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# The 2022 Global Philanthropy Environment Index Region Report: Canada & United States

**Regional Reviewer:** Kathi Badertscher

**Institutional Affiliation:** Indiana University Lilly Family School of Philanthropy

Edited by the Indiana University Lilly Family School of Philanthropy

## Summary Report

Countries in the North American region enjoy a high degree of philanthropic freedom. 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 government supports 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 U.S. 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 (POs) 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 POs accordingly. While the public level of trust in POs is high in the region currently, the sector must continually perform and evolve to maintain its longstanding crucial role in society.

### Trends Observed at the Regional Level between 2014-2017 and 2018-2020

Ease of Operating	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall
Mixed	Stable	Stable	Stable	Positive	Mixed	Stable

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

## Overview of the Region

Country	Population 2020*	Capital	GDP per capita * (Current US\$)	Main Language(s)	Most Represented Religion	Number of Registered Charities	Registration Levels
<b>Canada</b>	38,005,238	Ottawa	48,617	English French	Christianity (67%) **	84,774 (1)	Federal State
<b>United States</b>	329,484,120	Washington D.C.	53,749	English	Christianity (70%) ***	1,081,969 (2)	Federal State

Sources:

\* World Bank 2020

\*\* Statistics Canada, 2011 National Household Survey.

\*\*\* Pew Research Center, Religious Landscape Study, 2014

(1) Bloomberg’s Canadian Charity Law, 2018 (6,735 identify as inactive)

(2) National Center for Charitable Statistics, 2019

The United Nations region of Northern America contains five countries: Bermuda, Canada, Greenland, Saint Pierre and Miquelon, and the United States of America. The region has an estimated population of 368 million (2020); Canada and the United States account for more than 99 percent of the population in the region.

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% in Canada, and 70% 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 2021, 50.4 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 63 percent (OECD, 2021).

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 and 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 and subsequent 2020 election of Joe Biden 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). Trudeau remains in office as of 2021.

## Key Findings

### I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

To what extent can individuals form and incorporate the organizations defined?  
 To what extent are POs free to operate without excessive government interference?  
 To what extent is there government discretion in shutting down POs?

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 PO is easy, however, organizations face further requirements if they want to receive and maintain tax-exempt status. Due to the countries' federal government structure, POs need to be familiar with both the federal and provincial/state regulations in order to register and operate according to the law.

In general, there are few restrictions on activities and operations. However, legislation in the region does regulate political activities of POs and restrict charitable (tax-exempt) POs from supporting political campaigns (the United States) or participating in political activities (Canada).

Involuntary termination in the United States only happens if a PO 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. In Canada, however, the Canadian Revenue Agency applies its administrative guidelines inconsistently, prompting charity advocates to call for more focused application.

### II. Domestic Tax and Fiscal Issues

To what extent is the tax system favorable to making charitable donations?  
 To what extent is the tax system favorable to POs in receiving charitable donations?

The region has significant tax incentives for donors and POs. Both individual and corporate donors can freely donate to POs; however, tax deductions are applicable only to the charitable contribution made to POs recognized as "charitable" (registered charities in Canada and 501c3 public charities in the United States). Canada provides tax credits with the ceiling of 75 percent of the donor's total net income (Canada Revenue Agency, 2021). The United States offers tax deduction up to 50 percent of the individual donor's total net income; businesses can deduct up to 10 percent of net profit, in case of contributions of food inventory for the care of the ill, needy or infants the percentage was increased for 25 percent (Charity Navigator, 2021, IRS 2021). The 2020 CARES Act offered an exception of USD 300 above the standard deduction to stimulate charitable giving (IRS, 2020).

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

### III. Cross-Border Philanthropic Flows

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

Individual donors in the region can make cross-border charitable contributions without government approval, and POs 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.

