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The 2022 Global Philanthropy Environment Index Region Report: Central Europe

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SUMMARY

The assessment period was most affected by the global pandemic, which also affected the region. The impact of the pandemic and the anti-pandemic measures affected philanthropic organizations' operations both negatively in terms of the deterioration of the economic environment and loss of financial resources, and positively. The organizations that responded to socio-economic problems more quickly and effectively than individual national governments carried the potential for a more positive public image.

Regional averages have limited predictive power. It is evident that in terms of the region as a whole, there have been no significant changes, but on the other hand, there are positive or negative changes in individual factors in some countries. Similarly, it appears that the economic environment as a newly observed factor can have a major influence in a specific territory, as is evident in the case of Ukraine. It is also evident that even an initially rational and well-thought-out system can be substantially eroded and distorted by piecemeal non-systemic regulations, as we see in the case of Hungary.

However, philanthropic organizations in all the countries studied have demonstrated their viability, flexibility, strength of values and ability to address societal problems of a crisis nature. They are most hampered by the absence of a partnership approach on the part of government and political representation, underdeveloped schemes for their funding, and still relatively low awareness and recognition by the general public.

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
negative	positive	positive	positive	uncertain	stable	stable

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)

To what extent can individuals form and incorporate the organizations defined?

- The establishment and creation of this type of organization is relatively easy and without any significant costs in all the countries surveyed.
- The average time established by law to register a philanthropic organization ranges between 0-30 days and 31-60 days (however, the latter term can already be considered as a rather long period of time). A certain problem is observed in Romania, where legal requirements are often not respected due to overloaded courts.
- The average cost for registering a philanthropic organization ranges from USD 0-100, with some countries differentiating between organizations based on their public benefit and/or legal form, for example. Overall, the legal systems do not impose significant legal barriers to the formation of philanthropic organizations.

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

- In general, in most countries in the region, POs are free to operate (at least formally) without excessive state interference. POs can be considered as independent, autonomous, and self-governing entities. There are usually no rules that would specifically restrict the freedom to decide on the organization's management and control, property and other internal affairs of POs. However, there are views that some provisions of the laws that apply to POs—for example, requirements relating to accounting, reporting or the organization of certain forms of fundraising—might be simplified. There are also some specific limitations, e.g., hospitals or banks cannot take the legal form of PO (Bulgaria).
- Some measures, while they may have a rational basis, may be perceived by these organizations as unfavorable or unfair compared to other institutions. This applies, for example, to regulations aimed against money laundering and terrorist financing.
- There are also cases of clear unjustified interference with the freedom of POs. In Bulgaria, for instance, CSOs with an annual turnover above 10,000 EUR are required to prepare individual risk assessments with regard to the risk on anti-money laundering (AML). In addition, a number of Bulgarian civil society organizations (CSOs) have been complaining about the difficulty to open bank accounts in some banks because CSOs are considered high-risk. In many of the countries in the region, CSOs are required to declare their beneficial owners, which creates problems for them as they do not have such (USAID, 2020).
- Hungary seems to be a specific case. This country has a sophisticated legal framework for philanthropic institutions, but it is constantly undermined by politically motivated restrictive interventions. A typical example of this is the Law on the Transparency of Foreign Funded Organizations in 2017, burdening CSOs with additional reporting requirements on their foreign resources. In June 2020 the European Court of Justice officially declared that the law is in breach of EU law. In 2018 the government adopted the Stop Soros Package that criminalizes support to immigration (which includes providing legal aid to asylum seekers, as well as “propaganda” depicting immigration in a positive light) (USAID 2019, p. 2). Potentially dangerous is the ability of these measures to motivate politicians in other countries to take similar steps (discussions in this direction are ongoing in the Czech Republic, for example).

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

- POs have quite a lot of freedom in this respect. Termination of the organization's activities is possible both voluntarily and involuntarily, but in all cases the law lays down specific conditions. However, these cannot be considered unjustified or too excessive.
- In the case of involuntary termination, there is, with legitimate exceptions, the possibility to appeal or to remedy the causes of the termination within a specified period of time.

