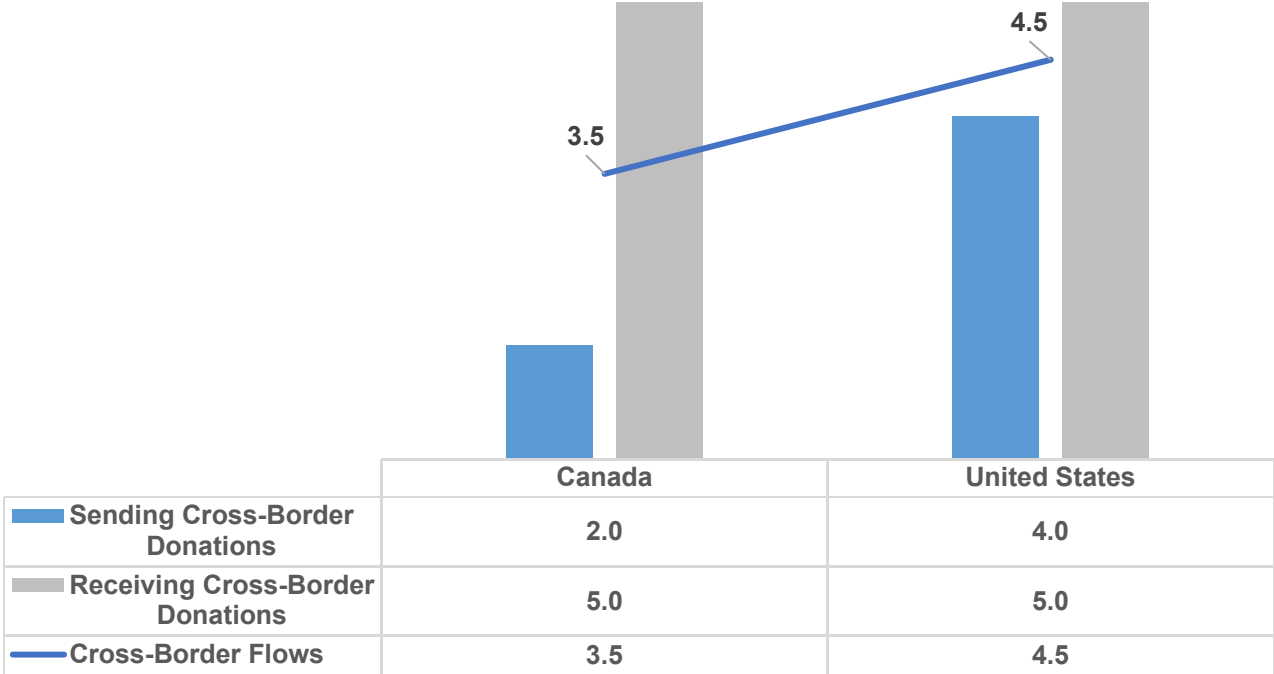
In December 2017, the Tax Cuts and Job Act was enacted in the United States. Tax changes, including nearly doubling the standard deduction for individuals and decreasing the top marginal rate for corporations may affect both individual and corporate giving in the country. The act’s full impact on the philanthropic sector remains uncertain because of the complex interaction among the different tax policies and the changing economic and political environment (Indiana University Lilly Family School of Philanthropy, 2018). Additionally, the proposal to repeal the Johnson Amendment would have allowed 501c3 public charities and religious organizations to engage in political campaigns through endorsing, opposing, or financially supporting political candidates. The repeal was removed by the Senate and therefore is not included in the 2017 Tax Cuts and Job Act.

4. Cross-border donations are moderately restricted to prevent money-laundering and financing of terrorism

In the region, individual donors can make cross-border charitable contributions without government approval, and philanthropic organizations are relatively free to receive donations from foreign donors.

Both countries have established strict regulations in terms of receiving cross-border donations for political activities. Foreign financing of political parties (Canada) and federal elections (the United States) is prohibited in order to diminish foreign influence in the countries' governments.