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. Since 2001, the International Monetary Fund (IMF) is especially concerned about the possible consequences of money laundering, terrorist financing, proliferation financing (the provision of funds or financial services for the acquisition of nuclear, chemical, or biological weapons), and related crimes (IMF, 2021). Because some terrorist financing has come from POs, both Canada and the United States introduced legislation regulating cross-border donations to avoid money laundering and terrorist financing. For example, following the universal guidelines established by IMF, the United States prohibits donations to organizations on a list of suspected terrorist groups maintained by the U.S. Department of State.

Canada and the United States enjoy the largest trading relationship in the world. The United States is the No.1 trading partner of Canada (Government of Canada, 2021); Canada and Mexico are the No.2 and 3 trading partners of the U.S., respectively (U.S. Census Bureau, 2020). These bilateral agreements, therefore, act as tools to support the countries' economic and foreign policy. The United States has established special treaties on charitable contributions with Canada and Mexico that address tax incentives for both incoming and outgoing cross-border donations, yet tax incentives for cross-border donations are limited in the region. Most of Canada's tax treaties, however, do not allow for the same donation tax credit for donations coming from outside of Canada or for donations made to POs outside Canada. U.S. taxpayers must show that POs outside the country would qualify as 501c3 public charities within the US to qualify for tax deduction.

### IV. Political Environment

To what extent is the political environment favorable for philanthropy?  
To what extent are public policies and practices favorable for philanthropy?

There is a healthy, albeit complex, relationship between the government and the philanthropic sector in the region. In general, POs and donors function without significant government intervention. POs, 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.

Government is a significant source of revenues for POs 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 20.9 percent of its 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 and grants (Pettijohn, 2013). The data emphasize the interdependence of the government and philanthropic sectors in addressing current social issues.

## V. Economic Environment

To what extent is the economic context favorable for philanthropy?

Donating and volunteering are directly correlated with economic health. As Giving USA 2021 highlights, both individual and household giving are influenced by disposable personal income, monthly income, and asset health, as well as the Standard & Poor's 500 Index (Giving USA, Ware 2021). In 2020, the annual growth rate of household disposable income in the region was positive at 7.3 percent in Canada and 2.0 percent in the United States (OECD, 2021). Both Canada and the United States are among the most prosperous countries in the world. Both rank among the most generous in foreign aid, with the United States obligated to provide 21 billion dollars and Canada giving 6.6 billion dollars in total development assistance to other countries in 2019 (USAID, Global Affairs Canada). Despite the advanced state of development, disparities of income and wealth continue to threaten wellbeing in the region. U.S. Household incomes have resumed growing since the Great Recession of 2008, yet economic inequality, whether measured through the gaps in income or wealth between richer and poorer households, continues to widen. Incomes of the top 5 percent of earners have increased faster than the incomes of other families. Recent Federal Reserve data show the top 1 percent of wealthy households have a combined net worth of 30.4 percent of all household wealth in the U.S.; the lowest 50 percent of households hold only 1.9 percent of all wealth (Forbes, 2021). The number of people living in poverty and the overall poverty rate, however, declined between 2017 and 2018 in the U.S. (United States Census Bureau, 2020). Canada's population is highly urbanized. Over 40 percent of the country's population is concentrated in four cities and 80 percent in urban areas. While income inequality has been relatively flat nationally in recent years, income and wealth inequality are increasing almost exclusively in cities (CPA Canada, 2017).

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, 2020; Canada Helps, 2020) and the amount of grants provided by private agencies and NGOs (OECD, 2021) has increased. The sector's share of employment and income has grown in both countries (Johns Hopkins CCSS, 2020; Statistics Canada, 2017). The philanthropic sector is of significant economic size in the region: the Canadian charitable sector contributed 8.5 percent of the total GDP in 2017 (Statistics Canada, 2019), and the U.S. philanthropic sector provided 5.5 percent of the country's total GDP in 2020 (Bureau of Economic Analysis, 2020).

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 (2019) shows that 52 percent of responding POs reported an increase in charitable giving in 2019 in the United States and Canada. Major gift contributions continue to be a steady source of increased charitable receipts at a majority of

organizations. Direct mail donations have declined rapidly in lieu of online platforms. The most important strategies include strengthening relationships with donors, standardizing stewardship approaches, and professionalizing estate and planned giving approaches.