II. Domestic Tax and Fiscal Issues

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

- This area can be assessed as at least problematic in many ways, with much room for improvement. Individual national systems range from relatively simple (Czech Republic, Romania) to relatively complex (Bulgaria, Slovakia or Hungary). The uneven playing field for different types of taxpayers may also be an issue (Ukraine). In general, the setting of the tax system in relation to philanthropic institutions reflects the degree of a partnership approach and the ability of the public administration to think systemically, to exploit synergies arising from cross-sectoral cooperation and to enable citizens and businesses to participate in the development of public affairs.
- In Romania, the tax system is partially favorable to making charitable donations. The system is not overly restrictive; on the other hand, it lacks significant tax incentives. A similar situation can be observed in the Czech Republic. While these systems do not place significant barriers in the way of organizations, they are not sophisticated enough to include systemic motivational elements.
- The Slovak system is significantly different and more specific than others. Tax deductions for charitable donations for either individuals or corporations are not available. Instead, there is a widely used system of the tax designation that allows any taxpayer—individual or corporate—to designate 1 percent or 2 percent (in the case of corporations) and 2 percent or 3 percent (individuals). But the system cannot be considered private philanthropy, as it redirects paid taxes. If a corporation makes a donation of at least 0.5 percent, the total contribution to a PO can be 2 percent of its paid tax. Without a donation, it can provide only 1 percent of the corporation's paid tax. The tax law also allows corporate and individual (sole entrepreneur) donors a tax credit regime for cash contributions that relate to research and development, but not necessarily only to POs, because R&D is primarily in the public and private business sector. A taxpayer may claim 200 percent of an investment into the R&D sector as tax deductible (PwC, 2022). The possibility to design part of the tax levy is also found in Poland.
- Hungary is again a specific case, combining some very positive incentives with some limitations. Positives include the possibility of an additional increased tax deduction if the donor commits to supporting the organization over the longer term. On the other hand, individuals and private entrepreneurs are still not entitled to tax benefits for charitable donations, and corporate donations are only tax-deductible if they are made to Hungarian CSOs with public benefit status.

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

- National tax systems are relatively friendly to nonprofit taxpayers with regard to corporate income tax. The rule is also not to tax income from donations if they are related to the mission of the organization and from government grants. There are also partial advantages, e.g., for value-added tax, especially in specific cases or areas of activity.
- Poland shows an interesting possibility for the use of in-kind donations. According to the legal conditions, they can only be used for statutory purposes.
- In Hungary, while there are several tax benefits for POs, we again see a significant distortion in the form of selective restriction. In July 2018, a special immigration tax was introduced that imposes a 25 percent tax: 1) on financial support to an immigration-supporting activity carried out in Hungary; or 2) on financial support to the operations of an organization with a seat in Hungary that carries out immigration-supporting activity (Act XLI of 2018).

III. Cross-Border Philanthropic Flows

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

- In general, sending cross-border donations does not pose a significant problem in these countries. Only Ukraine signals a relatively low score of 3.2 and therefore is not a supportive environment to giving donations abroad. Basically, both sending and receiving cross-border donations are relatively seamless and smooth.

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

- Cross-border financial charitable donations can be received by POs without any additional or excessive cost. The only, but very significant, exception is Hungary. Cross-border funding of Hungarian CSOs, and especially the human rights and watchdog organizations, continued to be subject to hostile government rhetoric and regulation. The Law on the Transparency of Foreign-Funded Organizations adopted in June 2017 remained in effect during the reporting period. It introduced the category of “foreign-funded organizations,” which applies to all Hungarian associations and foundations receiving HUF 7.2 million (approx. USD 24,000) or more from foreign sources within a given tax year. Such organizations had to notify the court to be registered as “foreign-funded organizations” and indicate their status on their websites and in their publications and press materials. Failure to comply with the law (e.g., to notify the court) could result in high fines and possible termination. On May 18, 2021, the Law on the transparency of civil society organizations that carry out activities capable of influencing public life (Law XLIX of 2021) was adopted by the Parliament that finally withdrew the Law on the Transparency of Foreign-Funded Organizations. On the other hand, the State Audit Office will annually prepare a summary report of those CSOs that have an annual budget above 20 million HUF (approx. USD 66,600).

Such a practice is restrictive and unfair. Moreover, there may be a so-called demonstration effect and Hungarian practice may become an inspiration for foreign political parties, which can already be observed in the Czech Republic, for example.

