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Democracy and Philanthropy

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Hardly anyone has criticized the disadvantages of democracy as much as Hans-Hermann Hoppe. On the other hand, critics criticize libertarianism on the grounds that the advantages of democracy (social justice, universal provision of material happiness, etc.) do not or only partially occur in free societies. They believe that philanthropy, as the only instrument of redistribution in favor of weaker members of society, brings such benefits to light only insufficiently and unbalanced. To this end, they raise four objections in particular, which we analyze below—against the background of philanthropic conditions in Germany.

**Objections to Philanthropy**

One of the four objections to philanthropy is that redistribution of material happiness should be demanded in the name of social justice because voluntary redistribution within society would be less than forced redistribution. Since the latter would not be sufficient to bring about the desired happiness anyway, the deficit would be even greater. This objection is accompanied by the insinuation that many people would approve of the philanthropy of their fellow citizens but would neglect their own; that many would prefer philanthropic free-riding. In short, it is suspected that self-interest would lead to an undersupply of philanthropically generated happiness and produce undesirable side effects.

One of these feared side effects is discrimination among the recipients of philanthropic donations: If it is left to the donors themselves to determine the goal, means and recipients of their philanthropic actions, then it is possible that those who are underserved in terms of material happiness may be unequally provided for (or differently provided for than under the aegis of the state). Under this assumption, the fear of discrimination is by no means unfounded and represents a conjecture that lends additional weight to the underprovision thesis.

Both the *underprovision objection* as well as the *discrimination objection* therefore have a certain initial plausibility. The same applies to two other objections (functional objection and the moral objection). Let’s start with the underprovision objection!

*The Underprovision Objection*

The underprovision objection is based on the assumption that only fiscal redistribution can guarantee the avoidance of underprovision and that any redistribution based solely on voluntarism leads to the underprovision of material happiness for large sections of the population. In this form, the underprovision objection is based on a number of considerations, two of which we would like to examine in detail. One has an organizational background, and the other has a motivational background. Let us turn to the first consideration first! It begins with the question of which organizational forms would remain if the end of fiscal redistribution were also accompanied by the end of public companies as providers of material happiness. The answer is easy: either profit-oriented companies or non-profit organizations (NPOs, such as associations, foundations, etc.). If only or almost exclusively non-profit-oriented companies were to take on the tasks of public welfare providers, then organizational reasons could prove to be a stumbling block. Blankart and Gehrmann describe the organizational situation in Germany very aptly when writing about non-profit organizations:

Comparative advantages such as tax breaks, subsidies and access to voluntary labor on the one hand are offset by… comparative disadvantages such as low credit and lack of access to the capital market as well as the incentive problems resulting from the ban on distributions on the other.[[1]](#footnote-1)

NPOs operating in the third sector are denied access to the capital market in Germany and (due to a lack of collateral) access to the credit market is made more difficult. If the fiscal redistribution to the social  
sector were to suddenly cease, then NPOs would have to grow on a large scale in order to meet the increasing demand for materially generated happiness. The lack of access to the capital market and more difficult access to the credit market would deprive them of important growth options. The incentive problem resulting from the existing ban on distributions is likely to further increase the inhibition of growth.

However, such restrictions are easy to circumvent and are the subject of so-called “creative philanthropy“, which is expressed through funds controlled by donors or crowd-funding, for example.[[2]](#footnote-2)

The second consideration is based on a motivational assumption. This refers to the thesis that factors such as the free-rider mentality and self-interest of potential philanthropists would lead to an undersupply of philanthropically generated goods and services. In simple terms: If the state, relying on the philanthropy of potent and potential donors, were to reduce redistribution for philanthropic purposes, then there would be a reduction in the material happiness of previous redistribution recipients due to donor motives. This thesis is supported by the fact that the feared situation can initially be seen as a typical prisoners’s dilemma that leads to a Pareto-inferior outcome: The best solution for all potential donors would be if everyone donated according to their means. However, all potential benefactors fear at the same time that the other potential donors would leave their possibilities (in part or in full) unexploited, while they themselves would donate to the full extent and thus be the “stupid ones.” To avoid this consequence for themselves, everyone prefers to fall short of their potential. As a result of this preference, the amount of donations falls short of what the state redistribution generates.

