



Australian Government

Australian Institute of Health and Welfare

infocus

Philanthropic and charitable donations

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Philanthropic and charitable donations can be valuable to both those who receive donations and those who make them.

However, there are challenges in measuring precisely how much is donated annually due to the fact that philanthropy and giving occurs in many ways, and there are numerous mechanisms through which money and/or time can be given.

This report focuses on financial giving, presenting information from a range of sources that reflect the many complex philanthropic structures in place. The reported measures of monetary donations relate primarily to the amounts given by Australians and Australian businesses to Australian charities.

Defining philanthropy and charity

While philanthropy and charity can technically be considered different, there is some overlap and the terms are increasingly used interchangeably, reflecting the diverse ways in which people donate.

Philanthropy has traditionally been thought of as giving by the very wealthy (Baker et al. 2016) but these days is defined more broadly as the 'planned and structured giving of time, information, goods and services, influence and voice as well as money to improve the wellbeing of humanity and the community' (PA 2019; Scaife et al. 2016).

Charity is also about giving, but has generally been about donating to those in need.



In December 2020, there were approximately 58,600 registered charities in Australia, with donations claimable against tax to around 2 in 5 of these



In 2018-19, the total amount claimed by individual taxpayers for donations to charity was \$3.9 billion, a real increase of 1.1% from the previous year



In 2018-19, there were about 201,200 donations made through workplace giving, which resulted in \$43 million in employee donations



In 2015-16, Australian businesses gave \$17.5 billion



Public and private ancillary funds distributed \$400 million and \$560 million to charities, respectively, in 2018-19



The amount donated to recent disasters, such as the 2019-20 bushfires and the COVID-19 pandemic, is not yet fully known as these appeals are ongoing

Charity is often used to describe voluntary or nonprofit organisations, such as those that raise funds for, or offer support to, the disadvantaged in society. However, in legal terms a charity is a nonprofit entity defined by the [Charities Act 2013 \(Cth\)](#) as being established with charitable purposes that are for the public benefit. Financial donations to charities can be tax-deductible providing the organisation receiving the gift is a registered charity and has been endorsed by the Australian Taxation Office (ATO) as a deductible gift recipient (DGR). There are also some nonprofit entities, such as some fire and emergency services, that have DGR status but are not registered as charities.

Some charities are established primarily to deliver structured philanthropy through a range of legal structures, such as ancillary funds and trusts. For other charities, distributing grants may be only 1 element of operations (Cortis et al. 2018).

A note on volunteering

Volunteering is 'time willingly given for the common good and without financial gain' (VA 2015). It is estimated that volunteering provides well over half of the value of giving in Australia (McLeod 2018).

Formal volunteering occurs through an organisation. Informal volunteering is carried out individually and is the provision of unpaid work to support non-household and non-family members, such as giving emotional support, assisting with transport, running errands and domestic work. Volunteering on an informal basis is increasing (ABS 2018).

Estimates from the General Social Survey 2019 (ABS 2020) showed that among Australians aged 15 years and over:

- 30% participated in formal volunteering in the 12 months prior to the survey
- 52% informally volunteered in the 4 weeks prior to the survey.

More information about volunteers is published in [Australia's Welfare 2019](#); with an update to this forthcoming.

Individual giving

The Charities Aid Foundation (CAF) ranks Australia eighth highest of more than 140 countries across 10 years (2009 to 2018) of the World Giving Index, with 3 in 5 Australians making a financial donation to a charity (CAF 2019a). It is recognised that giving makes people feel good and because it has an impact on the lives of others, it strengthens community. People choose to give to align with values and cultural identity, for personal satisfaction and caring about doing the right thing, and giving back (McGregor-Lowndes et al. 2017).

The Giving Australia 2016 study reported the top 3 reasons why people gave as:

- it's a good cause/charity (39%)
- respect for the work it does (21%)
- sympathy for those it helps (14%) (McGregor-Lowndes et al. 2017).

Giving Australia 2016 found that the majority of individual givers donated to nonprofit organisations without intent to make regular or planned ongoing donations to that organisation (Scaife et al. 2016). Three in every 5 respondents indicated that they generally gave on the spur of the moment, with the highest percentage of donations (57%) made through doorknock appeals (McGregor-Lowndes et al. 2017).

The Australian Community Trends Report, a survey of those who gave to charity in 2018, found that Australian givers prefer to support charities with a local or national focus (61%) rather than a global focus, and generally prefer traditional charities rather than social enterprises (McCrindle Research 2019). Donors favoured social services (65%) and health organisations, including medical research (61%), followed by international (25%) and religious organisations (24%). The highest amount donated on average was from those giving to religious organisations (\$932 on average per person) (McGregor-Lowndes et al. 2017).

Tax-deductible donations

Donations of \$2 or more to a DGR are deductible from an individual taxpayer's assessable income. If the donation is property rather than cash, the property must be valued at greater than \$5,000 to be deductible (Martin 2018).

Donations claimed on individual income tax returns do not show where donations are made, nor do they represent all giving by individuals. Some people do not claim donations, while others are not required to lodge a tax-return, such as retirees, and are not able to claim.

Additionally, individual tax returns do not include non-tax contributions (raffles, sponsorships, fundraising purchases, donations directly to people), volunteering and donations to non-DGRs.

Not all individual donations are claimed on tax

The Australian Bureau of Statistics' (ABS) Household Expenditure Survey provides evidence for the extent of giving not claimed as tax deductions, as taxation data are limited only to donations to DGRs by those who submit tax returns.

In 2015–16, Australians reported donating \$557 on average per household, equating to around \$5 billion as cash gifts and donations (ABS 2017). This compares with \$2.9 billion claimed as a tax-deductible donation by taxpayers in the same year (Table 1).

Between 2007–08 and 2018–19:

- total tax-deductible donations increased from \$3 billion to \$3.9 billion in real terms (Figure 1)
- in the period to 2010–11 there was a real decline in donations by an average of 10% each year; after this, the annual growth was 5.8% on average each year (Figure 1)
- the proportion of individual taxpayers claiming donations declined from 35% in 2007–08 to 29% in 2018–19 (Table 1)
 - the period of greatest decline in the proportion of taxpayers claiming a donation was from 2010–11 with a –3.2% growth on average each year; prior to this the average annual growth had been 2.2%.

In 2018–19:

- the total amount claimed by individual taxpayers was \$3.9 billion, a real increase of 1.1% from the previous year; this was below the rate of inflation, which was 1.6% (AIHW analysis of ABS 2021) (Figure 1)
- 4.2 million Australian taxpayers claimed an average deduction of \$933. This contrasted with the previous year when a greater number of taxpayers (4.5 million) made a smaller average contribution in real terms (\$861) (Table 1)
- the proportion of all individual taxpayers claiming a donation was 29% (Table 1)
- on average, those taxpayers who claimed a tax-deductible donation gave approximately 0.4% of their taxable income (Table 2).

Figure 1: Total and change in tax-deductible donations to deductible gift recipients claimed by individual taxpayers, 2007-08 to 2018-19



Notes

1. Constant prices measured in 2018-19 prices.
2. Data for the period 2016-17 to 2018-19 income years were sourced from individual income tax returns processed by 31 October 2020. The statistics are not necessarily complete.

Source: Table 1.

Sex

- 30% of female taxpayers and 27% of male taxpayers claimed tax-deductible donations (Table 2).
- Males claimed over \$2 billion and females claimed around \$1.8 billion in donations (Table 2).
- The average tax-deductible donation made claimed by male taxpayers was \$1,048 and for females it was \$824 (Figure 2).
- On average, male taxpayers who made tax-deductible donations to DGRs donated a similar proportion of their taxable income compared with females (approximately 0.4% and 0.5%, respectively) (Table 2).

