



THE GLOBAL PHILANTHROPY ENVIRONMENT INDEX

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LILLY FAMILY SCHOOL OF PHILANTHROPY



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Appendix A

Changes in Country Regulations

Following is a list of the economies introducing noteworthy regulatory changes that influence the philanthropic sector since January 2014, a description of the change, and whether it may have positive (green arrow), negative (red arrow), mixed (red and green arrows), or uncertain (hourglass) implications for the sector. The designation “mixed implications” refers to economies with a single regulatory change that has both potential benefits and restrictions, or economies with both positive and negative regulatory changes over the period included. “Uncertain implications” primarily refers to economies with reported regulatory changes that took effect on or after January 1, 2018 and thus require a longer period to observe the actual impact on the philanthropic sector.

Table 1. Economies Introducing Noteworthy Regulatory Changes with Implications for the Philanthropic Sector After 2014

Economy	New Legislation	Implications
Armenia	<ul style="list-style-type: none"> The Armenian National Assembly passed the new Law on Public Organizations and amended the existing Law on Foundations in 2016. The Law on Public Organizations allows NGOs to set membership filters to avoid externally-led “change of power” in the organization, introduces volunteering regulations in recognition of the importance of volunteering, and requires organizations receiving public funding to submit annual financial reports to increase transparency. The law also creates opportunity for NGOs to directly engage in entrepreneurial activities, increasing their financial sustainability. The amendment to the Law on Foundations introduces the concept of endowment funds as a new legal form for philanthropic activities. 	
Austria	<ul style="list-style-type: none"> In 2015, several federal regulations were introduced to further develop the Austrian philanthropic sector, such as the Law 2015/153/ME on Public Benefit (Gemeinnützigkeitgesetz), which amended the Charitable Foundation Act to make it easier to establish public-benefit foundations and broadened the tax benefits of charitable contributions for organizations. With effect from January 1, 2017, the Austrian Ministry of Finance introduced a new regulation on the process of claiming charitable tax deductions. The Statute on Automatic Data Transfer of Extraordinary Allowances includes the New Tax Deductibility on Donations (Spendenabsetzbarkeit Neu), which is intended to encourage individual charitable donations by making philanthropic organizations responsible for transferring the required data to the tax authorities through an automated procedure for individuals to receive a deduction without having to track donations themselves. However, philanthropic organizations are concerned that this may increase the administrative burdens they face. 	

<p>Azerbaijan</p>	<p>In Azerbaijan, several new regulations affect the operation of foreign nongovernmental organizations (NGOs) in the country.</p> <ul style="list-style-type: none"> • The amendments to the Registration Law (2014) require that legal representatives of foreign NGOs have a permanent residence in Azerbaijan. • Amendments to the NGO Law require foreign NGOs to have an agreement with the Ministry of Justice that must include a specific expiration date. • The 2014 Law on Grants introduced the requirement for foreign donors to obtain prior government approval to provide grants to philanthropic organizations in Azerbaijan. Because the implementing regulations were not introduced until the second part of 2015, the legal vacuum negatively affected the inflow of foreign grants to Azerbaijan. • The 2016 Decree on Simplification of Registration of Foreign Grants in Azerbaijan creates a “one-stop-shop” approach to simplify the registration of foreign grants. • The 2017 amendments to the 2015 Rules for Registration of Grant Agreements and the 2015 Rules for Foreign Donors’ Acquisition of the Right to Give Grants on the Territory of Azerbaijan Republic also introduced changes that simplify the registration of foreign grants by reducing the time and the amount of required documents for registration. <p>Due to these changes, the philanthropic environment has become more favorable to the receipt of cross-border donations. However, the registration of any income from foreign sources—except foreign grants that are given for specific causes—remains burdensome.</p> <p>At present, there are at least 9 state bodies and agencies that provide millions of euro in funding to local NGOs annually. At the same time, nearly all ministries have set up public councils composed of NGO members and individual experts.</p>	
<p>Belarus</p>	<ul style="list-style-type: none"> • Decree No. 5 of the President of the Republic of Belarus on Foreign Gratuitous Aid, which took effect in March 2016, introduced several improvements to the process of receiving foreign charitable contributions. • The list of objectives of the use of foreign funding was expanded and anonymous donations can now be received without registration or prior approval. • However, the decree introduces vague terminology to ban the use of foreign funding in cases of extremist activities and “other political propaganda work with the population,” which might undermine the objectivity of the regulation. • In 2015, The Cabinet of Ministers adopted the resolution #590 that reduced the registration requirements for philanthropic organizations engaged in technical assistance projects. The new resolution also established the Coordination Council on Technical Assistance that 	