This objection, or rather the assumption behind it, is countered by several arguments. One of these arguments is mainly historical, another is largely economic and the last is mainly philosophical. Although they are closely intertwined, they are ultimately independent.

Let’s start with the *historical argument*! It says that the under-supply objection must be seen in relation to the historical situation; and that a distinction must be made as to whether it is raised when economic crises or sudden increases in the population have upset the prevailing structure of external supply with material happiness out of balance, or when this is not the case. In the context of this argument, it can be argued, for example, that rapid population growth at the time of the industrial revolution gave rise to fears that philanthropic resources might be too small to provide modest happiness for the low-income or income-less classes, but that this cause lost its basis in later periods. To put it bluntly, this means that the objection of underprovision is based on the poor past and cannot be applied to the rich present.

Let us now look at the *economic argument*! The economic argument refers to two circumstances; firstly, the fact that the prisoners’s dilemma does not exist in tax societies, and secondly, that the high tax burden on potent donors is an important reason for a lack of philanthropy—and consequently a lack of material happiness. The granting of tax deductibility for philanthropic donations would be a simple way of testing the hypothesis of underprovision.[[3]](#footnote-3) If (potential) philanthropists were offered the opportunity to make their donations (more) tax-deductible (than before) and if, despite the offer, there was no increase in private charity despite the offer, then this would speak in favor of the underprovision thesis. If, on the other hand, philanthropy were to increase, this would argue against the underprovision thesis.[[4]](#footnote-4)

Countries with different tax treatment of donations could also be compared. If it turns out that countries with more generous opportunities to deduct donations for tax purposes do not record a noticeably higher volume of philanthropic donations, this would speak in favor of the underprovision hypothesis. However, if the opposite were the case, this would be an indication against the underprovision thesis.

These two tests of the thesis show us that the prisoners’s dilemma described above does not reflect the situation in modern fiscal societies. The choice of potential philanthropists is not to donate or not to donate. Rather, the candidates have to decide whether they either pay taxes in the specified amount or donate and pay taxes in the amount reduced by the deduction. If they choose the second option, their financial burden will in any case be higher than it would be under the first option, unless the philanthropic donations would be 100% deductible. This is precisely not the case in most fiscal entities.[[5]](#footnote-5)

To illustrate the common decision-making situation in European fiscal societies, let us choose a simple example: Mr. Smith has an annual income of €200,000 and faces a marginal tax rate of 40% on   
income above €100,000. We further assume that his annual income tax is €65,000 (€25,000 for income up to €100,000 and €40,000 for income from €100,001 to €200,000) and he is considering donating €10,000 to a philanthropic cause. In the case of a donation, he would only have to pay tax on € 190,000. His income tax would therefore only amount to € 61,000 (€ 25,000 plus € 36,000). He can therefore decide whether to either pay € 65,000 to the tax office or pay € 61,000 in taxes and spend € 10,000 on philanthropic purposes. In the first case, his total burden is € 65,000, in the second case € 71,000.

From the above, the price of the donation can also be specified, in this case €6,000. In other words, “p=1-m, with p defined as the price of a donation and m as the marginal tax rate.”[[6]](#footnote-6) A donation of €10,000 therefore does not cost Mr. Smith €10,000, but €6,000. The same applies to all other potential donors with the same marginal tax rate. He is therefore still in a situation that can be described as a prisoners’s dilemma, but the tax deductibility of the donations “defuses” the dilemma. In principle, it is conceivable that the dilemma could be alleviated completely, namely if the donation were 100% tax-deductible.

