International comparisons of charitable giving
November 2006

CAF briefing paper
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summary</td>
<td>2</td>
</tr>
<tr>
<td>Introduction</td>
<td>3</td>
</tr>
<tr>
<td>1 The importance of international comparisons of charitable giving</td>
<td>4</td>
</tr>
<tr>
<td>2 Challenges of getting comparative international data</td>
<td>5</td>
</tr>
<tr>
<td>3 Results for comparison of international giving</td>
<td>6</td>
</tr>
<tr>
<td>4 What are the reasons for variation in levels of giving?</td>
<td>7</td>
</tr>
<tr>
<td>Discussion</td>
<td>14</td>
</tr>
<tr>
<td>Appendix A Detailed survey comparison</td>
<td>16</td>
</tr>
<tr>
<td>Appendix B References</td>
<td>17</td>
</tr>
</tbody>
</table>
CAF has reviewed and compared the results of surveys of individual giving in a number of countries whose wealth covers over half of the total global economy. These international comparisons of charitable giving reveal whether donating in the UK and other countries is as high as it could be, and what countries might learn from each other. Dissimilarities in survey methodologies and in definitions of voluntary organisations and of giving mean results need to be interpreted carefully. However the data has been standardised as far as possible to produce reasonably robust comparisons. The results show:

- considerable international variation in charitable giving as a proportion (%) of Gross Domestic Product (GDP), with the amount individuals give to charity varying from 0.14% of GDP in France to 1.7% in the US, followed by the UK at 0.73%*
- giving tends to represent a lower proportion of GDP in countries with higher levels of personal taxation, particularly social insurance; if social insurance payments were to rise in the future because of the needs of an ageing population, this could represent a threat to voluntary income
- some countries including the UK and the Netherlands could set themselves higher targets for individual charitable giving

* Note: for the purposes of comparability between surveys, this UK figure only includes current individual giving, and not legacies and trusts or any tax-recovery, which are included in estimates used elsewhere in CAF publications, and which add about another 0.17% to the figure, bringing it to 0.9%.

Sources: World Bank WDI 2005: for details of country surveys see Appendix B
Introduction

Charitable giving increasingly needs to be understood in an international context. With populations migrating and growing public awareness of international issues and needs, more people globally are interested in making cross-border charitable donations to charity.

In order to understand these trends and how giving might look in the future, this paper compares levels of individual giving within a number of countries. It covers:

1. reasons for looking at international comparisons
2. challenges of getting international giving data
3. results for international comparisons of giving
4. variations in international contexts for giving
5. Appendix A: detailed survey comparisons
6. Appendix B: references
The importance of international comparisons of charitable giving

International comparisons of charitable giving are important for a number of reasons:

- international comparisons of giving are a significant indicator of where the role of civil society needs to be strengthened. In a world where the frontiers of national government responsibilities are rolling back, it is vital to understand the extent to which individuals are directly engaged in addressing the needs of their own communities – comparing levels of giving provides an important way of assessing this.

- international perspectives also help us to assess just how generous we are and whether we should be setting ourselves more challenging giving targets. Almost all countries, cultures and faiths have traditions of giving and many countries also have some form of tax break on charitable giving. International comparisons show where we could learn from the indigenous patterns of giving in other places.

- international comparisons are needed to inform the issue of equitable fiscal treatment of giving across borders. As populations increasingly move around the globe for business, employment or leisure, their interest in giving in other countries is only likely to grow. One in 35 of the global population was estimated to be an international migrant by the International Organisation for Migration in 2000. The number of migrants was expected to have reached around 192m by 2005. While global communications provide potential donors with increasingly easy access to information about charities and needs in other countries, cross-border giving is still fairly complex, particularly where donors would like their cross-border gifts to attract the same tax-breaks that are possible when a gift within their own country is made.

