



Australian Government
**Department of Family and
Community Services**



**THE PRIME MINISTER'S
COMMUNITY
BUSINESS
PARTNERSHIP**

Giving Australia: Research on Philanthropy in Australia

Summary of Key Data

September 2004

The 'Giving Australia' project is an initiative of the Prime Minister's Community Business Partnership, and is being coordinated by the Australian Council of Social Service (ACOSS) in collaboration with the Centre for Australian Community Organisations and Management (CACOM) at the University of Technology, Sydney, the Centre of Philanthropy and Nonprofit Studies (CPNS) at the Queensland University of Technology, Roy Morgan Research (RMR), McNair Ingenuity Research and the Fundraising Institute of Australia (FIA).



Contents

1.0	Introduction	3
2.0	Giving: amounts, rates and trends.....	8
3.0	Givers	12
3.1	Income and giving	12
3.2	Gender and giving	15
3.3	Location and giving	17
3.4	Place of birth and giving	19
3.5	Nonprofit membership and giving	20
4.0	The recipients of individual giving.....	22
5.0	Factors influencing individual giving	28
6.0	Business and giving.....	31
7.0	Some international comparisons of attitudes to giving	33

1.0 Introduction

The research agenda of this project will be important to philanthropic development in Australia for many years to come. Such development should be evidence based. Not only will this research build on the snap-shots on philanthropy provided by the two seminal ABS surveys in this field, it will also provide a collation of resources and development activity and assess important tax reform initiatives.

Giving Australia is a collaboration specifically formed to meet the challenges posed by this important research. It brings together a depth of research expertise and a breadth of networks across the non-profit and business sectors and their respective stakeholder groups.

The Australian Government Department of Family and Community Services has commissioned this research.

The key research questions for this project are:

- how much are individuals and business giving to community organisations?
- how do current levels of giving compare with estimates from earlier ABS surveys?
- how do individuals and business give (for example, partnerships/community projects, sponsorship, donation of money, donation of goods/services, volunteering)?
- how are individuals and business approached to give (that is, how they are asked)?
- what are the attitudes of individuals and businesses to giving?
- what are individuals' and business motivations for giving?
- what is the effectiveness of the various methods used by community organisations to raise support?
- what is the level of foundation support for the community sector (including family foundations)?
- what is the level of awareness of the various tax incentives introduced since March 1999 to encourage giving?
- how effective have the tax incentives been in motivating potential donors?
- what programs/resources exist to build the capacity of the community sector in relation to its development and fundraising activities? What is the uptake of these programs?
- what is the capacity of the range of community organisations to increase their resources through fundraising and development activities and volunteer programs?

This program of research involves several key research efforts, including:

- **Individual Giving Survey.** This will be a national household survey, with 7,500 respondents representative of the Australian population and will question individuals on giving and volunteering. It will be comparable with the 1997 ABS Survey of Giving.
- **Business Community Involvement Survey.** This will be a national survey of 3,000 businesses across Australia and will collect data on donations, sponsorship and community projects that have been undertaken by businesses during 2003-2004. It will be comparable with a survey undertaken by the ABS in 2001.
- **Survey of Nonprofits and Fundraisers.** This survey will be undertaken to assess the fundraising and development capacity of nonprofit organisations in Australia, the resources and supports available and their uptake.
- **Focus Groups, In-depth Interviews and Expert Panels.** As part of this research 30 focus group discussions and 24 in-depth interviews will be held across a range of businesses, nonprofit organisations, and individual donors. Towards the end of the project, panels of experts in philanthropy will be convened to contribute towards analysis of research findings.
- **Review of Literature and Re-analysis of Existing Data.** A review of Australian and overseas literature on philanthropy will be undertaken as part of this project. In addition key existing data sources will be reviewed, and in some cases, re-analysed.

In addition, a Reference Group comprising leaders from across the nonprofit and business sectors provides input to this work.

Giving Australia is led by the **Australian Council of Social Service (ACOSS)**, which is the peak body of the non-profit community service and welfare sector.

The two leading centres for philanthropy research in Australia are intrinsic to this collaboration:

- The **University of Technology, Sydney, Centre for Australian Community Organisations and Management (CACOM)** will oversight the design of the individual/household questionnaire, analyse findings and prepare the final reports for the Individual Giving Survey and the Survey of Nonprofits and Fundraisers. Professor Mark Lyons is a leading Australian researcher forming part of CACOM's team for this work.
- The **Queensland University of Technology Centre of Philanthropy and Nonprofit Studies (CPNS)** will conduct qualitative research to inform the design of the quantitative research and to probe questions best answered via face-to-face and in-depth methods. In particular, this will embrace individual, family and

business attitudes to and motivations for giving and volunteering. It will also explore the impact and awareness of taxation policy initiatives from 1999. Barriers, opportunities and priorities for nonprofit capacity building will also be spotlighted. Professor Myles McGregor-Lowndes is the Director of the Centre, and has extensive experience regarding legal and taxation issues for non-profit community organisations.

The *Giving Australia* collaboration also includes two of Australia's leading market research companies:

- **Roy Morgan Research (RMR)** will conduct survey work for the Individual and Family Giving Survey. It brings to this collaboration an established capacity for the conduct of large survey-based quantitative research, underpinned by high recognition as Australia's best known and longest established market research and public opinion polling company.
- Ian McNair, of **McNair Ingenuity Research Pty Ltd**, is a corporate philanthropist with a long standing interest in philanthropic research and in working for and with the Australian business sector. McNair Ingenuity Research will be responsible for the conduct of the Business Community Involvement Survey.

The **Fundraising Institute of Australia (FIA)** – Australia's professional association of fundraisers and development professionals, will lead a survey of nonprofit organisations and fundraisers as part of this project. Together with ACOSS, CACOM and CPNS, this provides the project with long experience in nonprofit capacity building including through provision of tertiary level courses and workshops.

This paper presents a summary of key primary sources of data on philanthropy in Australia. These sources include:

- **Tax deductible donations.** This data, over a number of years, has been analysed by Prof. Myles McGregor-Lowndes (2004)¹.
- **Australian Bureau of Statistics.** Several key ABS sources are summarized here: the 1997 ABS Giving Survey (Lyons and Hocking, 2000)², the 2001 ABS Business Generosity Survey and ABS surveys of volunteering from 1995 and 2000. This information has been compiled here by Prof Mark Lyons, ACOSS and McNair Ingenuity.
- **Charity Awareness Surveys.** This survey has been conducted by Ian McNair every two years for more than ten years. While limited to surveys of individuals in mainland capital cities only, it is one of the longest standing and continuous

¹ McGregor-Lowndes, M. (2004) Current Issues Information Sheet 2004/12: Tax Deductible Giving in 2001-02 Brisbane, Queensland University of Technology Centre of Philanthropy and Nonprofit Studies.

² Lyons, M. & Hocking, S. (2000) Dimensions of Australia's Third Sector Sydney, University of Technology, Sydney Centre for Australian Community Organisations and Management.

surveys of giving to charities in Australia. This re-analysis has been prepared by McNair Ingenuity.

- **Roy Morgan Research Single Source Giving Survey.** Roy Morgan Research has included questions about giving and donations for international poverty in its single source survey series since 2002. This source includes responses from between 25,000 and 55,000 people each year and allows for analysis across a wide range of variables.

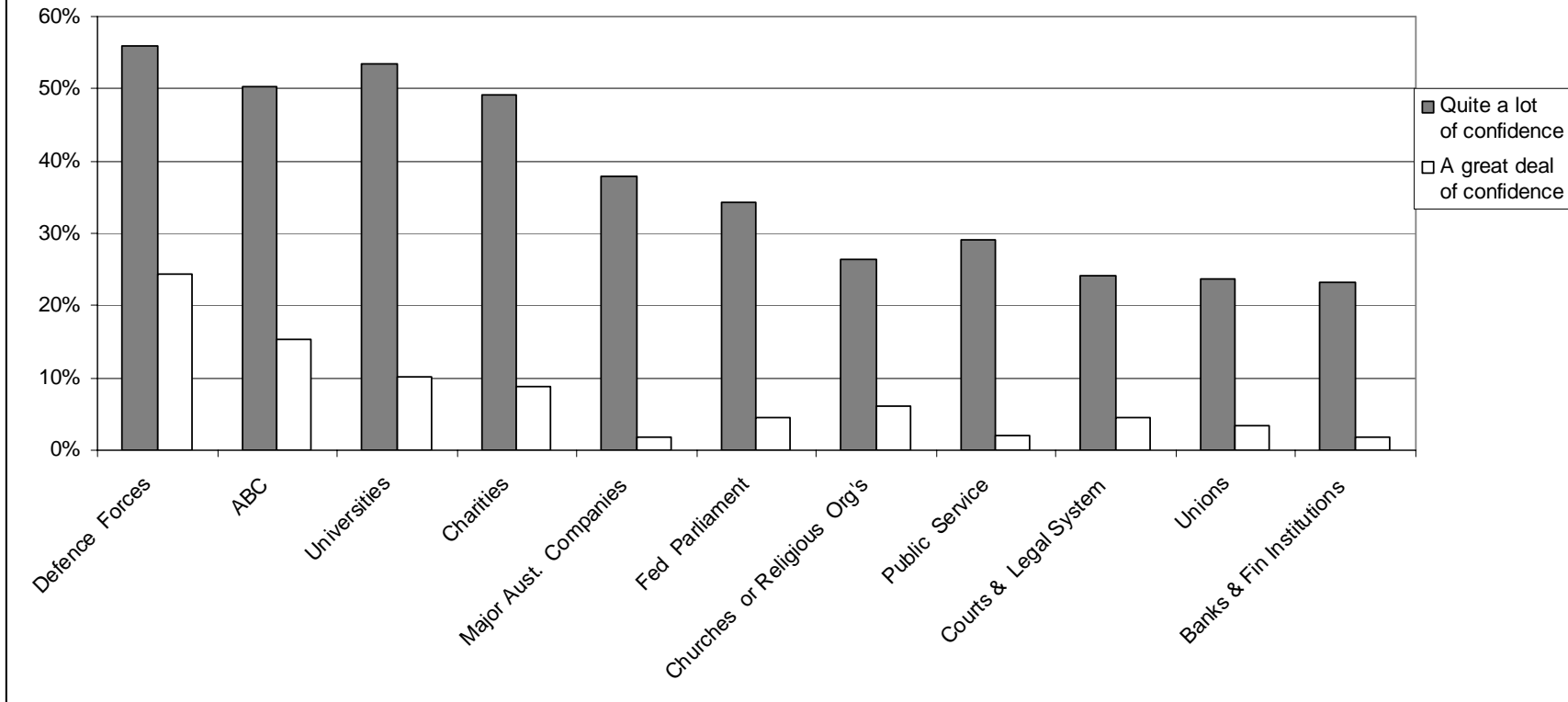
Chart 1 on the following page is drawn from the **Australian Survey of Social Attitudes**, conducted by the School of Social Research at the Australian National University in 2003. A representative sample of Australians was asked how much confidence they have in different types of organisations. Charities ranked fourth after the defence force, the ABC and universities. Churches and religious organisations ranked 7th in response to this question. 49.2% of people surveyed indicated that they had 'quite a lot of confidence' in charities and a further 8.8% had 'a great deal of confidence' in charities.