Now let’s look at the *philosophical argument*! It begins with the observation that the social benefit ratio of German taxpayers—i.e. the proportion of individual taxes that flows into the social budget—is around 30% and the donor rate—i.e. the percentage of donors among all citizens—is around 40%.[[7]](#footnote-7) From this we can conclude that despite a 30% tax rate for charitable causes, 40% of citizens are not deterred from donating to charity. Those who can be assumed to be in agreement with the use of 30% of their taxes for philanthropic purposes it must also be assumed that they consider their individual social benefit rate to be too low. Otherwise, they would hardly make any additional donations. Those who cannot be assumed to agree with the individual donation rate it is likely to be assumed that they have objections to the selection or scope of the charitable purposes that benefit from their taxes; perhaps also that they would use their social benefit quota, if they were allowed to retain it, (at least in part) for purposes other than philanthropic purposes; but hardly that they would stop or reduce their philanthropic donation behavior if they were allowed to freely dispose of their own social benefit quota. It is more likely that a citizen willing to donate would say to himself: “Now I can withhold 30% of my taxes. I’ll use some of the money withheld to top up my donations to charity.”

Admittedly, the aforementioned insinuations are not free of speculation. It is impossible to know how donations would change in the event of the abolition of the social benefits quota. It is also difficult to know how high the proportion of citizens who agree with their social benefit quota is and how high the proportion of those who do not. We can only cite the reasons that lead us to believe that the chosen assumptions are plausible.

The most plausible reason for the insinuations put forward here lies in the conflation of two views, held by David Hume and Carl Menger. If one follows David Hume, then the human affection for oneself and others can be described as a three-stage system of affection categories self-love, love of loved ones and love of others.[[8]](#footnote-8) Hume claimed: “each person loves himself better than any other single person, and in his love to others bears the greatest affection to his relations and acquaintance.”[[9]](#footnote-9)

If one follows Hume’s view, then one comes to the assumption that man satisfies his own needs and then those of his loved ones before he tackles the satisfaction of other people’s needs. As far as the material needs to be satisfied are concerned, the needs to be satisfied of a person and those of his nearest and dearest compete for the means of satisfaction (money, etc.) that the person has at his disposal. How this competition is likely to end as a rule is a question to which an obvious answer can be devised with the help of Carl Menger’s theory of *marginal utility*.

In his marginal utility theory, Menger combines three components: the value of goods (understood as a function of the satisfaction of human needs), the ordinal relationship between human needs and the degree of satisfaction of needs. With the help of these components, he illustrates that the determination of the value of goods does not depend on which need the good is fundamentally able to satisfy, but rather on which *specific* need the good can satisfy.[[10]](#footnote-10) In this context, Menger refers to the universal experience that the value of a good decreases for us as the degree of satisfaction provided by the good increases. Menger also shows that the greater the satisfaction of priority needs, i.e. more important needs, the greater the desire to satisfy lower-ranking needs. Menger illustrates this connection with his well-known chart, in which the satisfaction of needs is listed from left to right according to their general importance, while the decreasing benefit of satisfying needs through further units of goods is shown vertically from top to bottom.

With the help of this chart, Menger can can show that, from a certain degree of satisfaction, ordinally prioritized needs can be overtaken and overtaken in their current importance by the current importance of ordinally subordinate, unsatisfied needs. In relation to our topic, this phenomenon tells us that people are first concerned with their own material happiness then that of his neighbors and finally that of those furthest away.

Put simply: We donate to philanthropic causes after we have sufficiently satisfied our own happiness and that of our dear ones. This also means that the tendency to donate increases with the increase in the material means of procuring happiness. If this assumption is correct, then one should find manifold empirical confirmations for the rule according to which donation increases with the size of the income surplus. For example, one should expect that in regions with a higher surplus income the donation rate higher; that advanced age cohorts, who have already paid for most of the material happiness they can achieve in their lifetime, will donate more than younger cohorts who have not yet done so; that the amount and volume of donations will increase as wealth increases.

Confirmation of precisely these expectations can be gleaned from the relevant studies on philanthropy. As an example, we choose the data from the German Donation Monitor.[[11]](#footnote-11) It reflects the results of   
a survey of 4,000 citizens who are 14 or more years old. They were asked whether and how much they donated each year, with donations of between €25 and €250 being recorded. According to the survey results, the donation rate is higher in the (richer) west of Germany than in the (poorer) east (44% vs. 28%), pensioners over 65 donate more frequently than young adults aged between 30 and 50 (54% vs. 36%), the amount donated rose from € 78 to € 143 between 1995 and 2007 and the volume of donations rose from 2.08% to 3.71%.