- as the global ‘market-place’ for giving increases, donors need more international information about giving. Donations to other countries are already a major component of charitable giving. Currently international causes attract the largest level of donations from individuals, companies and charitable foundations in the UK, reaching £708m donated to the main charities in 2004/05. The Tsunami appeal of 2004/05 saw a mobilisation of global charitable resources which was quite unprecedented. But there was evidence both here and in the US that some donations were diverted from domestic causes, and future donors will need strategies for dealing with the growing competition for donations between domestic and cross-border causes.
2 Challenges of getting comparative international data

Standardisation of information
However strong the case for better information on charitable giving at an international level, currently there is very little standardised international data. Collecting consistent comparative international data is both costly and complex, and there are major challenges in standardising for different currencies, languages, cultures and definitions of giving, some of which are discussed further below. Another problem is that there are few funders with an international remit to collect such data.

Given this gap, CAF decided to try make better use of the many separate surveys which countries have carried out, and which provide a rich – and relatively unused – source of information. This paper compiles the results from surveys carried out in other countries, taking differences of methodology into account and standardising the data as far as possible. For example, it has been ensured that only the figures for giving by individuals is included in the figures quoted, excluding elements such as legacies which are included in some of the country survey estimates. The paper assesses the potential impact of methodological differences on results and comparisons, but broadly there appears to be sufficient overlap and consistency in the surveys for comparisons to be made at a general level.

The sample of countries
The sample of countries in this report is essentially a convenience one: the material represents those countries where surveys were available, and principally in English. When further resources can be obtained, CAF fully intends to extend this work. Overall, however, the sample covers all the largest donor countries in terms of amounts given, and together their economies represent almost 53% of global GDP. The sample also represents a wide range of different faiths, cultures, political regimes and wealth. The results show just how important charitable giving is, despite differences of context.

Representativeness and reliability
CAF has made a reasonable effort to ensure that the surveys selected for use are nationally representative, accurate and comprehensive. In spite of differences in methodology, we believe there is sufficient overlap and consistency in methods for broad comparisons to be made. The surveys currently represent the best data available, which countries have collected themselves, as an indicator of international giving levels. It should be noted that the final estimates were, where possible, directly checked with researchers and other relevant surveys in the various countries.
3 Results for comparison of international giving

The table and graphic below set out the results for the international comparison of charitable giving. There are some clear country differences, which cannot be accounted for by differences in methodology. Key results show:

- there are considerable differences between countries across the globe in the share of GDP which charitable giving represents
- giving in the countries surveyed was an average 0.5% of GDP
- giving in the countries surveyed ranged from 1.67% at the highest point in the US, to 0.14% of national GDP in France

<table>
<thead>
<tr>
<th>Country</th>
<th>% of GDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>USA</td>
<td>1.67</td>
</tr>
<tr>
<td>UK</td>
<td>0.73</td>
</tr>
<tr>
<td>Canada</td>
<td>0.72</td>
</tr>
<tr>
<td>Australia</td>
<td>0.69</td>
</tr>
<tr>
<td>South Africa</td>
<td>0.64</td>
</tr>
<tr>
<td>Rep of Ireland</td>
<td>0.47</td>
</tr>
<tr>
<td>Netherlands</td>
<td>0.45</td>
</tr>
<tr>
<td>Singapore</td>
<td>0.29</td>
</tr>
<tr>
<td>New Zealand</td>
<td>0.29</td>
</tr>
<tr>
<td>Turkey</td>
<td>0.23</td>
</tr>
<tr>
<td>Germany</td>
<td>0.22</td>
</tr>
<tr>
<td>France</td>
<td>0.14</td>
</tr>
</tbody>
</table>

Notes:
1. Legacies and religious taxes were excluded as were cash gifts given direct to the poor
2. Not all survey results were obtained in the same year, see Appendix A for further details
3. Although German giving is shown as 0.22% of GDP, there were strong regional differences between the former East and West German regions. Giving in former East Germany was equivalent to 0.12% GDP while giving in the former West Germany was at 0.26% of GDP excluding church tax
4 What are the reasons for variation in levels of giving?