Different studies over a range of periods have applied different definitions of the nonprofit sector, fields within it, as well as of giving and volunteering. Thus caution should be used in interpreting findings that make comparisons between studies. These definitional problems will be addressed in more detail through the on-going work of this project.

This key data summary has been published in order to:

- inform the survey work of this project using a review of existing data
- assist with the major analysis that will be undertaken towards the end of the project
- provide nonprofit organisations, the government and business sectors with information to assist their own involvement in the development of philanthropy in Australia.

Chart 1: Confidence in Organisations
 (Australian Survey of Social Attitudes 2003)



2.0 Giving: amounts, rates and trends

In this section consideration is given to data regarding amounts that are reported as given to non-profits and the proportion of the population that gives (giving rates). In addition, where sources allow, trends for these over time are presented. Some data on volunteering is also summarized.

The totals for giving across the community give an indication of the overall contribution of philanthropy in Australia; key features are:

- The total amount given to all organisations during 1997 by individuals was estimated to be \$3,018 million (Lyons and Hocking, 2000). Of that, nonprofit organisations received a total of \$2,768 million
- Tax deductible gifts made in 1997-98 by individual taxpayers totalled \$564 million (Myles McGregor-Lowndes, 2004)
- Total estimated business giving in 2000-01 was \$1,447 million (ABS, 2002), (see section 6.0 for further details)
- In 1995 the ABS total hours of volunteering in Australia were estimated to be 511.7 million and in 2000 to be 704.1 million hours.

Chart 2, prepared by McGregor-Lowndes, tracks the total tax deductible donations by individuals made to Deductible Gift Recipient (DGR) entities over a range of financial years since 1978-79. In nominal terms tax deductible giving to DGR entities has risen, particularly since the mid 1990s. Chart 2 also tracks tax deductible gift donations adjusted in value for inflation. This shows that such giving is also rising in real terms, albeit at a much less dramatic rate.

Charts 3 and 4 present some trends reported through surveys for individuals on giving from McNair Ingenuity and Roy Morgan Research respectively. The McNair Ingenuity data covers the decade 1993 to 2003, with surveys each two years asking respondents to estimate amounts given over a two year period. Again this data indicates a rise in amounts given.

The Roy Morgan Research data, for slightly more than one year, suggests a very slight rise over that period. Of some interest, Chart 3 is aggregated by quarter and suggests seasonal variation in individual giving, with the quarter including Christmas the highest.

A range of different sources, applying different methodologies over different periods, provide varying estimates of individual giving. Estimates of the *average amount given* are as follows:

- **\$241** was the average amount claimed for tax purposes in the year 2001-02 (McGregor-Lowndes, 2004) see Chart 2

- **\$186** was the annual average of donation found by Roy Morgan Research from surveys in the October to December Quarter 2002 (Chart 4), and
- **\$95** was the average amount given over **three months** to all nonprofits in the ABS 1997 Giving Survey (Lyons and Hocking, 2000).

These figures can be contrasted to the following estimates of *per capita* donations:

- \$215 over two years (or an average of **\$107.50** for one year) was the estimate found in early 2003 by McNair Ingenuity for respondents in capital cities (Chart 3), and
- **\$148** was the annual estimate of *per capita* donations found by Roy Morgan Research from surveys in the October to December Quarter 2002 (Chart 4).

The major differences in the amounts estimated for giving is between tax claims and other giving.

It is possible to get an indication of the rate or proportion of the population who are giving. From various sources we find:

- **32% of taxpayers** made a tax deductible claim for giving to a DGR in 1997 (McGregor-Lowndes, 2004)
- **68.7% of the adult population** (9,112,533 people) gave annually to all nonprofits and **65.3% gave to non-government nonprofits** according to an ABS estimate in 1997 (Lyons and Hocking, 2000)
- **Between 79% and 82%** of the population made any kind of donation between the years 2002 and 2004 according to Roy Morgan Research data (Chart 4).

Chart 5, based on taxation data, also suggests that the proportion of giving via taxation has varied over the past decade. A low rate of giving by tax-payers is recorded for the 1996-97 year compared to relatively high rates of giving in years either side of that. It is interesting to note that Chart 22 identifies a similar trend with reported approaches by charities in 1997 at a low point, and data in Chart 23 shows a positive correlation between donor levels (rate of giving) and number of approaches. Hence two separate sources, over the same decade long period, have each independently identified a low rate of giving around the 1996/97 year.

Chart 2: Total tax-deductible donations to inflation-adjusted total tax-deductible donations since 1978/79
(McGregor-Lowndes, QUT, 2004)

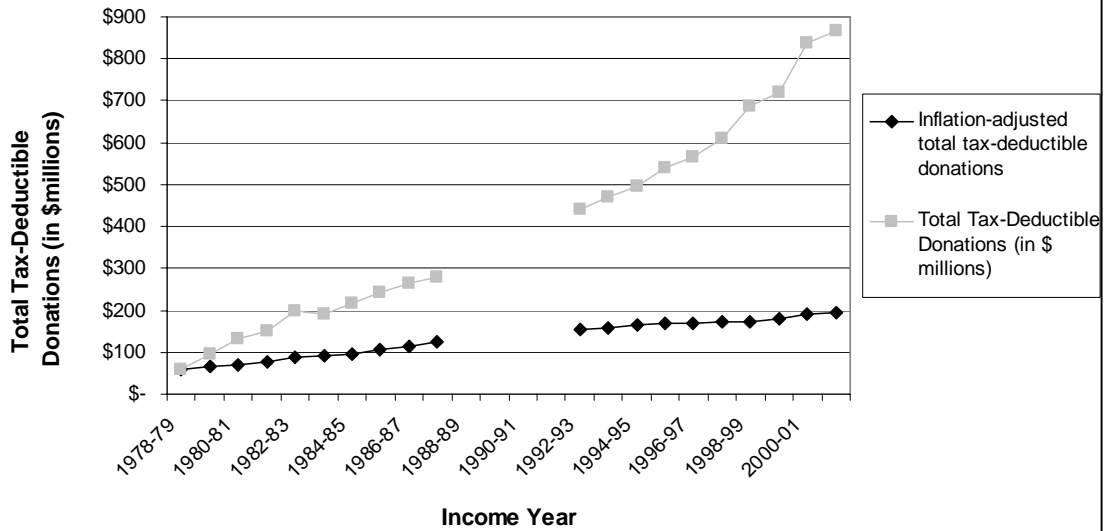


Chart 3: Average donations (\$) per capita to all charities (past 2 years) Sydney, 1993-2003
(McNair Ingenuity)

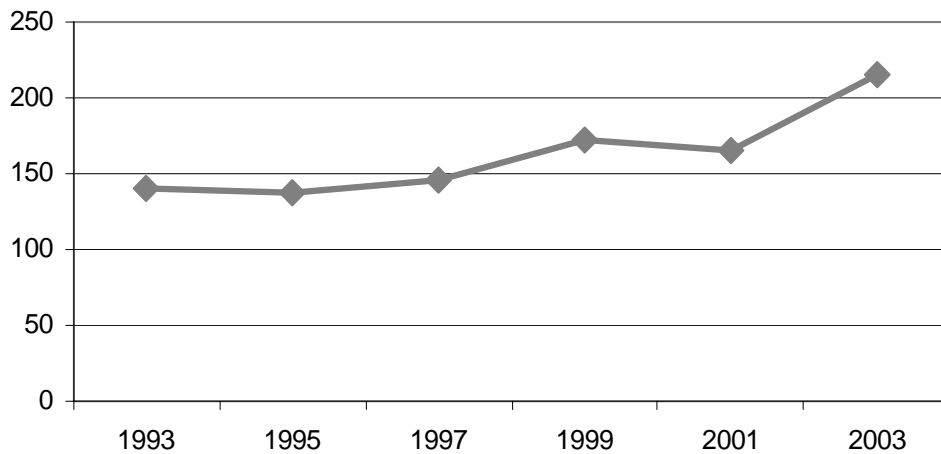


Chart 4: Giving rate, per capita donation and average donation, October 2002 to March 2004 (Roy Morgan Research)