Age

- An average of 24% of those under 40 years made a claim for a tax-deductible donation, compared with 33% for those 40 years and over (Table 2).
- Generally the average amount donated increased with age—those under 18 claimed less than \$100 and those 70 and over, claimed more than \$4,000 (Figure 2).
- On average, those aged 70 and over donated 2.4% of their taxable income.

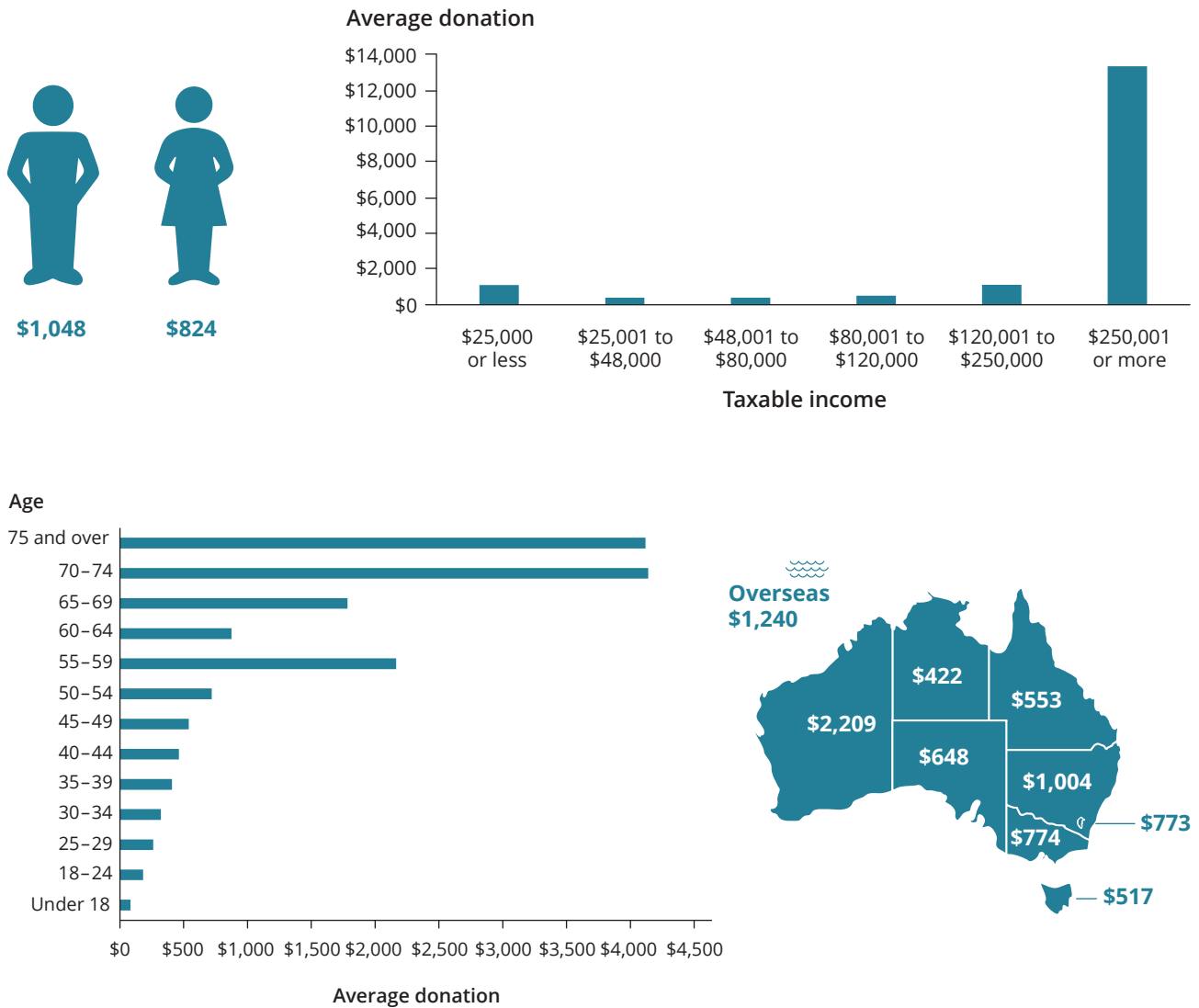
Income

- Over half (52%) of those earning over \$250,000 made a tax-deductible donation. For those earning \$25,000 to \$250,000, 35% donated, and for those earning less than \$25,000, 9.4% made a donation (Table 2).
- The average donation for those earning less than \$25,000 was around \$1,100, representing 0.9% of their taxable income (Figure 2, Table 2).
- For those earning \$25,000 to \$250,000, the average donation was \$530, which was 0.3% of their taxable income (Table 2).
- Taxpayers earning over \$250,000 donated approximately 1.3% of their taxable income with average donations of more than \$13,000 (Figure 2, Table 2).

State/territory of residence

- Around 1.4 million taxpayers in New South Wales claimed tax-deductible donations totalling \$1.4 billion, representing 35% of the total amount donated nationally (Table 2).
- The highest average donations came from those in Western Australia, with an average donation of \$2,209 (Figure 2).
- Taxpayers in Western Australia donated an average of 0.9% of their taxable income, the highest among all states and territories (Table 2).

Figure 2: Average tax-deductible donations to deductible gift recipients claimed by individual taxpayers, 2018–19



Notes

1. Income level is based on taxable income as assessed by the ATO.
2. Age is based on an individual's age as at 30 June at the end of the income year, based on the birth date information reported on the individual income tax return.
3. State/territory of residence is based on residential postcode as stated on individual tax returns.
4. State/territory of residence excludes 300 individuals donating around \$100,000 for which residential location was unknown.
5. Data were sourced from individual income tax returns processed by 31 October 2020. The statistics are not necessarily complete.

Source: Table 2.

Workplace giving

In 2002, Australia's tax system was modified to allow pre-tax payroll giving. This change was made to encourage donations to charity by all employed Australians through their workplace. Workplace giving is a joint relationship between employers, employees and charities enabling individuals to donate a proportion of their pre-tax salary. Employers will often match staff donations (WGA 2021).

How workplace giving works

Traditional fundraising^(a)

When someone gives

\$5



it costs them

\$5

=

but the charity receives
\$3.40^(b)

\$2 \$1 20c 20c

Workplace giving (not matched)

When someone gives

\$5



it costs them \$3.40^(a)

\$2 \$1 20c 20c

=

but the charity receives

\$5

Workplace giving (matched)

When someone gives

\$5



it costs them \$3.40^(b)

\$2 \$1 20c 20c

+

their employer matches

\$5

=

and the charity receives

\$10

(a) Applying tax rate for income between \$45,001 and \$120,000 per annum at 1 July 2020.