4.1 Methodological

It is worth noting the following dissimilarities which are likely to have affected differences in final estimates of giving within a country. They are, however, unlikely to have materially affected the position of a country in the table: because giving is such a tiny element of GDP, estimates would have to change radically for giving as a proportion of GDP to change significantly:

- the German survey included an age range of 14 and over and has the youngest profile of the surveys: this may have slightly lowered the average giving figure, but is unlikely to have substantially affected final total estimates and Germany’s position in the table: more significantly, the exclusion of church tax from the German survey is likely to have reduced the figures for giving in Germany by two-thirds, affecting Germany’s position in the table significantly (see more on German church tax below): if church tax had been included Germany would have been close to the top of the table
- the New Zealand, South Africa and UK surveys asked about giving over the previous 2-4 weeks, compared with the other surveys which asked about giving over a year; while they may have benefited from high recall over the short-term, this has to be offset against the shorter time-scale for the giving included in the survey and, taken together these factors are on balance unlikely to have materially affected position in the table
- the New Zealand and Turkish survey results may have been affected by asking about household giving rather than individual giving – household respondents may not account fully for all the giving by individuals in the household: this is unlikely to have altered the final estimated position of New Zealand in the table, as its results also benefited from high recall (as noted above)
- the Turkish survey included gifts given directly to the poor which it reported may have lowered average giving figures (due to the low value of donations to the poor), but this inclusion is unlikely to have lowered estimates so significantly that estimates of the percentage of GDP given are materially affected
- the UK results include the Northern Ireland survey
4 What are the reasons for variation in levels of giving?

4.2 Variations in international contexts for giving

The amount a society gives to charity is the result of a whole range of different factors, and it is important the figures for giving are placed within their varying national contexts. The meaning attached to charitable giving is not the same in every country: cultural, fiscal, economic, social and attitudinal differences which are significant for giving include the following:

- governmental tax take
- tax treatment of donations
- religiosity
- unofficial familial and social giving
- national wealth

National differences in these factors are reviewed and their potential impact on giving highlighted below. However, the data available was not detailed enough for any statistical analyses which could determine the precise relative significance of the different factors.

**Governmental tax take**

‘Tax take’ refers to the amount of money paid to government by individuals over a range of different taxes. Does a high personal tax-take mean that people give less to charity?

There are differences between countries in what is seen as a tax, so the OECD definition of ‘a compulsory, unrequited payment to general government’ has been used in this paper. The OECD definition is standardised across nations and includes local as well as national income taxes. The tax data is presented as indicative only: it is not a complete account of the comparative tax burden in different countries. For example, it does not include a consideration of the impact of VAT.

The evidence in Table 1 suggests that personal tax might well be an important factor in giving levels: however, it is the level of social security contribution and not personal taxation which seemed most significant. Amongst the EU members in the survey an inverse relationship between average social security contribution as a proportion (%) of income and average individual giving as a proportion (%) of GDP was noted. The pattern among these countries is that the higher the social security contributions, the less is donated to charity, and the lower the social security contributions, the greater the donations to charity are. For instance, in France and the Netherlands, for example, which have proportionally high levels of employee and employer social security contribution, had lower levels of individual giving as a proportion
4 What are the reasons for variation in levels of giving?

of GDP. Conversely in the UK and Ireland, where proportionally lower levels of employers’ social security contribution through tax were seen, higher rates of giving are found.

When considering Germany, it should be noted that OECD tax data for Germany includes levies paid to the church. Under the presumption that opting out of church membership involves much effort the OECD has designated state collected levies as a tax. This presumption in effect lowers the amount of giving as a proportion of GDP. Other earlier surveys of giving have suggested that giving in Germany (amongst givers only) is 0.3% of personal income if church tax is excluded, but 1.1% if it is included in giving figures.