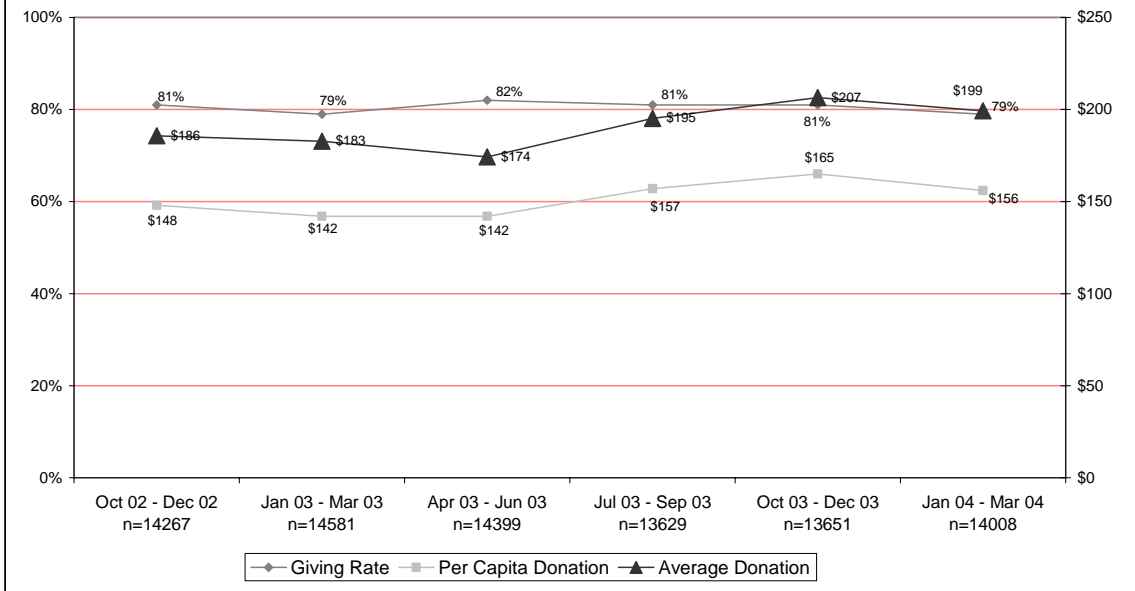
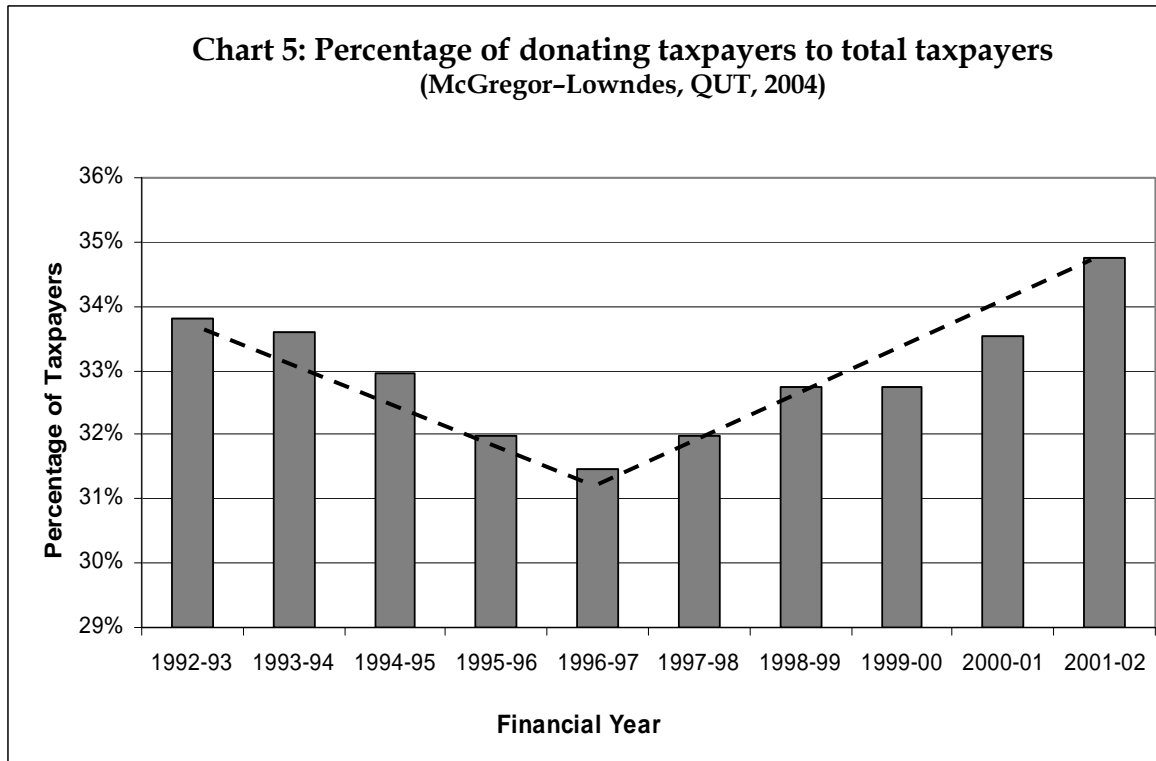


Chart 5: Percentage of donating taxpayers to total taxpayers (McGregor-Lowndes, QUT, 2004)



3.0 Givers

3.1 Income and giving

McGregor-Lowndes (2004:1), in an analysis of data from the ATO, noted that in the 2001-02 year:

(T)he average tax-deductible donation was \$241 in 2002, donating taxpayers earning over \$1 million per year claim an average of \$53,446 in tax-deductible donations. This represents 1.9% of their taxable income, compared to the national average of 0.25%. 66% of taxpayers in this tax bracket make and claim a tax-deductible donation.

In short he notes: 'The more one earns, the more one claims as a tax-deductible donation'.

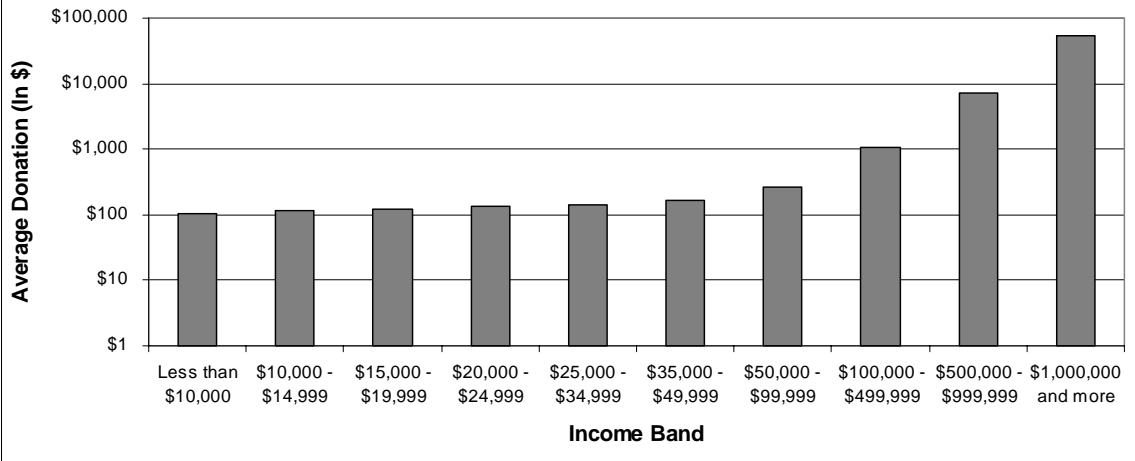
The Charts on the following pages map the relationship between income and giving. Chart 6 tracks the amounts given in tax deductible donations for income bands and shows that up to an annual income of \$46,000 the average amount given is about \$100. For income bands above that level the average amount given then rises steeply with income.

Chart 7 maps tax deductible donations given for income bands as a proportion of income. Again a similar trend is evident, for middle and lower income bands (up to about \$50,000 pa) donations account for around 0.2% of income and this proportion of giving also holds at about this rate for those with incomes up to \$100,000 pa. For very high income groups, those with annual incomes over \$100,000 and over \$1 million, the proportion of income given rises from 0.4% to 1.8% respectively.

Chart 8 maps the giving rate for taxpayers who make and claim donations in a range of income bands. As can be seen, the proportion of tax-paying givers rises steadily with income from 10% of those with incomes under \$10,000 pa making and claiming donations through to 55% of those on incomes between \$100,000 and a half a million pa.

Chart 9 maps the total tax deductible giving for income bands over the years 1998-99 to 2001-02. The greatest quantum of gift deductions claimed in Australia comes from the mass of middle and low income people. Many relatively small donations outweigh the relatively few large donations made by wealthy individuals. However, these relativities are changing. In 1998-99 taxpayers on incomes of \$50,000 pa or less accounted for 80% of deductible claims. By 2001-02 this figure had fallen to around 70%.

**Chart 6: Average tax-deductible donations by income band 2001-02
(McGregor-Lowndes, QUT, 2004)**



**Chart 7: Tax-deductible donations as a percentage of taxable income by income band 2001-02
(McGregor-Lowndes, QUT, 2004)**

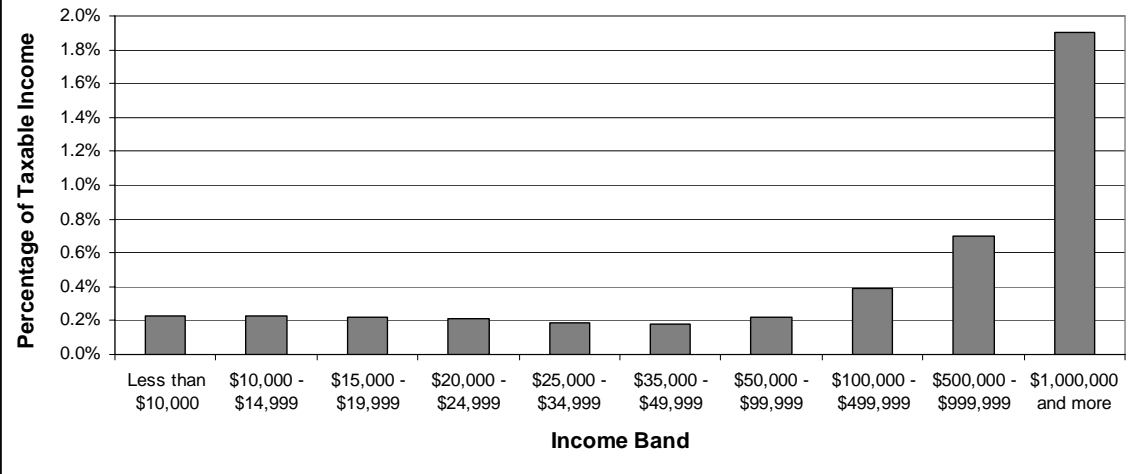


Chart 8: Percentage of donating taxpayers to total taxpayers by Income band 2001 – 02 (McGregor-Lowndes, QUT, 2004)

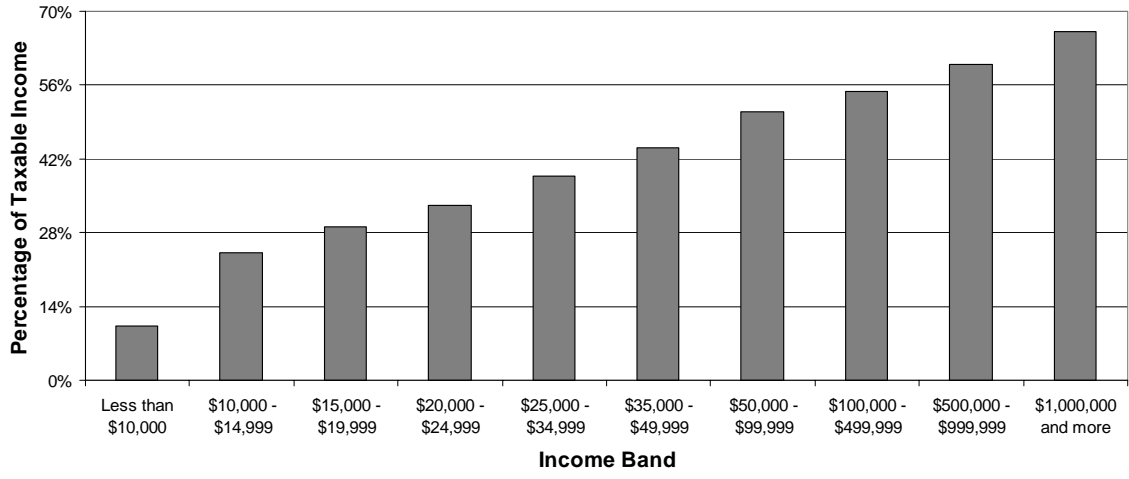
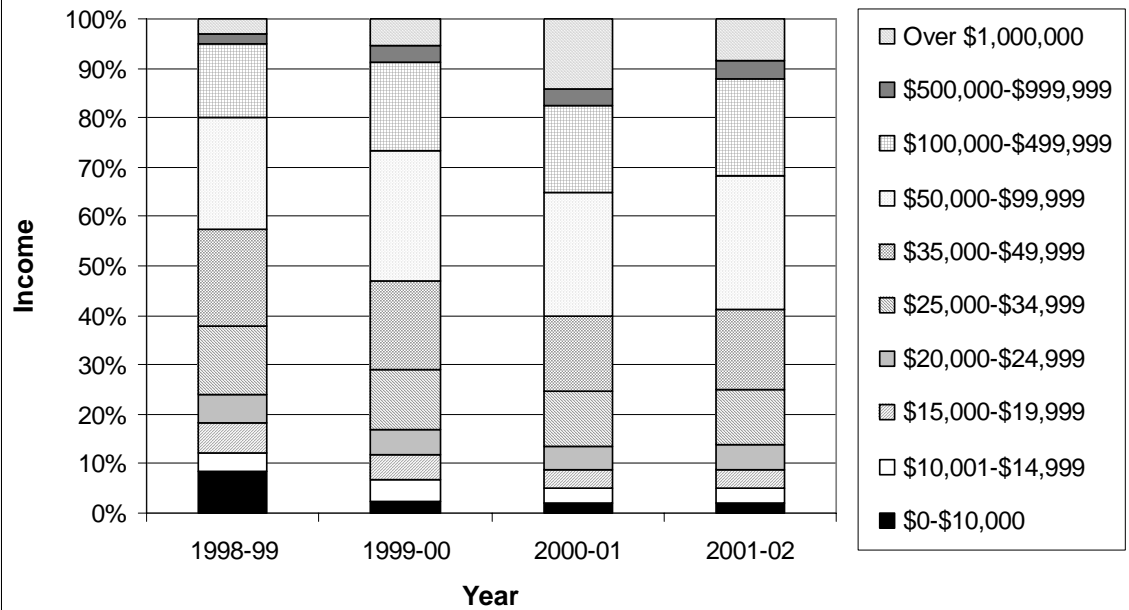