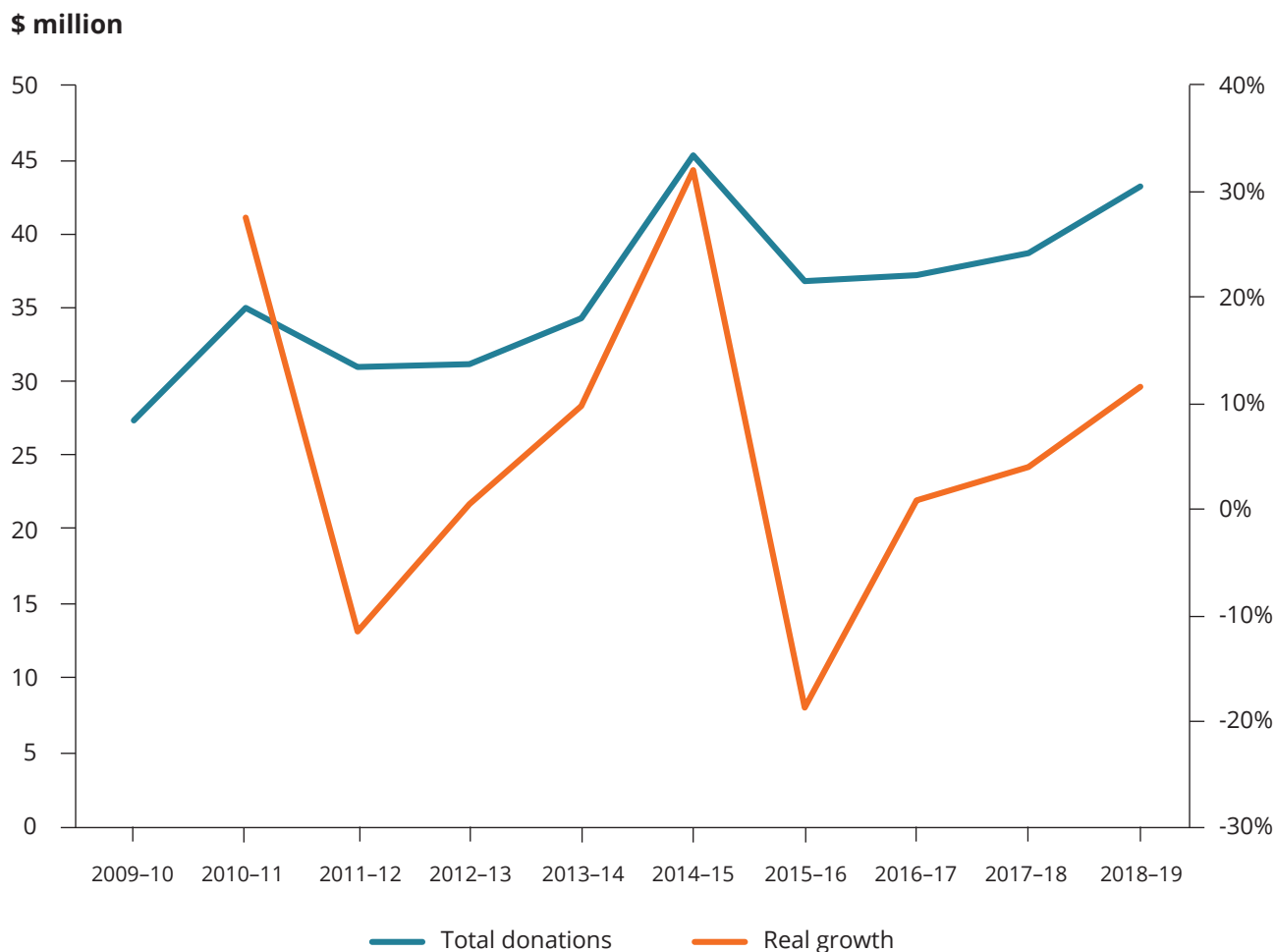
(b) Based on an average fundraising cost of 32%.

Source: WGA 2017.

In 2014, Workplace Giving Australia launched a campaign aiming to have 1 million Australians donating through their workplace. At the 2018–19 average workplace donation rate of \$215 per year this would equate to \$215 million donated to charity each year, without employer matching. However, in 2018–19 there were 201,237 workplace donations, which resulted in around \$43 million donated to charities (Figure 3). Once employer matching donations were included, the total donated was more than \$66 million (WGA 2020a). Further, in 2018–19:

- approximately 27,000 donations (13%) were from those under 25 years old and 1,136 (less than 1%) from those 70 and over (Table 4)
- those under 25 made smaller donations on average (a median donation of \$44) than older workers; the median donation was over \$100 for all those aged over 40 (Table 4)
- over half (54%) of those who donated through their workplace worked for large employers, those with a total income range of \$250 million or more (Table 4)
- the highest average donations per individual (\$441) were from amongst those who worked for micro employers, those with an income less than \$2 million (Table 4).

Figure 3: Workplace giving, constant prices, 2009–10 to 2018–19



Notes

1. Constant prices measured in 2018–19 prices.

2. Data were sourced from employer payment summaries processed 20 August 2020. The statistics are not necessarily complete.

Source: Table 3.

Between 2009–10 and 2018–19:

- overall, the amount donated through workplace giving increased steadily, with negative growth occurring only following very high growth rates in 2010–11 and in 2014–15 (Figure 3)
 - 2010–11 represented a 20% increase in participating employers and a 28% real growth in donations
 - in 2014–15 there was a 32% real growth in donations, potentially as a result of the Workplace Giving Australia campaign
- the average annual real growth rate in donations was 6.3%, while the number of individuals making a donation increased by 9.2% on average each year (Table 3)
- the number of participating employers increased on average by 7.9% a year, with a 23% increase from 2017–18 to 2018–19 resulting in 5,382 employers offering payroll giving (Table 3).

2020 Workplace Giving Excellence Award

JB Hi-Fi was awarded the best overall workplace giving program and best innovation. Of the company's 8,500 staff, 75% take part in their workplace giving program—*Helping Hands*.

The program allows employees to donate to 9 charity partners through regular payroll deductions, with JB Hi-Fi matching staff contributions dollar-for-dollar.

Since launching Helping Hands in 2008, \$23 million has been donated.

Source: WGA 2020b.

Business giving

Corporate philanthropy is the act of a corporation or business promoting the welfare of others, generally through charitable donations of funds, goods and/or time. Large businesses are more likely to enter into partnerships with for-purpose organisations than simply 'writing a cheque', while small and medium enterprises primarily make donations (McLeod 2018).

In addition to differences in the way they approach giving, there are also differences in the causes they choose to support. Larger businesses mostly support education and research, while small and medium enterprises mainly support culture and recreation (Burns et al. 2017; McLeod 2018).

Business giving is often driven by an ethical imperative to give back to the community in which they operate and to have a social impact. Businesses also recognise the benefits a giving culture has on employee recruitment, retention, and engagement (Burns et al. 2017).

Survey data from Giving Australia 2016 estimated that in 2015–16:

- Australian businesses gave \$17.5 billion: \$6.2 billion in donations; \$7.7 billion in community partnerships; \$3.6 billion in non-commercial sponsorships
- over half (51%, \$9 billion) was given by large businesses even though these represented 0.2% of all Australian businesses
- the education and research sector benefited most, receiving 22% of total business giving, followed by the culture and recreation sector at 19%
- 85% of large businesses (200 employees or more) facilitated WPG, with 56% matching staff donations dollar for dollar, while 28% of small and medium enterprises (less than 200 employees) offered payroll giving and 26% matched staff donations (Burns et al. 2017).

Structured giving

A significant portion of deductible giving in Australia is carried out as structured giving, where the donating entity is part of a formal structure such as a trust (Wilson & Knowles 2015). The most common legal structures adopted by philanthropists, as identified in a survey of 105 philanthropists (Baker et al. 2016), were:

- Private Ancillary Funds (33%)
- charitable trusts (18%)
- sub-funds, part of a Public Ancillary Fund (12%) (Baker et al. 2016).

Charitable trusts

In Australia, most foundations are established as charitable trusts, although there are many types of trusts. Charitable trusts are generally established through a bequest in a will. For example, a charitable trust may be set up after the death of a person whose will states that money must be given to organisations that provide nursing homes for older people. In this case, when applying to register as a charity, the trust would need to comply with legal definitions and would state 'advancing social and public welfare' as its charitable purpose and 'aged services' as one of the charitable activities (ACNC 2021b).

Australia's top philanthropists 2020

Andrew Forrest (\$88 million). With his wife Nicola, Andrew 'Twiggy' Forrest's philanthropy is committed to ending slavery and cancer, funding Indigenous programs, cutting plastic in the ocean and fighting the rise of artificial intelligence and its threat to democracy via their [Minderoo Foundation](#). Also, large donations were made to bushfire relief in January 2020.

