



The Global Philanthropy Environment Index 2025



LILLY FAMILY SCHOOL OF PHILANTHROPY
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The Indiana University Lilly Family School of Philanthropy is dedicated to improving philanthropy to improve the world by training and empowering students and professionals to be innovators and leaders who create positive and lasting change. The School offers a comprehensive approach to philanthropy through its academic, research and international programs, and through The Fund Raising School, Lake Institute on Faith & Giving, the Mays Family Institute on Diverse Philanthropy, the Muslim Philanthropy Initiative, and the Women's Philanthropy Institute. Learn more at <https://philanthropy.indianapolis.iu.edu>

Indiana University Lilly Family School of Philanthropy. (2025).

The 2025 Global Philanthropy Environment Index.

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Executive Summary

The *Global Philanthropy Environment Index (GPEI)* is a research tool that supports global leaders with knowledge on how and where the philanthropic environment is evolving and—most importantly—provides inspiration on how to maximize and reimagine philanthropy’s ability to help solve pressing challenges.

Even in times of global uncertainty, generosity remains universal, and philanthropy is called to action and valued across cultures and societies. The *GPEI* is a rare resource that helps explain what motivates or impedes the environment for such activities. First launched in 2013,¹ the 2025 *GPEI* is the only global, collaborative study—conducted in partnership with 173 experts—that assesses the enabling environment for philanthropy across 95 countries and economies, based on the incentives and barriers that individuals and philanthropic organizations (POs) encounter when giving and receiving charitable gifts.

The 2025 *GPEI* focuses on the three years between January 2021 and December 2023. During this period, while recovering from the COVID-19 pandemic, the world experienced innovation, rapid advancements in artificial intelligence (AI), rising inflation, large-scale natural disasters, record-breaking global temperatures, armed conflicts, and mass human displacement. As evident from this research, philanthropy played a role related to each of these developments. Looking ahead, notable developments now influencing the philanthropic environment include intergenerational wealth transfers, political polarization, reductions in official development assistance, and regional efforts to enable cross-border giving. As such global opportunities and challenges continue to unfold, the capacity and capability of philanthropy to respond is tested, to which the 2025 *GPEI* offers local and cross-border perspectives.

The 2025 *GPEI* indicates that while 61 percent of the included economies reflect an overall favorable philanthropic environment between 2021 and 2023 and the socio-cultural environment remains favorable in almost all regions, there is a continued decline in conditions for cross-border philanthropic flows. Notable changes are observed over time and across regions with some countries and regions experiencing improvements while others reporting new challenges. An overview of these main shifts is provided on the next pages while other significant changes are detailed in the body of this report.

This global report features key findings and global takeaways, while more in-depth discovery is available across the 2025 *GPEI* collection of 15 regional and 95 country reports, publicly available at <https://globalindices.indianapolis.iu.edu/>

¹ The 2025 *GPEI* marks the third iteration of this index with the Indiana University Lilly Family School of Philanthropy (hereafter “School”) after the 2022 and 2018 editions. It builds upon two prior “Philanthropic Freedom” studies published by the Hudson Institute (2015, 2013).

The 2025 Global Philanthropy Environment Index (GPEI) Overview

95 ECONOMIES REPRESENTED

The 2025 *GPEI* measures the enabling environment for philanthropy in 95 economies during the three years from 2021 to 2023.

SIX FACTORS ASSESSED

The 2025 *GPEI* assesses the philanthropic environment on the following six factors, using a scale of 1 (least favorable) to 5 (most favorable):

1. Ease of Operating a PO
2. Tax Incentives
3. Cross-Border Philanthropic Flows
4. Political Environment
5. Economic Environment
6. Socio-Cultural Environment

3/5 OF ECONOMIES REPORTED A FAVORABLE ENVIRONMENT

Sixty-one percent of the represented economies report a favorable philanthropic environment (a score of 3.50 or above).

3.60 AVERAGE GPEI GLOBAL SCORE

Among the six factors, the average score for the ease of operating a philanthropic organization is highest (4.01), while the average score for cross-border philanthropic flows is lowest (3.40).

REGIONAL COMPARISON

Comparing the 15 represented regions, Western Europe offers the most favorable philanthropic environment with average scores well above 3.5 on all six factors, and Latin America remains the most challenging philanthropic environment with average scores below 3.5 on five of the six factors.

LASTING INNOVATIONS

Collaborations between POs and digital adaptations, which emerged in response to the COVID-19 pandemic, appear mainstream. Digital adaptations include hybrid and virtual workplaces, fundraising applications, online programming, and culturally competent uses of online influencers.

EMERGING TRENDS

Climate change and professionalization are noted as emerging trends for the philanthropic sector and charitable organizations in more than half of the economies represented. Another standout trend is digital technology, including online crowdfunding and innovative uses and testing of AI. A handful of economies acknowledge blockchain technology as an emerging digital trend.

CLIMATE PHILANTHROPY

A favorable philanthropic environment is generally linked with government support for environmental action and climate reforms. *GPEI* experts note barriers for POs addressing climate change and environmental policy reforms, including: 1) the lack of public awareness about climate change, and 2) insufficient funding for POs to invest in systemic solutions.

The Philanthropic Environment Over Time

Comparing the 2018 GPEI (2014-2017), 2022 GPEI (2018-2020), and 2025 GPEI (2021-2023)

77 ECONOMIES REPRESENTED

Of the 95 economies participating in the 2025 *GPEI*, 77 are represented across the 2018, 2022, and 2025 editions of the *GPEI*, allowing for comparison over time.

STABILITY IN AVERAGE GPEI GLOBAL SCORES

The average *GPEI* worldwide score for these 77 economies is relatively consistent over time:

2018 *GPEI* 3.65

2022 *GPEI* 3.65

2025 *GPEI* 3.63

IMPROVING POLITICAL ENVIRONMENTS, DECLINING ECONOMIC ENVIRONMENTS, AND ONGOING CHALLENGES FOR CROSS-BORDER PHILANTHROPIC FLOWS

Comparing the six factors over time, the average score for political environments showed the largest increase (3.42 to 3.52) while the average score for cross-border philanthropic flows experienced the sharpest drop (3.58 to 3.42). Though the economic environment factor was not included in the 2018 *GPEI*, its average score declined between the 2022 *GPEI* and 2025 *GPEI* (3.56 to 3.44).

STABILITY IN SOCIO-CULTURAL ENVIRONMENTS

The average socio-cultural environment scores remained stable across all three periods, with religious influences and deep-rooted values and traditions as fundamental drivers of giving practices and behaviors.

REGIONAL HIGHLIGHTS

Comparing regions by their factor scores, since the 2018 *GPEI*:

- Sub-Saharan Africa (3.07 to 3.90) and the Middle East and North Africa (3.33 to 3.75) both reported significant improvements in the ease of operating a PO.
- Latin America now joins the Middle East and North Africa, and Southern and Southeast Asia as the three most challenging regions to process cross-border philanthropic flows (2.81, 2.77, and 2.89).
- The socio-cultural environment improved in Sub-Saharan Africa (3.33 to 3.75) and tax incentives were enhanced in the Balkans (3.18 to 3.67).

Recommendations

By GPEI Experts, for Global Leaders

Contributors to the 2025 *GPEI* recommend improvements to the philanthropic environment in their respective countries and regions. Below is a list of six recommendations with global resonance. Please note, these recommendations are informed by the local context and may not directly apply to all situations.

1. IMPROVE THE LEGAL FRAMEWORK WITH ENHANCED CLARITY AND FEWER RESTRICTIONS.

Overall, experts press for clarity of existing laws and minimization of unnecessary limitations on POs for a more enabling and predictable operating environment.

2. STREAMLINE ADMINISTRATIVE PROCEDURES, INCLUDING THROUGH DIGITALIZATION.

Many experts recommend streamlining various administrative procedures, such as registration, reporting, and dissolution, to enhance philanthropy, support POs, and reduce the administrative burdens on government officials and civil servants.

3. SUPPORT TRANSPARENCY IN GIVING WITHOUT DISCOURAGING PHILANTHROPY.

While governments and POs agree on the need for the government to ensure transparency of funds and protect against money laundering, such measures need not discourage charitable giving by making it unnecessarily difficult to send or receive philanthropic funds.

4. CONSIDER PROPORTIONALITY IN REQUIREMENTS.

Several country experts observe that administrative burdens may be manageable for large POs but challenging for smaller nonprofits, with opportunities to reduce administrative requirements based on the size and actual capacity of the organization.

5. ENHANCE COLLABORATION BETWEEN GOVERNMENT AND PHILANTHROPY, INCLUDING ON ISSUES LIKE CLIMATE CHANGE.

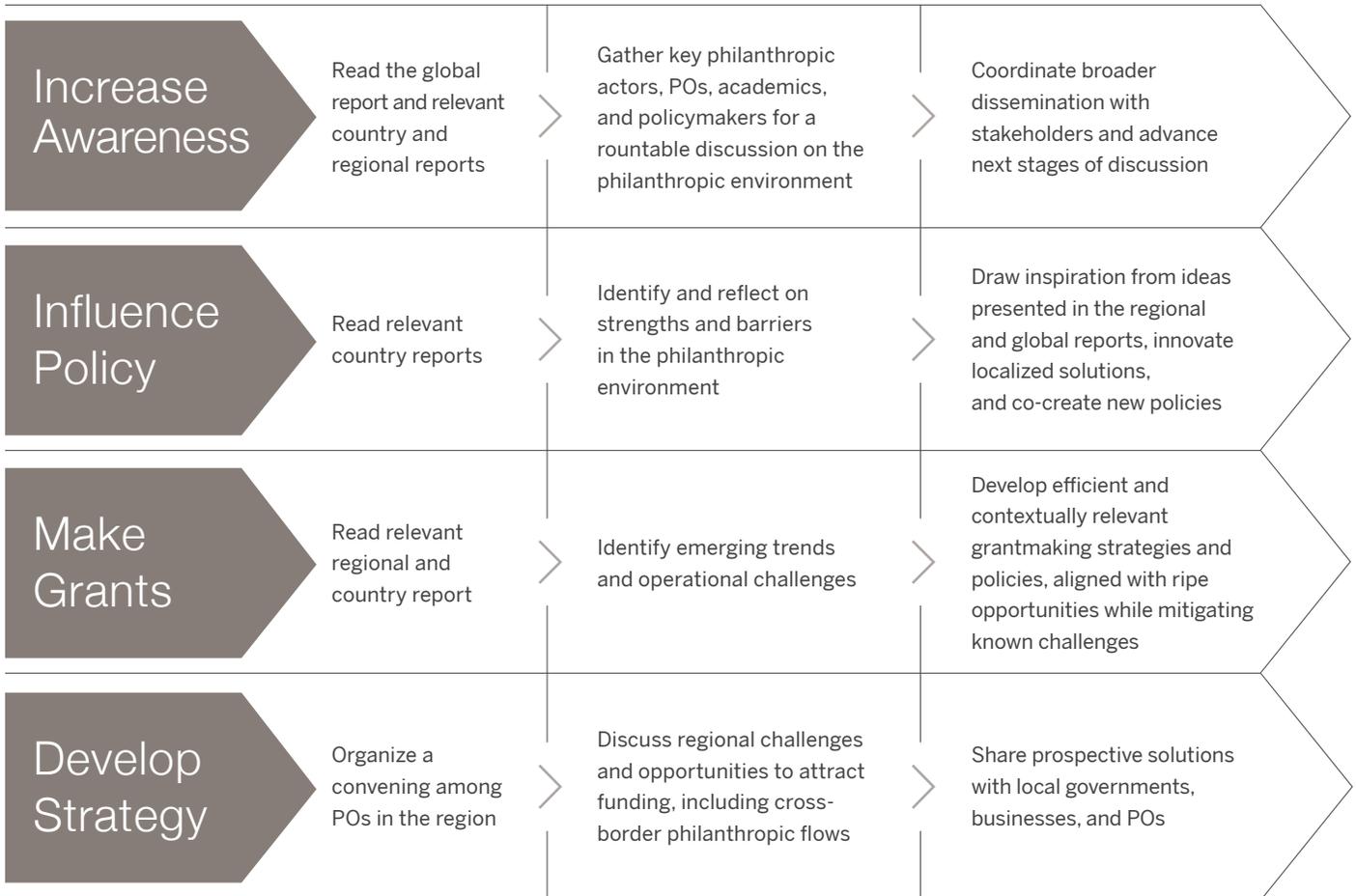
Although collaboration can help philanthropy and government identify and implement joint solutions to shared challenges, there are few examples of effective partnerships between government and POs to address climate change.

6. BUILD THE CAPACITY OF POS THROUGH ENHANCED PHILANTHROPIC INFRASTRUCTURE.

Many country-level and regional experts propose additions or improvements to the existing philanthropy infrastructure, such as education or skill-building, certification programs, digital tools and platforms, research, and/or centralized networks or professional associations.

How to Use the GPEI

Offered below are four examples for how people are using the GPEI to advance local and regional policies and practices.



How do you use the *Index*? We would love to learn how you work with the *GPEI* country, regional, or global data in your work. Feel free to share with us via email at indices@iu.edu.



Introduction

The *Global Philanthropy Environment Index (GPEI)* is a research tool that supports global leaders with knowledge on how and where the philanthropic environment is evolving and—most importantly—provides inspiration on how to maximize and reimagine philanthropy’s ability to help solve pressing challenges.

Even in times of global uncertainty, generosity remains universal, and philanthropy is called to action and valued across cultures and societies. The *GPEI* is a rare resource that helps explain what motivates or impedes the environment for such activities. First launched in 2013,² the 2025 *GPEI* is the only global, collaborative study—in partnership with 173 experts—that assesses the enabling environment for philanthropy across 95 countries and economies based on the incentives and barriers individuals and philanthropic organizations (POs) encounter when giving and receiving charitable gifts.