Chart 9: Total proportion of tax claimed donations by income bands, 1998-99 to 2001-02 (McGregor-Lowndes, QUT, 2004)



3.2 Gender and giving

In an analysis of ATO data for 2001-02, McGregor-Lowndes (2004) found:

- On average, male Australian taxpayers who make tax-deductible donations to DGRs donate approximately 0.252% of their taxable income compared to 0.256% for Australian females. 35.04% of Australian male taxpayers made and claimed tax-deductible donations to DGRs compared to 34.45% of Australian females. The national average was 34.76%.
- Reflecting higher taxable incomes (above \$100,000pa), the average tax-deductible donation made and claimed by Australian male taxpayers to DGRs was \$280.38 compared to \$197.23 for Australian females.
- During 2002, 62% of taxpayers who made and claimed tax-deductible donations to DGRs were men donating to the value of \$535 million. 38% of tax-payers making such claims were women donating to a value of \$332 million.

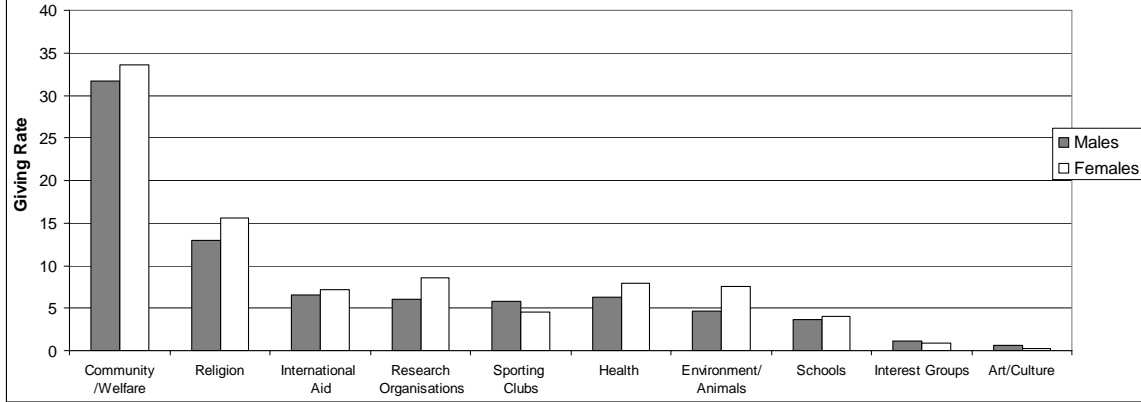
Lyons and Hocking (2000:100), in an analysis of all giving (not only those claimed for tax purposes) found similar differences for giving by gender. They note that 'fewer men give than women, but on average they give more'. They found that 57.6% of women and 52.7% of men made donations each year.

Lyons and Hocking (2000) found:

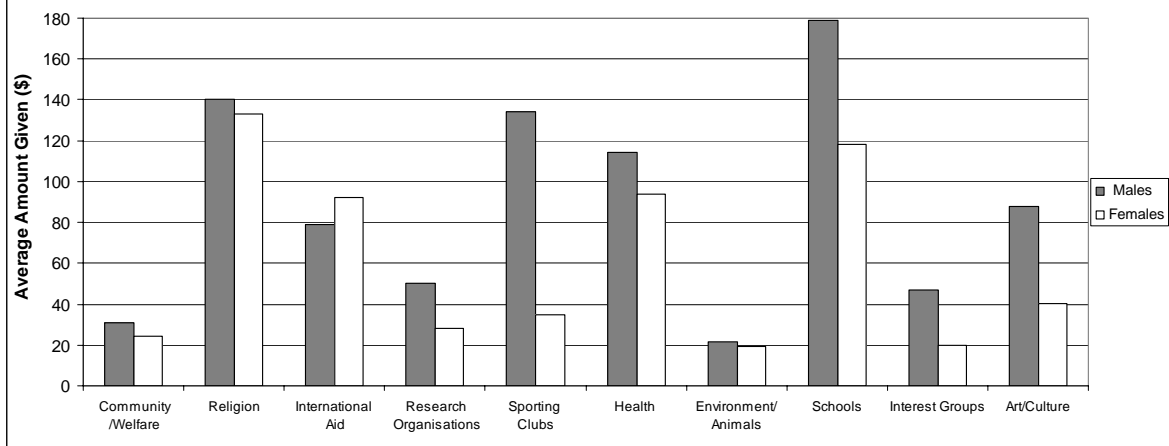
- Women give at much higher rates than men to nonprofits in the areas of: religion, research and environment/ animals (see chart 10)
- Women give at both a much higher rate and give higher amounts than men to nonprofits in the areas of health and international aid (see charts 10 and 11) ;
- Men give at a much higher rate and give more than women to nonprofit sporting clubs and art/culture organisations (see charts 10 and 11).

Lyons and Hocking's findings about the rates of giving by gender are presented in Chart 10 while Chart 11 indicates amounts of giving by gender.

**Chart 10: Quarterly Giving Rate Males and Females
(Lyons and Hocking 2000)**



**Chart 11: Average Amount Given in a Quarter (\$)
(Lyons and Hocking 2000)**



3.3 Location and giving

The average tax deductible donation and the total value of all donations by State and Territory for 2002 found by McGregor-Lowndes (2003) are presented in the table below.

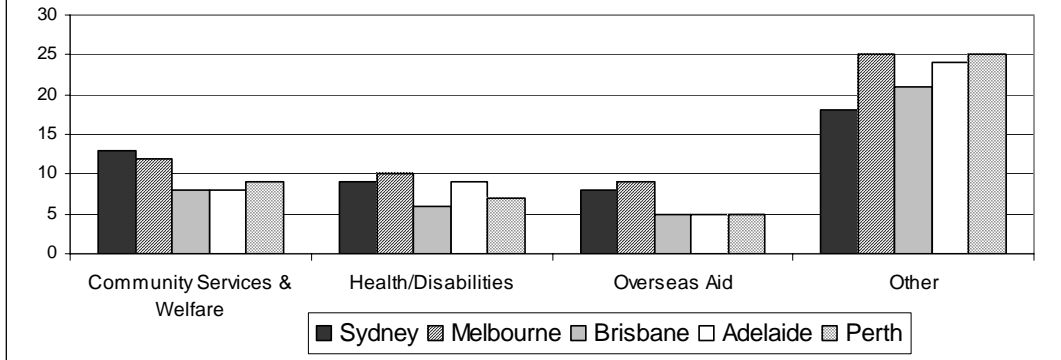
State/Territory	Average tax-deductible donation in 2001-02	Total tax-deductible donations in 2001-02
New South Wales	\$311	\$375 million
Victoria	\$235	\$229 million
Queensland	\$171	\$109 million
Western Australia	\$196	\$62 million
South Australia	\$192	\$54 million
Tasmania	\$171	\$13 million
ACT	\$267	\$22 million
NT	\$154	\$4 million
All	\$241	\$868 million

According to data from the ATO (McGregor-Lowndes, 2004), in 2001-02:

- The total taxable income in NSW was \$121,305 million and in Victoria this was \$87,261 million
- New South Wales taxpayers donated an average of 0.31% of their taxable income to DGRs, compared to the national average of 0.25%. Taxpayers in the Australian Capital Territory donated 0.29% of their taxable income, followed by Victoria with 0.26%. Queensland taxpayers donated an average of 0.19% of their taxable income to DGRs.

Chart 12 provided by McNair Ingenuity tracks unprompted awareness of selected charities grouped into key sections of the non-profit sector, by mainland capital cities. We know from other data (see Chart 23 below) that unprompted awareness of charities correlates strongly with giving to these charities. The patterns in Chart 12 are similar to the findings of McGregor-Lowndes (2004). Unprompted awareness of charities (and giving) is greater for community and welfare, health/disability and overseas aid charities in the larger capital cities of Sydney and Melbourne compared with Brisbane and Perth, and (except for health/disability) Adelaide.