	<p>consists of representatives of the government, philanthropic organizations, and donors.</p> <ul style="list-style-type: none"> • However, the Anti-Money Laundering and Combating the Financing of Terrorism Law that came into force in 2015 closely monitors NGOs' financial transactions, potentially threatening cross-border donations. 	
Bulgaria	<ul style="list-style-type: none"> • In 2016, Bulgaria passed new amendments to the Non-Profit Legal Entities Act aimed to enhance the freedom of association by simplifying the registration procedures for nonprofits, adopting a governmental strategy for the development of the sector, allocating funds from the national budget to support nonprofit agencies, and establishing the Civil Society Development Council. The amendments entered into force on January 1, 2018. 	
Brazil	<ul style="list-style-type: none"> • In 2014, Law 13.019 on New Legal Framework for Civil Society Organizations introduced clearer rules for contracting government services and distributing funds to CSOs, based on objective criteria and procedures. • The Law also introduced enhanced practice standards for partnerships that must be followed by all three levels of government in order to ensure more clarity and increase legal stability for all actors involved in philanthropy-related collaborations. 	
China	<ul style="list-style-type: none"> • The Charity Law of 2016 includes an expanded definition of "charitable organizations," introduces new registration procedures and tax incentives for qualifying organizations, and establishes new rules related to donation and volunteer management. • The Charity Law requires funding from abroad to be under surveillance by police and national security departments. • The Law of Activities of Overseas Nongovernmental Organizations establishes burdensome registration procedures for and supervision of international nongovernmental organizations as well as domestic organizations and individuals that accept funding from overseas NGOs. 	
Colombia	<ul style="list-style-type: none"> • Act 1819 of 2016 addresses tax evasion and avoidance. All philanthropic organizations must register in the President's Agency of Cooperation (APC-Colombia). • If willing to be verified and qualified as eligible for tax incentives, organizations must disclose the information regarding their donations received from abroad. • Changes in the legislation have made philanthropic organizations fiscally less incentivized to incorporate, unless their purposes align with official policy and agenda, which is required to make them eligible for tax-exempt status. 	

Ecuador	<ul style="list-style-type: none"> • After the regime change in October 2017, the new President of Ecuador repealed Decrees 16 and 739, previously used to exercise control and dissolve antagonist civil society organizations. Decrees 16 and 739 had limited the types of civil society organizations, introduced operational and fiscal government control, and established that all organizations must be registered with the central government authority. • The president replaced both decrees with Decree 193 granting legal status to social and civil organizations as Corporations, Foundations, and other foreign or national forms of social organization. 	
Egypt	<ul style="list-style-type: none"> • Law 70 (2017) requires all organizations to re-register and work according to the government's development needs and priorities. • The law also imposes registration fees on foreign organizations seeking to operate in Egypt and introduces a regulatory committee to monitor both foreign and domestic funding for philanthropic organizations. 	
France	<ul style="list-style-type: none"> • The Law on Social and Solidarity Economy (2014) created a unified legal framework for social economy, solidarity economy, and social entrepreneurship, and provided new guidelines for the philanthropic sector that includes certain types of for-profit organizations as well. • Additionally, the law set up a minimum amount of endowment to create an endowment fund, which is EUR 15,000 (US \$18,500) according to the 2015 Decree on Endowment Funds. 	
Georgia	<ul style="list-style-type: none"> • The Law on Volunteerism (2015) established a legal definition for volunteering, determines the rights and responsibilities of volunteers, and regulates the relationship between volunteers and employers. • Tax Code amendments (2014) introduced tax incentives and direct financial benefits for philanthropic organizations creating a more favorable legal environment. 	
Greece	<ul style="list-style-type: none"> • In 2015, Greece implemented capital control restrictions because of the Greek sovereign debt crisis. Even though the restrictions have been gradually relaxed in 2016 and 2017, cross-border capital transfers remain prohibited, negatively affecting the ability of Greek donors to send cross-border donations outside the country. 	