The 2025 *GPEI* focuses on the three years between January 2021 and December 2023. During this period, while recovering from the COVID-19 pandemic, the world experienced innovation, rapid advancements in artificial intelligence, rising inflation, large-scale natural disasters, record-breaking global temperatures, armed conflicts, and mass human displacement. As evident from this research, philanthropy played a role related to each of these developments. Looking ahead, notable developments now influencing the philanthropic environment include intergenerational wealth transfers, political polarization, reductions in official development assistance, and regional efforts to enable cross-border giving. As such global opportunities and challenges continue to unfold, the capacity and capability of philanthropy to respond is tested, to which the 2025 *GPEI* offers local and cross-border perspectives.

The Indiana University Lilly Family School of Philanthropy (hereafter “School”) partnered with 173 country, regional, and global experts to produce the 2025 *GPEI* over the course of one year.³ First, *GPEI* country-level experts used a scoring matrix, and open-ended questions based on six factors: ease of operating a PO, tax incentives, cross-border philanthropic flows, political environment, economic environment, and the socio-cultural environment. They also offered insights into the specific environment for climate philanthropy, lasting innovations, and emerging trends. Next, the School compared country expert responses against desk research and, when available, against the scores of additional country experts. Countries were grouped into 15 regions for deepened regional analysis; each country report went through an in-depth review process with a

² The 2025 *GPEI* marks the third iteration of this Index with the Indiana University Lilly Family School of Philanthropy (thereafter “School”) after the 2022 and 2018 editions. It builds upon two prior “Philanthropic Freedom” studies published by the Hudson Institute (2015, 2013).

³ Disclaimer: The 2025 *GPEI* is a global collaborative study that uses the terms “country” and “economy” interchangeably. The use of either term does not imply or endorse political independence or status of any territory represented in this study.

regional reviewer. Finally, the *GPEI*'s Global Advisory Council reviewed the country reports and feedback from regional reviewers. Scores and narratives were adjusted throughout this process and finally approved by the respective country expert. See Appendix A for a deeper discussion on methodology.

The outputs from this research include 111 publicly available reports, including: this global report, 15 regional reports, and 95 country reports. These 95 economies represent 84 percent of the world's population, 79 percent of global gross domestic product (GDP), and 41 percent of all economies worldwide (Worldometer, 2025). Of the 95 economies participating in the 2025 *GPEI*, 88 participated in the 2022 edition, and 77 participated in the 2025, 2022, and 2018 editions, thereby allowing for relative comparison across time. While this global report explains global trends, the regional and country reports provide rich context and granular explanations of scores.

The *Index* is built on the concept of philanthropy as “voluntary action for the public good” (Payton & Moody, 2008). Based on this definition, the main purposes of philanthropy include “to relieve suffering or meet other pressing needs, to improve the quality of life or civic capacity in our communities, to advocate for or express ideas or values or identities, to experiment with new ideas for social change as well as to preserve traditions in the face of impending change” (*ibid.*, p.36). It should however be noted that the term *philanthropy* embodies positive values and manifests differently across the world's various cultures, religions, and traditions.

The *GPEI* reports on factors influencing the environment for the operation of a PO. POs are defined here as not-for-profit, non-state organizations (outside the family) that provide services for the public good. The concept is broadly defined to align with the range of entity types worldwide. Thus, POs include grantmaking, operating, corporate, community, or government-sponsored foundations. POs also include community-based organizations, village associations, professional associations, environmental groups, advocacy groups, cooperatives, charitable organizations, faith-based organizations, mutual entities, labor unions, societies, research institutes, diasporic organizations, online social-purpose portals, and transnational and cross-sectoral coalitions.

Together with the previous editions published in 2018 and 2022, the 2025 *GPEI* offers a publicly available, consistent framework for understanding incentives and barriers to philanthropy around the world. This framework depends on local expertise to uncover shifting and emerging philanthropic trends. Ultimately, the *GPEI* aims to support public, private, and nonprofit leaders with information and analyses to inform decisions and policies to enhance the effectiveness of philanthropy in addressing local and global priorities.



What Is an Enabling Philanthropic Environment?

A favorable philanthropic environment provides adequate incentives and necessary limits to positively influence the propensity of individuals and organizations to engage productively in philanthropic activities. This enabling environment is the product of a set of interrelated conditions resulting from the deliberate policy choices made by government actors and the historical, cultural, and socio-political traditions, resources, and legacies of a country or economy.

There are six factors included in the *GPEI*. Each of those factors is scored between 1 and 5, with 1 being the most restrictive environment and 5 being the most favorable context. In the 2025 *GPEI*, a country is considered to enjoy a favorable philanthropic environment if the average score on all six factors is 3.5 or higher. Appendix A offers additional details on each of the factors included in this measure.



Global Trends & Changes between 2021 and 2023

Between 2021 and 2023, philanthropic environments and activities were namely influenced by pandemic recovery efforts, disaster relief, and cross-border support for people experiencing war.

Throughout the period, the world continued to navigate the surge and slowing of the COVID-19 pandemic. On the one hand, PO adaptations, digitization, and hybrid work were mainstreamed. Meanwhile, economic and supply chain shocks were felt alongside inflation. Throughout the period, many natural disasters also prompted philanthropic responses. *GPEI* experts noted in particular the 2021 Hunga Tonga-Hunga Ha’apai eruption in Tonga, the 2022 wildfires in Greece, the 2023 Cyclone Gabrielle in New Zealand, the 2018-2021 severe drought in Southern Africa, and the 7.8 magnitude earthquake in 2023 that struck Türkiye and Syria. Furthermore, the number of people forcibly displaced continued to rise to a new high of 117 million in 2023 because of armed conflicts and war (UNHCR, 2025).

These global trends and changes are observed as themes and events throughout the 2025 *GPEI*, and at times, they influence scores and narratives.

What's New in 2025?

In the 2025 *GPEI*, local and regional engagement was prioritized. Deepened relationships cultivate connectedness and exchange across countries and regions. It also improves knowledge production and sharing across the *GPEI*'s global platform. Thus, prior to fielding the expert opinion questionnaire, informal and formal listening sessions were held with many of the 2022 *GPEI* contributors, including an in-person gathering at the 2023 Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Conference.

Based on collective feedback, three new goals emerged for the 2025 *GPEI*. First, policy-oriented questions were included in the expert opinion questionnaire to support the mapping of climate philanthropy, lasting innovations from the response to the COVID-19 pandemic, and emerging trends. Next, a secondary, scores-only survey was administered in select countries to elicit broader input on the country scores. Finally, language access and additional translation of the global report are forthcoming and noted as important for improved reach within regions.

In the 2025 *GPEI*, regional reviewers and global experts also advised enlarging the geographic scope. Seven new economies across five regions were added, including Bahrain, El Salvador, Latvia, Lithuania, Estonia, The Bahamas, and Uganda. The Baltic region was created to support the regional review of Latvia, Lithuania, and Estonia.

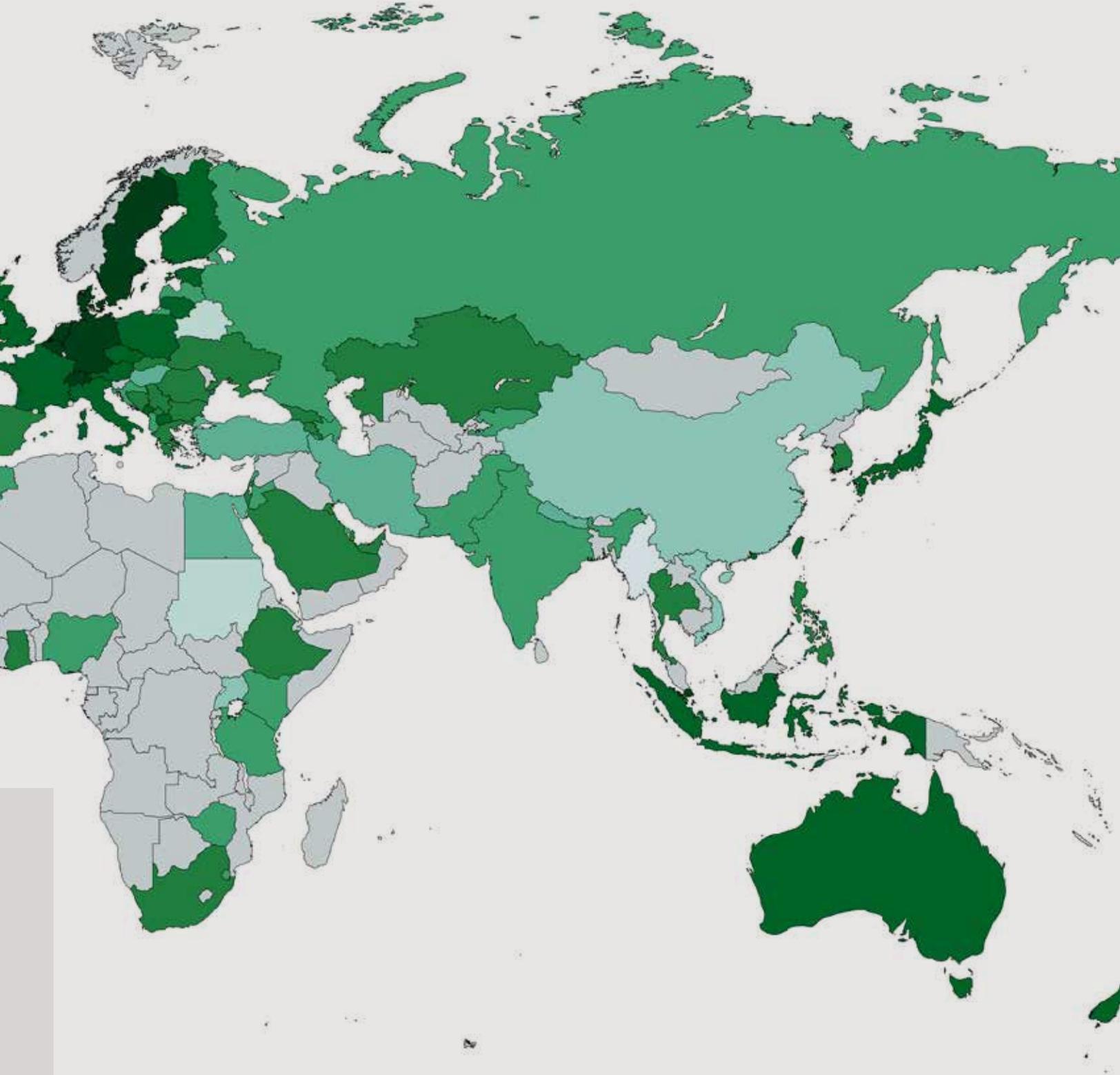
Global Acknowledgement

Since 2017, the IU Lilly Family School of Philanthropy has led and managed this study. We also understand that philanthropy involves inherent power dynamics. For these reasons, we have taken steps to engage a variety of knowledge holders around the world in the design, implementation, and dissemination of this research to strengthen the relevance of the *GPEI*. We welcome further feedback and suggestions on improving future *GPEI* editions while maintaining culturally and contextually meaningful comparisons at indices@iu.edu.

2025 GPEI Overall Scores by Country



Findings



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

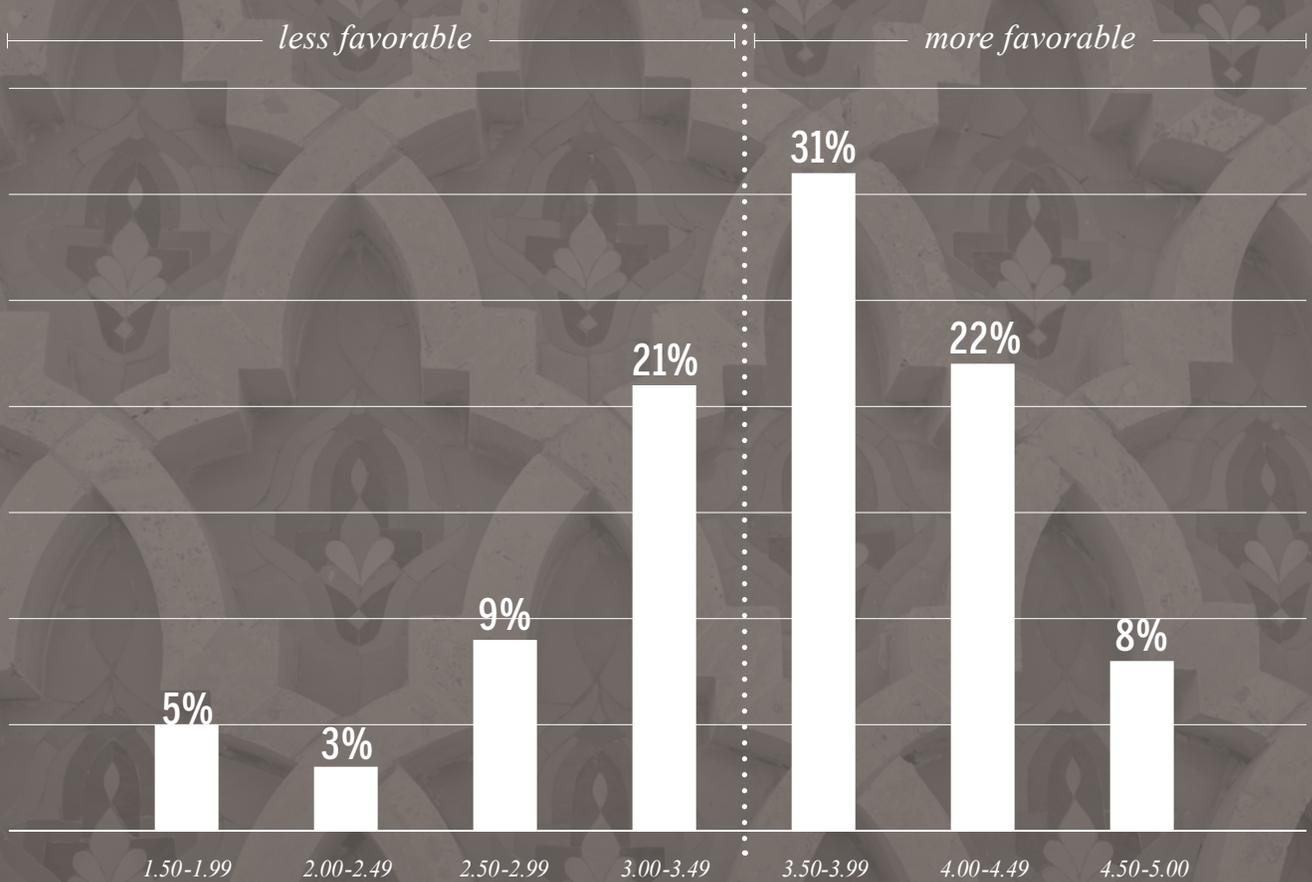


FINDINGS

Global Overview



Percentage of countries with more/less favorable scores



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

FIGURE 1. 2025 GPEI SCORES BY RANGE, 2021-2023

The 2025 *GPEI* average global score of 3.60 indicates a favorable global environment for philanthropy. As explored throughout the 2025 *GPEI* and this global report, this overall trend varies by economy, region, and factor.