OECD research suggests that expenditure levels are the determinant of tax levels rather than the other way round. With many industrialised countries facing an ageing population the expectation is that expenditure on pensions and healthcare will have to rise, leading to an increase in the social security contributions element of tax. The inverse relationship observed between social contributions and national giving levels may therefore become an increasing worry for the voluntary sector.

<table>
<thead>
<tr>
<th>Country</th>
<th>Total Tax Take</th>
<th>Income Tax¹</th>
<th>Employees’ social security contribution</th>
<th>Employers’ social security contribution²</th>
<th>Individual giving as % of GDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>USA</td>
<td>29.1</td>
<td>14.6</td>
<td>7.3</td>
<td>7.3</td>
<td>1.67</td>
</tr>
<tr>
<td>UK</td>
<td>33.5</td>
<td>15.7</td>
<td>8.2</td>
<td>9.6</td>
<td>0.73</td>
</tr>
<tr>
<td>Canada</td>
<td>31.6</td>
<td>14.8</td>
<td>6.2</td>
<td>10.5</td>
<td>0.72</td>
</tr>
<tr>
<td>Australia</td>
<td>28.3</td>
<td>22.7</td>
<td>0.0</td>
<td>5.7</td>
<td>0.69</td>
</tr>
<tr>
<td>Rep of Ireland</td>
<td>25.7</td>
<td>11.4</td>
<td>4.7</td>
<td>9.7</td>
<td>0.47</td>
</tr>
<tr>
<td>Netherlands</td>
<td>38.6</td>
<td>9.5</td>
<td>19.7</td>
<td>9.5</td>
<td>0.45</td>
</tr>
<tr>
<td>New Zealand³</td>
<td>20.5</td>
<td>20.5</td>
<td>0.0</td>
<td>0.0</td>
<td>0.29</td>
</tr>
<tr>
<td>Turkey</td>
<td>42.7</td>
<td>12.7</td>
<td>12.3</td>
<td>17.7</td>
<td>0.23</td>
</tr>
<tr>
<td>France</td>
<td>51.8</td>
<td>17.3</td>
<td>17.3</td>
<td>17.3</td>
<td>0.22</td>
</tr>
<tr>
<td>France</td>
<td>50.1</td>
<td>10.8</td>
<td>9.6</td>
<td>29.7</td>
<td>0.14</td>
</tr>
</tbody>
</table>

Notes:
1 Income tax based on single persons without children at the income level of the average worker
2 Payroll taxes only for Australia
3 Social Security is largely non-contributory in New Zealand, and officially neither employees nor employers make contributions
4 What are the reasons for variation in levels of giving?

**Tax treatment of donations**

The question of appropriate tax reliefs on charitable donations is of considerable interest to governments: the UK, for example, has seen considerable recent change in charitable tax reliefs to ensure a favourable regime for giving. But most countries provide individual donors with some form of tax incentive for making a donation, which may be in the form of a deduction or tax credit. The UK and US, where there are high giving levels, have the most generous tax regimes but there is as yet no international research comparing the precise effects of different tax reliefs on levels of giving.

In many countries a threshold level exists above which donations made by private individuals will be eligible for tax relief, there are also upper limits above which incentives cannot be claimed. Examples of charitable tax reliefs in the countries in this survey include:

- in the Netherlands donations of between 1% and 10% of gross income are eligible for a tax deduction
- in Ireland there is a minimum threshold of €250 but no upper limit on donations eligible for tax relief applies
- in Germany, donations of up to 5% of yearly taxable income may be eligible for a tax deduction; this rises to 10% if the donation is for the furtherance of science, benevolence or culture
- French donors may deduct 60% of the value of their donation from their taxable income, up to a value of 20% of their taxable income
- in the UK individuals may make a tax-deductible gift of any amount, if donations are made through Gift Aid or payroll giving schemes
- in New Zealand cash donations over NZ$5 to approved bodies are eligible for a limited rebate; a third of the value of donations, up to NZ$630 annually, may be claimed; donating income before tax is paid is more effective as the entire tax paid on the income is saved but the benefits fall to the approved body rather than the donor
- in Australia the system is more generous; there is a lower threshold with donations over AUS$2 eligible for a tax deduction, up to the full value of the gift
- in South Africa donors can claim a tax deduction for donations up to the value of 5% of their taxable income
- the Canadian system generously aims to boost giving by offering a variable tax credit depending upon the value of the donation; a gift of $200 or less will attract a 17% tax credit, higher value gifts attract a 29% credit; tax credits can only be received on donations up to a value of 75% of annual taxable income
- the United States also aims to maintain or boost philanthropy by making all charitable donations fully tax deductible for those itemising their tax returns
- in Singapore, although almost half of donations go to organisations offering tax deductions, income tax benefits are not
4 What are the reasons for variation in levels of giving?

thought to be a motivating factor in donations: a government investigation found that the generous tax regime of double deductions had a limited impact on giving levels by individuals, probably because many donors were outside the income tax net

Religious taxes and religiosity
Are differences in levels of giving between countries related to varying levels of faith-based donating? In many countries with large and strong faith communities, a high proportion of charitable giving takes place through giving to churches and other religious institutions. All the surveys included in this paper included giving to religious causes, except for Germany which did not include the amount paid out through church taxes. This has undoubtedly lowered the figure for giving in Germany compared with the other countries. Figures for Italy were also not included in the comparisons because the most recent survey available did not include religious giving, which has a huge impact on total estimates for Italy. Excluding religious giving, giving in Italy represented 0.1% of GDP.

It has not been possible to determine the extent to which the level of faith-based giving varied by country. However, there is some evidence that high levels of religious commitment do not automatically lead to high levels of giving, and that other cultural and political factors have an influence. For example, the Turkish survey included zeket and fitre taxes and the authors reported that religiously-motivated giving was not as pronounced as might be expected in a secular Muslim country; the survey attributed this to the income tax and high VAT that are payable in Turkey. In addition to this, a recent survey looking at data on people’s attitudes towards religiosity, showed that while the US and Republic of Ireland had high self-reported levels of religious commitment which correlates with high levels of giving, Canada and Australia were only in the middle band for religious commitment but still had high levels of giving. Countries such as the Netherlands and New Zealand who were also around the middle for religious commitment had quite low levels of giving.

Religious giving does not explain all the difference in the proportions of GDP given to charity in the UK and the US. Religious giving is over one-third of giving in the US, and around 13% in the UK. If this is excluded from the giving figures, the US still outstrips the UK by about 0.4% of its share of GDP.

Familial/social giving and begging
Surveys of how much money people give do not fully capture all the giving which takes place in different countries. In some cultures considerable giving is channelled directly to the poor rather than through organised charity routes and thus excluded
4 What are the reasons for variation in levels of giving?

from official giving estimates. In South Africa a survey found 45% of respondents had given money to a beggar, street child or someone asking for help and a similar number also reported giving food, goods or clothing directly to the poor; although all these types of giving were excluded from our South African giving figure. The Turkish survey, which included estimates of ‘direct to poor’ gifts, speculated that low levels of donations were affected by donors’ tendencies to choose direct aid as a way of giving.

National wealth

Level of wealth is generally a determinant of the absolute amount of money that people give: rich people give higher amounts than poor people, although wealth does not determine the proportion of income that people give away to charity, and there is evidence in the UK that poorer people give away higher proportions of their income than the rich. Figure 3 charts the average individual income per country, against the proportion of national expenditure (GDP) devoted to charitable giving, to see whether countries with higher average individual incomes donate more than countries with lower ones. The results show that there is no direct relationship between high average incomes and a high proportion of national expenditure given to charity.