Hungary	<ul style="list-style-type: none"> The Law on the Transparency of Organizations Supported from Abroad (2017) introduced additional reporting requirements for foreign-funded organizations receiving US \$26,900 or more from foreign sources. Such organizations must be registered as “foreign-funded organizations” and indicate their status on all their publications. 	
India	<ul style="list-style-type: none"> The new Finance Bill (2017) prohibits philanthropic organizations from transferring funds to another philanthropic organization by way of a corpus or a capital grant. It also restricts cash giving to no more than INR 2,000,000 (US \$3,000) per person per day per event. Moreover, it gives revenue officers wide-reaching powers to physically search any organization’s office. Since May 2017, all NGOs registered under the Foreign Contribution Regulation Act (enacted in 2010 and amended in 2015 to regulate the inflow of foreign funds received by NGOs) are required to have their accounts in either nationalized banks or in banks with capacity to provide core banking services, which means that all the branches of the networked banks are interconnected; this allows government security agencies to access the accounts of the NGOs in real time. 	
Israel	<ul style="list-style-type: none"> The NGO Transparency Law (2016) requires more transparency for philanthropic organizations funded by foreign government entities. In addition to burdensome reporting requirements, organizations are required to be publicly labeled as “organizations supported by foreign government entities,” which might serve to delegitimize their work in the public eye. Enforcement is disproportionately focused on human rights organizations. 	
Italy	<ul style="list-style-type: none"> The Code of the Third Sector (2017) reduces the fragmentation of laws traditionally affecting the variety of entities in the Italian Third Sector, and harmonizes the core characteristics and benefits of such organizations. The Code, among other benefits, offers new tax incentives for donors and Third Sector entities and encourages cooperation between the government and philanthropic organizations. 	

<p>Japan</p>	<ul style="list-style-type: none"> The National Diet passed the Act on Utilization of Funds Related to Dormant Deposits to Promote Public Interest Activities by the Private Sector (2016), to take effect in 2018. Under this Act, funds in bank accounts that have been inactive for 10 or more years (“dormant deposits”) will be distributed in order to support domestic initiatives, including those promoting public interest and social welfare. 	
<p>Jordan</p>	<ul style="list-style-type: none"> In 2015, the Council of Ministers issued new administrative requirements for obtaining foreign funding previously regulated by the 2008 Law on Societies. Societies—a legal form that is used as an umbrella term for associations and foundations—must submit an extensive application form providing detailed information about the source and use of foreign funding and numerous supporting documents, in order to be able to receive cross-border donations. Additionally, in 2017, the Council of Ministers issued a resolution stipulating that philanthropic organizations would become subject to the provisions of the Anti-Money Laundering and Counter-Terrorism Financing Law No. 46 for the year 2007. Philanthropic organizations are thus required to conduct due diligence and maintain records of local and international transactions with necessary details. 	
<p>Kazakhstan</p>	<ul style="list-style-type: none"> The Law on Charity (2015) introduced several key terms such as grant, endowment, charity, philanthropy, sponsorship, and board of trustees to enhance institutionalized philanthropy in the country. The Law also established tax incentives for both individuals and corporations donating through charity or sponsorships. The Law on Charity will provide opportunities for implementing endowments, a new philanthropic vehicle in Kazakhstan. The Law on State-Private Partnership (2015), amended in April 2016, may accelerate the involvement of businesses in making voluntary and obligatory contributions to the social sector. In January 2015, the new Code on Administrative Offenses came into effect, prohibiting the operation of unregistered public and religious associations. The Law on Volunteer Activities (2016), amended in July 2017, introduced the legal basis, principles, main forms, and support of volunteer activities with a view to enhance volunteering in Kazakhstan. 	