Mike Cannon-Brookes and Scott Farquhar (\$37 million). Founders of [Atlassian](#), a software production company, support environmental and social issues.

Fiona Geminder, Heloise Pratt and Anthony Pratt (\$23.3 million). [The Pratt Foundation](#) supports established organisations that serve disadvantaged populations and nurtures and develops promising young organisations.

Frank Lowy (\$23.2 million). In 2003, Sir Frank Lowy founded the [Lowy Institute](#), an Australian think tank with a global outlook.

Source: F&P 2021.

Ancillary funds

Philanthropic trust funds can also be Public Ancillary Funds (PuAFs) or Private Ancillary Funds (PAFs) (McGregor-Lowndes et al. 2020). Both are types of trusts that cannot deliver services, but play a supporting role by funding eligible nonprofit organisations through linking those who want to make philanthropic donations and organisations that can receive DGRs.

PuAFs are communal and philanthropic structures which must only raise funds from the general public. PuAFs include community foundations, some corporate foundations and foundations that solely support single organisations, such as hospitals and schools. They are also used by a number of existing charities as their fundraising arm and a number of commercial organisations have them to enable client giving.

PAFs (previously known as prescribed private funds) were first introduced by the Australian Government in 1999 to encourage giving from wealthy Australians through offering a range of tax incentives for philanthropic endeavours (Effective Philanthropy 2011). PAFs enable an individual, family or organisation to put aside money in a trust to support charities over the long term. PAFs cannot raise funds from the general public, but are endorsed as DGRs.

The donations received by ancillary funds, along with the financial performance of the fund, generates income for ongoing giving. For PuAFs, the minimum annual distribution of 4% of the market value of assets at the end of the previous financial year must be distributed; while for PAFs the minimum is 5%.

In 2018–19:

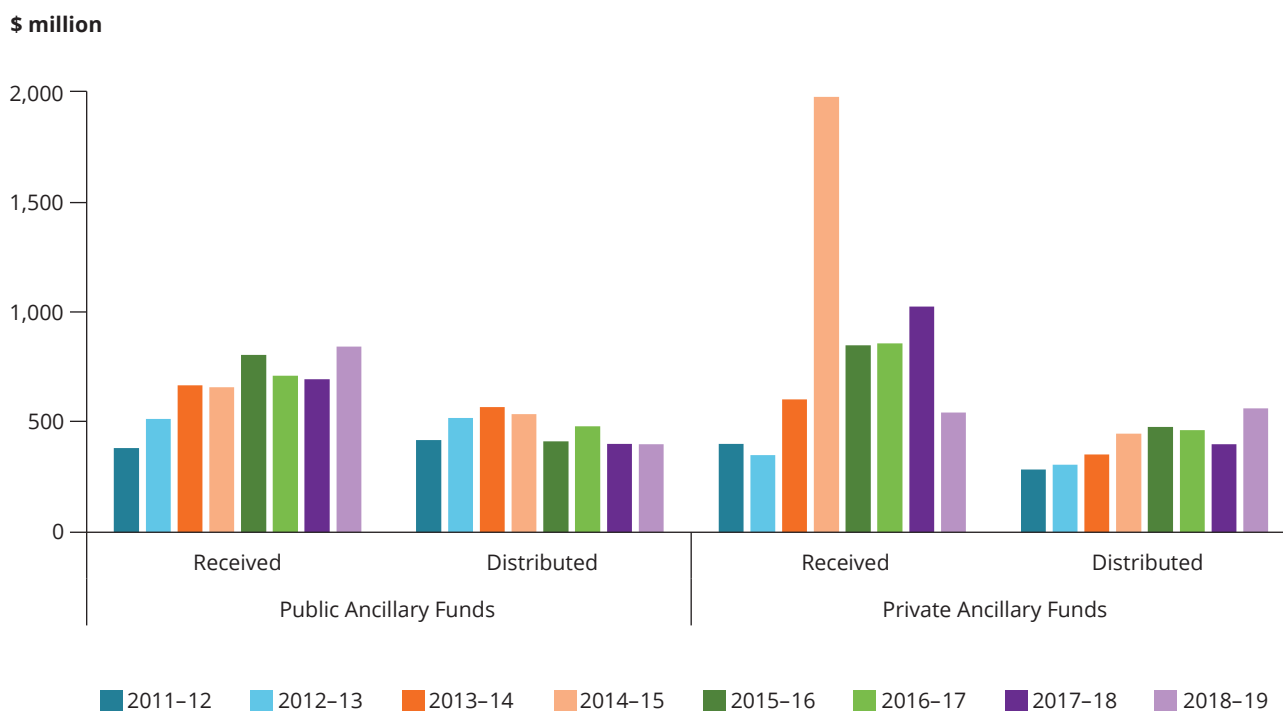
- there were 1,359 PuAFs and 1,731 PAFs, which received donations of around \$850 million and \$550 million, respectively (Table 5; Figure 4)
 - in real terms, the amount received by PAFs was 47% lower than the previous year
 - for PuAFs there was a 21% real increase from the previous year
- PuAFs distributed around \$400 million and PAFs distributed around \$560 million—this was 13% of net assets for PuAFs and 7.7% for PAFs (Table 5)
- charities receiving the highest proportion of distributions from PuAFs were welfare and rights (33%), those with multiple purposes (28%) and health (23%) (ATO 2021a: Charities–Table 4)
- legislated distributions accounted for 31% of distributions by PAFs, with another 22% of funds distributed to charities with multiple purposes and 22% to welfare and rights organisations (ATO 2021a: Charities–Table 4).

From 2011–12 to 2018–19:

- donations to PuAFs increased on average by 13% per year in real terms (Figure 4)
- in real terms, donations to PAFs increased by 29% on average per year; this was driven partly by a donation of \$953 million in 2014–15 from the *Paul Ramsay Foundation* (McGregor-Lowndes et al. 2019; McLeod 2018) (Figure 4)
- on average, real net assets for both PuAFs and PAFs grew by 11% and 14% respectively, with assets for PuAFs remaining below those of PAFs over the period (Table 5)
- PuAFs distributed an average of 15% of assets annually and PAFs distributed 6.9% on average (Table 5).

It should be noted that donations to ancillary funds by individuals may also be captured in tax-deductible donations.

Figure 4: Donations received and distributions made by ancillary funds, constant prices, 2011–12 to 2018–19



Notes

1. Constant prices measured in 2018–19 prices.
2. Funds received by Private Ancillary Funds in 2014–15 increased sharply due to a donation of \$953 million from the Paul Ramsay Foundation (McGregor-Lowndes et al. 2019; McLeod 2018).

Source: Table 5.

Impact investing

Impact investing is an emerging area in Australia and includes funding toward challenges such as affordable housing and sustainable agriculture (Impact Investing Australia 2020).

Social enterprises are businesses that aim for positive social or environmental outcomes while generating financial returns. Impact investing is investing in a ‘responsible way’, such as into social enterprises, with the intention to generate positive, measurable impacts alongside a financial return.

The expectation of financial return differentiates impact investing from philanthropy, and the specific objective of making and measuring impact differentiates it from traditional forms of investment (Impact Investing Hub 2017).

Who gives a crap?

Who Gives A Crap is an Australian-based social enterprise that generates a financial return on the sales of ethically produced toilet paper, tissues and kitchen towels aiming to change consumption patterns and raise funds for sanitation projects in developing countries.

Half of its profits are donated, and to date, the other half have been reinvested into the business to help fund its growth.

Charities

In December 2020, there were approximately 58,600 registered charities in Australia (ACNC 2020a). Charities make up a diverse nonprofit sector working across Australia and internationally in a broad range of areas, including health, education, social welfare, religion, culture, human rights, the environment, and animal welfare (ACNC 2020b).