IV. Political Environment

To what extent is the political environment favorable for philanthropy?

- This is a very sensitive, complex and constantly changing area in post-communist countries (in both directions, for better and for worse).
- Positive trends can be observed in Romania, where until mid-2019 government agencies have mostly excluded POs and often stopped funding civil society. Since mid-2019 the governmental approach toward POs transformed and is now in good standing as the space for POs is expanding. The political system recognizes independent groups as actors for social change. For example, consultations are often formal with little consequence on policies. The current political climate comes across as stable; however, the COVID-19 pandemic may affect the allocation of resources. Similarly, in Ukraine, the government recognizes the role of POs as change agents. The involvement of POs in advocacy, public consultations and advisory bodies is common at national and local levels. POs may participate in public and social procurement, under the new law on social services, as well as compete for government project grants. Moreover, tax exemptions for all donations to POs related to COVID-19 have been implemented. The government made them quickly, in spring 2020.
- The situation is relatively stable in the Czech Republic, where some parts of the nonprofit sector are perceived positively by the public, the government, municipalities and regions as (potential) partners. However, this is a relatively fragile stability, which can be threatened by, for example, the outcome of elections and substantive change of political representation.
- Slovakia has signaled that the political and economic system does not fully recognize the potential of independent groups as actors and agents of social change that can significantly contribute to address the many challenges Slovakia is facing: social inclusion, education quality or humanization of social services, human rights protection, and corruption. The prevailing attitude of the government is that the public and commercial sectors are the key sectors in the country. Top-level politicians leading the government in these periods frequently expressed confrontational narratives and tropes denoting civil society and non-governmental organizations (NGOs) as the wrongdoers and political wreckers financed from abroad to stigmatize CSOs active in public advocacy (Hummel, 2020, p. 136). Conspiracy media supported the shift in the mood, disinformation efforts by internet outlets and accusations of the civil society sector by some of the politicians. After the change of the government in February 2020, the new cabinet came with hopes for normalizing the situation and correcting the previous government's wrongdoings, especially in the areas of the rule of law, judiciary, corruption, and abuse of state institutions (Hummel, 2020, p. 135). In mid-April 2020, the new government adopted its manifesto for 2020–2024, which featured civil society's support (Hummel, 2020, p. 135).
- And then there are countries with downright tense environments for CSOs to operate in. In Bulgaria, the period between 2018 and 2020 was marked with tension between the government and CSOs. There were open attacks against CSOs and there were a number of high-level political figures who made public statements blaming CSOs for acting against the interests of the state or questioning their legitimacy to take part in the public debate. An expression of this negative wave has been the proposal of draft laws that aimed to restrict CSOs. It is also disturbing that the main sources of funding continue to be foreign donors in Bulgaria. State funding for CSOs is limited and a large part of it is provided without competition to a few traditional organizations such as the Bulgarian Red Cross and the Union of the Blind, among others. In Hungary, the political environment continues to be not so favorable for philanthropy. Traditional

channels of advocacy and attempts to negotiate with state institutions remain ineffective. While legislation provides for participation, the government frequently circumvents or otherwise fails to adhere to these requirements. State harassment in many forms continued to be a problem. For example, in 2018 a pro-government weekly published lists of the staff of leading human rights and advocacy CSOs, labeling them as members of the “Soros network.” State harassment spread to the local level, too. On the other hand, the 2019 local elections brought surprising results. The new local governments mostly started their terms in a promising manner, indicating an openness to dialogue with, and participation of, civil society (USAID, 2019). For example, the municipality of Budapest and its 8th district adopted a new civil strategy/decreed. In Poland, the two electoral victories of the populist-conservative party have petrified the political landscape. Negative outcomes like decreasing the quality of legislative processes, lack of public consultations, corruption or aggressive police interventions against women’s rights, LGBT or environmental activists have been developing since then, showing how fragile Polish democracy is.