About three-fifths of the 95 represented economies benefit from favorable philanthropic environments (i.e., a score of 3.50 and higher) while the remaining two-fifths are confronted with restrictive philanthropic environments (scores less than 3.50). Among those with favorable environments, about eight percent enjoy highly favorable philanthropy environments (4.50+), 22 percent rely on a favorable environment (4.00–4.49), and 31 percent have a moderately favorable environment (3.50–3.99).

The 95 represented economies are shared in the below table, based on their average score in the 2025 GPEI. Since the 2022 GPEI, which covers the years 2018 to 2020, seven economies reported at least a half-point improvement, and eight economies witnessed at least a half-point decline in their philanthropy environments. Saudi Arabia is among the notable examples of improved environments, shifting from a restrictive environment to a favorable one thanks to improved scores for each factor; the sharpest improvement is noted in the ease of operating a PO, due to a streamlined registration process of less than 30 days and removed minimum capital requirements for new POs.

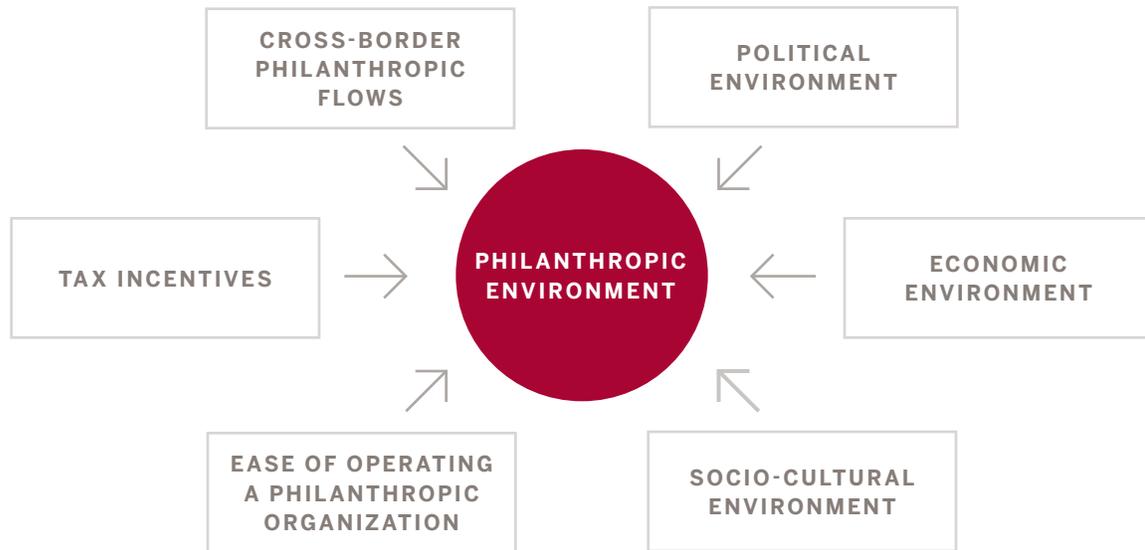
TABLE 1. 2025 GPEI ECONOMY SCORES BY RANGE, 2021-2023

1.50 - 1.99	2.00 - 2.49	2.50 - 2.99	3.00 - 3.49	3.50 - 3.99	4.00 - 4.49	4.50 - 5.00
Belarus	China ▼	Argentina	Albania	Armenia	Australia	Belgium
Bolivia ▼	Uganda	Egypt	Azerbaijan	Bosnia and Herzegovina	Austria	Denmark
Myanmar ▼	Vietnam ▼	El Salvador	Bahrain	Bulgaria	Canada	Germany
Sudan		Hungary	Barbados ▼	Colombia	Chile	Liechtenstein
Venezuela		Iran ▲	Brazil	Croatia	Czech Republic	Netherlands
		Liberia	Eswatini	Ethiopia	Estonia	Singapore
		Nepal	India	Georgia	Finland ▼	Sweden
		Peru	Jordan	Ghana	France	Switzerland
		Türkiye	Kenya	Greece	Hong Kong	
			Kyrgyz Republic	Israel	Indonesia ▲	
			Latvia	Jamaica	Ireland	
			Lebanon	Kazakhstan	Italy	
			Mexico	Kosovo	Japan	
			Morocco	Kuwait	Lithuania	
			Nigeria	Philippines	Montenegro	
			Pakistan	Qatar ▲	New Zealand	
			Portugal	Romania	North Macedonia	
			Russia	Saudi Arabia ▲	Poland	
			Tanzania	Senegal	Taiwan	
			Zimbabwe	Serbia	United Kingdom	
				Slovakia	United States	
				South Africa		
				South Korea		
				Spain		
				Thailand		
				The Bahamas		
				Ukraine		
				United Arab Emirates		
				Uruguay		

Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.
(Note: Score changes larger than a 0.50 amplitude since the 2022 GPEI are noted with an arrow up or down.)

The 2025 *GPEI* is measured by six distinct factors: ease of operating a PO, tax incentives on giving, cross-border philanthropic flows, political environment, economic environment, and socio-cultural environment.

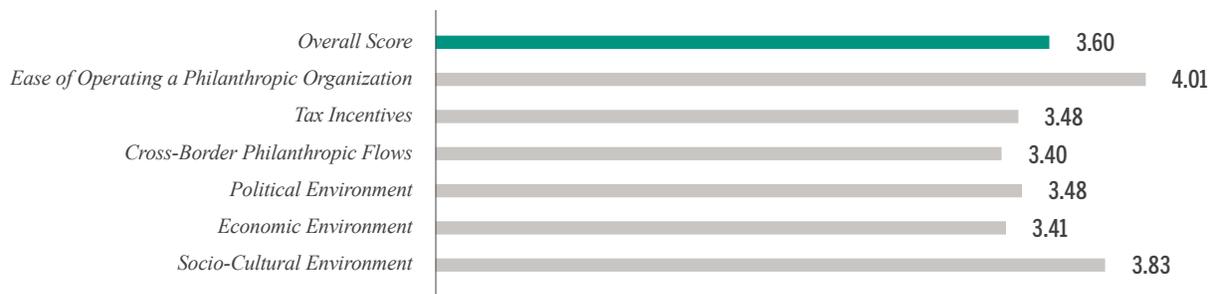
FIGURE 2. SIX FACTORS INFLUENCING THE PHILANTHROPIC ENVIRONMENT



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

Taking the average global score for each of the six factors, the ease of operating a PO factor scores highest (4.01), while the socio-cultural environment factor scores second highest (3.83). The lowest average global score registers on the cross-border philanthropic flows factor (3.40). Figure 3 compares average global scores for each factor.

FIGURE 3. 2025 *GPEI* SCORE BY FACTOR, 2021-2023



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.



FINDINGS

Results by Region and Factor

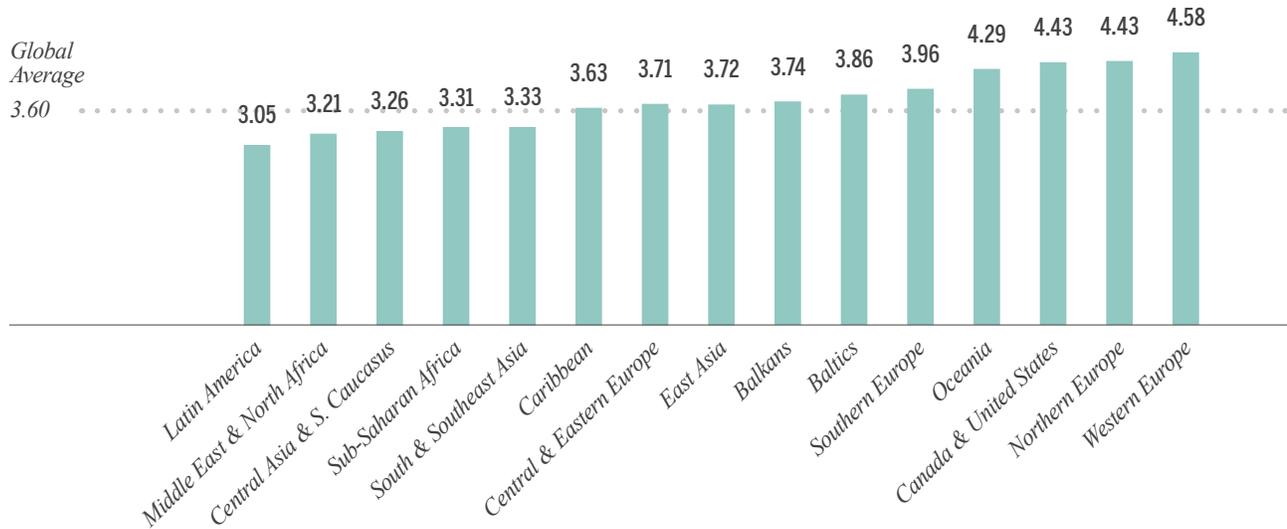


The 95 economies represented in the 2025 *GPEI* were grouped into the following 15 regions:

- Balkans
- Baltics
- Canada & United States
- Caribbean
- Central Asia & South Caucasus
- Central & Eastern Europe
- East Asia
- Latin America
- Middle East & North Africa
- Northern Europe
- Oceania
- South & Southeastern Asia
- Southern Europe
- Sub-Saharan Africa
- Western Europe

Between 2021 and 2023, the philanthropic environment was favorable in 10 of the 15 regions. Western Europe had the highest overall score due to continued growth, digital innovations, improved regulations, and renewed commitment to humanitarian causes. Northern Europe and Canada and the United States regions had the second highest overall scores. These scores were supported by little government interference in PO operations and digitalization in Northern Europe and a robust regulatory framework and rich socio-cultural traditions in Canada and the United States.

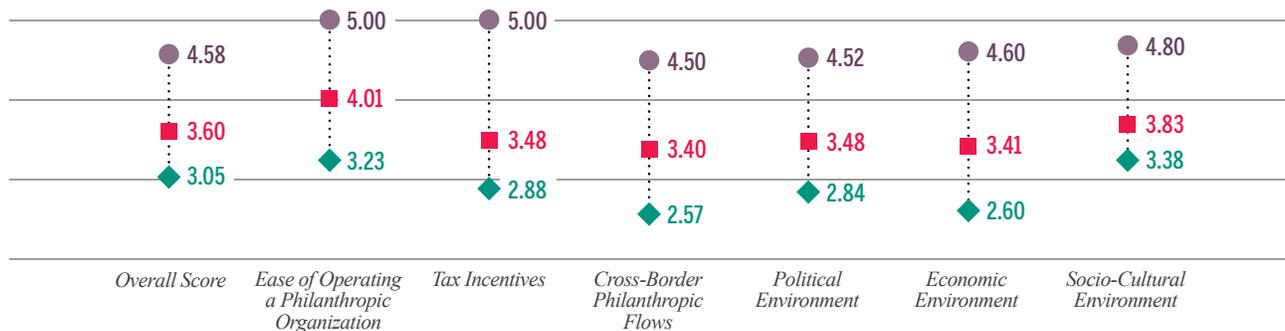
FIGURE 4. 2025 GPEI SCORE BY REGION, 2021-2023



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

Regional results vary by factor as described below, with the most variance registered on tax incentives (2.12 spread) and the least variance on the socio-cultural environment (1.42 spread).