Some organisations consist of multiple separately registered charities, although they may fall under a larger parent body (ACNC 2020b). For example:

- The Salvation Army consists of 33 separately registered charities
- there are 10 charities registered under the auspices of Melbourne University
- Surf Life Saving Australia is 264 separate charities (ACNC 2020b).

Charities are the stewards of donated funds, philanthropic grants or government funding which are provided to be spent for a charitable purpose. However, they can also raise their own funds in any way they choose, as long as they comply with relevant fundraising laws in the state or territory they raise funds in and any fundraising activity directly contributes towards the organisation's charitable purposes (ACNC 2021a).

In 2019, nearly half (47%) of the charity sector's revenue came from government (including grants), 34% was generated by providing goods and services, and 12% through investments and other revenue (ACNC 2021c).

Donations accounted for the remaining 7% of the sector's total revenue in 2019 (ACNC 2021c). However, around 1 in 4 charities depend on giving and philanthropy for at least half of their total revenue (PA 2020c), with smaller charities tending to depend on giving and philanthropy for a higher proportion of their income compared with larger charities.

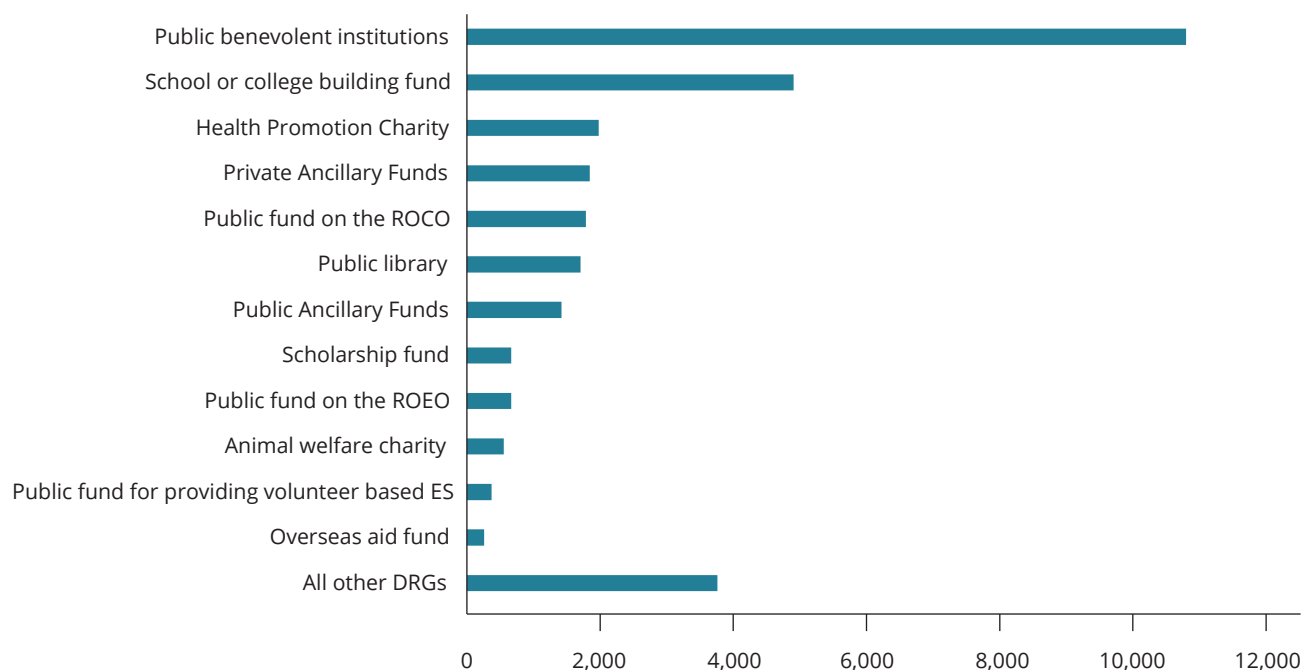
In 2019 (ACNC 2021c):

- there was \$11.8 billion in donations and bequests, an increase of \$1.3 billion (12%) from the previous year
- charities employed more than 1.4 million people, and use the skills of 3.6 million volunteers
- more than half of all charities (51%) operated without any paid staff, and were entirely volunteer-run (ACNC 2020b)
- 65% of charities were small (annual revenue under \$250,000), 16% were medium (revenue of \$250,000 or more but under \$1 million) and 19% were large (revenue of \$1 million or more)
- the most common activities for charities included religious activities and primary and secondary education
- approximately 8% of charities operated overseas
- less than half of registered charities (39%) were endorsed as DGRs.

Deductible gift recipients

As at November 2020 there were almost 31,000 organisations with active DGR status, representing around 40% of all registered charities. The highest number of DGRs were public benevolent institutions (10,797, 35%), followed by school or college building funds (4,908, 16%) and health promotion charities (1,981, 6%) (Figure 5).

Figure 5: Number of deductible gift recipients by selected type, as at 1 November 2020



Notes

1. ROCO Register of Cultural Organisations; ROEO Register of Environmental Organisations; ES Emergency Services.

2. Organisations can have more than 1 role and may be listed more than once.

Source: Table 6.

Fundraising

Fundraising is an important source of income for many charities.

In general, fundraising includes:

- requesting donations to help a person, cause or organisation, such as doorknock appeals, street collections or online
- selling merchandise or memberships where some or all of the profits go towards helping a person, cause or organisation
- holding fundraising events to raise money for a person, cause or organisation, such as a fun run or gala dinner
- raffles or other games, such as bingo.

However, there are different laws in each state and territory and fundraising is defined differently by each (Not-for-profit Law 2021). There are also guidelines about whether or not funds raised through some methods constitute a contribution rather than a donation. Donations are a gift made voluntarily with no material benefit to the donor; if the donor receives something in return then it is a contribution. Contributions can often not be claimed against income tax.

School fetes

Fetes are a form of fundraising and a major undertaking for schools. They are organised and run by volunteers, primarily females, and both students and teachers volunteer their time to run stalls and activities.

In an online Queensland University of Technology survey, 75% (373) of the volunteer fete convenors that participated, indicated that their school had conducted a fete in the past year.

Schools were generally raising money for playground/outdoor repairs/upgrades, although 15% had no specific purpose.

The majority (88%) of schools sought business sponsorship or donations. The average cash sponsorship raised was almost \$5,000 and the average amount raised through in-kind sponsorship was almost \$7,000.

Source: Crittall & Scaife 2018.

Disaster relief and emergency response

Charities play an important role in supporting the victims of natural disasters and responding to major emergencies. An established DGR can collect funds for disaster relief or in response to an emergency, if this is consistent with its purpose and the DGR category is endorsed by the ATO. Disaster relief was added to the categories of DGR classifications by the ATO in 2006.

When a disaster or emergency is declared officially, donations are tax-deductible to charitable appeals for a finite time. For instance, donations to appeals related to the COVID-19 pandemic are only eligible for tax deductions when made within 2 years of the day specified as the first day of the event (Seselja 2020). This makes it difficult to assess the full extent of giving to disaster and emergency relief funds until the period has ended.

Bushfire relief and recovery

The *bushfires in 2019–20* saw fires sweep across Australia impacting the landscape and causing damage to people and their community, wildlife, property and critical infrastructure.

In addition to government support, the recovery process was, and continues to be, assisted by the generosity of Australians, as well as from support worldwide. Donations included vital supplies, such as blankets, clothing and food, volunteering time, and financial support through charities and relief organisations.

Bushfire fundraising

A survey undertaken by the *Fundraising Institute of Australia* between 16 and 19 January 2020 indicated that 53% of Australians had donated to a bushfire appeal, with a median value of \$50.