Chart 12: Unprompted awareness of selected charities by sector, by capital city (McNair Ingenuity, 2003)



3.4 Place of birth and giving

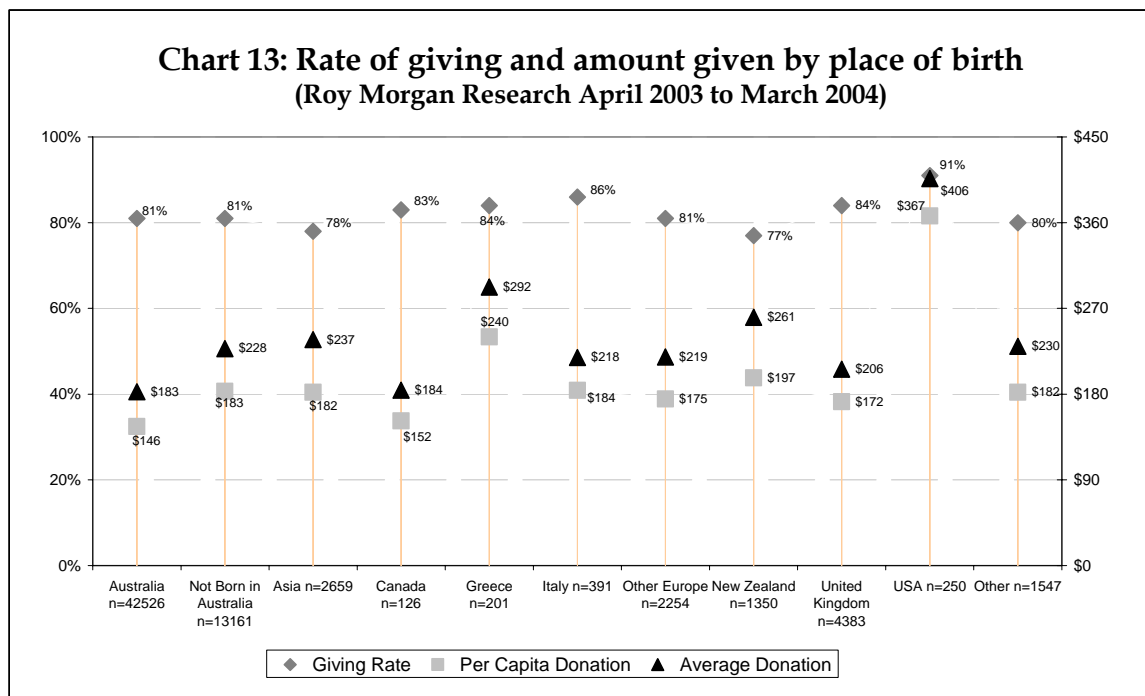
Volunteering

The ABS Volunteering Survey 1995 found that rates of volunteering by place of birth were as follows:

- Born in Australia - 20.9%
- Born Overseas (English speaking) - 20.0%
- Born Overseas (Non-English speaking) - 9.2%

Donations

Data provided by Roy Morgan Research and presented in Chart 13 for giving by place of birth shows that the *rate* of giving of donations is similar for those born in Australia and those not. However, the *amount* given by place of birth does vary. The per capita average amount given by those born in Australia was \$143 per annum, while for those not born in Australia it was \$183. Those born in the USA (\$367) and Greece (\$240) were substantially more generous than others.



3.5 Nonprofit membership and giving

Lyons and Hocking (2000) found from the ABS Survey of Giving 1997 that the:

- giving rate among non-members of nonprofit organisations was 62%
- giving rate among members of nonprofit organisations was 77%
- giving rate among *active* members of nonprofit organisations was 83%.

They also found that membership rates and giving vary for specific fields, for example:

Sport membership and giving

overall rate of membership of sports organisations – 33.3%

- overall rate of giving by adults to sporting organisations – 5.2%
- giving rate to sports by sport club members – 16.5%.

Arts/culture membership and giving

overall rate of membership of arts/cultural organisations – 3.5%

- overall rate of giving by adults to arts/cultural organisations – 0.5%
- giving rate to arts by arts organisational members – 10%.

Church membership and giving

Charts 14 and 15 produced by Roy Morgan Research, maps the relationship between church membership and giving amounts and rates of giving. Church members tend to:

- give at a greater rate than those who have no religion (83% compared with 76%)
- the rate of giving across different church memberships is about the same, with those from the Uniting Church giving at the greatest rate (88%) and those belonging to non-Christian other religions having the lowest rate (80%)
- those who attend church or other religious services regularly gave at about the same rate (86%) as those who are less active church members (80%)
- those who regularly attended religious services gave an average per capita amount (\$341) - much more than those who did not regularly attend services (\$110).

Chart 14: Giving rate, per capita donation and average donation by religion (Roy Morgan Research, April 2003 to March 2004)

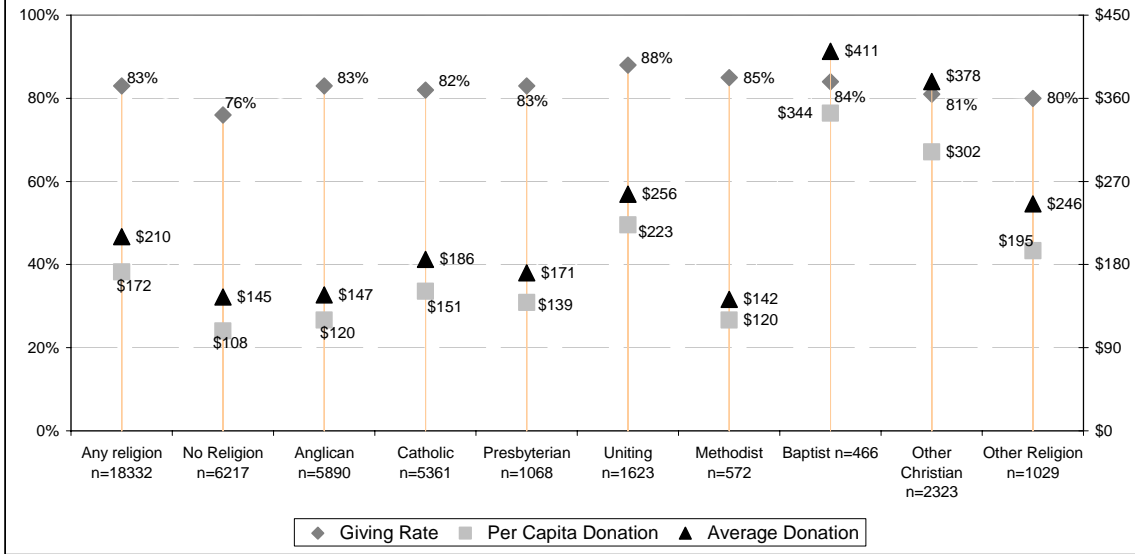
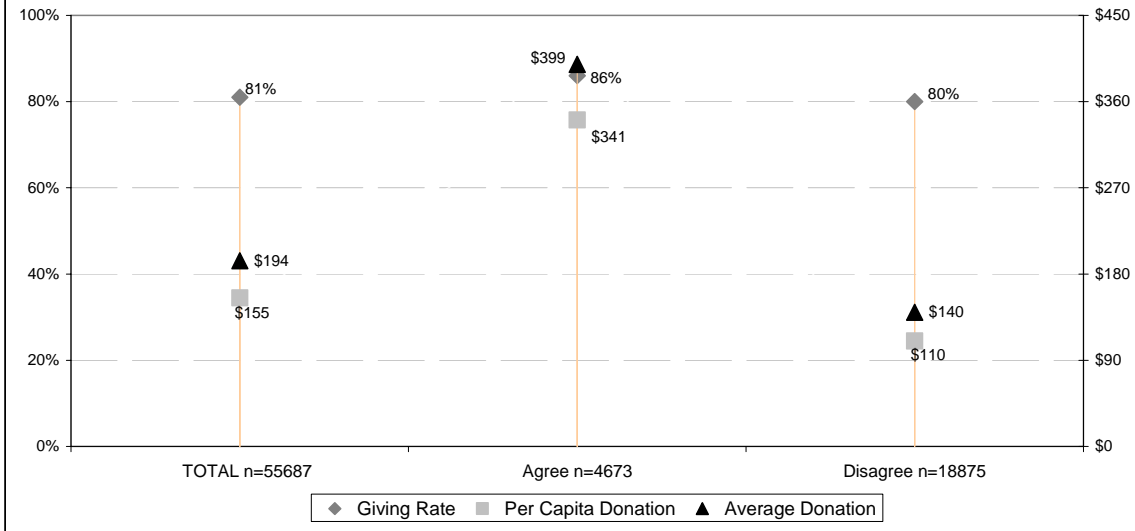


Chart 15: Giving rate, per capita donation and average donation by attendance of religious services (Roy Morgan Research April 2003 to March 2004)



Statement: 'I regularly go to church or my place of worship'

4.0 The recipients of individual giving

Chart 16, based on data analysed by Lyons and Hocking (2000), shows that for donations of money, religion receives the most - in 1997. At an estimated \$1,029 million per year.

In terms of volunteering, community and welfare nonprofits were the beneficiaries of the most donations of time at an estimated 181 million hours in 2000.

Those fields that fare least well from donations of money and time are arts and cultural organisations and, not shown in the Chart, interest groups, which received \$18 million in donations in 1997.

Chart 17 presents data on giving across various fields, including the proportion of all those who give to any one field and the proportion of total donations to each field. Once again religion fares best in terms of receiving the highest proportion of all donations (37%) followed by community welfare nonprofits (17.3%).

The largest proportion of givers, 59%, give to community welfare nonprofits, although in relatively small amounts.

Chart 16: Giving (\$ millions) and volunteering (million hours) by nonprofit sector
 (1997 ABS Giving and 2000 Volunteering, Lyons and Hocking, 2000)