The underprovision thesis obviously stands on a very shaky foundation. If you improve the tax incentives for philanthropic donations, philanthropic donations increase enormously, even though the donation price has to be paid “on top,” so to speak.

In addition, the relevant tax regulations set maximum donation amounts. Donations may not currently exceed 20% of income or 4 per thousand of company turnover.[[12]](#footnote-12) This circumstance curbs the willingness to support philanthropic causes with donations that exceed these limits. However, it is reasonable to assume that the aforementioned choke effect of maximum donation amounts is unlikely to be very large. In 2018, one in four over 10-year-olds in Germany donated an average of € 270.[[13]](#footnote-13) This means that only those average donors with an annual income of less than €1,350 would have been affected by the cap on maximum donation amounts. This figure is unlikely to be too high. But even for those with a good average income (let’s say €50,000 annual income), the maximum donation amount is unlikely to have any significant deterrent effect. The number of people on an annual salary of €50,000 who would want to donate more than €10,000 is unlikely to be large.

An increase in the maximum donation amount is therefore likely to have little impact on donor behavior, but an increase in tax incentives would. However, the extent to which such an increase would affect philanthropic donations is difficult to measure. What can be measured—albeit with limitations—is the extent to which philanthropic donations are actually made in Germany, with cautious estimates putting the figure at around 8.5 billion, while bolder estimates suggest almost double that amount.[[14]](#footnote-14) However, this does not include donations of time, the voluntary hours worked in the approximately 600,000 charitable organizations in Germany, 95% of which are associations and in which around 40% of all Germans are involved.[[15]](#footnote-15)

*The Discrimination Objection*

Similar to the underprovision objection the discrimination objection also has a certain initial plausibility. It begins with a reference to the principle of equal rights to which public companies are subject as part of the provision of public services. If public services of general interest were to cease to exist and their tasks were to be performed by non-public companies to which the principle of equal rights does not apply, then these companies could discriminate against those who previously enjoyed equal rights. The reason is obvious: If one reduces redistribution for philanthropic purposes in reliance on the philanthropy of potent and potential donors, then one also leaves it up to them to choose the goals, means and recipients of their philanthropic actions. As a result, decision-makers can discriminate according to criteria of their own choosing.

However, the fact that they are able to do so does not mean that they want to. And the principle of equal rights to which the public sector is subject does not mean that the public sector is free from the discrimination that it is capable of. In fact, both private and state redistributions engage in discrimination, with the possibility that these may differ. Also, proponents of the discrimination objection generally only view with suspicion the discrimination possibilities of private redistribution, not those of state redistribution. Their suspicion is based on the thesis that state redistribution represents the best possible endowment of material happiness for the recipients and that it therefore surpasses private philanthropy with regard to the endowment of happiness because the latter applies inferior discrimination criteria.

This conjecture is problematic for at least two reasons. Firstly, whether or not state redistribution represents the best possible endowment of material happiness for the recipients cannot be answered as long as its only rival is prevented from competing with it. Secondly, the spontaneous sum of private discrimination may be different from the sum of state-imposed discrimination, but it does not have to be. Only empirical studies can shed light on this. It is neither clear from the outset which type of redistribution is the superior one, nor is it a foregone conclusion that the sum total of private discrimination results in a different distribution of material happiness than the discrimination of state redistribution, or that it differs significantly from the latter at all.

What is true and what is not true in the previous case is—as already mentioned—of an empirical nature and cannot be decided here. What can be discussed here, however, is another question: what would be   
objected to private discrimination if it were different from state discrimination? The discrimination objection overlooks the fact that private discrimination is the flip side of pluralism or simply the implication of any action which, in the case of philanthropy, results in a market of charitable giving which enables better utilization of the scarce resource of “surplus” income. For this market—as for other markets—it would be reasonable to assume that it would be superior to state redistribution for reasons of efficiency.