By June 2020, almost \$300 million had been donated to 3 major charities to support recovery following the 2019–20 bushfires:

- Red Cross (\$216 million)
- The Salvation Army (\$43 million)
- St Vincent de Paul (\$23 million) (ABC News 2020a).

Additionally, funds had been raised via online platforms (\$85 million, with over \$50 million raised by comedian Celeste Barber), such as Facebook and GoFundMe, and donations received from the banking sector, supermarket chains, business (such as, Qantas, Rio Tinto and Holden), and from individuals, celebrities and sports people, including a donation of \$70 million by Andrew and Nicola Forrest (ABC News 2020b).

These donations were not merely for immediate recovery and support but also pledged to help create a national plan to mitigate bushfire threats in future, with a focus on climate change.

Impact of the COVID-19 pandemic on giving

On 6 May 2020, the Australian Government declared the COVID-19 pandemic a disaster. This declaration allowed Australian disaster relief funds that are established for the relief of affected people to receive tax-deductible donations (Seselja 2020).

The economic downturn which occurred as a result of the pandemic put financial stress on the nonprofit sector (PA 2020a). As many Australians faced unemployment and financial hardship, a general tightening of budgets—compounded by hygiene concerns around cash—resulted in a drop in the value of charitable donations (F&P 2020). Many fundraising events were also cancelled or postponed (Masige 2020).

In April 2020, almost half (47%) of 366 charities surveyed indicated they had experienced a significant decrease in donation fundraising income, with another 20% indicating a slight decrease (Institute of Community Directors Australia 2020). There were similar impacts on the volunteering workforce, with 58% of charities reporting a decline.

Analysis undertaken during the pandemic, estimated that total giving would fall around 7.1% in 2020 and by a further 11.9% the following year (McLeod 2020).

Impact of the COVID-19 pandemic on giving

'...the impact of the COVID-19 crisis on Australian philanthropy is forecast to be significant, with the biggest impact not this year but next when total giving is expected to drop back to 2012 levels' (PA 2020b).

Technology and giving

Traditionally charities have relied on individuals giving spare cash into a 'donation tin'. In 2019, two-thirds (66%) of donations were made in cash or through donation boxes in shops/other public places (CAF 2019b).

Since 2005, technology has transformed the way transactions are conducted and a growing proportion of donations are being made electronically (Scaife et al. 2016). The COVID-19 pandemic has resulted in an even greater rise in contactless payments.

The use of technology has allowed charities to connect with their supporters more often and more directly, and in 2019 over half (52%) of charities had an online presence (ACNC 2021c). Direct action by individuals has also been supported by technological changes and peer-to-peer fundraising techniques, such as crowdfunding, and the use of social media are increasingly important (Scaife et al. 2016).

Some of the benefits of technology for giving include (Krach 2017):

- anyone can donate any amount, however small
- donations can be made anonymously
- greater ability to inform donors exactly where their dollars go
- promotes greater transparency and accountability
- increased communication and interaction between charities and their supporters, especially through social media platforms.

Ways to give as a consequence of technology

- Crowdfunding—surfaced in 2003 with ArtistShare, which allowed people to financially support artists around the world (Krach 2017). Crowdfunding is the collective cooperation, attention and trust by people who network and pool their money and resources together to support efforts initiated by other people or organisations, typically via the internet.
- Paywave—World Vision Australia, for instance, decided to embrace paywave technology as a part of a wider digital strategy. World Vision reported that in the September–November quarter of 2017, they had 70 active machines, which generated nearly \$40,000 (Mitchell 2018).
- Hashtag donations—the feature ‘#donate’ allows donors to send instant donations via Facebook, Twitter, Instagram and the internet, which are processed by Goodworld (Hinchcliffe 2020).
- GivingTuesday—is a movement created in 2012, which now includes 75 countries. It began as a day that encourages people to do good by giving back (GivingTuesday 2020). Many of the fundraising campaigns take place online through social media (Krach 2017).

Table 1: Tax-deductible donations to deductible gift recipients claimed by taxpayers, 2007–08 to 2018–19

| | Total donations claimed | | | Growth in total donations claimed | | Average donation claimed (mean) | | Proportion of taxpayers claiming a donation (%) | |
|---------|---|-----------------------------|------------------------------|-----------------------------------|-----------------|---------------------------------|----------------------|---|-----------------|
| | Number of individuals claiming a donation | Current prices (\$ million) | Constant prices (\$ million) | Nominal growth (%) | Real growth (%) | Current prices (\$) | Constant prices (\$) | | Total taxpayers |
| 2007–08 | 4,536,475 | 2,386 | 3,031 | | | 526 | 668 | 12,994,080 | 34.9 |
| 2008–09 | 4,780,600 | 2,141 | 2,638 | -10.3 | -13.0 | 448 | 552 | 12,908,185 | 37.0 |
| 2009–10 | 4,545,765 | 2,033 | 2,448 | -5.0 | -7.2 | 447 | 539 | 13,049,455 | 34.8 |
| 2010–11 | 4,928,310 | 2,305 | 2,692 | 13.4 | 10.0 | 468 | 546 | 13,275,055 | 37.1 |
| 2011–12 | 4,663,785 | 2,298 | 2,623 | -0.3 | -2.6 | 493 | 562 | 13,366,780 | 34.9 |
| 2012–13 | 4,682,081 | 2,355 | 2,628 | 2.5 | 0.2 | 503 | 561 | 13,405,941 | 34.9 |
| 2013–14 | 4,675,588 | 2,685 | 2,918 | 14.0 | 11.0 | 574 | 624 | 13,651,048 | 34.3 |
| 2014–15 | 4,708,194 | 3,153 | 3,368 | 17.4 | 15.4 | 670 | 715 | 13,967,366 | 33.7 |
| 2015–16 | 4,649,607 | 2,931 | 3,088 | -7.0 | -8.3 | 630 | 664 | 14,337,401 | 32.4 |
| 2016–17 | 4,648,539 | 3,596 | 3,726 | 22.7 | 20.6 | 774 | 801 | 14,741,536 | 31.5 |
| 2017–18 | 4,514,223 | 3,825 | 3,888 | 6.4 | 4.4 | 847 | 861 | 14,843,150 | 30.4 |
| 2018–19 | 4,210,270 | 3,929 | 3,929 | 2.7 | 1.1 | 933 | 933 | 14,677,545 | 28.7 |

Notes

1. Constant price estimates are expressed in terms of 2018–19 prices.
 2. Donations claimed refers to tax deductions made by individual taxpayers for donations to deductible gift recipients.
 3. Total number of taxpayers is based on the number of tax returns lodged by individuals.
 4. Data for the period 2016–17 to 2018–19 income years were sourced from individual income tax returns processed by 31 October 2020. The statistics are not necessarily complete.
- Sources:* ATO 2021a (Individuals–Table 1), AIHW analysis of ABS 2021.