While the US, UK and Canada all have high levels of average wealth, and high proportions of income given to charity, other countries such as the Netherlands and France are in the top half of the table for average wealth but not for proportions given. By contrast, countries such as South Africa and Australia are in the bottom half of the table for average wealth but are near the top for proportions of income given to charity. It is likely that the distribution of wealth and the wealth gap in countries is important. The wide wealth gap in the US may partly explain its high level of giving.

Differences are also to be explained mainly by the importance attached to charitable giving in different cultures. In countries such as the Netherlands, France, Sweden (not included in this survey), there is a strong belief that governments rather than charities should provide for social needs, whereas in the US, and increasingly in the UK, charities assume an important role in meeting the needs of socially excluded groups.
4 What are the reasons for variation in levels of giving?

![Figure 3 Giving levels shown against national wealth levels](image)

Notes

1 Average annual income ($): this is represented by the purchasing power parity gross national income (PPP GNI) measure, which is GNI converted to international dollars using purchasing power parity. An international dollar has the same purchasing power over GNI as a U.S. dollar has in the United States. The World Bank favours this measure for accurate measurement of poverty and well-being; in effect, it substitutes global prices for local measured prices, thereby more accurately reflecting the real value of the good or service in question. This is especially true of non-tradable services (haircuts are the example) which are assumed to produce the same level of welfare from one country to another, but which vary widely in their measured local price.

2 The GDP figures in this study were based upon calendar rather than financial years. Over this period South Africa was undergoing dramatic fluctuations in GDP. An adjustment to GDP was made to take account of this.

3 Data sources and currency/inflation conversions: National giving totals for the target countries were obtained from the various surveys listed in Appendix B. These figures were converted into $US at the US Federal Reserve annualised conversion rate for the appropriate survey year. National figures for Gross Domestic Product (GDP) in the relevant survey calendar year were obtained from the World Bank. GDP figures used were in $US at the 2005 value, these were then deflated in value to the appropriate year using inflation figures from the US Bureau of Labour Statistics.
Conclusion and discussion

As governments around the globe increasingly acknowledge the important role of civil society in dealing with social needs from basic poverty, health, sustainable environments and the impact of global disasters, the spotlight is placed on citizens’ capacity and willingness to give.

The level of giving is one (though not the only) indicator of the strength of civil society. The results of this study show that charitable giving is important in many countries and is encouraged through tax reliefs. However, the actual level of giving varies considerably from country to country, and this affects the contribution which voluntary and community organisations (depending on donations) can make to society. It is considerably higher in some countries than others.

How does giving in the UK compare with other countries? Judging comparative levels of national generosity is difficult, because of the different net effects of varying levels and distribution of wealth, tax and social insurance regimes and welfare benefits across countries. This paper has illustrated some of the differences which need to be taken into account by those attempting to benchmark their own country’s giving.

However, looking broadly at the European context, giving levels in the UK are the highest in Europe. But this does not make the UK the most generous. In fact, when the much higher personal taxation levels of the Netherlands, France and Germany are taken into account, it appears that overall the UK could afford to donate even more of its income to charity, particularly given that it clearly has the most generous system of charitable tax-breaks and is high on the scale of level of personal wealth.

How much more giving is reasonable or could we expect? Turning to the US context provides the UK with one possible benchmark. The US is the only country in our sample where giving levels are higher than in the UK, representing more than twice the proportion of GDP than in the UK. This may be partly related to different patterns of taxation in the US, but is also related to higher levels of faith-based giving in the US, which explains about 60% of the difference in the proportion of GDP given to charity in the US and the UK. This shows that even after taking religion into account, there is still a gap, and indicates that the UK could set itself a higher target for giving.

However, one important feature of UK giving which should be noted is its particular generosity when it comes to giving to overseas countries. One-fifth of UK donors give to international
causes, and their donations represent 13% of the total amount of giving, worth around £1 bn per annum. This compares with just under 3% to international affairs in the US (Giving USA 2006). If giving in the UK were to increase, it is not just those in need in the UK who would benefit (UK Giving 2004/05).