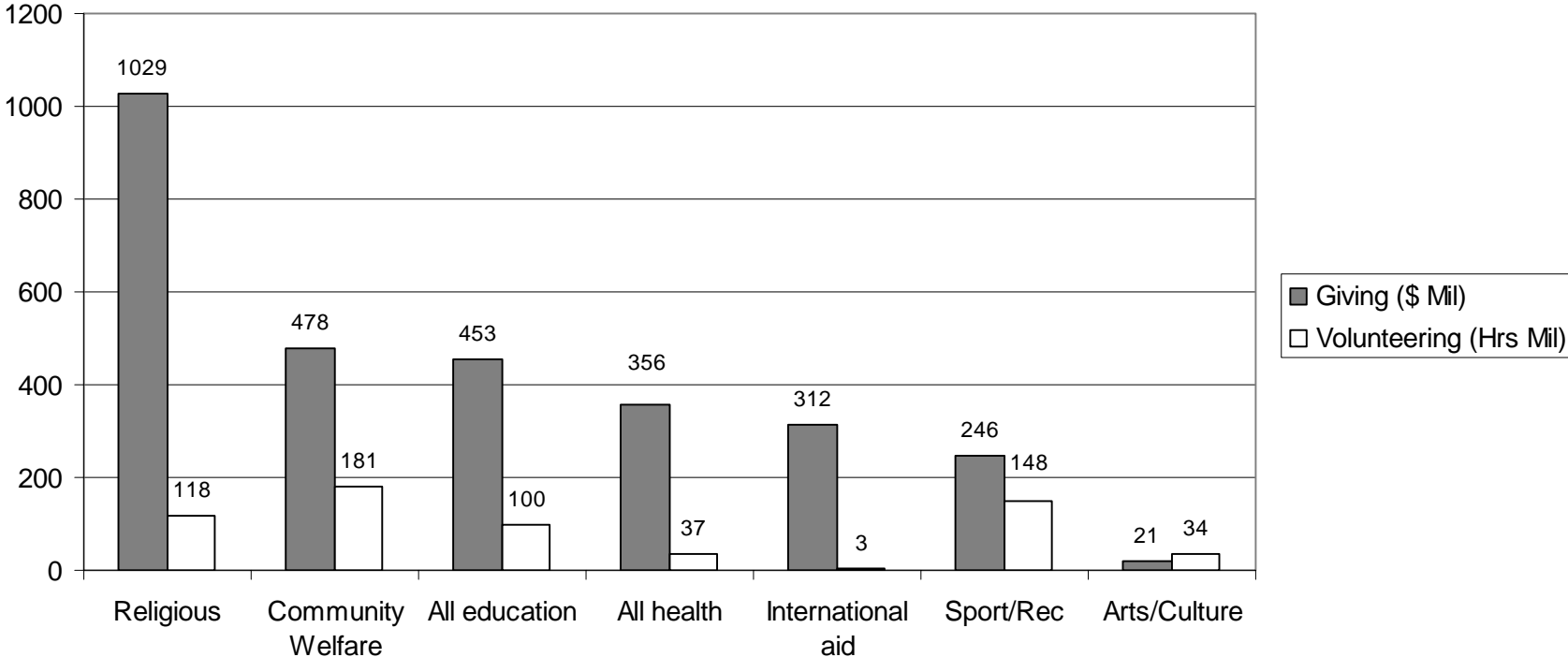
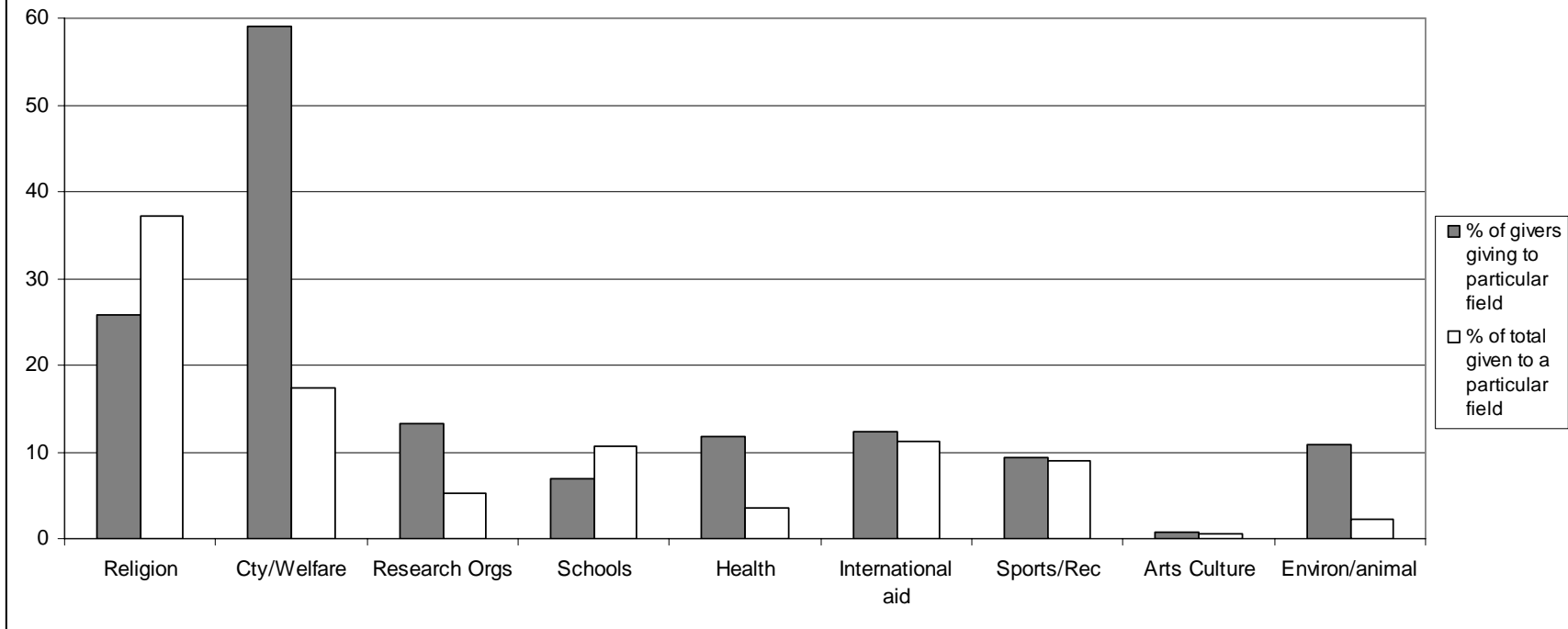


Chart 17: Percentage of givers giving to a nonprofit in different fields, and percentage of the total given to each field (ABS 1997, Lyons and Hocking 2000)



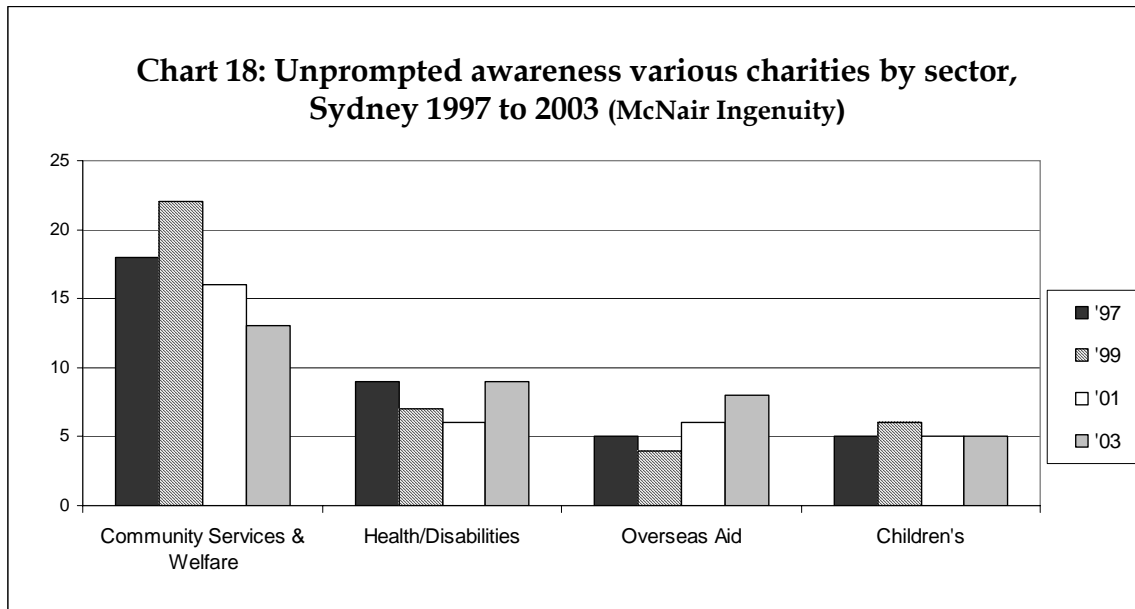


Chart 18 presents findings for Sydney respondents for unprompted awareness for bundles of charities grouped according to fields of nonprofit endeavour and tracked over eight years and four surveys.

Several trends are evident from this chart – unprompted awareness for the bundle of community services and welfare charities³ has declined steadily between the years 1999 to 2003 from 22% to 13%, whereas unprompted awareness for overseas aid agencies⁴ has risen during this same period.

Chart 19 tracks responses when people were asked which statements about world poverty best applied to them. Between the years 2002 and 2004 a rising proportion of people believed that they have a responsibility to do what they can (up from 36% to 41%). Similarly Chart 20 maps the responses to a question about addressing world poverty. Those identifying 'everyday people can raise living standards' as the statement which best applies to them rose from 47% in 2002 to 52% in 2004. These findings suggest some growing positive attitudes towards international aid.

³ The average for the Salvation Army, St Vincent de Paul, Smith Family, Mission Australia, Wesley Mission and Anglicare.

⁴ The average for World Vision, Oxfam and Plan Child Sponsorship (Plan International in 2001)

Chart 19: Responsibility to help the world's poorest people
(Roy Morgan Research 2002 and 2004)

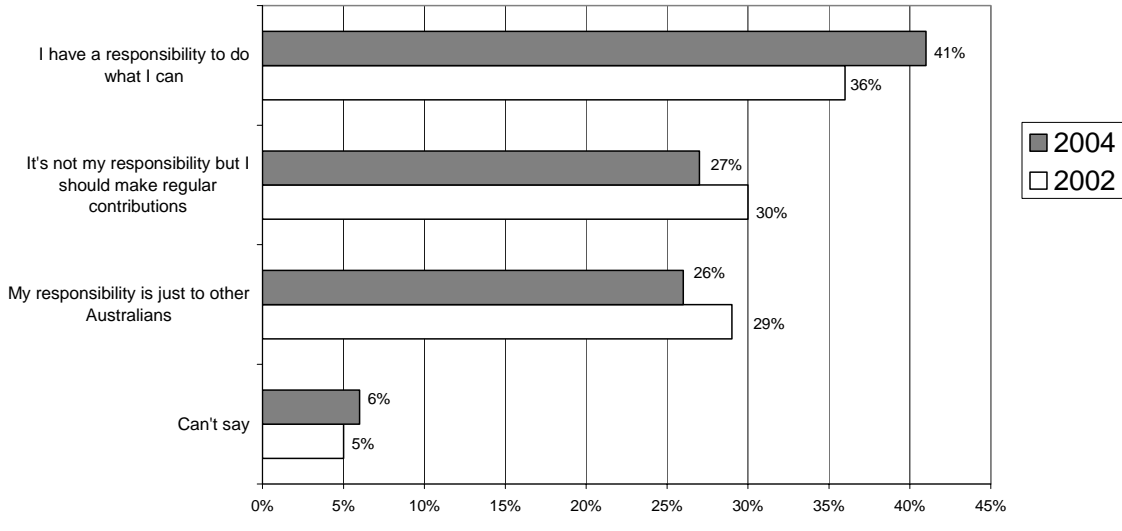
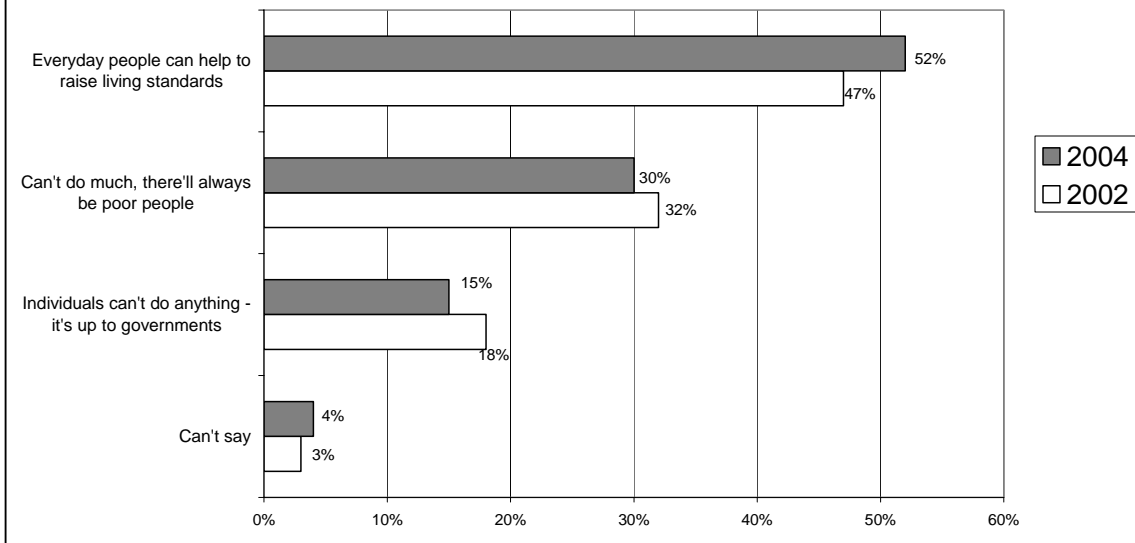