## VI. Socio-Cultural Environment

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

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 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 POs than towards other actors of society. Religion has an important role in philanthropy today, as religious organizations receive the highest share of the total amount of annual philanthropic giving; 40 percent in Canada in 2018 (Imagine Canada, 2018) and 28 percent in the United States in 2020 (Giving USA, 2021).

According to *Giving USA 2021* the three main sectors that receive charitable donations are: Religion (28%), Education (15%), and Human Services (14%). Higher education is one of the main social causes supported by philanthropic donations due to the longstanding tradition of higher education philanthropy in North America. According to *Spotlight on Major Giving (Wealth-X, 2020)*, education remains the most popular philanthropic cause for ultra-high net worth (UHNW) individuals, even with increased giving in 2020 to COVID-19 and social justice causes. *Affluent Americans Expand Generosity during the Pandemic* indicates that 93 percent of UHNW households either maintained or increased their 2020 giving and over half prioritized their monetary and in-kind giving in response to the COVID-19 pandemic and social justice movements (IULFSOP, 2021). In addition to higher education, Canadian POs primarily support arts and culture, religion, human rights, and international causes, while U.S. POs focus mostly on social issues related to primary and high school education, health and medical research, basic needs, and youth and family.

The philanthropic sector in North America is highly formalized and institutionalized. The easy and inexpensive general registration and the tax incentives offered for both POs and donors have supported the growth and recognition of the philanthropic sector. The sector is also highly professionalized. 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, nonprofit management, and philanthropy have positively influenced the professionalization of the sector. The improving philanthropic infrastructure in the region increases due diligence and expertise among POs. The region is characterized by associations of professionals and infrastructure organizations which publish best practices, codes of ethics, and management guidelines that POs 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 POs (Imagine Canada's Standards Program in Canada and Charity Navigator's rating system in the United States).

Both volunteering and giving are important social values in the region. 25 percent of Americans volunteered through or for a PO in 2019 (AmeriCorps, Nonprofit Source), and just under half of Canadians volunteered in 2018 (Statistics Canada). In the region, the donor rate is considerably

higher than volunteer rate: 56 percent of American households (Philanthropy Panel Study, 2016) and 84 percent of Canadians (Imagine Canada, 2021) make donations in the studied year. 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, 2021; Imagine Canada, 2021).

Donor engagement and donor patterns are changing in the region, and new vehicles are now well established in the philanthropic landscape. The frequency and total amount of online giving is increasing rapidly due to technological development and the spread of online transactions in everyday life. The online giving trend increased even more dramatically during the COVID-19 pandemic (Giving USA, 2021; Canada Helps, 2021).

## VII. Future of Philanthropy

Summary of the future development trends in the philanthropic landscape

**Post-pandemic strategies.** Economic indicators point to broad philanthropic growth in the coming years as long as the region's GDP remains on track to recover to pre-pandemic levels (Ware, 2021). POs that developed and implemented innovative solutions in programming, communication, and fundraising emerged as resilient and prepared to lead the sector in the future. Less successful POs lost revenues, staff, and programs. 2020 highlighted priority needs for capacity-building development that can contribute to a healthier philanthropic sector (CAF America Survey, 2021).

**Trust-based philanthropy.** The movement to address power imbalances between funders, nonprofits, and communities through participatory grantmaking was emerging before 2020 (Grantcraft). The pandemic and social justice movements accelerated the call for foundations to listen to grantees and be more responsive. According to *Giving USA*, foundations responded in 2020 with an estimated USD 88.5 billion in giving, an increase of 17 percent over 2019, and with fewer restrictions on grantees. It is unclear how many foundations will maintain multi-year, unrestricted funding and simpler grantmaking processes, all of which would benefit the philanthropic sector broadly.

