

Ireland

Indiana University Lilly Family School of Philanthropy

Country Overview

Population (2018)	4,867,316
GNI Per Capita (2018)	\$61,062
Country Classification by Income Level (2018)	High-income
Number of Registered Philanthropic Organizations (2018)	9,931
Philanthropic Environment Country Overall Score (2018)	4.33
Philanthropic Environment Cross-Border Flows Score (2018)	4.25

Data: Population, GNI Per Capita and Country Classification by Income Level: World Bank, www.worldbank.org
 Number of Registered Philanthropic Organizations: Global Philanthropy Environment Index: Northern and Western Europe, globalindices.iupui.edu
 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

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
\$3,528.71	\$433.37	\$934.25	\$2,161.09	
Quality of Data on Philanthropic Outflows			N/A	

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

Summary of cross-border philanthropy

Data on philanthropic giving is not systematically collected in Ireland. Benefacts manages The Benefacts Database of Irish Nonprofits and collects data on the financial information of registered charitable organizations operating within Ireland. The independent nonprofit organization publishes an annual report of the Irish Third Sector using data voluntarily submitted by civil society organizations (CSOs), including total income of the sector. The publicly available data does not include cross-border financial flows (Benefacts, 2019).

The figure for Irish aggregate cross-border giving in 2017 compares the total income of the nonprofit sector provided by Benefacts to the percentage of fundraised income for international causes according to the 2into3 annual fundraising report on the Irish nonprofit sector.

Data on cross-border giving in Ireland presented in the 2020 GPT come from the Organization for Economic Cooperation and Development (OECD).

SENDING CROSS-BORDER CHARITABLE DONATIONS

Cross-border charitable donations are permitted under Irish law at no additional cost, but such donations only receive tax incentives in certain instances. Charitable organizations only receive the same tax incentives for cross-border donations if they are made to charities within the European Economic Area (EEA) or European Free Trade Association (EFTA). Individuals receive no tax incentives for donations. Individuals can use the Transnational Giving Europe network to facilitate donations to other European countries (Indiana University Lilly Family School of Philanthropy, 2018).

RECEIVING CROSS-BORDER CHARITABLE DONATIONS

In accordance with European Union law, charitable donations from countries in the EU and in the EEA are permitted (Indiana University Lilly Family School of Philanthropy, 2018).

ESTIMATED CROSS-BORDER GIVING

According to data published by the OECD, cross-border giving in Ireland totaled USD 433.4 million in 2018 (OECD, 2020). Using data from Benefacts and 2into3, the research team found EUR 144.9 in cross-border giving in Ireland in 2017 (Benefacts, 2019; 2into3, 2019). However, the OECD value is used as it is significantly higher than the total based on internal research.

Across the Irish Third Sector, the category of international philanthropy is among the smallest causes supported. In 2018, 221 Irish charities and 40 non-charities focused on international development. At the same time, 23 charities and 81 non-charities with international affiliation operated in Ireland (Benefacts, 2019).

Two potential factors explain the lack of data on cross-border giving (and charitable giving in general) in Ireland. The Charities Act of 2009 generated an increased effort to register charities and improve public knowledge of the philanthropic sector. However, data collection outside of

the Benefacts database and 2into3 fundraising reports has not increased. Additionally, government subsidies are a major source of revenue for Irish charities; in 2016, 16.1 percent of Ireland's GDP was government public social expenditure. Separating public from private funds poses a challenge to the already sparse data on Irish giving (Indiana University Lilly Family School of Philanthropy, 2018).

ESTIMATED CROSS-BORDER VOLUNTEERING

N/A

CROSS-BORDER GIVING BY CHARITABLE CAUSES

N/A

KEY DEVELOPMENTS AND TRENDS IN CROSS-BORDER GIVING

Ireland has seen the same growth in online giving as many other countries. In particular, younger generations are twice as likely to donate online compared to the average. The widespread use of smartphones and tablets to donate opens a new avenue for cross-border giving as overseas organizations are easier to reach (CAF, 2020).

References

2into3. (2019). *The Irish Not-for-Profit Sector: Fundraising Report 2019*.

Benefacts. (2019). *Ireland's Third Sector: Benefacts Analysis 2019*. <https://analysis2019.benefacts.ie/>

CAF. (2020). *CAF Ireland Giving 2020*.

Indiana University Lilly Family School of Philanthropy. (2018). *Global Philanthropy Environment Index: Ireland*. <https://globalindices.iupui.edu/>

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.