Table 2: Tax-deductible donations to deductible gift recipients claimed by taxpayers, by sex, age, income level and state/territory of residence, 2018–19

| | Total donation (\$ million) | Number of individuals making donation | Average donation (\$) | Total individual taxpayers | Proportion of all individual taxpayers making a donation (%) | Total taxable income (\$ billion) |
|------------------------|-----------------------------|---------------------------------------|-----------------------|----------------------------|--|-----------------------------------|
| Sex | | | | | | |
| Females | 1,777 | 2,155,910 | 824 | 7,171,188 | 30.1 | 368.5 |
| Males | 2,152 | 2,054,360 | 1,048 | 7,506,357 | 27.4 | 549.6 |
| Age | | | | | | |
| Under 18 | 0.5 | 5,640 | 84 | 151,842 | 3.7 | 1.5 |
| 18–24 | 48 | 260,753 | 183 | 1,740,085 | 15.0 | 57.0 |
| 25–29 | 104 | 395,981 | 262 | 1,639,708 | 24.1 | 83.4 |
| 30–34 | 147 | 457,777 | 321 | 1,658,154 | 27.6 | 102.3 |
| 35–39 | 194 | 475,532 | 408 | 1,566,404 | 30.4 | 111.2 |
| 40–44 | 210 | 452,652 | 463 | 1,385,066 | 32.7 | 108.5 |
| 45–49 | 262 | 485,040 | 541 | 1,426,322 | 34.0 | 117.0 |
| 50–54 | 322 | 446,865 | 721 | 1,278,309 | 35.0 | 102.8 |
| 55–59 | 960 | 443,452 | 2,165 | 1,238,647 | 35.8 | 93.9 |
| 60–64 | 298 | 341,098 | 875 | 995,602 | 34.3 | 62.7 |
| 65–69 | 346 | 193,971 | 1,784 | 656,728 | 29.5 | 34.2 |
| 70–74 | 445 | 107,407 | 4,140 | 415,649 | 25.8 | 18.6 |
| 75 and over | 593 | 144,102 | 4,118 | 525,029 | 27.4 | 25.2 |
| Taxable income | | | | | | |
| \$25,000 or less | 410 | 368,330 | 1,114 | 3,915,917 | 9.4 | 44.7 |
| \$25,001 to \$48,000 | 376 | 957,349 | 393 | 3,499,381 | 27.4 | 127.6 |
| \$48,001 to \$80,000 | 525 | 1,328,559 | 395 | 3,687,652 | 36.0 | 229.7 |
| \$80,001 to \$120,000 | 459 | 891,418 | 515 | 2,133,148 | 41.8 | 205.7 |
| \$120,001 to \$250,000 | 615 | 549,471 | 1,119 | 1,218,634 | 45.1 | 193.7 |
| \$250,001 or more | 1,544 | 115,143 | 13,409 | 222,813 | 51.7 | 116.6 |

continued

Table 2 (continued): Tax-deductible donations to deductible gift recipients claimed by taxpayers, by sex, age, income level and state/territory of residence, 2018–19

| State/territory of residence | Total donation (\$ million) | Number of individuals making donation | Average donation (\$) | Total individual taxpayers | Proportion of all individual taxpayers making a donation (%) | Total taxable income (\$ billion) |
|------------------------------|-----------------------------|---------------------------------------|-----------------------|----------------------------|--|-----------------------------------|
| New South Wales | 1,358 | 1,352,581 | 1,004 | 4,600,861 | 29.4 | 304.1 |
| Victoria | 918 | 1,186,369 | 774 | 3,753,102 | 31.6 | 233.6 |
| Queensland | 426 | 770,093 | 553 | 2,920,162 | 26.4 | 172.7 |
| Western Australia | 912 | 412,714 | 2,209 | 1,546,324 | 26.7 | 102.8 |
| South Australia | 169 | 260,832 | 648 | 989,405 | 26.4 | 55.6 |
| Tasmania | 42 | 81,667 | 517 | 303,080 | 26.9 | 16.1 |
| Australian Capital Territory | 78 | 100,518 | 773 | 278,826 | 36.1 | 20.6 |
| Northern Territory | 15 | 36,546 | 422 | 130,110 | 28.1 | 8.6 |
| Overseas | 11 | 8,650 | 1,240 | 154,564 | 5.6 | 4.0 |
| 2018–19 | 3,929 | 4,210,270 | 933 | 14,677,545 | 28.7 | 918.1 |

Notes

1. Donations claimed refers to tax deductions made by individual taxpayers for donations to deductible gift recipients.
2. Total number of taxpayers is based on the number of tax returns lodged by individuals.
3. Values may not sum to the totals shown due to rounding.
4. Income level is based on taxable income as assessed by the ATO.
5. Age is based on an individual's age as at 30 June at the end of the income year, based on the birth date information reported on the individual income tax return.
6. State/territory of residence is based on residential postcode as stated on individual tax returns.
7. State/territory of residence excludes 300 individuals donating around \$100,000 for which residential location was unknown.
8. Data were sourced from individual income tax returns processed by 31 October 2020. The statistics are not necessarily complete.

Source: ATO 2021a (Individuals–Table 2, Individuals–Table 3).

Table 3: Workplace giving, 2009–10 to 2018–19

| | Number of employers participating in workplace giving | Number of individuals making a donation | Total donations | | Growth in donations | | Average (mean) donation per individual | |
|---------|---|---|-----------------------------|------------------------------|---------------------|-----------------|--|----------------------|
| | | | Current prices (\$ million) | Constant prices (\$ million) | Nominal growth (%) | Real growth (%) | Current prices (\$) | Constant prices (\$) |
| 2009–10 | 2,809 | 101,373 | 22.8 | 27.5 | | | 225 | 271 |
| 2010–11 | 3,382 | 157,385 | 30.1 | 35.1 | 31.7 | 27.7 | 191 | 223 |
| 2011–12 | 3,000 | 130,754 | 27.2 | 31.1 | -9.4 | -11.5 | 208 | 238 |
| 2012–13 | 3,178 | 141,910 | 28.0 | 31.3 | 2.9 | 0.6 | 197 | 220 |
| 2013–14 | 3,394 | 156,276 | 31.6 | 34.4 | 12.8 | 9.9 | 202 | 220 |
| 2014–15 | 3,589 | 162,509 | 42.5 | 45.4 | 34.4 | 32.2 | 262 | 279 |
| 2015–16 | 3,732 | 169,706 | 35.1 | 36.9 | -17.5 | -18.7 | 207 | 218 |
| 2016–17 | 4,203 | 173,502 | 36.0 | 37.3 | 2.6 | 0.9 | 207 | 215 |
| 2017–18 | 4,386 | 181,456 | 38.2 | 38.8 | 6.1 | 4.1 | 210 | 214 |
| 2018–19 | 5,382 | 201,237 | 43.3 | 43.3 | 13.5 | 11.7 | 215 | 215 |

Notes

1. Constant prices measured in 2018–19 prices.
2. The number of individuals making a donation can include the same individual more than once where an individual may have worked for different organisations in the same income year.
3. Data were sourced from employer payment summaries processed 20 August 2020. The statistics are not necessarily complete.

Sources: ATO 2021b, AIHW analysis of ABS 2021.

Table 4: Workplace giving by age and market segment of business, 2018–19

| | Total donations (\$) | Number of individuals making a donation | Average donation per individual | |
|---------------------------|----------------------|---|---------------------------------|-------------|
| | | | Mean (\$) | Median (\$) |
| Age | | | | |
| Under 25 | 2,445,607 | 27,154 | 90 | 44 |
| 25–29 | 3,775,476 | 24,499 | 154 | 53 |
| 30–34 | 4,497,189 | 25,282 | 178 | 68 |
| 35–39 | 5,554,927 | 24,906 | 223 | 88 |
| 40–44 | 5,308,699 | 22,534 | 236 | 100 |
| 45–49 | 5,710,285 | 22,856 | 250 | 104 |
| 50–54 | 5,433,889 | 19,594 | 277 | 104 |
| 55–59 | 5,153,504 | 18,159 | 284 | 104 |
| 60–64 | 3,469,395 | 11,247 | 308 | 104 |
| 65–69 | 1,328,695 | 3,870 | 343 | 100 |
| 70–74 | 447,901 | 877 | 511 | 100 |
| 75 and over | 207,263 | 259 | 800 | 104 |
| Market segment | | | | |
| Government | 7,550,335 | 44,662 | 169 | n.a. |
| Large employers | 20,236,251 | 107,890 | 188 | n.a. |
| Small to medium employers | 6,815,593 | 26,642 | 256 | n.a. |
| Micro employers | 1,645,764 | 3,732 | 441 | n.a. |
| Not for profit | 7,084,875 | 18,309 | 387 | n.a. |
| 2018–19 | 43,332,830 | 201,237 | 215 | 75 |

- Notes*
1. The number of individuals making a donation can include the same individual more than once where an individual may have worked for different organisations in the same income year.
 2. Large employers are those with total income of \$250 million or more; small to medium businesses are those with a total income of \$2 million to \$250 million; and micro employers are those with an income of less than \$2 million.
 3. Values for market segment may not sum to the totals shown due to missing values.
 4. Data were sourced from employer payment summaries processed 20 August 2020. The statistics are not necessarily complete.
 5. n.a.: not available.