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

- A certain common characteristic of the public policy field is the absence of a vision and a true partner relationship between public institutions and CSOs. Moreover, distribution of public money and contracting services by various public agencies is often not transparent (Poland); coordination between government agencies to support philanthropic activities is still uncommon and short-term (Ukraine); and there is an old-school gravity in the thinking of state and local government bureaucrats who do not recognize the potential of POs in contributing to welfare services and good policies and prefer centralized and institutionalized solutions in areas where decentralized, self-governing and private initiative should be used (Czech Republic, Slovakia).
- Unsurprisingly, the situation in Hungary is the most exacerbated in this respect. The government measures and negative rhetoric against CSOs, and particularly the human rights and watchdog organizations, continued to impede CSOs’ philanthropic efforts and equal access to resources. The government has made attempts to control how international funding is distributed to CSOs and to discredit organizations that benefit from foreign resources, as demonstrated by the Law on the Transparency of Foreign-Funded Organizations. While not expressly barred from applying for support, organizations engaged in politically sensitive areas such as human rights, gender, LGBTQ+ issues, and anti-corruption report that their proposals are regularly rejected.

V. Economic Environment

To what extent is the economic context favorable for philanthropy?

- The influence of the economic environment is crucial and combines several determining elements. The first is the legacy of the centrally planned economy that all the countries in the region have experienced, the effects of which have a high degree of inertia. Moreover, the continuity of philanthropic culture in these countries has been broken, and this is being overcome only gradually and with difficulty. A related/concomitant element is the level of corruption, which is alarmingly high in many of these countries and negatively affects individual public policies and resource allocation.
- The role of the pandemic and its subsequent impact, including related government measures, seems to be crucial currently. Economic stability and predictability are important for well-

functioning philanthropic institutions, but also for functional partnerships between governments and CSOs, neither of which is guaranteed today.

- In terms of the current economic environment, Ukraine's situation is probably the most critical. Generally, economic conditions are still unstable and negative for the success of philanthropy. In 2020, Ukraine had the lowest position in Europe under the Index of Economic Freedom (127th in the world), as well as the lowest position in GDP per capita, and was the only mostly unfree economy in Europe. In general, economic stability is endangered by conservation of an ineffective public sector, military and economic conflicts with Russia, and poor law enforcement.

VI. Socio-Cultural Environment

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

- The high dependence on government money can be a problem for some parts of the philanthropic/nonprofit sector (especially service organizations). This danger is greater when there is not widespread support for private philanthropy and giving in a particular country.
- A major problem is the low awareness of the real nature of nonprofit organizations—their motives, their goals, and their contributions to society. Many people believe that their activities are not sustainable. The general public can be described as poorly informed, but a significant part of the political representation and public administration. Are also uninformed.
- Philanthropic organizations also find it very difficult to raise funds to build their sustainable capacity. Both the public and most public institutions underestimate the importance of material and human resources that aren't directly linked to specific projects or outputs of the organization.

VII. Future of Philanthropy

Summary of the future development trends in the philanthropic landscape

The philanthropic sector develops gradually, but it is far from meeting its real potential. Charitable behavior becomes more common in part due to improved socio-economic conditions. But those countries are still “emerging markets” in terms of philanthropy and fundraising activities. Even though it has been approximately 30 years since the fall of communism, philanthropic activities are still commonly associated with responding to urgent needs and crises. As a result, a limited number of successful initiatives are engaging long-term and regular donors. Financial stability, self-sufficiency and sustainability are still major issues. In the countries analyzed, we lack a true partnership between public administration and CSOs, as well as a clear vision for the future. Nonprofit organizations are battling a lack of understanding in society as to why donors should support those in need through charities, which also results in poor brand recognition for NGOs. In general, donors prefer to give directly to the cause or to buy tangible aid services/products instead of giving to nonprofits involved in a particular cause.

To a greater or lesser extent, we can expect (some of) the following trends to take hold:

1. There will be a continued increase of online giving through existing charitable portals, crowdfunding platforms, SMS donations, etc.
2. More POs will be using a combination of offline and online tools for building a community of supporters and sympathizers and making them regular donors.

3. With the growth of giving, frauds could potentially be discovered, and publicizing these cases may put more pressure on POs with accountability, transparency, and reporting requirements.
4. Rising challenges of socio-economic disparities and tensions resulting from inefficient government policies will force the government (central and local) to cooperate more with non-state actors.