Kuwait	<ul style="list-style-type: none"> • In 2016 and 2017, the Ministry of Social Affairs and Labor banned cash donations at the headquarters of charitable organizations and public places during Ramadan. The relevant rules and regulations require charitable organizations to collect donations through monitored electronic vehicles, using K-Net, online platforms, or bank accounts. • Charitable organizations are also required to submit the names of officials handling the collection of funds to the Department of Charities and Foundations. • In cases of non-compliance, charitable organizations may be involuntarily dissolved. 	
Kyrgyz Republic	<ul style="list-style-type: none"> • In May 2016, the parliament in the Kyrgyz Republic rejected the draft Law on Foreign Agents. The 2014 draft Law on Foreign Agents targeted foreign-funded non-commercial organizations, aiming to implement legal barriers against NGOs receiving funds from abroad. The draft labeled such organizations as “foreign agents” and restricted them from “political activities.” This was a big step against regulations that place high restrictions on groups receiving donations from abroad and would otherwise be forced to register as “foreign agents.” 	
Macedonia	<ul style="list-style-type: none"> • Amendments were made in 2014 to the 2006 Law on Donations and Sponsorships that provides a comprehensive framework on charitable contributions. The amendments simplified the procedure for individuals to claim tax benefits for their donations, but the administrative and reporting requirements imposed on the donor and the grantee have remained burdensome. 	
Montenegro	<ul style="list-style-type: none"> • In 2016, the Corporate Income Tax Law introduced a tax deduction up to 3.5 percent of corporations’ gross annual income to a range of public benefit activities, including social and medical care, poverty reduction, support to civil society and volunteer activities, institutional and informal education, science, art, culture and technical culture, and environmental protection among others, as defined in Article 32 of the 2011 Law on Non-Governmental Organizations. • The amended Corporate Income Tax Law also recognizes goods and services donated by corporations as deductible charitable contributions. The regulation came into effect on January 1, 2017. 	

Myanmar	<ul style="list-style-type: none"> The Revised Association Registration Law (2014) introduced the possibility for voluntary registration, reduced the registration fee from US \$500 to US \$100 at the national level and to US \$30 at the regional level, and reduced the registration time from 1–2 years to 90 days. The law also declared the right of registered organizations to receive funding from foreign and domestic sources. The law simultaneously established several barriers for registration. Philanthropic organizations applying for registration need to have a recommendation letter from a government department related to their activities, and registered organizations need to inform the government in writing of any changes in approved activities and memberships. 	
New Zealand	<ul style="list-style-type: none"> After extensive consultation, in 2015 New Zealand introduced new financial reporting requirements for registered charities. Four different reporting tiers were developed to minimize the administrative burdens, especially for smaller charities. Additionally, the Health and Safety at Work Act was enacted in 2015 to improve the work environment and management of volunteers. 	
Nigeria	<ul style="list-style-type: none"> The Same-Sex Act (2014) prohibits the operation of gay clubs, societies, and meetings. Thus, both registered and unregistered philanthropic organizations with same sex advocacy-related missions and activities are prohibited in the country. 	
Norway	<ul style="list-style-type: none"> In 2016 and 2017, Norway increased the maximum amount of deductible donations from individuals and companies to voluntary associations. Additionally, the Law of Registration of Fundraising was abolished in 2015 to provide greater freedom of fundraising and enhance the self-regulation of the sector. 	
Pakistan	<ul style="list-style-type: none"> The International Non-Governmental Organization (INGO) Policy (2015) requires all INGOs working in the country to apply for registration with the Ministry of the Interior. INGOs must sign a Memorandum of Understanding with the government that, among other things, includes the work and geographical area of the organization. Organizations must also provide information about their sources of funding and how they utilize their funds. The Circular No. 02/2015 published by the Securities and Exchange Commission of Pakistan requires all not-for-profit companies registered under the Companies Ordinance to renew their license due to counterterrorism measures. 	

<p>Peru</p>	<ul style="list-style-type: none"> • The Peruvian Agency for International Cooperation (APCI) issued the Executive Director Resolution No 085-2015/APCI-DE, which set up burdensome administrative requirements for domestic and international NGOs to renew their registration. APCI started to surveil organizations using donations that are considered to be “International Cooperation Non-Refundable.” • However, in 2016, APCI issued Resolution No. 130-2016/APCI-DE that positively modified the requirements for the renewal of the registrations of both domestic and international NGOs. 	
<p>Russia</p>	<ul style="list-style-type: none"> • An amendment of the 2012 Federal Law Introducing Amendments to Certain Legislative Acts of the Russian Federation Regarding the Regulation of Activities of Non-commercial Organizations Performing the Function of Foreign Agents (2014) authorizes the Ministry of Justice to register non-commercial organizations as “foreign agents” without their consent and to impose fines against those considered noncompliant. • The Federal Law No. 129-FZ (2015) on Amendments to Certain Legislative Acts of the Russian Federation (Law on Undesirable Organizations) introduces severe administrative and criminal penalties for “undesirable” organizations’ activities as well as attendance at such activities. The Prosecutor General or the Prosecutor General’s deputies can declare foreign or international non-commercial organizations “undesired” by deciding that the organization is a threat to national security. • The Federal Law No. 327-FZ (2017) on Amendments to Articles 10.4 and 15.3 of the Federal Law on Information, Information Technologies, and Protection of Information and Article 6 of the Law on Mass Media introduced recognition of foreign media as “foreign agents.” It allows for blocking of websites with materials published or disseminated by “undesirable” foreign organizations. • The Federal Law on Amendments to Certain Legislative Acts of the Russian Federation on Volunteer Work (2018) regulates the volunteering movement in Russia. The law creates a unique legislative approach to volunteering regulation, clarifies the concept and objectives of volunteering, determines the legal status of volunteers, stipulates specific powers of state authorities and local government bodies in this area, and specifies the details of attracting volunteers for religious organizations. The Federal Law provides for the building and maintenance of a single database on individuals who participate in volunteer work. 	