FIGURE 5. 2025 GPEI VARIABILITY IN REGIONAL AVERAGE SCORES BY FACTOR

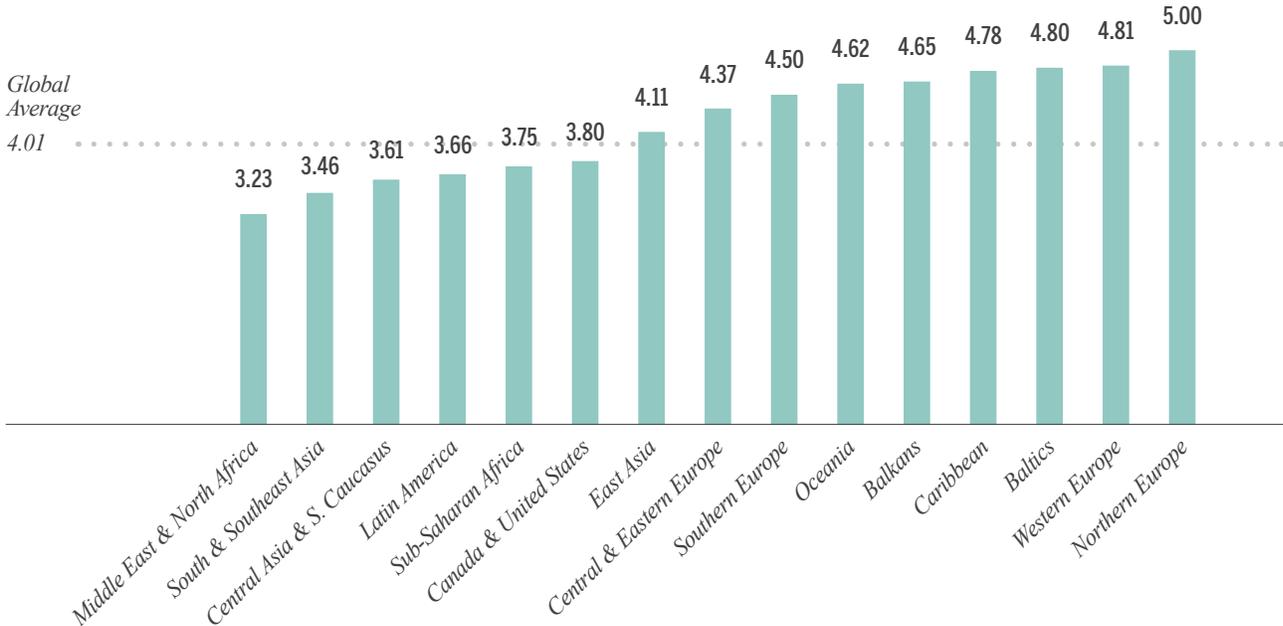


Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

● Highest Regional Score ■ Global Average Score ◆ Lowest Regional Score

Ease of Operating a Philanthropic Organization

FIGURE 6. 2025 GPEI EASE OF OPERATING SCORE BY REGION, 2021-2023



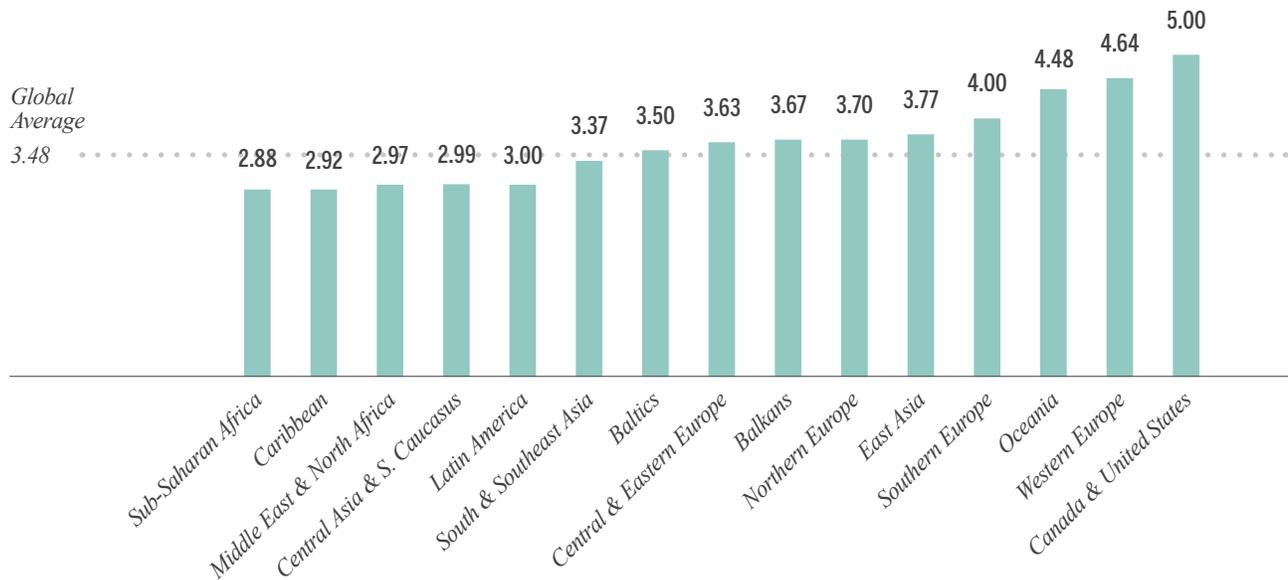
Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

Ease of operating a philanthropic organization measures the laws and regulations governing the formation, operation, and dissolution of philanthropic organizations. This factor was the highest scored factor for philanthropy across economies, scoring an average of 4.01, with a score variability between 3.23 (Middle East and North Africa) and 5.0 (Northern Europe).

In Northern Europe, POs experience stability and minimal interference in the formation, operation, and dissolution processes. In the Middle East & North Africa, ambiguous regulatory language, heavy regulator involvement, and financial burdens restrict the registration, operation, and dissolution of POs, which are most often registered as foundations.

Tax Incentives

FIGURE 7. 2025 GPEI TAX INCENTIVES SCORE BY REGION, 2021-2023



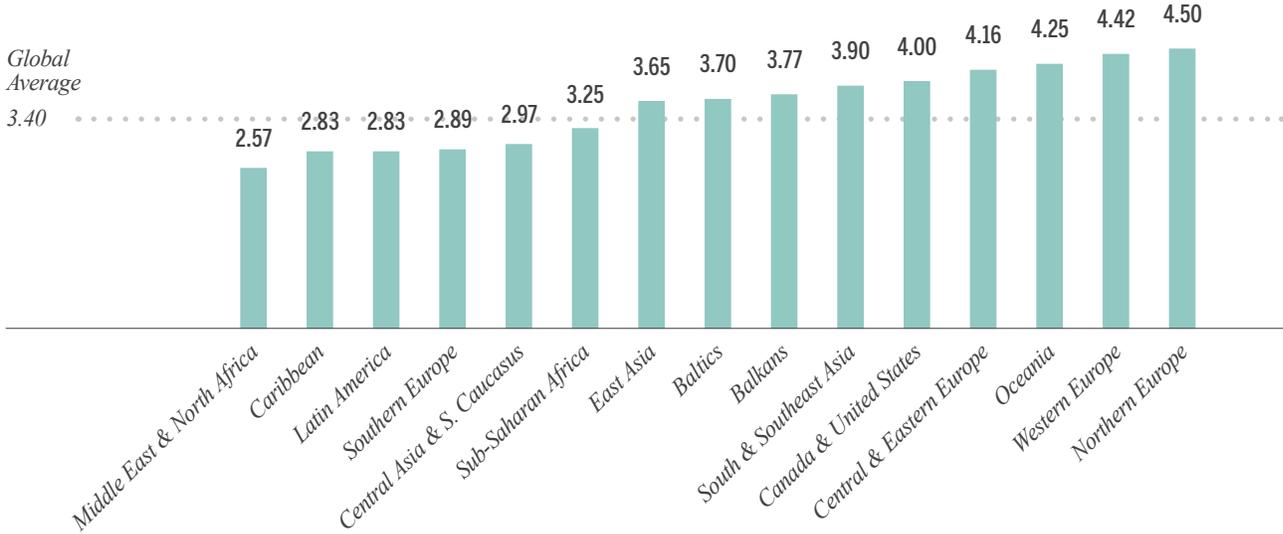
Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The tax incentives factor examines laws and regulations governing taxes related to making and receiving donations. This factor scored an average of 3.48 globally. The tax incentives for philanthropy ranged from 2.88 (Sub-Saharan Africa) to 5.0 (Canada & the United States).

The largest range in all GPEI scores relates to tax incentives, with restricted tax incentives noted in six regions and large variations noted even within regions. Baltic countries internally differ on individual tax incentives, but all three countries of this region provide corporate tax deductions, and local POs generally receive tax benefits and issue receipts for tax-deductible donations. All South and Southeast Asia countries in the report offer tax incentives for making charitable donations, with Pakistan, the Philippines, Singapore, and Thailand reporting easier tax deduction and exemption processes. POs in Singapore and the Philippines benefit from tax incentives. The Middle East and Northern Africa region reflects the unique tax environment of some countries (Bahrain, Kuwait, Saudi Arabia, and the United Arab Emirates, where there are no income tax policies in effect) and a highly restrictive regulatory environment in others. On the other hand, Canada and the United States offer significant tax incentives for individual and corporate donors, as well as for POs.

Cross-Border Philanthropic Flows

FIGURE 8. 2025 GPEI CROSS-BORDER PHILANTHROPIC FLOWS SCORE BY REGION, 2021-2023



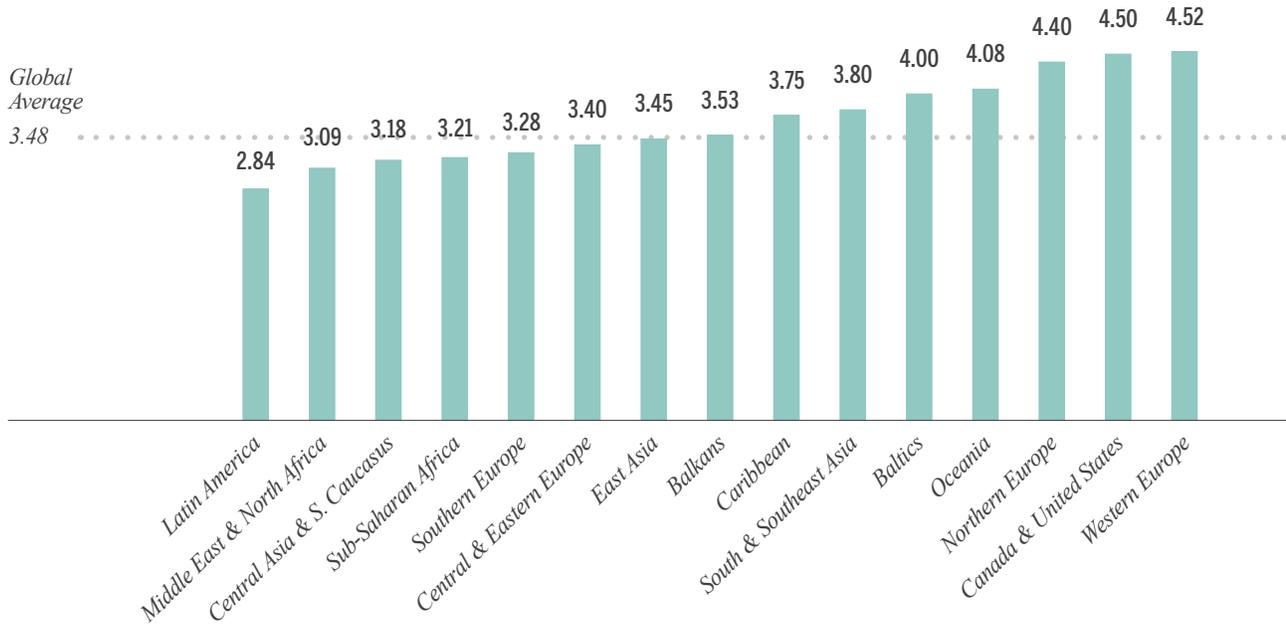
Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The cross-border philanthropic flows factor evaluates the laws and regulations governing making and receiving cross-border donations. This factor received an average score of 3.40 globally. Scores ranged from 2.57 (Middle East & Northern Africa) to 4.50 (Northern Europe).

While cross-border giving is restricted in six regions, it plays overall a significant role in both supporting the development of local philanthropy and successfully addressing global challenges. In the East Asia region, some economies have eased cross-border regulations for improved responsiveness to global crises. Further, regional cooperation is noted across the European Union (EU); many EU member States seek to avoid disparities in the treatment of the cross-border donations among members. Within Central and Eastern Europe, except for Hungary, cross-border donations receive the same treatment of domestic donations and have no additional restrictions. Similarly, a 2021 tax law change in Spain provides for equal tax treatments for foreign and domestic donations.

Political Environment

FIGURE 9. 2025 GPEI POLITICAL ENVIRONMENT SCORE BY REGION, 2021-2023



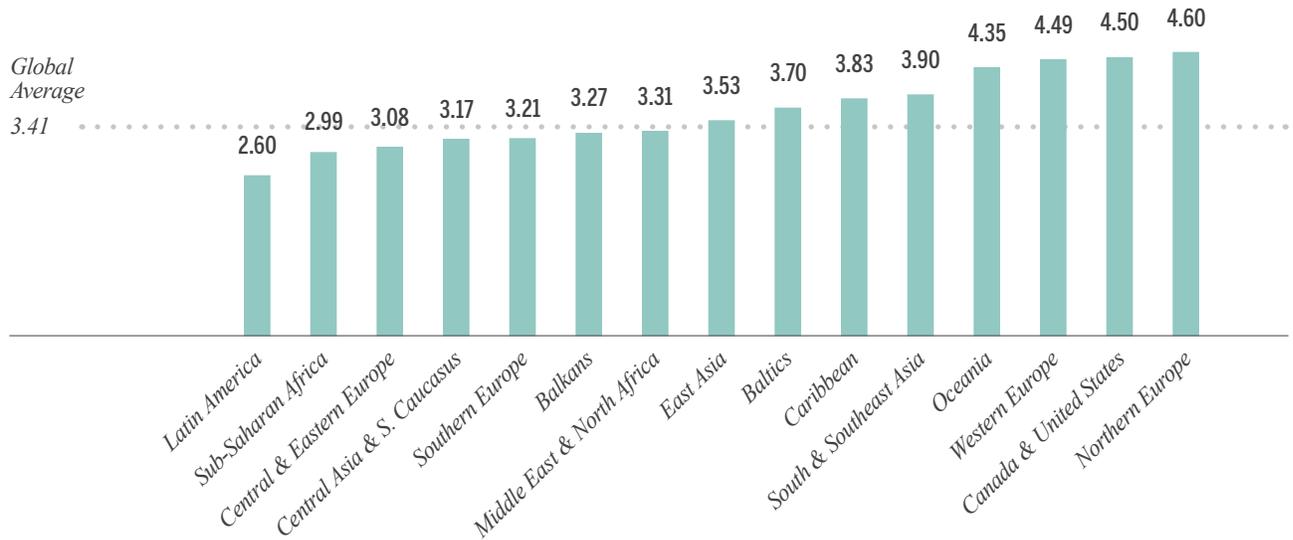
Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The political environment factor assesses the relationships between government and philanthropic organizations, as well as public policies and practices regarding philanthropy. This factor received an average score of 3.48 at the global level. Score variability ranged from 2.84 (Latin America) to 4.52 (Western Europe).