Figure 4. Scores on Cross-Border Flows, by Economy



Source: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*

Security regulations of cross-border donations exist to avoid international money laundering and terrorist financing. After the September 11, 2001 terrorist attacks, pressure from the international community increased regarding the global threat to economic and security stability. The International Monetary Fund (IMF), in partnership with the World Bank, the United Nations, and other intergovernmental organizations, expanded its work on anti-money laundering. The IMF further included combating the financing of terrorism in its agenda (IMF, 2017). While terrorist groups have become significant threats to regional and international stability, investigations revealed that some terrorism financing has come from philanthropic organizations. Thus, following the universal guidelines established by IMF, both Canada and the United States have introduced legislation regulating cross-border donations to avoid money laundering and terrorist financing. For example, the United States prohibits donations to organizations on a list of suspected terrorist groups maintained by the US. Department of State.

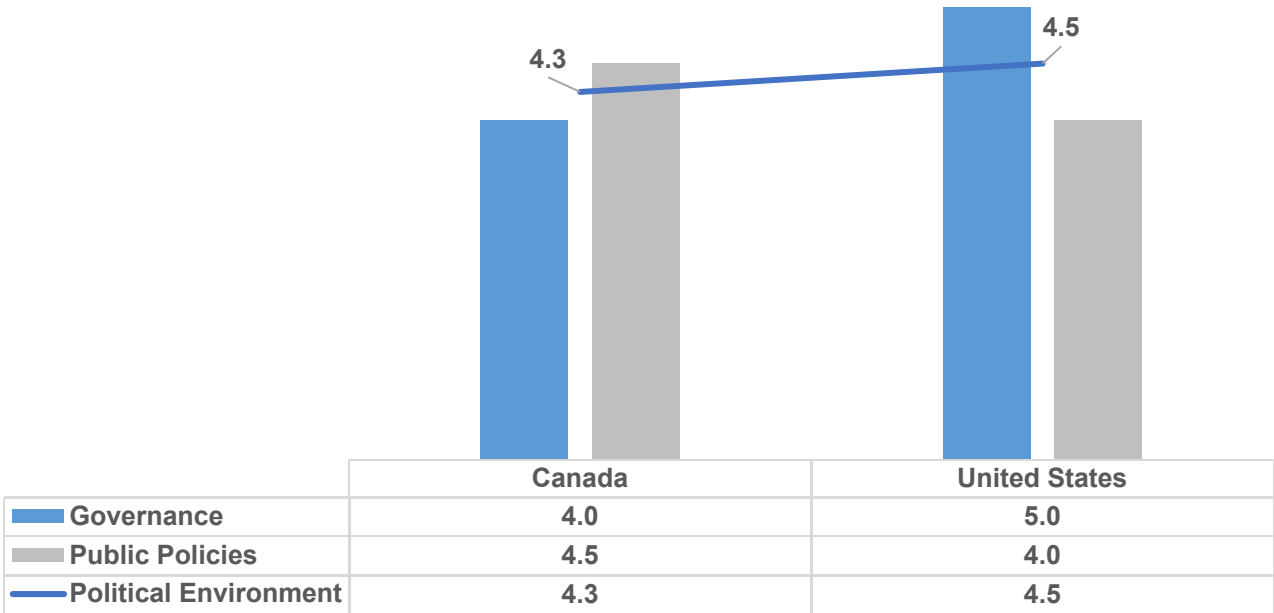
Finally, tax incentives for cross-border donations are limited in the region. Canada has a tax treaty on charitable donations only with the United States in order to offer tax incentives for cross-border giving. According to Article 21 of the United States-Canada Income Tax Convention (1980), "income derived by a religious, scientific, literary, educational or charitable organization shall be exempt from tax in a Contracting State if it is resident in the other Contracting State but only to the extent that such income is exempt from tax on that other State." In addition to the mentioned tax convention, the United States has established special treaties on charitable contributions with Israel and Mexico that offer tax incentives for both incoming and outgoing cross-border donations. The United States