Chart 20: Who can help the world's poorest people?
(Roy Morgan Research 2002 and 2004)



**Chart 21: Ways to help very poor people around the world
(Roy Morgan Research 2002 and 2004)**

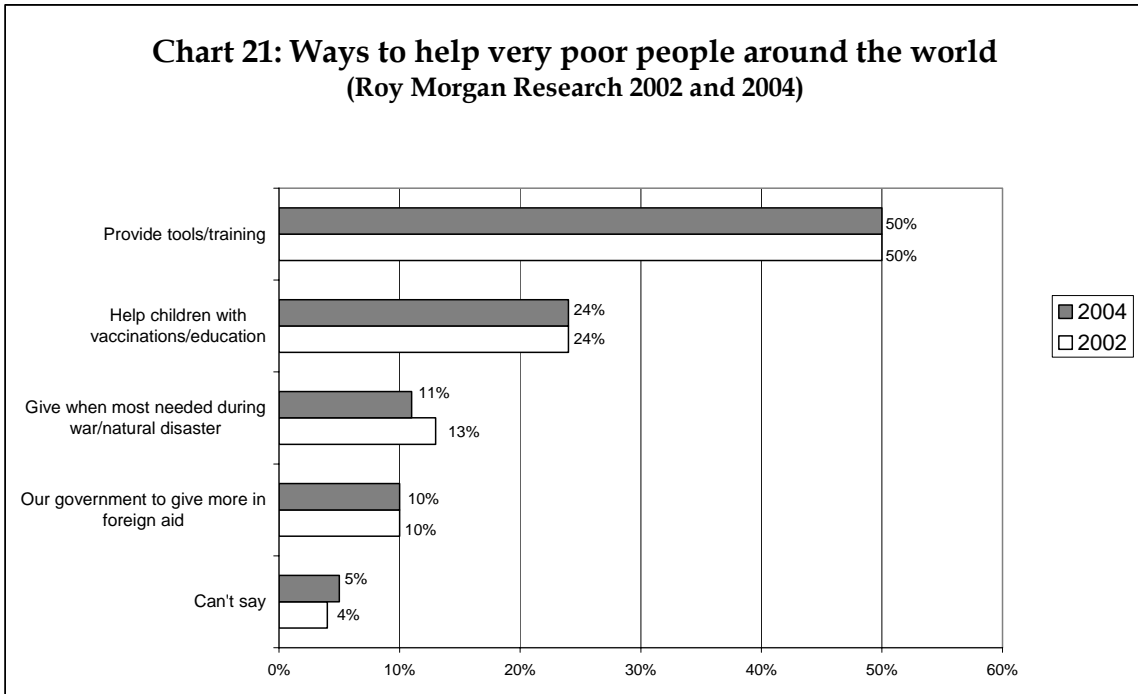


Chart 21 demonstrates a fairly stable attitude towards ways of helping address international poverty over the two years of this survey. Half nominated the provision of training and ‘tools’ as the statement which most applies to them, and about a quarter nominated child vaccination and education.

5.0 Factors influencing individual giving

The charts that follow, produced by McNair Ingenuity, track factors for donations related to the unprompted awareness of charities and approaches by charities.

Chart 22 monitors reported approaches by charities from Sydney respondents over the decade 1993 to 2003. The reported rate of approaches has varied from a low in 1997 of 74%, to highs of between 88% in 1993 and 85% in 2003.

Chart 23 cross-tabulates the percentage of those making donations (donor level) with unprompted awareness for specific charities. This indicates that the level of unprompted awareness is a good predictor of likelihood to receive donations. Well-known charities are likely to find fundraising through donations easier than lesser known charities.

Finally, chart 24 cross-tabulates donor levels with approaches and suggests that the more frequently approaches are made, the more likely donations will be secured.

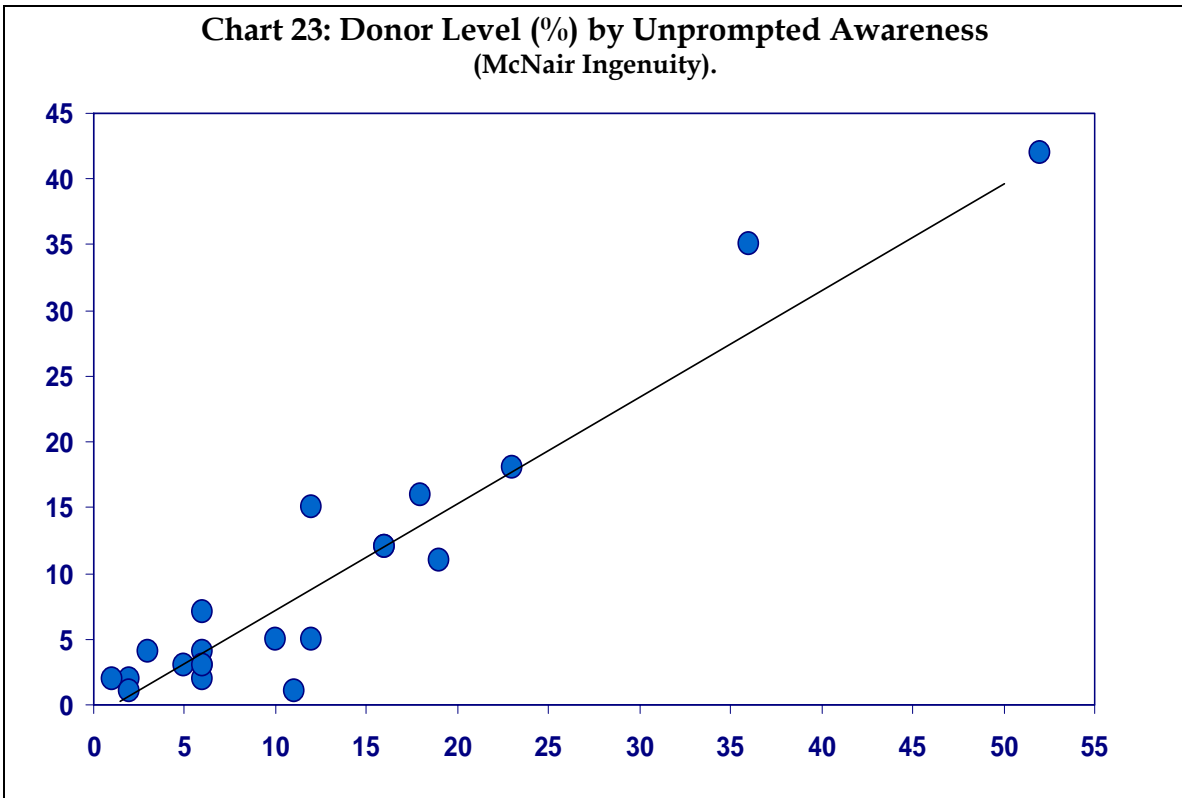
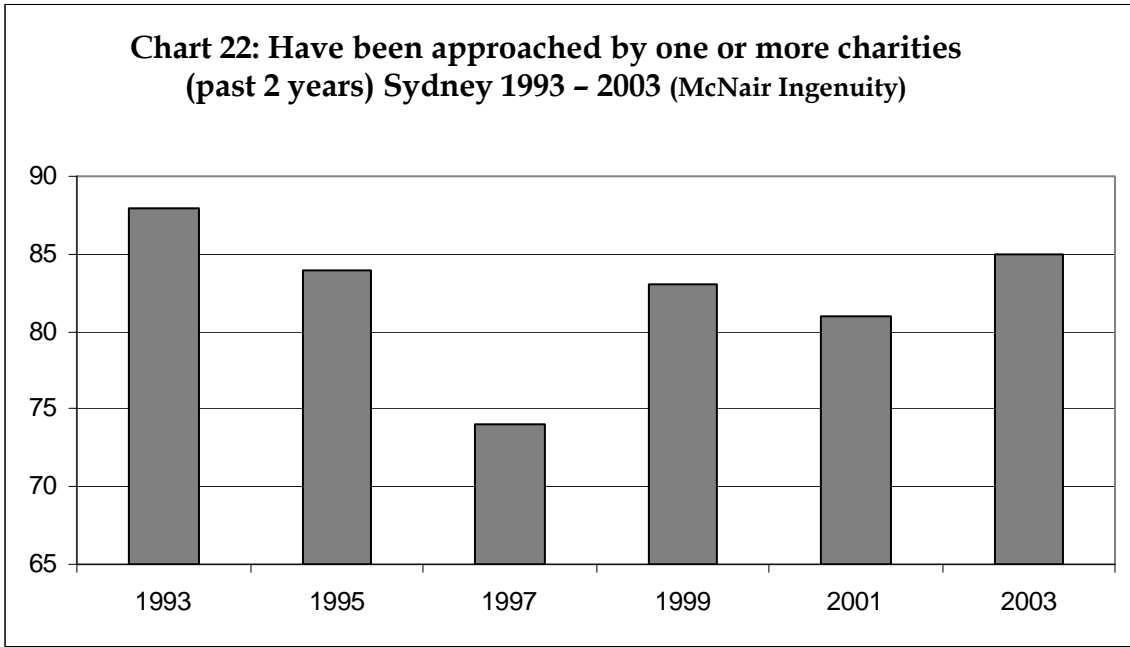
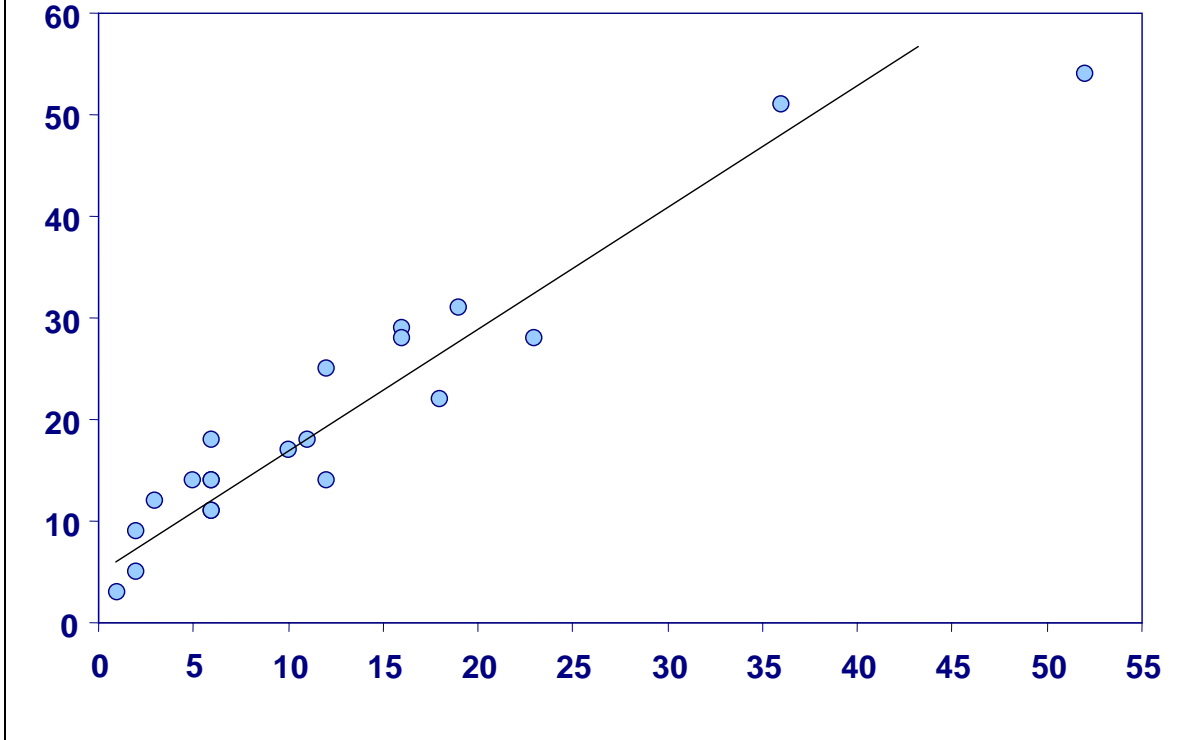