Seven regions face a restricted political environment for the period of 2021 to 2023, with highlighted themes of heated elections, political polarization, and skepticism or ambiguity about the meaning and purpose of philanthropy.

Economic Environment

FIGURE 10. 2025 GPEI ECONOMIC ENVIRONMENT SCORE BY REGION, 2021-2023



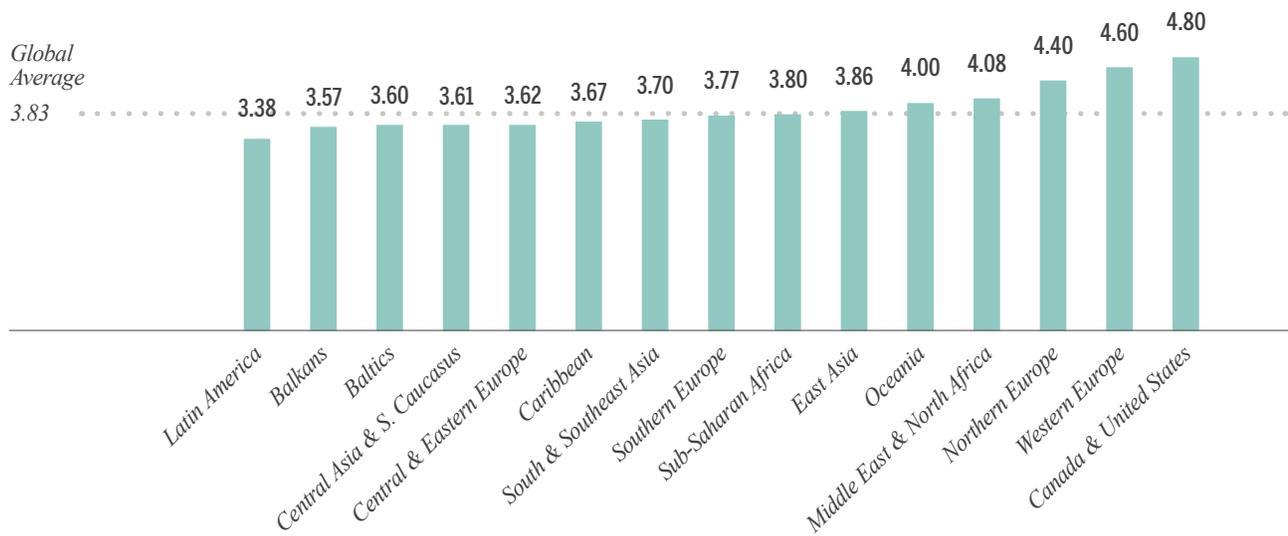
Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The economic environment focuses on the economic conditions that nurture or hinder individual and institutional philanthropy. This factor received the second lowest average score of 3.41 at the global level. Regional score varied from 2.60 (Latin America) to 4.60 (Northern Europe). The 95 economies included in the 2025 GPEI represent different stages of economic development, and correlation analysis indicates that economies with favorable philanthropic environments continue to be strongly linked with higher per capita Gross Domestic Product (GDP).

Inflation and instability following the COVID-19 pandemic, aging populations, and geopolitical tensions have influenced economic environments around many parts of the world, even among regions such as East Asia, South and Southeast Asia, Canada and the United States, Western Europe, and Oceania, which report favorable economic environments.

Socio-Cultural Environment

FIGURE 11. 2025 GPEI SOCIO-CULTURAL ENVIRONMENT SCORE BY REGION, 2021-2023



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The socio-cultural environment factor captures core societal values that provide enabling or constraining philanthropic conditions such as cultural philanthropic traditions, public trust, awareness of philanthropy, and perception of philanthropic organizations. This factor received the second highest global average score (3.83) and showed the smallest variability range, from 3.38 (Latin America) to 4.80 (Canada & the United States).

The socio-cultural environment for philanthropy is favorable in 14 of the 15 regions. In Canada and the United States, the high average score (4.80) is due to important and deep-rooted social values in volunteering and giving. In the Caribbean, the average score (3.67) is a reflection of informal helping attitudes and behaviors toward communities and neighbors, with religion as a focal point of these practices. Even in Venezuela, which has the lowest average across all GPEI scores (1.83), the social values of solidarity and altruism alongside remittances and the charitable initiatives of the Catholic Church facilitate philanthropic activities, reflected in a factor score of 4.00. While many economies across Northern and Western Europe indicated a decline in organized religion, many other economies such as Belarus, Kyrgyz Republic, Romania, Mexico, Qatar, Lebanon, India, and Nepal illustrate an upward trend in organized religion. Overall, many socio-cultural environments remain heavily influenced by religiously guided traditions, across Asia and in the Middle East and North Africa where the average score (4.08) reflects the social and religious values of various traditions to support “people in need” or “people in difficulty,” which has translated into support for refugees and displaced persons.

Regional Reports

Each regional report, with greater detail, can be found by clicking below:

- Baltics
- Canada & United States
- Caribbean
- Central Asia & South Caucasus
- Central & Eastern Europe
- East Asia
- Latin America
- Middle East & North Africa
- Northern Europe
- Oceania
- South & Southeastern Asia
- Southern Europe
- Sub-Saharan Africa
- Western Europe



FINDINGS

Changes Over Time

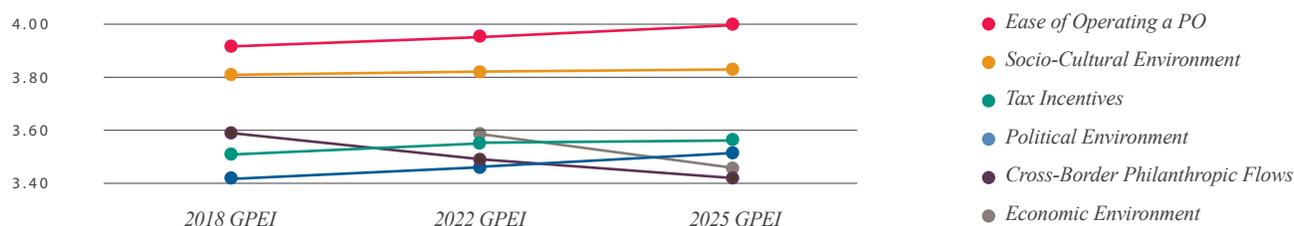
77 economies are represented across the 2018 *GPEI*, 2022 *GPEI*, and 2025 *GPEI*, allowing for relative comparison over time. These comparisons provide deeper insights into where and how philanthropic environments are shifting. The overall score for these 77 economies was consistent at 3.65 between the periods of 2015-2017 and 2018-2020, with a minor dip to 3.63 between 2021-2023. Between the 2021-2023 and 2018-2020 periods, 64 percent of represented economies had a favorable environment (3.50+), and between 2015 and 2017, 61 percent of represented economies benefitted from a favorable environment.

Additional analysis provides further insights about how each factor shifted over time. In the 77 observed economies, three factors consistently improved across all three periods: the ease of operating a PO, tax incentives, and the political environment. The Middle East & North Africa (2.93 to 3.40) and Sub-Saharan Africa (3.07 to 3.90) were among the regions with marked improvements in the ease of operating a PO. The largest enhancements were noted in global political environments. Although improvements in the political environment were particularly notable in the Middle East and North Africa (2.61 to 3.47), the average regional score remains below the favorable threshold.

The overall economic environment declined between the 2022 *GPEI* and the 2025 *GPEI*, possibly related to inflation and economic shocks following the pandemic. Cross-border philanthropic flows also declined. Latin America now joins the Middle East & North Africa as well as Southern & Southeastern Asia as the three most challenging regions to process cross-border philanthropic flows.

The socio-cultural environment remained stable across all periods, with deep-rooted values and traditions as sustained enablers of giving behaviors. In Sub-Saharan Africa, the socio-cultural environment notably improved (3.33 to 3.75).

FIGURE 12. CHANGE IN GPEI SCORES BY FACTOR, SINCE 2018 GPEI



Note: Economic environment was not assessed in 2018

Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

These overall trends vary across economies. Since the 2018 *GPEI*, almost 49 percent of economies experienced some decline in their overall enabling environment, with eight economies’ overall scores declining by at least one-half point (Argentina, Bolivia, China, Finland, Lebanon, Myanmar, South Korea, and Venezuela). Three of these economies with declining philanthropic environments are located in Latin America, which showed a decline in democracy across most *GPEI* economies. While the Argentina country expert and the regional expert both believe the philanthropic environment will improve in future reports, the noted decline between 2015 and 2023 is attributed to a continued deterioration in political conditions and severe restrictions on cross-border donations. The political and economic environment in Venezuela continued to decline, with some POs, such as human rights organizations, targeted as adversarial or considered threats to government control, as well as involuntary dissolution of POs without due process. Following the *coup d’état* in Myanmar, the regulatory environment created new barriers for forming and operating a PO, sending cross-border donations is more scrutinized and restricted, and the political and economic environment continues to decline, with military threats to the safety of aid workers.

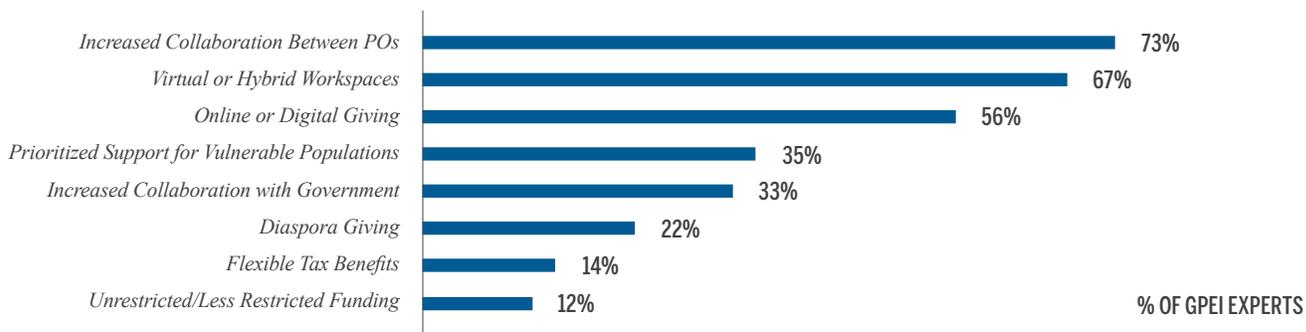
Meanwhile, 48 percent of economies experienced improvement in their general enabling environment, with seven economies showing at least one-half point upgrading in their overall score (Colombia, Indonesia, Kenya, Kuwait, Qatar, Saudi Arabia, and Zimbabwe). Some of these economies observed distinct reasons for their improved score, such as new tax incentives in Kenya and new public policies in Colombia.

Detailed reports for each of the 95 economies are publicly available on the *GPEI* website, which is accessible here: <https://globalindices.indianapolis.iu.edu/>.

Lasting Innovations from the COVID-19 Pandemic

The 2025 *GPEI*, which examines the period between 2021 and 2023, builds upon findings from the 2022 *GPEI*. The 2022 *GPEI* report introduced survey results from 39 economies regarding the impacts and emerging trends during the earlier stages of the COVID-19 pandemic. Generally observed trends included rapid capacity development, collaborations, funding flexibility, public awareness of philanthropy, and informal philanthropy. Using prior answers as a baseline, the 2025 *GPEI* questionnaire provided experts with a drop-down menu of choices along with a write-in option. These responses were used to understand the lasting innovations and trends among POs and philanthropy across represented economies.

FIGURE 13. 2025 GPEI LASTING TRENDS & INNOVATIONS IN PHILANTHROPY SINCE COVID-19



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The findings suggest that the COVID-19 pandemic was a time when existing partnerships were strengthened and new ones developed to address the multi-faceted health, social, and economic issues that unfolded. Many POs have maintained a strong commitment to external collaborations since the pandemic.