This paper was produced by
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Research Publications Officer
and Cathy Pharoah
Former Director of Research
## Appendix A Detailed survey comparison

<table>
<thead>
<tr>
<th>Country</th>
<th>Giving type</th>
<th>Survey Year</th>
<th>Survey Year</th>
<th>Survey method</th>
<th>Age of respondents</th>
<th>Number of respondents</th>
<th>Survey period of recall</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>Individual</td>
<td>2004</td>
<td></td>
<td>Telephone survey</td>
<td>18 and over</td>
<td>6,209</td>
<td>Previous year</td>
</tr>
<tr>
<td>Canada</td>
<td>Individual</td>
<td>2004</td>
<td></td>
<td>Telephone survey</td>
<td>15 and over</td>
<td>20,832</td>
<td>Previous year</td>
</tr>
<tr>
<td>France</td>
<td>Individual</td>
<td>2004</td>
<td></td>
<td>Individual income tax returns</td>
<td>Any tax payer</td>
<td>All tax returns itemising a donation</td>
<td>Previous year</td>
</tr>
<tr>
<td>Germany</td>
<td>Individual</td>
<td>2004</td>
<td></td>
<td>Telephone survey</td>
<td>14 and over</td>
<td>Approximately 15,000</td>
<td>Previous year</td>
</tr>
<tr>
<td>Republic of Ireland</td>
<td>All donations</td>
<td>2003</td>
<td></td>
<td>Postal survey of tax exempt bodies listed with Revenue Commissioner</td>
<td>-</td>
<td>375</td>
<td>Previous year</td>
</tr>
<tr>
<td>Netherlands</td>
<td>Individual</td>
<td>2001</td>
<td></td>
<td>Survey completed at home on pc supplied by survey company</td>
<td>18 and over</td>
<td>1,707</td>
<td>Previous year</td>
</tr>
<tr>
<td>New Zealand</td>
<td>Household</td>
<td>2000</td>
<td></td>
<td>Face-to-face interview as part of Household Economic Survey</td>
<td>15 and over</td>
<td>3,000</td>
<td>Previous 14 days</td>
</tr>
<tr>
<td>Singapore</td>
<td>Individual</td>
<td>2003</td>
<td></td>
<td>Face to face interview</td>
<td>15 and over</td>
<td>2,709</td>
<td>Previous year</td>
</tr>
<tr>
<td>South Africa</td>
<td>Individual</td>
<td>2003</td>
<td></td>
<td>Questionnaire completed at home with fieldworker</td>
<td>18 and over</td>
<td>3,000</td>
<td>Previous month</td>
</tr>
<tr>
<td>Turkey</td>
<td>Household</td>
<td>2004</td>
<td></td>
<td>Public opinion poll questionnaire, face to face interview</td>
<td>Voting age of 20 and over</td>
<td>1,536</td>
<td>2004</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>Individual</td>
<td>2004/05</td>
<td></td>
<td>Face-to-face survey using computer assisted personal interviewing (4 surveys in 12 month period)</td>
<td>16 and over</td>
<td>5,263</td>
<td>Previous 4 weeks</td>
</tr>
<tr>
<td>United States</td>
<td>Individual</td>
<td>2004</td>
<td></td>
<td>Individual income tax returns and non-itemiser estimate (based on 7,500 households)</td>
<td>Any tax payer</td>
<td>All tax returns itemising a donation + 7,500 households</td>
<td>Previous year</td>
</tr>
</tbody>
</table>
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Appendix B References


Appendix B References


CAF is the not-for-profit organisation which is committed to effective giving, providing a range of specialist services to donors, companies and charities in the UK and internationally.

Our aim is to increase both the level and impact of giving and we strive to achieve this through all our activities, including working as an advocate for the charitable sector.

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