

# Denmark

Indiana University Lilly Family School of Philanthropy

## Country Overview

Population (2018)	5,793,636
GNI Per Capita (2018)	\$62,221
Country Classification by Income Level (2018)	High-income
Number of Registered Philanthropic Organizations (2006)	101,000
Philanthropic Environment Country Overall Score (2018)	4.42
Philanthropic Environment Cross-Border Flows Score (2018)	4.00

**Data:** Population, GNI Per Capita and Country Classification by Income Level: World Bank, [www.worldbank.org](http://www.worldbank.org)  
 Number of Registered Philanthropic Organizations: Center for Frivilligt Socialt Arbejde, <https://frivillighed.dk/guides/fakta-og-tal-om-frivillige-organisationer-i-danmark>  
 Philanthropic Environment Country Overall Score and Cross-Border Flows Score: Indiana University Lilly Family School of Philanthropy, 2018 *Global Philanthropy Environment Index*. [globalindices.iupui.edu](http://globalindices.iupui.edu)

## Cross-Border Resource Flows, 2018 (in millions of inflation-adjusted 2018 US dollars)

Total Resource Flows	Philanthropy	Official Development Assistance (ODA)	Remittances	Private Capital Investment
\$6,378.50	\$774.84	\$2,590.04	\$1,857.38	\$1,156.25
Quality of Data on Philanthropic Outflows			+++	

**Data:** Indiana University Lilly Family School of Philanthropy, 2020 *Global Philanthropy Tracker*

## Summary of cross-border philanthropy

Two data sources were used for determining the amount of philanthropic outflows in Denmark. The European Research Network on Philanthropy's report on Giving in Europe: Research on Giving Denmark utilized a number of reports to gather data on multiple aspects of giving (Lilleør & Lund, 2017). A more recent estimate available on foundation giving was available from the report *Fondenenes Bevillinger i 2018* published by *Fondenenes Videnscenter* (The Knowledge Centre for Danish Foundations) (Fondenenes Videnscenter, 2018). Additionally, Deloitte also did a study in 2018 on foundation giving in Denmark, and they measured grant giving by foundations, as well as trends in foundation development and their commitment to the UN Sustainable Development Goals (SDGs).

### SENDING CROSS-BORDER CHARITABLE DONATIONS

In Denmark, individuals and philanthropic organizations can send donations abroad. Additionally, if the organization is an accepted charitable organization and the donations is within the European Union or European Economic Area, these donations are tax deductible in Denmark. However, in recent years, due to new laws attempting to prevent money flows to terrorist groups, there are more controls on cross-border money flows. Although the controls are very specific, it is another potential layer of scrutiny that must be considered.

### RECEIVING CROSS-BORDER CHARITABLE DONATIONS

In terms of receiving money from other countries, there do not seem to be any specific rules against receiving such donations. However, the legal framework for this area is often hard to understand and certain restrictions may apply (Lilly Family School of Philanthropy, 2018).

### ESTIMATED CROSS-BORDER GIVING

For the numbers on cross-border giving, multiple sources have pointed to the data from Statistics Denmark, the official data collection office of the Danish government. However, as mentioned in the 2017 Giving in Europe report, some data, such as the information on individual donors, is not publicly accessible, so other methods, such as a telephone survey, may be needed to collect data. Individuals gave EUR 137 million to international POs, according to the last Giving to Europe report (Lilleør & Lund, 2017). The *Fondenenes Videnscenter* reports that in 2018 approximately 21 percent of all the donations by foundations went to organizations or projects outside of Denmark, which amounts to about DKK 3.6 billion. In addition, the *Videnscenter* also report s that foundations gave DKK 1.6 billion to international humanitarian causes (Fondenenes Videnscenter, 2018).

### ESTIMATED CROSS-BORDER VOLUNTEERING

N/A

### CROSS-BORDER GIVING BY CHARITABLE CAUSES

In the 2018 report by Deloitte about Danish foundations, a section focused on the Danish foundations' work on the UN SDGs. According to the report, the top three goals Danish

foundations supported were Responsible Consumption, Good Health, and Climate Change. However, other areas such as No Poverty and Reduced Inequalities received little to no support from Danish foundations (Deloitte, 2018).

#### KEY DEVELOPMENTS AND TRENDS IN CROSS-BORDER GIVING

A major trend highlighted in the Deloitte report is that Danish foundations have started embracing a more proactive approach to their philanthropic activities, preferring to actively set their agenda and work on projects rather than simply provide funding.

In fact, 88 percent of the foundations included in the Deloitte study said they prefer this method, and 70 percent said they are working with a long-term focus on many of their projects so they can adjust and make improvements in the future (Deloitte, 2018).

There is an increasing degree of professionalism occurring as well. The report points to the *Fondenenes Videnscenter* as a convening point for foundations, allowing them to do more collaboration across Europe. For example, the Donors and Foundations Networks of Europe, and Transnational Giving Europe also facilitates cross-border donations, which helps make them tax-deductible.

## References

- Deloitte (2018). *Trend report on Danish foundation giving in 2018*. [https://www2.deloitte.com/content/dam/Deloitte/dk/Documents/process-and-operations/Downloads/181001\\_Trend\\_report\\_2018\\_Master\\_FINAL.pdf](https://www2.deloitte.com/content/dam/Deloitte/dk/Documents/process-and-operations/Downloads/181001_Trend_report_2018_Master_FINAL.pdf).
- Fondenenes Videnscenter (2018). *Fondenenes bevillinger i 2018*. [https://fondenenesvidenscenter.dk/app/uploads/Fondenenes-bevillinger-i-2018\\_FINAL-1.pdf](https://fondenenesvidenscenter.dk/app/uploads/Fondenenes-bevillinger-i-2018_FINAL-1.pdf).
- Indiana University Lilly Family School of Philanthropy. (2018). *Global Philanthropy Environment Index: Denmark* <https://globalindices.iupui.edu/>
- Lilleør, A. S., & Lund, A. B. (2017). *Research on Giving in Denmark*. <https://ernop.eu/wp-content/uploads/2017/10/Giving-in-Europe-country-report-Denmark.pdf>.

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## Do you have information to add to this profile?

We greatly appreciate the contributions of researchers, scholars, and leaders around the world to the study of cross-border philanthropy. If you know of any additional information or newly available data that could be included in future editions, please send us an update at [indices@iupui.edu](mailto:indices@iupui.edu).