Saudi Arabia	<ul style="list-style-type: none"> • Saudi Vision 2030 is a national strategy for the whole country that now includes the nonprofit sector. According to the far-reaching government strategic plan to realign the economy, Saudi Arabia currently has fewer than 1,000 nonprofit and charitable foundations and associations contributing to only 0.3 percent of the GDP. • Since 2015, laws and policies have been changing to give philanthropic organizations a larger role in sustainable development, mainly by supporting the financial independence of the needy, tackling issues such as health care, education, employability, youth character development, and special needs. Government plans aim to promote the growth and professionalization of the nonprofit sector and increase its economic contribution to 5 percent of the GDP by 2030. 	
Senegal	<ul style="list-style-type: none"> • In 2015, the Senegalese government passed Decree No. 2015-145 on the bi-annual investment program and the control of funding sources of Non-Governmental Organizations interventions. It emphasizes NGOs' compliance with reporting procedures and the right of the government to control the funding sources of NGOs' activities. NGOs are subject to the verification of their funding sources by the Ministry of Finance and Planning. 	
Singapore	<ul style="list-style-type: none"> • Between January 1 and December 31, 2015, the government increased the tax deduction for qualifying donations from 250 percent to 300 percent of the amount of donations. • In 2016, the tax deduction for qualifying donations was returned to 250 percent for all existing qualifying donors (individuals, corporations, and trusts among others) and recently the Minister of Finance extended the regulation until December 31, 2021 to continue encouraging domestic giving in the country. 	
Slovakia	<ul style="list-style-type: none"> • Amendments to the Income Tax Law (2016) increased the tax incentives for corporations. Corporate taxpayers are allowed to allocate up to 2 percent of their paid income tax to NGOs of their choice in case they donated an amount equal to or more than 0.5 percent of their paid tax to NGOs during the tax period. 	
South Africa	<ul style="list-style-type: none"> • The Financial Intelligence Centre Amendment Act (2017) requires nonprofit organizations (among others) to ensure that their board members are verified by banking institutions. According to the law, organizations that do not comply with the new requirements may not be able to access their bank accounts. 	

Spain	<ul style="list-style-type: none"> In 2014 and 2016, the Spanish Parliament adapted fiscal changes that increased tax credits for individual contributions. Tax credits for donations up to EUR 150 (US \$185) increased from 25 percent to 50 percent in 2014. Tax credits for donations above EUR 150 increased from 27.5 percent to 30 percent in 2016. In the same year tax credits for ongoing donations also increased from 32.5 percent to 35 percent. 	
Sweden	<ul style="list-style-type: none"> In 2015, Sweden revoked the tax law (2011:1269), which had provided tax incentives for individual donors between 2012 and 2015. Thus, as of January 1, 2016, there is no option to receive tax incentives for making donations to philanthropic organizations operating in Sweden. 	
Taiwan	<ul style="list-style-type: none"> The Income Tax Act (2015) provides tax exemption up to 20 percent of the total amount of the gross consolidated income for individual taxpayers who are making donations to educational, cultural, public welfare, or charitable organizations or associations. Additionally, donations or contributions to government-approved philanthropy organizations have become free from estate tax. 	
Tanzania	<ul style="list-style-type: none"> The Cybercrimes Act (2015) penalizes the publication of false, deceptive, misleading, or inaccurate information, while the Freedom of Information Act (2016) severely penalizes—with 3 to 5 years of imprisonment—the inaccurate release of information. This results in indirect censorship of organizations in the philanthropic sector. 	
Turkey	<ul style="list-style-type: none"> In January 2018, the government extended the State of Emergency for another three months, for the sixth time since the July 2016 failed coup attempt, imposing more restrictions on fundamental rights and freedoms. The political turbulence has hindered the philanthropic sector by creating an uncertain, politically biased environment for philanthropic organizations. Additionally, the government has restricted activities and monetary transactions for all forms of philanthropic organizations. 	