Source: ATO 2021b.

Table 5: Ancillary funds, 2011–12 to 2018–19

| | | 2011–12 | 2012–13 | 2013–14 | 2014–15 | 2015–16 | 2016–17 | 2017–18 | 2018–19 |
|-------------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Public Ancillary Funds | Donations received | 337 | 466 | 617 | 623 | 768 | 692 | 684 | 847 |
| | Current prices (\$ million) | | | | | | | | |
| | Constant prices (\$ million) | 384 | 517 | 671 | 662 | 809 | 714 | 698 | 847 |
| | Distributions | 370 | 470 | 525 | 508 | 394 | 470 | 395 | 402 |
| | Current prices (\$ million) | | | | | | | | |
| | Constant prices (\$ million) | 421 | 522 | 571 | 540 | 415 | 484 | 403 | 402 |
| Net assets of funds | Current prices (\$ million) | 1,682 | 2,957 | 3,461 | 3,717 | 3,822 | 2,590 | 3,483 | 3,025 |
| | Constant prices (\$ million) | 1,911 | 3,286 | 3,762 | 3,954 | 4,024 | 2,670 | 3,554 | 3,025 |
| Number of funds | Current prices (\$ million) | 1,437 | 1,527 | 1,550 | 1,539 | 1,449 | 1,304 | 1,355 | 1,359 |
| | Constant prices (\$ million) | | | | | | | | |
| Private Ancillary Funds | Donations received | 354 | 317 | 559 | 1,867 | 811 | 837 | 1,009 | 546 |
| | Current prices (\$ million) | | | | | | | | |
| | Constant prices (\$ million) | 403 | 352 | 607 | 1,987 | 853 | 863 | 1,030 | 546 |
| | Distributions | 252 | 278 | 327 | 423 | 457 | 452 | 394 | 565 |
| | Current prices (\$ million) | | | | | | | | |
| | Constant prices (\$ million) | 286 | 309 | 355 | 450 | 481 | 466 | 402 | 565 |
| Net assets of funds | Current prices (\$ million) | 2,934 | 3,403 | 4,247 | 5,980 | 8,307 | 9,404 | 7,183 | 7,304 |
| | Constant prices (\$ million) | 3,334 | 3,781 | 4,616 | 6,361 | 8,745 | 9,695 | 7,330 | 7,304 |
| Number of funds | Current prices (\$ million) | 1,002 | 1,069 | 1,204 | 1,315 | 1,426 | 1,495 | 1,650 | 1,731 |
| | Constant prices (\$ million) | | | | | | | | |

Notes

1. Constant prices measured in 2018–19 prices.

2. Funds received by Private Ancillary Funds in 2014–15 increased sharply due to a donation of \$953 million from the Paul Ramsay Foundation (McGregor-Lowndes et al. 2019; McLeod 2018).
Sources: ATO 2021a (Charities-Table 4), AIHW analysis of ABS 2021.

Table 6: Number of deductible gift recipients, by type, as at 1 November 2020

| | Number of DGRs | Per cent of DGRs |
|--|----------------|------------------|
| Public benevolent institutions | 10,797 | 35.1 |
| School or college building fund | 4,908 | 16.0 |
| Health Promotion Charity | 1,981 | 6.4 |
| Private Ancillary Funds | 1,845 | 6.0 |
| Public fund on the register of cultural organisations | 1,788 | 5.8 |
| Public library | 1,709 | 5.6 |
| Public Ancillary Funds | 1,422 | 4.6 |
| Scholarship fund | 666 | 2.2 |
| Public fund on the register of environmental organisations | 665 | 2.2 |
| Public museum | 630 | 2.1 |
| Public fund for persons in necessitous circumstances | 611 | 2.0 |
| Animal welfare charity | 552 | 1.8 |
| Public fund for providing volunteer based emergency services | 372 | 1.2 |
| Public fund for religious instruction in government schools | 305 | 1.0 |
| Public hospital | 299 | 1.0 |
| Overseas aid fund | 260 | 0.8 |
| Government Special School | 238 | 0.8 |
| Public art gallery | 196 | 0.6 |
| Specifically listed in the Income Tax Assessment Act | 194 | 0.6 |
| Approved research institute | 171 | 0.6 |
| Institution consisting of a public library, public museum and public art gallery or of any two of these bodies | 122 | 0.4 |
| Public fund on the register of harm prevention charities | 99 | 0.3 |
| Public fund established and maintained for the purpose of providing money for the provision of public ambulance services | 84 | 0.3 |
| TAFE | 84 | 0.3 |
| Public institution for research | 75 | 0.2 |
| Public fund for public benevolent institutions | 73 | 0.2 |
| Charitable services institution | 67 | 0.2 |
| Non-profit hospital | 64 | 0.2 |
| Residential educational institution | 58 | 0.2 |
| Public university | 53 | 0.2 |
| Other organisations | 340 | 1.1 |
| Total | 30,728 | 100.0 |

Notes

1. Organisations can have more than 1 role and may be listed more than once.
2. 'Other organisations' includes DGR types other than those listed.

Source: ATO 2021a (Charities-Table 3).

Glossary

bequest: a gift of property to a person or organisation in a will. In common usage, the term bequest is used to include gifts of money.

charitable purpose: the reason a charity has been set up and what its activities work towards achieving. All registered charities must have a charitable purpose. There are 12 charitable purposes set out in the Charities Act 2013 (Cth), including: advancing health, education, religion, culture or social or public welfare, promoting or protecting human rights, and other purposes beneficial to the public.

deductible gift recipient (DGR): a fund or organisation which has been granted DGR status through the Australian Tax Office and is entitled to receive tax-deductible gifts. Some DGRs are listed by name in the income tax law; these include organisations like Amnesty International Australia, Landcare Australia Limited and the Australian Academy of Science. For other organisations to be DGRs, they must fall within a general category set out in the income tax law. Examples include public benevolent institutions, public universities, public hospitals and school building funds.

donation: unconditional voluntary transfers of money, goods or services to community organisations, institutions, government entities, or individuals, in which the donating organisation or individual is not expected to receive anything in return.

foundation: generally refers to an organisation, usually a trust, which holds and invests money, and disperses its income in the form of grants to charitable causes and organisations within the legal restrictions for making charitable donations.

fund: a legal vehicle that manages and/or holds trust property to make distributions to other entities or persons.

giving circles: groups of people who pool their donations and jointly decide how to allocate them.

nonprofit: organisations that provide services to the community and do not operate to make a profit for its members (or shareholders, if applicable). A few examples are childcare centres, art centres, neighbourhood associations, medical centres and sports clubs. All profits must go back into the services the organisation provides and must not be distributed to members, even if the organisation winds up.

peer-to-peer fundraising: a multi-tiered approach to crowdfunding, whereby an individual can fundraise on behalf of a cause by sharing his or her fundraising page/cause with friends, family and community members for donations.

public benevolent institution: a type of charitable institution whose main purpose is to relieve poverty or distress.

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