Chart 24: Donor levels (%) and approaches, Sydney 2003
(McNair Ingenuity)



6.0 Business and giving

For the 2000-01 financial year the Department of Family and Community Services commissioned the ABS to conduct a study on the generosity of Australian businesses, the first of its kind in Australia. That study found:

- business giving as a percentage of total income is at 0.15%
- business giving as a percentage of wages and salaries is 1.02%
- business giving as a percentage of operating profit (before tax) is at 1.66%.

Chart 25 maps the quantum of business giving during that year – this was to a total estimated value of \$1,447 million. The greatest proportion of business giving is money followed by services, then goods.

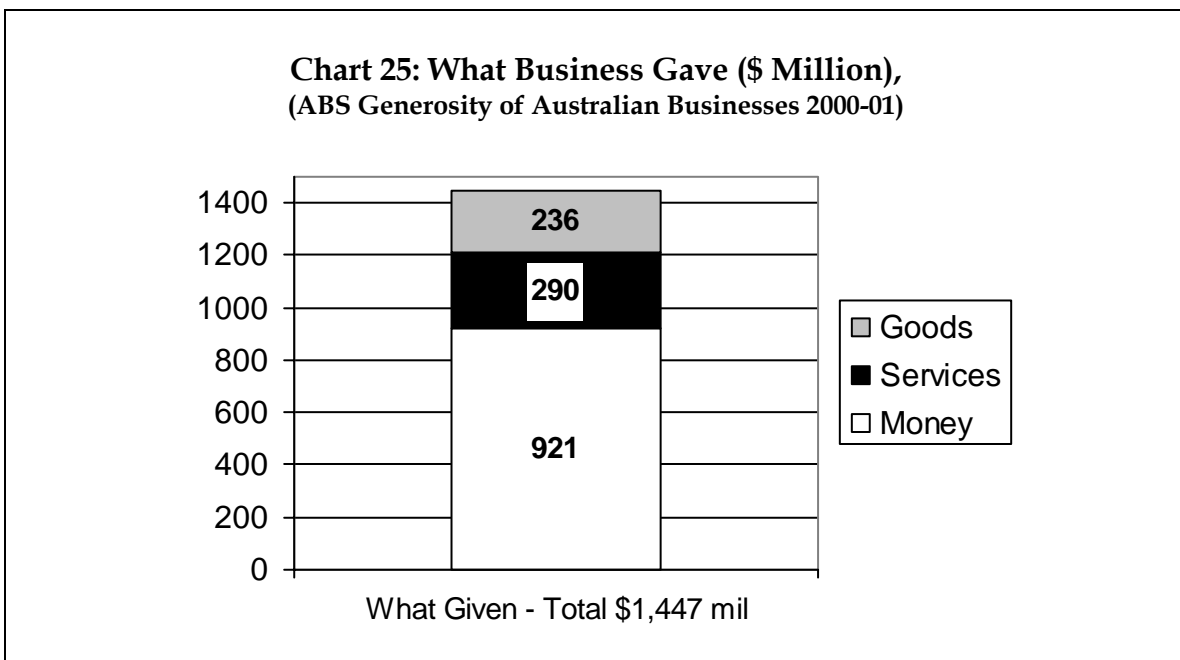
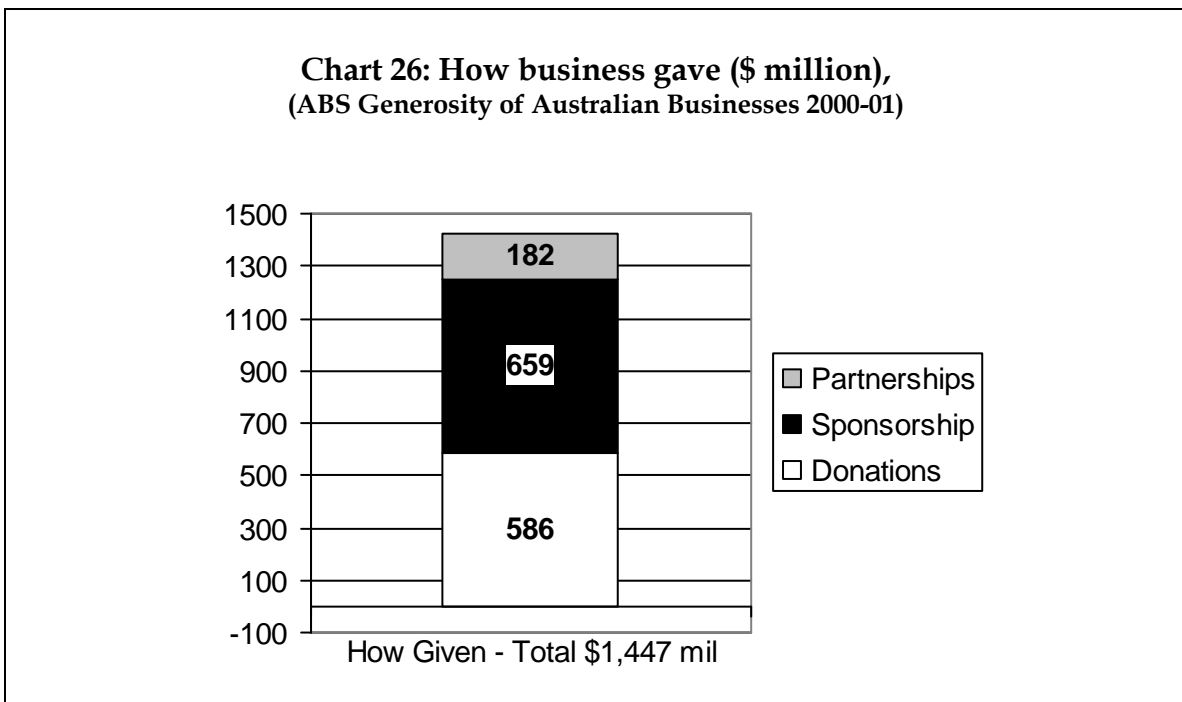


Chart 26 maps, for that same year how business gave. Most giving was through donations to an estimated value of \$586 million. The nonprofit sector receiving the most in donations was the community services and welfare sector.

Sponsorship was the next most common way of giving, to an estimated value of \$659 million, the sport and recreation sector receiving the most.

A relatively small proportion of business giving, to a value of \$182 million, was through partnerships.



7.0 Some international comparisons of attitudes to giving

The Charts on the following pages present some survey findings from Roy Morgan Research comparing the attitudes of Australians to some issues related to the role of individuals, governments and charities. These are compared with attitudes measured through surveys in the USA, UK and New Zealand.

Chart 27 maps attitudes to the role of government in helping unemployed people. As is evident, compared with the other countries, Australians tend to consider that governments have a stronger role to play in assisting people who can't find work.

Chart 28 maps attitudes regarding giving to charities. Attitudes in the USA are strongest in terms of expecting everyone to give to charities (at 23%). However, at 20% Australia ranks fairly highly compared with to New Zealand and the UK (16%).

Chart 27: International comparisons total agree 'it is the duty of governments to support those who can't find work' (Roy Morgan Research)

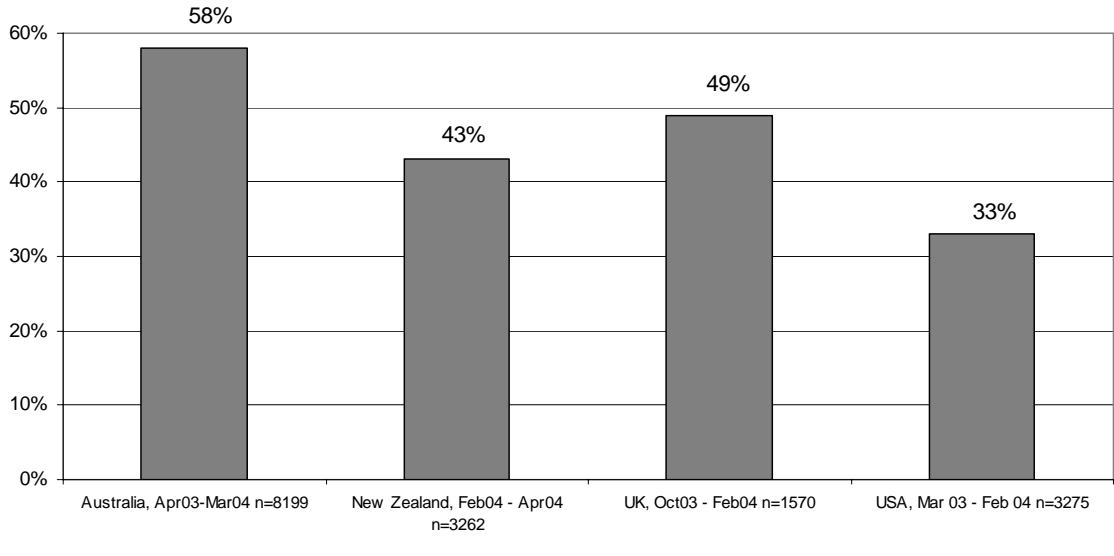


Chart 28: International comparisons 'agree' a percentage of everyone's income should go to charity (Roy Morgan Research)