is the No.1 trading partner of Canada (Statistics Canada, 2017), Canada and Mexico are the No.2 and 3 trading partners of the U.S. respectively (U.S. Census Bureau, 2017), and Israel has been one of the top recipients of U.S. foreign aid since the 1970s (USAID, 2017). These bilateral agreements, therefore, act as tools to support the countries’ economic and foreign policy. Furthermore, the level of cross-border private philanthropy and remittances is significant between these countries. Mexico received 40 percent of the annual remittances sent to Latin America and the Caribbean from the United States in 2016 (Orozco, 2017), which further strengthens the bilateral treaties.

5. Encouraging political environment and moderate government funding stimulate philanthropy

There is a healthy, albeit complex, relationship between the government and the philanthropic sector in the region. Philanthropic organizations, except for registered charities in Canada and foundations in the U.S., can actively participate in political advocacy from engaging in political consultations to implementing governmental policies. Furthermore, public officials have promoted charitable giving and volunteering through different formal and informal instruments, including giving speeches, and awarding prizes to support and recognize philanthropy.

Figure 5. Scores on Political Environment, by Economy



Source: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*

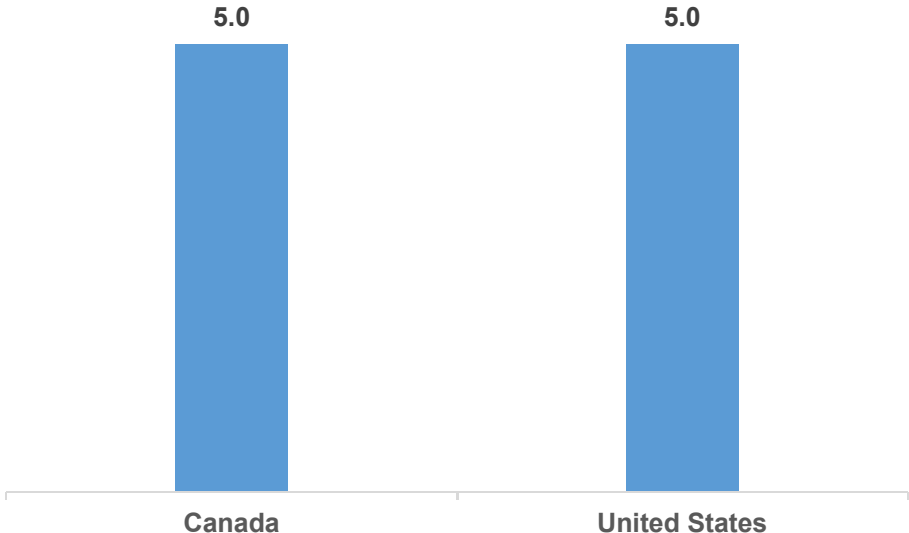
Government is a significant source of revenues for philanthropic organizations in the region beyond the tax incentives provided through federal and state/provincial legislation. In Canada the core nonprofit sector (nonprofits except hospitals and education) receives 19.7 percent of their revenue from government funding (Statistics Canada, 2009) while in the United States 32.2 percent of public charity revenue sources came from the government through contracts or grants (Pettijohn, 2013).

The data emphasize how the interdependence of the government and philanthropic sectors in addressing current social issues.

6. High level of public trust in philanthropic organizations

The region’s philanthropic culture has deep roots in its indigenous peoples and strong religious roots in Christianity. Formal forms of philanthropy emerged in the 17th century with the arrival of European settlers and the role of the Roman Catholic Church in Canada and the Protestant church in the American colonies. Since then, prosocial behavior and community-focused activities have been common in the region and the public holds higher levels of esteem and trust towards philanthropic organizations than towards other actors of society. Religion has an important role on philanthropy today, as religious organizations receive the highest share of the total amount of annual philanthropic giving, 40 percent in Canada in 2013 (Turcotte, 2015) and 32 percent in the United States in 2016 (Giving USA, 2017).