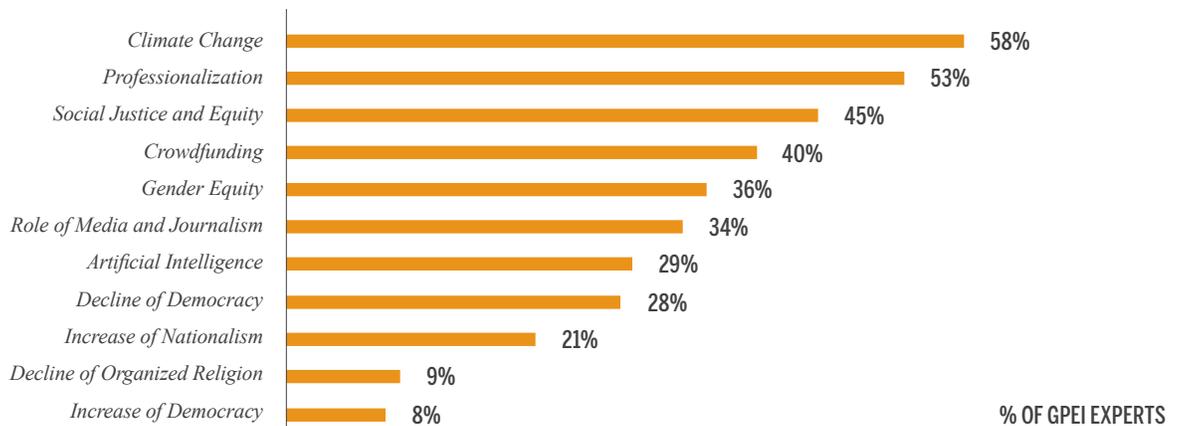
Further, digital work and fundraising have become prevalent across represented economies. Remote and hybrid forms of work remain popular across South and Southeast Asia. Among POs in Lithuania, for example, almost a third of organizations have reported adoption of fully remote work. Moreover, digital giving via apps, online, or social media continue to expand. For example, giving apps have become popular in Bahrain, Qatar, Saudi Arabia, and the UAE, and religious social medial influencers support online fundraising in countries like Kuwait. In other regions like the Caribbean, mobile money and online giving have emerged, with intensified requests to diaspora communities.

While flexible tax benefits and less restricted private giving were remarked as emerging trends between 2018 and 2020, these tendencies were less common at the global scale between 2021 and 2023.

Emerging Trends

The 2025 *GPEI* questionnaire also provided experts with a drop-down menu of choices along with a write-in option for identifying emerging trends that are significant to the nonprofit sector and philanthropy in their respective countries.

FIGURE 14. 2025 *GPEI* EMERGING TRENDS RELATED TO PHILANTHROPY



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

The top trend identified as significant for the nonprofit sector and philanthropy is a heightened focus on climate change. This trend is further addressed in the next section of this report. Professionalization was the second most frequently mentioned emerging trend. Efforts to professionalize the nonprofit sector are eminent throughout the regions of the Caribbean and Latin America, and in the economies of Kuwait, Saudi Arabia, the UAE, and Egypt. In Southern Europe, professionalization was observed in association with the higher prevalence of digital spaces for work and fundraising.

AI appears as another emerging trend in some regions more often than others. In Oceania, for example, the use of various AI tools doubled between 2022 and 2023, and digital platforms are commonplace, but risk mitigation related to cyber-security is not keeping pace. While the full impacts and risk of AI have not yet been realized, other regions such as Canada and the United States describe it as a “game-changer.”

Finally, the transfer of intergenerational wealth and aging populations are also recorded as significant phenomena for POs and philanthropy in regions like Oceania, Canada and the United States, and East Asia. For example, in Australia, a four-fold increase in inheritances is expected between 2020 and 2050.





FINDINGS

Climate Philanthropy Spotlight

Climate change is the shift in global temperature and weather patterns caused directly or indirectly by human activity that alters the composition of the global atmosphere, and which is in addition to natural climate variability observed over comparable time periods (United Nations, 2024b).

Philanthropy and POs do not address climate change in isolation. Their effectiveness significantly depends upon supportive government policies, adequate domestic and international funding, and increased public awareness. Climate change has become one of the most pressing global challenges, affecting nearly every aspect of human life. The United Nations Sustainable Development Goal No. 13 underscores the urgency of the crisis, calling for immediate action to combat climate change and its impacts (United Nations, 2024a). Despite the growing significance of climate philanthropy, there is a need for more expansive and connected research on the field, as climate change funding still represents a small percentage of total global philanthropic contributions (Esmaeili *et al.*, 2024). Additionally, while much of the existing climate philanthropy research focuses primarily on foundation funding, future research could examine a broader range of actors involved in climate action, including nonprofits and informal networks. As a result of growing importance and gaps in knowledge, 2025 *GPEI* experts, whose primary area of expertise is in philanthropy and POs, were invited to share their perspectives and understandings of climate philanthropy and nonprofit engagement in their country of expertise.

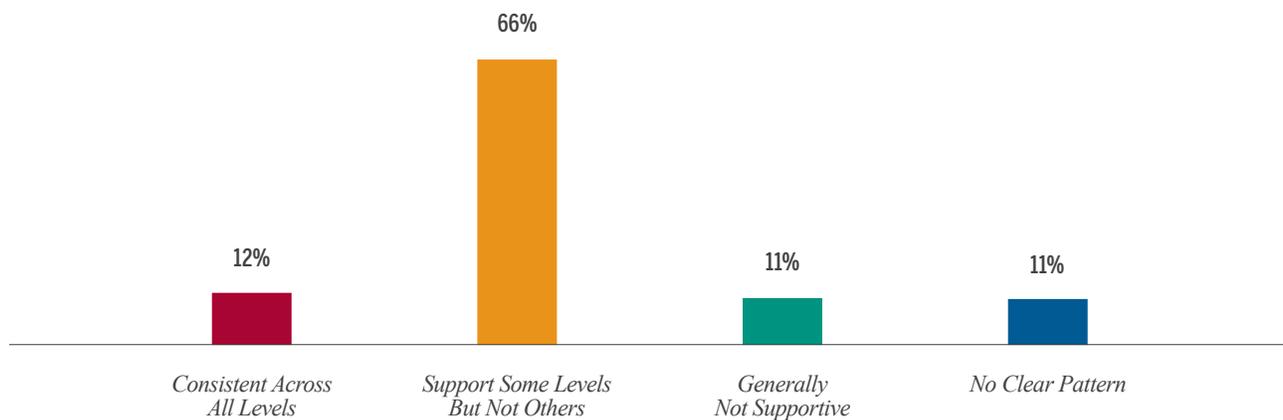
2025 *GPEI* experts offer their educated perceptions on government support, philanthropic engagement on climate action, and the relationship between favorable philanthropic environments and climate responses. While all *GPEI* experts were recruited based on their deep knowledge on philanthropy within their country or region, not all of them hold expertise on climate change. Thus, their educated perceptions provide a point of comparison against existing data and opportunities for further alignment. 88 of the 95 economies participating in the 2025 *GPEI* are represented in the climate philanthropy spotlight, providing answers to targeted questions on philanthropy and climate change; responses indicating “not applicable” or “no involvement” were excluded. Notably, a majority of experts express willingness to learn more about and engage in future climate philanthropy research beyond this report, reinforcing its status as an emerging area of interest. Country examples highlighted in this spotlight are either particularly vulnerable to the impacts of climate change, at the center of major convenings, or illuminated by a rich explanation from the *GPEI* expert. These examples are not necessarily representative. Further details about the *GPEI* methodology and climate change spotlight can be found in Appendices A and B.

Government Support and Climate Action

In recent years, there has been increased awareness of government roles in climate action. Many scholars believe that system-level changes are important because individual behavior cannot solely help reduce emissions (Leiserowitz, 2020). However, governance structures vary across different countries.

GPEI experts were asked to select the statement that best describes the level of government support for climate change and environmental policy reforms in their respective countries of expertise. Correlation analysis indicates that an overall favorable philanthropic environment is linked with government support for climate change and environmental policy reforms. There is also a noted link between government support and the political, economic, and socio-cultural environments for philanthropy.

FIGURE 15. 2025 *GPEI* EXPERT PERCEPTIONS OF GOVERNMENT SUPPORT FOR CLIMATE CHANGE (N=82)



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

GPEI experts from about 66 percent of economies with varying socio-political contexts indicate support in some levels and parties of government but not others, with environmental initiatives receiving varying levels of support. This trend is observed in the United Arab Emirates (UAE), where COP28 was held. To explain variations in levels of government support, the UAE *GPEI* expert points to the country's economic dependence on oil and gas and the associated fragmentation of environmental policies, practices, and solutions. A handful of country experts indicate that while their government may support climate change and environmental policy reforms, they limit or prohibit PO advocacy and leadership on these issues.

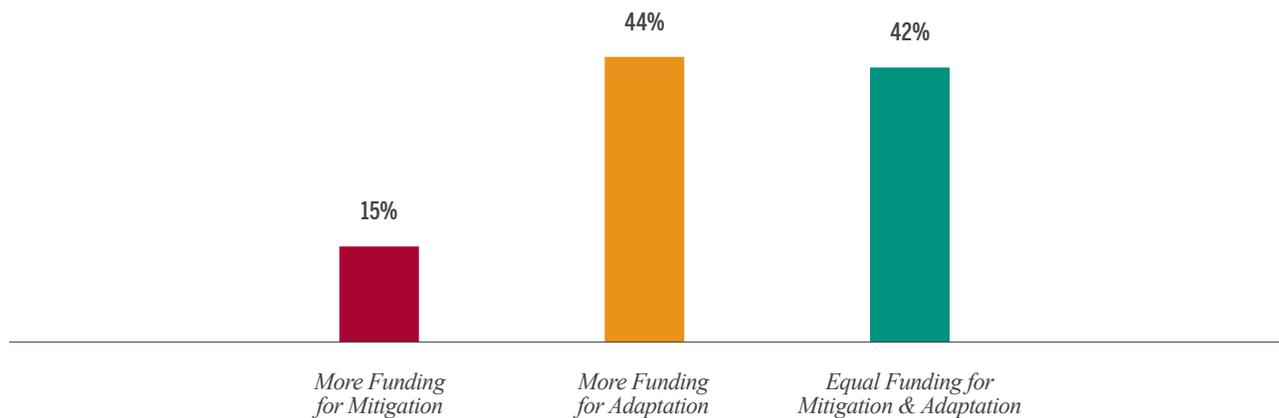
General perceptions of inconsistent government support align with existing evidence. The United States, for instance, is a higher emitting country where there is inconsistent support for environmental and climate initiatives across federal, state, and local government levels due to reasons including partisan divide and federal and state differences (Basseches *et al.*, 2022). Canada is also another higher emitting nation where there is inconsistent support for environmental and climate initiatives due to conflicts between the federal and provincial governments, and a difference in energy policies within the different provinces (Canada Energy Regulator, 2024). For instance, Quebec and British Columbia are leading in clean energy, whereas Alberta and Saskatchewan rely heavily on fossil fuels (Canada Energy Regulator, 2022).

Only a handful of *GPEI* experts indicate consistent support for environmental and climate initiatives across all government levels. Among them, North Macedonia—a country that is highly vulnerable to natural and climate-related hazards—serves as a two-fold example. First, North Macedonia has a favorable philanthropic environment, and second, there are indications of more uniform government support for climate change initiatives. North Macedonia has an overall 2025 *GPEI* score of 4.11. Its philanthropic environment improved between the 2022 *GPEI* and 2025 *GPEI*, from moderately favorable (3.5 - 3.99) to favorable (4.0 - 4.49). In 2021, the North Macedonian government adopted an inaugural “Long-term Strategy on Climate Action and Action Plan,” outlining the nation’s commitment to global initiatives for green, low-carbon, and climate-resilient development and including collective action in partnership with civil society organizations and young activists (North Macedonia Ministry of Environment & Physical Planning, 2021).

Funding for Adaptation and Mitigation

Climate change interventions typically fall into two categories: mitigation and adaptation. Mitigation focuses on reducing further warming, with the goal of limiting the global temperature rise below 1.5 degrees Celsius. Adaptation strategies, on the other hand, aim to help communities cope with and recover from climate impacts, which include but are not limited to floods, wildfires, droughts, and unpredictable rainfall patterns (Shrestha *et al.*, 2023). These strategies include income diversification, infrastructure improvements, and nature-based solutions to enhance resilience. Climate education, including drawing on Indigenous knowledge, has gained growing attention as a component of comprehensive climate action (UNDP, 2024).

FIGURE 16. 2025 GPEI EXPERT PERCEPTIONS OF PHILANTHROPY FUNDING PRIORITIES (N=48)



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

GPEI experts from about 44 percent of participating economies perceive that adaptation receives more PO funding than mitigation in their country. GPEI experts from about five percent of economies sense that efforts to mitigate receive more PO funding and attention. GPEI experts from about 42 percent of economies indicate that POs direct about equal funding and attention towards both mitigation and adaptation. See Figure 16 above. These findings diverge from existing literature. For instance, ClimateWorks Foundation research has consistently estimated that foundations and individuals gave more to climate mitigation than adaptation. Similarly, Ayers (2009) and Yirenkyi & Vodden (2024) found that global investments have historically favored mitigation.

The *GPEI* survey findings still broadly align with the notion that wealthier countries tend to prioritize proactive mitigation measures, while lower-income nations focus more on adaptation, often as a reactive necessity (Yirenyi & Vodden, 2024: 160). The Austrian *GPEI* expert, for instance, indicates that in Austria, which consistently ranks high in terms of GDP, mitigation receives more funding than adaptation. The Qatari expert echoes a similar pattern. In contrast, experts from Uganda, Zimbabwe, and Ghana, countries that are highly vulnerable to climate change, indicate adaptation as a higher recipient of funding than mitigation. That said, while adaptation may at times be perceived to require less resources, funding allocations may not entirely reveal preferences nor priorities but rather other factors such as resource constraints (Mehryar *et al.*, 2022).