*The Functional Objection*

The functional objection is directed against any form of external aid; those based on philanthropy and those based on state redistribution. In this respect, it is—unlike the previous objections—not an objection that relates exclusively to philanthropy. (The same applies to the moral objection which we will deal with in conclusion). But the functional objection also has something in common with the aforementioned objections, namely a high degree of initial plausibility. This is based on the realization that the probability of breach of contract increases with the costs associated with monitoring compliance with the contract. (The greater the effort my contractual partner has to make to monitor my compliance with the contract, the more likely it is that he will not maintain (full) control, and the greater my incentive to break the contract in part or in full). The functional objection is thus—simply put—based on the thesis that the increase in control costs is accompanied by an increase in the rate of abuse. In this sense, it denies that the intended effect occurs at all or in part, and also assumes that the aid provided achieves contrary or unintended effects. Above all in relation to philanthropy that is intended to promote material wellbeing in foreign countries, this objection is raised.

In other words, it is assumed that donations made to international aid organizations do not reach their intended recipients, or only reach them in part, and/or are diverted and misused (e.g. for oppression and warfare) by corrupt government officials or aid organization employees on the ground.[[16]](#footnote-16) However, the accusation of misuse of donations not only concerns donations that flow into foreign countries, but also those that are intended for national purposes. The increase in control costs is not justified here by the uncertainty and length of the route by which the donation is to reach the recipient, but by a lack of insight into the decision-making processes and the final use of the donation on the part of the charitable organizations.[[17]](#footnote-17)

Many proposals are now being discussed in the philanthropy literature that point to possible ways out of the control problem. These include ideas to ensure better and more transparent management, but also instruments that are expected to make it easier for potential donors to choose suitable philanthropy projects. These include donor-advised funds and e-philanthropy, i.e. internet platforms that facilitate needs-based donations.[[18]](#footnote-18)

*The Moral Objection*

There may be many moral objections to philanthropy. For our purposes, two in particular are important. The first concerns the morality of the benefactor and the second the morality of the recipient. The first moral objection criticizes the donors for not acting out of philanthropic motives or not acting sufficiently out of philanthropic motives and/or practicing charity that serves their own interests. The second moral objection argues that philanthropy leads to morally questionable behavior on the part of the recipient because it paralyzes their impetus for self-help instead of driving it.

The first moral objection arises from a number of issues that may or may not accompany philanthropic giving. One of these issues arises from the fact that charitable action can be perceived as a need. If this feeling is present, then the donor cannot avoid satisfying his own needs as well as those of others with his donation. According to the moral objection, satisfying one’s own interests is contrary to the claim of acting morally, which in this case means acting exclusively in the interests of others.

The second moral objection obviously has something in common with the functional objection. Unlike the objections of underprovision and discrimination, it too does not apply exclusively to philanthropy, but to any form of external aid. The criticism is that, in the course of external aid, the recipient of aid does not develop his own moral powers sufficiently and therefore does not do justice to his own claim to be a moral person. This view can be traced back primarily to Wilhelm von Humboldt in particular. Another tradition of criticism is based on concepts of human dignity and the associated view that it is contrary to human dignity to make use of external help in a way that makes one dependent.

Functional objection and moral objection not only have one thing in common, namely that they are directed against any form of external aid (state redistribution and philanthropy) or against certain effects of such aid. At a certain point, the two even merge, namely where they claim that external aid leads to moral and social dysfunctionality in the long term, both for the donor and the recipient. The donor is accused of feigning philanthropy and only donating out of self-interest. The recipient, on the other hand, is accused of practicing dishonest behavior and criminally gaining access to benefits that are the result of philanthropy or state redistribution.[[19]](#footnote-19)

The dysfunctionality of the donor—if it exists at all—is ultimately a consequence that primarily affects the donor himself and consists mainly of moral self-deception. Since the recipient primarily benefits from the proven philanthropy and this is independent of the actual motives of the benefactor, the recipient is unlikely to suffer from the effects of any gap between the donor’s true and pretended intentions.