**New philanthropic vehicles are here to stay.** Rapid growth of innovative solutions can be observed in the region's philanthropic sector. New philanthropic vehicles, such as quasi-POs (e.g., the Chan-Zuckerberg LLC in the United States), donor-advised funds, and crowdfunding have changed the philanthropic landscape significantly. As the technology is dramatically changing, POs must continually evaluate their donor-nonprofit relationships, fundraising tools, and donor involvement in order to meet society's evolving expectations based on the increasing number and amount of online giving (Giving USA, 2021).

**Diversity, equity and inclusion (DEI) in the philanthropic sector.** The pandemic revealed and amplified structural inequalities and renewed an urgent call for social justice. POs are actively practicing DEI policies in serving beneficiaries and examining DEI with regard to staff, board, and volunteers. According to CAF America, the majority of nonprofit respondents are working to ensure that their engagement with stakeholders are broadly inclusive and equitable. Funders, beneficiaries, and the public at large will continue to demand evidence of DEI practices in the future.

Key recommendations to improve the environment for philanthropy in the region

- Broad Canadian public policy changes could enable greater efficiency in the philanthropic sector. The Canadian Revenue Agency should reduce the extent of interference with POs' operations. Similarly, provinces have the opportunity to engage in regulating the sector, allowing the federal Parliament to engage only with regard to income tax.
- According to *The Giving Environment* (2021), 49.6 percent of American households donated to charity in 2018, down from 66.2 percent in 2000 when the Philanthropy Panel Study began tracking charitable giving behavior. While 2020 saw an unprecedented rise in giving in response to the pandemic and social justice efforts, the declining donor trend remains concerning. United States public policy, therefore, should consider a range of tax policy changes to stimulate charitable giving and potentially offset the negative effects created by the 2017 Tax Cuts and Jobs Act (LFSOP, Rooney, 2019).
- The broader philanthropic field must embrace movements for social and racial justice. Giving to grassroots organizations and Historically Black Colleges and Universities increased significantly in 2020, with wealthy African Americans leading the way. As the faculty of the Indiana University Lilly Family School of Philanthropy note, limiting what counts as philanthropy has curtailed our understanding of its scope and social value. A more expansive approach shows how it is essential for creating a more equitable and democratic society.

### VIII. Philanthropic Response to COVID-19

What are the areas where the nonprofit sector and philanthropy play a role in responding to COVID-19 in the region?

The pandemic had mixed and complex effects on the nonprofit sector. Healthcare workers bore a large share of the pandemic response and human service organizations faced heightened demand for services. The philanthropic response for these two service areas in particular has been significant, especially for nonprofits that have pursued technological innovation for programming, communications, and fundraising. Local community foundations and United Ways combined, for example, raised over USD 1 billion and distributed at least USD 749 million to financially vulnerable individuals and nonprofits at the forefront of local response (Indiana University Lilly Family School of Philanthropy, 2021). Private education and arts and culture organizations, on the other hand, have contracted services so donors may have shifted to supporting sectors facing highest demand.

What are the innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses?

Economic indicators point to broad philanthropic growth in the coming years as long as the region's GDP remains on track to recover to pre-pandemic levels (Ware, 2021). POs that developed and implemented innovative solutions in programming, communication, and fundraising emerged as resilient and prepared to lead the sector in the future. Less successful POs lost revenues, staff, and programs. 2020 highlighted priority needs for capacity-building development that can contribute to a healthier philanthropic sector (CAF America Survey, 2021).

What have been the main impacts of COVID-19 on the philanthropic environment in the region?

The philanthropic sector demonstrated resilience in the face of unprecedented demand for health and human services, yet virtually no demand in other sub-sectors. Sustained travel limitations, quarantines that restricted public activity, staffing cuts, increased costs, and abruptly dropping donations all negatively impacted most POs early in the pandemic. CAF America reported that 93 percent of POs surveyed in December 2020 believed the pandemic had negatively affected them. Conversely, Giving USA 2020 found that contributions to nonprofits reached record levels in 2020. The true impact of the pandemic is yet to be fully understood.

What is the anticipated impact of COVID-19 on the philanthropic environment in 2021?

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*Disclaimer: Regional reports may not reflect the views of the country experts.*

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