Feedback from experts also reveal nuances in perceptions about climate philanthropy. For instance, the *GPEI* Ghanaian expert shares that while mitigation efforts are hindered by a weak regulatory and institutional framework, adaptation funding also suffers from coordination issues that lead to administration inefficiencies. Another perspective, from the *GPEI* Liechtenstein expert, offers an extensive narrative with insights on why both climate adaptation and mitigation receive equal funding and attention. Liechtenstein, Europe's fourth smallest country with a high GDP per capita, faces climate change challenges such as rising temperatures and biodiversity impacts. Foundations in Liechtenstein are directly involved in climate protection, biodiversity, awareness-raising, energy, sustainable agriculture and food systems, self-empowerment and systems change, with further support for the projects of larger organizations such as the World Wildlife Fund.

Differences between the available empirical evidence, albeit limited, and the findings presented here, which are based on the perceptions of *GPEI* experts, point toward research opportunities to further explore and understand these distinctions. For example, could there be incomplete information or barriers to information sharing? While further correlation analysis indicates no related links between a favorable philanthropic environment and climate actions of mitigation or adaptation, it may also be interesting to more closely examine the types of resources available to POs engaging in climate philanthropy.

Incentives and Barriers

Experts identified several incentives and barriers for POs addressing climate change and environmental policy reforms. About 65 percent of economies indicated that their governments promote or rely on private sector involvement and investment in environmental projects and climate change mitigation. Notable examples include the UAE, South Africa, and Uganda based on the respective *GPEI* experts' views of this trend.

In the UAE, initiatives such as *UAE Net Zero by 2050* encourage businesses and POs to invest in sustainability projects, green technologies, and carbon reduction (UAE, 2024a). The *Dubai Clean Energy Strategy 2050* and *Abu Dhabi Vision 2030* further promote collaboration between private companies and philanthropic foundations to develop renewable energy projects (UAE, 2024b; UAE, 2023). Additionally, financial holding companies in the UAE are accountable for regularly reporting their environmental and sustainability initiatives.

South Africa also demonstrates strong government support and incentives for private sector engagement. For instance, the *Renewable Energy Independent Power Producer Procurement Programme* (REIPPPP) is a government-led initiative that has mobilized more than \$10 billion USD in private investment for renewable energy projects since its inception in 2011 (South Africa MRE, 2024).

In Uganda, the government promotes private sector investment through programs such as the *GET FiT Uganda Project*, a public-private partnership supported by the Ugandan government, the European Union, and Germany's KfW Bank. This initiative has successfully leveraged private investment into renewable energy generation projects (UNDP, 2023). Additionally, there is growing grassroots engagement, particularly among Ugandan youth. For example, the Rise Up Movement, founded by climate activist Vanessa Nakate, mobilizes young people toward climate action through activism, social media, education, and storytelling.

Despite these incentives, responding experts identify two major barriers significantly limiting the effectiveness of climate action and environmental policy reform. First, *GPEI* experts from about 61 percent of economies indicate that the general public lacks sufficient education and awareness regarding climate and environmental issues, significantly impeding progress. Country experts provide examples of this barrier. The Brazilian expert cites insufficient public education and awareness as a primary challenge; similarly, experts from the UAE, South Africa, and Uganda emphasize limited general education as a significant obstacle to effective climate action.

Second, *GPEI* experts from about 53 percent of economies note insufficient or reduced government budget allocations for environmental projects, restricting the scope and scale of climate initiatives. South Africa, for instance, faces challenges due to limited government funding, with the Department of Forestry, Fisheries, and the Environment receiving only a small fraction of the national budget, severely limiting conservation and adaptation efforts. Uganda’s expert specifically identifies legislative hurdles and weak enforcement of existing climate policies, such as the National Climate Change Act (2021), due to challenges including limited resources and governance issues.

Collectively, *GPEI* expert perceptions highlight the critical role of government encouragement and private sector investment as incentives, while underscoring persistent barriers—especially around public education and limited funding—that continue to hinder philanthropy’s effectiveness in driving meaningful climate and environmental policy change globally. At times, *GPEI* expert perceptions differ from trends observed in existing data, such as funding patterns for mitigation and adaptation. These differences indicate research opportunities, including a deeper assessment of awareness across philanthropy and POs. These findings also indicate opportunities for a more participatory process in building awareness—inclusive of a broader range of philanthropy expertise.



Recommendations

BY GPEI EXPERTS, FOR GLOBAL LEADERS



Contributors to the 2025 *GPEI* recommended improvements to the philanthropic environment in their respective countries and regions. Below is a list of six recommendations with global resonance. Please note, these recommendations are informed by the local context and may not directly apply to all situations.

1. Improve the legal framework with enhanced clarity and fewer restrictions.
2. Streamline administrative procedures, including through digitalization.
3. Support transparency in giving without discouraging philanthropy.
4. Consider proportionality in requirements.
5. Enhance collaboration between government and philanthropy, including on issues like climate change.
6. Build the capacity of POs through enhanced philanthropic infrastructure.

Improve the legal framework with enhanced clarity and fewer restrictions.

Overall, experts press for clarity of existing laws and minimization of unnecessary limitations on POs for a more enabling and predictable operating environment.

Several countries indicate that greater clarity would lead to a more predictable operating environment (e.g., Kenya and Vietnam) and reduce the likelihood of inconsistencies in the treatment of POs (e.g., Lebanon, Myanmar, North Macedonia, and Zimbabwe). Others recommend revising or introducing new laws to allow POs to operate more effectively. Many suggest adding or enhancing tax incentives to encourage giving.

Streamline administrative procedures, including through digitalization.

Many experts call for streamlining various administrative procedures such as registration, reporting, and dissolution, to enhance philanthropy and support philanthropic organizations while reducing the burdens of government officials and civil servants at each level.

An increasing number of governments have turned to digital technology to support e-registrations, including Belgium, Uruguay, Estonia, and Lithuania. In addition, digital technology supports other required processes, including license renewals, fundraising solicitation permission, and reporting. Digitization is also perceived as a strategy to enhance consistency in decision-making (see recommendations 1 and 3).



Support transparency in giving without discouraging philanthropy.

While governments and philanthropic organizations agree on the need for the government to ensure transparency of funds and protect against money laundering, such measures need not discourage charitable giving by making it unnecessarily difficult to send or receive philanthropic funds.

GPEI experts cite heavy-handed protections as barriers to cross-border engagement. Discussions on balancing transparency of funds without discouraging philanthropy are underway at the intergovernmental Financial Action Task Force (FATF, 2025).



Consider proportionality in requirements.

Several country experts observe that administrative burdens are manageable for large POs but challenging for smaller nonprofits, with opportunities to reduce administrative requirements based on the size and capacity of the philanthropic organization (e.g., Portugal and Qatar).

To create a welcoming space for all forms of philanthropy, governments may consider adapting their requirements or administrative procedures to better correspond to the actual capacity of philanthropy organizations of different sizes.

Enhance collaboration between government and philanthropy, including on issues like climate change.

One of the most common recommendations referred to different ways to improve collaboration between government and philanthropy organizations.

Many experts indicate that increased dialogue and collaborations would not only help to build understanding and trust but also, and more importantly, support governments to develop effective policies and programs to address complex social and environmental challenges (e.g., Albania, Latvia, Nigeria, Kyrgyz Republic). This study also finds that a favorable philanthropic environment is correlated with government support for environmental action and climate reforms.

Build the capacity of POs through enhanced philanthropic infrastructure.

Many country-level and regional experts propose additions or improvements to the existing philanthropy infrastructure, such as education or skill-building (e.g., governance, management, fundraising, advocacy), certification programs (e.g., fundraising), digital tools and platforms, research, guidebooks, and/or centralized networks or professional associations.

Experts feel that such infrastructure will help build capacity of POs to improve their impact (e.g., Bolivia, Croatia, Latvia, Pakistan, Senegal) and strengthen their reputations to amplify the level of support they receive (e.g., Iran, Nigeria, Poland, Singapore, Switzerland).



Looking Ahead



The 2025 *GPEI* focuses on the three-year period between January 2021 and December 2023. Many developments have taken place since January 2024, likely influencing the philanthropic environment in the years ahead. This section highlights some notable developments for practitioners and policymakers to consider.

Various countries and regions are preparing for the next generation's approach to philanthropy.

In this period of the *Great Wealth Transfer*, baby boomers in Asia, Europe, and North America are anticipated to transfer sizeable sums of accumulated wealth to the next generation through 2030 (Cerulli, 2024; Bloore, 2024). Many country-level and regional experts suggest that this expected intergenerational wealth transfer has important implications for philanthropy, because the next generation of philanthropists hold distinct views and preferences. Some *GPEI* experts suggest that POs should understand and lean into these shifts. Other *GPEI* experts caution governments to prepare for this wealth transfer with clear policies on how philanthropy can contribute toward democratic values and institutions (Matz, 2023; Hearn & Mourogova-Millin, 2024).

Regional efforts are being undertaken to promote cross-border giving, from Singapore to Europe.

In 2024, the Singapore government introduced the Overseas Humanitarian Assistance Tax Deduction Scheme (“OHAS”) to incentivize Singaporeans to engage in cross-border giving (Singapore Ministry of Finance, 2024). The pilot scheme runs through 2028, providing 100 percent tax deductions for cash donations issued through designated charities to overseas emergency humanitarian assistance. A couple of months prior, the Asia Community Foundation was established as the first independent community foundation in Singapore to support regional, cross-border giving. Moreover, Singapore has become a popular location for high-net-worth families from across Asia to set up family offices, due to its favorable environment for cross-border philanthropic flows. Meanwhile, in November 2023, the *Transnational Giving Europe*—a collaboration of European POs working to reduce barriers to cross-border giving—launched a new, online, searchable directory of European POs. The platform allows searches by PO name, cause, or country (Transnational Giving Europe, 2024a). The platform also facilitates online contributions. Just one year after its launch, the platform attracted over 11,000 donors and over 20 million Euros to over 500 POs featured on the website (Transnational Giving Europe, 2024b).





Philanthropy is both a partner and extension of government.

GPEI experts note new collaborations between government and philanthropy in several countries in the Middle East and Asia. Recent studies on philanthropy in Asia point to increased dialogue and collaboration between government and POs, suggesting such collaborations mark a distinguishing feature of Asian philanthropy (APC, 2025; CAPS, 2024; The Nippon Foundation, 2024). Meanwhile, in Middle Eastern and North African countries, some *GPEI* experts shared examples of new collaborations between government and philanthropy as evidence of an improved philanthropy environment. *GPEI* regional experts warn that such collaborations may be used to control and limit rather than support or enhance philanthropy. Limitations include conditional funds to POs, select participation of POs in policymaking, and carefully monitoring or restricting fundraising. Moreover, experts in both regions acknowledge that governments are typically unwilling to collaborate with POs supporting politically sensitive groups or causes.

Ireland enhances collaboration between the government and philanthropy.

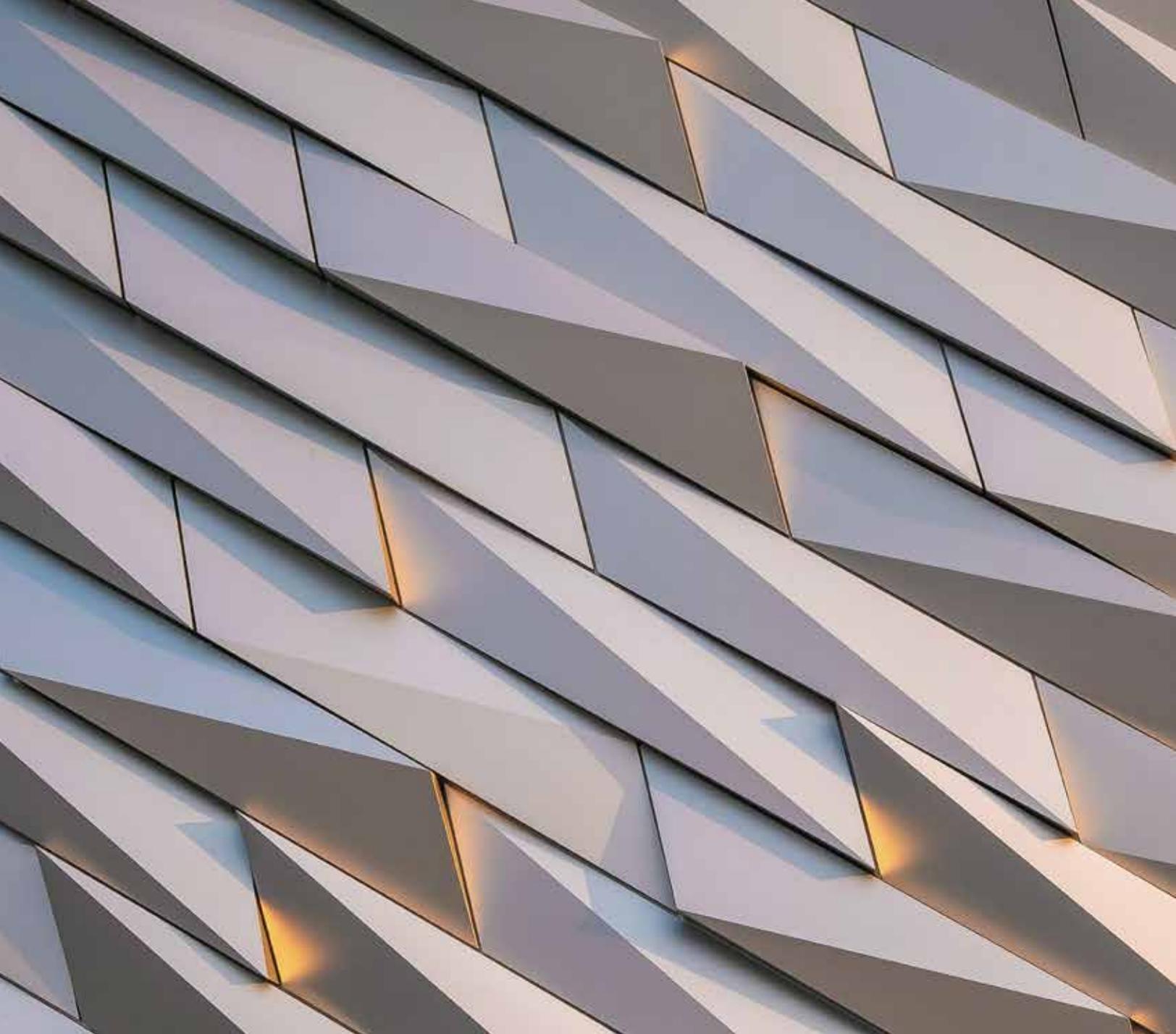
In December 2023, the government of Ireland launched a one-of-a-kind *National Policy on Philanthropy (2024-2028)*, which set out “to deepen understanding and knowledge, create an enabling environment and accelerate engagement with philanthropy in Ireland for social good” (Government of Ireland, 2023, p.1). Notably, POs were invited to work with Ireland’s Department of Rural and Community Development to inform this policy. As Ireland works to enhance collaboration between the government and philanthropy, the benefits and challenges of this work will become more apparent.