Figure 6. Scores on Socio-Cultural Environment, by Economy



Source: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*

Both volunteering and giving are important social values in the region. 24.9 percent of Americans volunteered through or for a philanthropic organization between September 2014 and September 2015 (Bureau of Labor Statistics, 2016), and 44 percent of Canadians volunteered in 2013 (Turcotte, 2015). In the region, the donor rate is considerably higher than volunteer rate: 56 percent of American households (Philanthropy Panel Study, 2016) and 82 percent of Canadians (Turcotte, 2015) make donations annually. Individual giving continues to be the primary source of philanthropic giving and the total amount of individual giving has been increasing in both countries in the last several years (Giving USA, 2017; Turcotte, 2015). As Giving USA 2017 highlights, both individual and household giving are influenced by disposable personal income, monthly income and asset health. In 2016, the annual growth rate of household disposable income was positive in the region at 3.3 percent in Canada and 3.4 percent in the United States (OECD, 2017). Personal income has increased by more than 3 percent in recent years (Statistics Canada, 2016; Bureau of Economic Analysis, 2017b)

Donor engagement and donor patterns are changing in the region and new vehicles have appeared in the philanthropic landscape. The frequency and total amount of online giving is increasing rapidly due to the technological development and the spread of online transactions in everyday life. Ultra-high-net-worth donors more frequently pledge their charitable contributions to address pressing global social issues and new philanthropic institutions, including donor-advised funds, have established important roles in the future of philanthropy (Giving USA, 2017).

7. Future Trends: Intensified professionalism and level of donor involvement with the emergence of new philanthropic vehicles

Professionalism. The philanthropic sector in the region is highly professionalized. Umbrella organizations provide guidelines and code of conducts for philanthropic organizations; postsecondary institutions offer programs and degrees in philanthropy, nonprofit management, and fundraising; and numerous associations hold conferences related to opportunities and developments in the sector. This trend may intensify in the following years and lead to increased bureaucracy and standardization, bringing new challenges for the sector.

High impact philanthropy. Donors in the region are looking for clear, quantifiable missions and evidence of impact when they decide which organization they would like to support (AFP Foundation for Philanthropy-Canada, 2016; IU Lilly Family School of Philanthropy, 2016). Impact investing, or “leveraging private capital for social good,” (Dolan, 2016) is becoming more popular among some types of donors. To attract this type of donor, philanthropic organizations must evaluate and measure their results and communicate their achievements accordingly.

High level of donor involvement. Donors in both countries demand more information and more effective use of donations from philanthropic organizations (Lasby and Barr, 2015; Ottenhoff and Ulrich, 2012). Besides the increasing level of accountability and transparency, donors are likely to seek more involvement in the decision-making process on how their dollars are spent. “Involvement philanthropy,” and connections between beneficiaries and donors, seems essential for successful fundraising in the future (Suchecky, 2016).

New vehicles in the philanthropic sector. Rapid growth of innovative solutions can be observed in the region’s philanthropic sector. New philanthropic vehicles, such as quasi-POs (the Chan-Zuckerberg LLC in the United States), donor-advised funds and crowdfunding, could change the philanthropic landscape significantly in the future. As the technology is dramatically changing, philanthropic organizations may have to rethink their donor-nonprofit relationships, fundraising tools, and donor involvement in order to meet the society’s new expectations based on the increasing number and amounts of online giving (Giving USA, 2017).

Diversity in the philanthropic sector. In both countries, recognition of diversity in the philanthropic sector is an emerging trend, and it is becoming more relevant as the diversity of the population increases in the region. Expanding the focus of philanthropic activities to include minorities in decision making (both governance and management) may help to find better solutions to beneficiaries and become more attractive to potential donors. Research in diversity shows that identity-based philanthropy is required to engage minority donor populations (Osili & King, 2016).

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