Ukraine	<ul style="list-style-type: none"> • The Tax Code of Ukraine (2015) provides tax exemptions for all revenues of registered philanthropic organizations. The Tax Code also allows philanthropic organizations to perform regular economic activities, including social enterprises that might support philanthropic organizations in becoming financially sustainable and less dependent on the government. • Amendments to the Law on the Prevention of Corruption (2017) obliges any individual and organization engaged in anti-corruption work to release financial data by filling out electronic income declarations. The amendments to the law has raised the concern of NGOs due to the absence of precise definitions of what “anti-corruption activities” are and which individuals or entities are subject to this law. Its vague language leaves room for subjective interpretations. 	
United Arab Emirates	<ul style="list-style-type: none"> • The Government of Dubai enacted Decree 9 of 2015 Regulating Fundraising within the Dubai Emirate, which regulates all donations collected in whatever way and for whatever purpose in the Emirate, including the Special Development Zones and free zones. The decree requires both philanthropic organizations and individuals to obtain a fundraising license for organizing or advertising fundraising activities. Running a fundraising campaign without license can be penalized with up to AED 100,000 (US \$27,226), and may even result in imprisonment. 	
United Kingdom	<ul style="list-style-type: none"> • The 2014 Transparency of Lobbying, Non-Party Campaigning, and Trade Union Administration Act affected non-party campaigners—those that campaign at elections but are not standing as political parties or candidates—by impeding their ability to engage in campaigning in the run up to an election. It has limited charities’ campaigning and political activity by reducing the amounts that charities can spend on campaigns and increasing the range of regulated activities. 	

United States	<ul style="list-style-type: none"> The 2017 Tax Cuts and Jobs Acts, which went into effect on January 1, 2018, introduced several tax changes with uncertain potential to affect both individual and corporate giving in the United States. The estate tax exemption was increased from US \$5 million to US \$11.2 million for individuals and from US \$10 million to US \$22.4 million for couples. The standard deduction will increase from US \$6,350 to US \$12,000 for individuals and from US \$12,700 to US \$24,000 for couples. The top marginal tax rate for individuals and couples will decrease from 39.6 percent to 37 percent, the top marginal tax rate for corporations will decrease from 35 percent to 21 percent, and the state and local income, sales, and property tax deduction will be capped at US \$10,000. The full impact of the tax changes remains uncertain. 	
Venezuela	<ul style="list-style-type: none"> The Anti-Hate Law (2017) threatens freedom of expression by blocking any outlet—including social media—that transmits messages that the government considers to be promoting hate or intolerance. Under this law, perpetrators of “hate and intolerance” could face prison sentences of up to 25 years. 	
Vietnam	<ul style="list-style-type: none"> In 2016, the Vietnamese National Assembly began revisions to the proposal of the new Law on Association, which would have banned Vietnamese organizations from associating with foreign NGOs or from receiving foreign funding. The proposed law would have been restrictive, but the proposal was rejected due to effective collaboration among philanthropic organizations and their successful lobbying in the political arena. 	
Zimbabwe	<ul style="list-style-type: none"> The government has been limiting advocacy initiatives mobilized through social media following the 2016 protests organized and coordinated on social media against the government. The movement, known as the #ThisFlag protests, led to government prohibitions against Internet access and the creation of a new Ministry of Cybersecurity, Threat Detection, and Mitigation in 2017. The Computer Crime and Cyber Crime Bill is yet to be finalized and enacted, but would limit it would further limit citizens’ access to information. 	

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

A background network diagram consisting of a complex web of interconnected nodes and lines, rendered in light gray. The nodes vary in size, and the lines are thin and light gray. The diagram is most prominent on the left side of the page and fades into the background on the right.

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