Key recommendations to improve the environment for philanthropy in the region

1. Maintaining the stability of the legal environment and conceptualizing POs as a policy partner.
2. Creating simple, stable, and supportive legal and fiscal environments for civil society, promoting mainly long-term donations. Introducing systematic meaningful tax benefits for individual giving to POs in order to incentivize people to donate. Pay attention to the new financial instruments.
3. Balanced communications and presentations about the importance of private initiatives aimed toward the common good—not narrowly focused only on charity but as a principle that is nurtured in different walks of public life without being represented as a comprehensive solution to governmental and/or market failure. Publication of non-biased information about philanthropy impacts at national and local levels.

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?

- POs have proven their ability to react to the needs of society in crises faster and more effectively than government. Various initiatives have produced and distributed face masks, launched crowdfunding and fundraising (for protective equipment to support health and social care facilities, volunteer coordination and organization of support for lonely and vulnerable people (helping with food supplies, etc.), information and awareness-raising in marginalized communities (Roma settlements, homeless, drug users) (Hummel, 2020, p. 143).
- Civil society's efforts were also present in activities that focus beyond direct assistance provision: organizing spaces to identify solutions, hackathon events, app development initiatives for disease prevention, informing the general public, and preventing hoaxes and disinformation (Hummel, 2020, p. 143).

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

Identifying social innovation is difficult because each country is going through a slightly different evolution in this respect. Activities that are clearly innovative in one country may already be standard practice in another. These are examples of activities that have been implemented very quickly and effectively by independent organizations, in previously unknown conditions:

- Independent intermediary grantmaking foundations, private venture philanthropies, corporate foundations, and community foundations have all utilized their experience and grantmaking delivery systems in providing assistance where needed (Hummel, 2020, p. 144);
- Identifying ways to mobilize both people and resources in the context of a health crisis—producing equipment by 3D printers, philanthropic mechanisms for collecting financial resources, and building volunteer networks;

- Transforming organizations' working practices and service delivery models, either by socially distancing, digitalizing their work, or developing new practices;
- A rapid reaction from some think tanks and institutes regarding producing analysis on COVID-19-related phenomena.

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

- The sector proved its usefulness and proved that several philanthropic and donation mechanisms produce results.
- The positive perception and the level of trust in the philanthropic and civil society sector increased.
- The number of new individual, business, and corporate donors increased significantly, at least temporarily.
- Negative consequences: A significant impact on the functioning and sustainability of some organizations; CSOs had suffered an economic loss already in a short time frame.

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

Predictions in this respect can only be made in a very limited way. Although individual national governments have often reacted late and unsystematically to the impact of the pandemic, in some cases even hostilely (e.g., the Czech Republic), they have gradually adapted to the pandemic situation. They have learned to exploit the potential of philanthropic organizations, but even this situation has not become an impetus for systematic and sustainable partnerships.

In some cases, measures have been taken that can be justified with a degree of tolerance during a state of emergency. There is a real danger that governments could preserve some of these measures for future periods, (e.g., a blanket ban introduced on assemblies in public spaces). In general, demand for PO aid would probably increase in the region, but the situation might be complicated by the lack of cohesive national policies/strategies.

Also, the crisis was not the juncture in the relationship between the state and the sector, in spite of the sector's agility and flexibility. The danger is that if this has been overlooked by the governments, the tendency for the future will be further distancing from the partnership possibility and preservation of the current neglect of the sector in public policy. Philanthropic organizations are also vulnerable to economic shocks, although their values-based orientation sometimes allows them to achieve sustainability even in extreme conditions. However, according to Polish survey findings, demands on organizations have gone up and income has gone down, leaving some organizations alone as they try to address the challenges that the pandemic has thrown at them. How state compensation measures have focused on and will continue to focus on these organizations will be a crucial indicator.

A catalytic effect of the 2020 pandemic toward a higher level of digitalization of CSOs could be a definite positive. Many have been quick to adapt to this trend, but it has been more of a virtue out of necessity. It is likely that the benefits of digitalizing internal processes will find resonance in many organizations of this type. It would be desirable for individual governments to embrace digitalization, but instead we can expect a certain inertia and slower progress. However, if taking into account the mobilization of uncivil society, the power of digitalization may play out negatively toward POs. It can

be observed in the activity of disinformation media and deterioration of the public discourse regarding the role of civil society.

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