The dysfunctionality of the recipient has greater consequences than the dysfunctionality of the donor. It also has an impact on other, competing recipients. The material happiness intended for them is diminished by those who have improperly gained access to material happiness. Since the deception of welfare measures affects both charitable donations and welfare state measures and research focuses primarily on the deception of welfare state benefits (keyword: social crime),[[20]](#footnote-20) the consequences of the abuse of philanthropic measures on the recipient side are little documented. Consequently, it can be said *that* such misuse of philanthropy has damaged material happiness intended for others, but not the extent to which it does so.

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1. *Blankart/Gehrmann* (2006), S. 39. [↑](#footnote-ref-1)
2. Cf. on this *Anheier*/Part of the debate about creative philanthropy—at least in relation to foundations—is the question of what consequences such innovations have for the will of the founder; cf. on this *Borgolte* (2017). [↑](#footnote-ref-2)
3. If tax deductibility already exists, increased tax deductibility should be introduced in order to verify the underprovision hypothesis. In Germany, there are a number of political conditions that have an unfavorable effect on the donation of money. These include the high taxes on income, the church tax and the low level of tax deductibility of donations; see *Anheier/Salamon/Archam-bault* (1997), p. 198. [↑](#footnote-ref-3)
4. When Franklin Delano Roosevelt revealed his new taxation plans in 1933, many of the country’s universities feared that many alumni and other supporters would henceforth donate less money to academic causes. But the feared consequences did not materialize. On the contrary! The number of donors and the percentage of income donated increased. Cf. on this *Marts* (1953), p. 125ff. [↑](#footnote-ref-4)
5. According to *Paqué* (1986), p. 293, there was a brief phase in the recent history of the USA in which full deductibility was given. [↑](#footnote-ref-5)
6. *Paqué* (1986), S. 287. [↑](#footnote-ref-6)
7. *Deutscher Spendenmonitor* (2017). Around 4,000 citizens aged 14 and over were surveyed. They were asked about annual donations of between €25 and €250. On the social benefit rate see *Statistisches Bundesamt* (2018), p. 8. According to the volunteer survey, the proportion of donors is as high as 63%; see *Simonson/Vogel/Tesch-Römer* (2017). [↑](#footnote-ref-7)
8. Cf. also chap. 3.2. [↑](#footnote-ref-8)
9. *Hume*, Treatise, (Of the origin of justice and property). [↑](#footnote-ref-9)
10. *Menger*, Principles, p. 93. [↑](#footnote-ref-10)
11. *Deutscher Spendenmonitor* (2017). [↑](#footnote-ref-11)
12. Einkommensteuergesetz, EStG (Income Tax Act), § 10b. [↑](#footnote-ref-12)
13. Cf. *Deutscher Spendenrat* (2018), p. 22. [↑](#footnote-ref-13)
14. Cf. *Jacobi* (2009), p. 26. *Labigne et al*. (2018), p. 3, assume that corporate donations for charitable purposes alone amounted to € 9.5 billion in 2018. [↑](#footnote-ref-14)
15. Cf. https://www.bertelsmann-stiftung.de/de/unsere-projekte/zivilgesellschaft-in-zahlen/  
    projektnachrichten/ziviz-survey-2017/ [↑](#footnote-ref-15)
16. *Polman* (2010), p. 9, citing a report by the UN Monitoring Group, estimates that half of the food aid that the UN World Food Program (WFP) has provided to Somalia year after year has “disappeared into the pockets of the *warlords*, their business partners and equally corrupt local WFP staff themselves.” The WFP considers the estimates to be unsubstantiated; see https://web.archive.org/web/20170302082643/https://www.wfp.org/Food-Aid-Somalia-Needy-UN-Report-response [↑](#footnote-ref-16)
17. Cf. e.g. *Loipfinger* (2011) or *Jacobi* (2009). [↑](#footnote-ref-17)
18. Cf. also *Anheier* (2006), S. 252. [↑](#footnote-ref-18)
19. Cf. *Bruns* (1993). [↑](#footnote-ref-19)
20. Cf. *Bruns* (1996). [↑](#footnote-ref-20)