Philanthropy may be shifting in times of political polarization.

GPEI experts noted how changes in political leadership can influence a country's philanthropic environment. While some political leaders view philanthropic organizations as helpful complements or supplements to their domestic and global agendas, others perceive them as actual or potential threats to their objectives. For example, the new U.S. administration is reducing government funding for POs, domestically and abroad. Other governments are also reducing their commitments to official development assistance, including France, Germany, the Netherlands, and the United Kingdom. Early data suggests that these developments may result in the downsizing or closing of POs previously reliant on foreign assistance (Urban Institute, 2025).



Conclusion & Reflection Questions



Between 2021 and 2023—amidst pandemic recovery, disaster relief, and cross-border support for countries experiencing wars—about three-fifths of the 95 economies and two-thirds of the 15 regions surveyed had favorable philanthropic environments. Western Europe earned the highest overall regional average (4.58), partially attributed to continued economic growth, digital innovations, improved regulations, and renewed commitment to humanitarian causes.

Among the 77 economies represented across the 2018 *GPEI*, 2022 *GPEI*, and 2025 *GPEI*, three factors consistently improved across all three periods: ease of operating a PO, tax incentives, and the political environment. Such improvements were countered by challenging economic conditions and additional restrictions on cross-border philanthropic flows. Of note, the socio-cultural environment remained stable across all periods, scoring second highest (3.83) among all six factors in the 2025 *GPEI*. In fact, eight economies noted an increase in organized religion, with religious and cultural motivations central to building trust and awareness for volunteering and giving.

Between 2021 and 2023, several encouraging trends were observed, such as collaboration among philanthropy organizations, sustainability of hybrid workspaces, and increased adoption of digital tools to support philanthropy organizations. Many economies also reported a rise in government oversight of philanthropy, and limited collaboration with the government was cited as an ongoing challenge.

The climate spotlight study finds that a favorable philanthropic environment is linked with government support for environmental action and climate reforms. Many economies seem to rely on private sector support, including philanthropy, to invest in adaptation and mitigation efforts. Nevertheless, philanthropy experts identified two key barriers to improving climate philanthropy: the lack of public awareness about climate change and insufficient funding for POs to invest in long-term solutions.

As global opportunities and challenges unfold and philanthropic environments shift, the School invites readers to reflect on the 2025 *GPEI* findings and their implications for the future of philanthropy.

How does improving the philanthropic environment for formal POs influence the ecosystem for informal forms of generosity, such as volunteering, mutual aid, and building community social capital?

Most *GPEI* factors focus on formal philanthropic organizations. Yet, in explaining key drivers for philanthropy in their country or economy, many *GPEI* experts emphasize the socio-cultural environment, including religious influences, cultural values, and local traditions. These themes present an opportunity to investigate further the relationships and distinctions between informal giving practices and formal philanthropy. For example, in several countries such as Indonesia, Pakistan, Qatar, and Senegal, Islam is a major religion; these experts note increased efforts to centralize zakat collection through government agencies or philanthropy organizations. One might ask how the formalization of philanthropic practices, such as the centralization of faith-based giving practices, enhances or inhibits people from volunteering, engaging in mutual aid, or building social capital.





What are the implications of a narrowing or changing space for philanthropy?

Several regions, including Western Europe, Canada & the United States, East Asia, South & Southeast Asia, and the Middle East and North Africa, indicated that the enabling environment might be widening for charitable or service-delivery philanthropy organizations. Simultaneously, the same regions indicated that space may be narrowing or restricted for philanthropy organizations engaging in human rights, advocacy, or other issues deemed political or sensitive by their respective governments. A related concern is that different types of POs may receive more support from governments than other types of POs. For example, if an economy is opening space for social enterprises but restricting space for associations, how should the overall environment for philanthropy be assessed?

Is there an advisable limit to collaboration between government and philanthropy?

Around the world, governments and philanthropy organizations collaborate to varying degrees. For example, while the Irish government may proactively welcome PO engagement in policymaking and implementation, the Venezuelan government may seek to limit interaction and restrict PO activities. Between these two examples, there is great variation in the types of government-philanthropy collaborations observed, such as multi-sector collectives to tackle sustainable development goals, online giving platforms, and government funding for “approved” POs. Do all collaborations between the government and philanthropy improve the philanthropic environment, or might some collaborations lead to adverse results, such as limiting civic space?



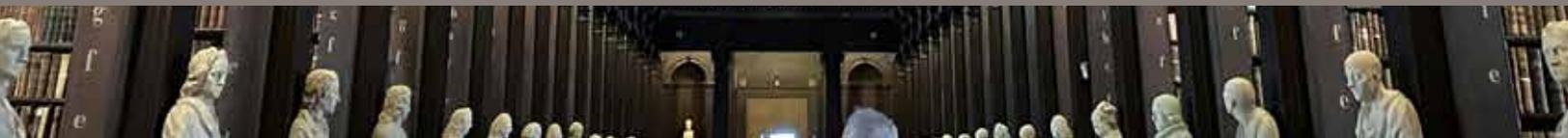


What is the most strategic role of philanthropy in addressing climate change?

While POs are engaging in efforts to address climate change, philanthropic investments in these efforts are small compared with government funding. Typically, philanthropy is known for filling gaps in government services or innovating in areas where the government is unable or unwilling to take risks. What gaps or innovative solutions might philanthropy offer to address ongoing concerns associated with climate change? Should philanthropy invest more in adaptation or mitigation efforts? Or should it focus on raising awareness?



Resources



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Appendices

Appendix A: Methodology

BACKGROUND

The *Global Philanthropy Environment Index (GPEI)* offers individuals, corporations, foundations, nonprofits, researchers, and policymakers accurate and timely information about the regulatory, political, and socio-cultural environments that shape philanthropy in different parts of the world. The *Index* provides a consistent framework to better understand what factors encourage giving across geographic, economic, and social contexts, and what can be done to improve the enabling environment for philanthropy. Philanthropic organizations play a vital role in national

and global societies, providing needed services and public goods, building community, developing innovative solutions to social problems, advocating for social change, and allowing for the expression of values important to each culture (Payton & Moody, 2008). Understanding the complex forces that influence philanthropy is particularly important in the context of globalization, as international comparisons are needed to inform policy debates on the equitable, fiscal, and legal treatment of philanthropy across national borders.

OVERVIEW

Production of the 2025 *GPEI* involved six key steps (see flow chart). First, country experts complete a standard questionnaire by assigning a numeric score (1-5 scale) for each question and providing a narrative explanation for each score. Second, the IU Lilly Family School of Philanthropy compares country expert responses against desk research and, when available, against numeric scores of additional country experts. Third, each report goes through an in-depth review process with a regional reviewer. Fourth, the global

advisory council reviews country reports and feedback from regional reviewers. Fifth, additional collective feedback is harvested at an in-person gathering with expert contributors. Finally, factor scores and narratives are adjusted throughout this process, with final approval by country experts. In 2025, the outputs from this process included this global report, in addition to 15 regional reports and 95 country reports. In this section, we elaborate on each step of the process toward developing the 2025 *GPEI*.



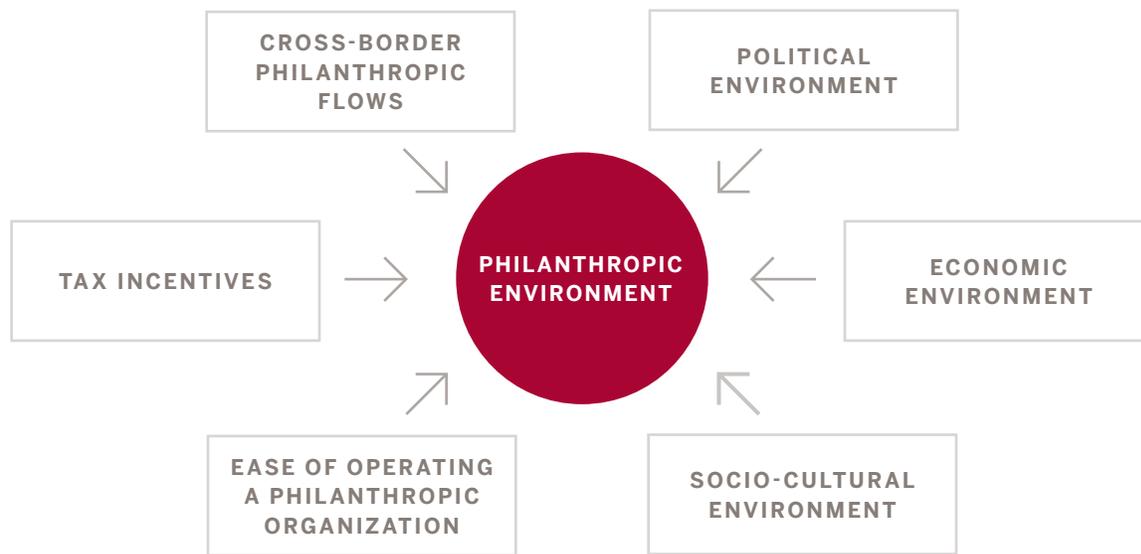
DATA COLLECTION

The 2025 *GPEI* collects data on the enabling environment for philanthropy at the country-level using an expert questionnaire. The expert opinion questionnaire was fielded between February and September 2024. In the 2025 *GPEI*, one or more expert for each of the 95 economies included in the study completed the questionnaire. These country experts—mostly country-based—have a deep knowledge of, and rich practical experience with, the philanthropic sector. They provide a professional assessment of the environment for philanthropy in each surveyed economy.

SCORING

The expert questionnaire contains 11 indicator questions to evaluate the environment on the basis of six factors, as listed below. For each indicator question, country experts provided a narrative (approximately 300 words) and a score on the scale of 1 (indicating the least favorable environment) to 5 (indicating the most favorable environment) for philanthropy. The questionnaire contains guiding questions and specific instructions to guide the scoring process. Using scores from expert questionnaires, overall scores for each factor were calculated for each of the 95 economies.

FIGURE 2. SIX FACTORS INFLUENCING THE PHILANTHROPIC ENVIRONMENT



Source: Indiana University Lilly Family School of Philanthropy, 2025 Global Philanthropy Environment Index.

A healthy philanthropy environment depends on certain enabling conditions, such as, “the legal and regulatory framework, the political and governance context; socio-cultural characteristics, and economic conditions” (Thindwa *et al.*, 2003, p.3). These enabling conditions influence specific freedoms that are essential to the effectiveness of the role of civil society in the development of philanthropy: freedom of association and peaceful assembly;

freedom of expression and belief; freedom of information; freedom to mobilize financial resources to fulfill the objectives of the organization; and pluralism or provision to individuals and groups outside government to exercise voluntary initiative for social change (Payton, 1987), which includes political independence, and the existence of spaces for negotiation and rules of engagement for public debate (Anheier, 2005).

Eleven indicators have been grouped into these six distinct sets of factors according to their nature. Each indicator matches one specific question in the questionnaire sent to country-level experts to collect information.

- A. Regulations for Philanthropic Organization formation, operation and dissolution
 - 1. Ease of incorporating a philanthropic organization
 - 2. Ease of operating a philanthropic organization
 - 3. Government discretion to shut down a philanthropic organization
- B. Laws and regulations governing fiscal incentives and disincentives of giving and receiving donations domestically
 - 4. Fiscal incentives for individuals making charitable donations domestically
 - 5. Fiscal incentives for organizations receiving domestic donations
- C. Laws and regulations governing fiscal incentives and disincentives of giving and receiving donations across borders
 - 6. Extent to which the legal regulatory environment is favorable to sending cross-border donations
 - 7. Extent to which the legal regulatory environment is favorable to receiving cross-border donations
- D. Political and governance environment
 - 8. Relations between government and philanthropic organizations
 - 9. Government support of philanthropic giving
- E. Economic environment
 - 10. Economic stability to nurture individual and institutional philanthropy via conditions of economic freedom, equality, and growth
- F. Socio-Cultural environment
 - 11. Socio-cultural values, beliefs, and practices related to philanthropic organizations and philanthropic causes

In addition to scores, experts shared insights on the practical influence of the laws and regulations, observations based on experience from country-based professional work in the philanthropic sector, and/or perspectives of various factors as enabling conditions for philanthropy in each economy. The 2025 *GPEI* focuses on evaluating the philanthropic environment during the three-year period between 2021 and 2023.

SCORE VALIDATION AND REVIEW PROCESS

After experts completed the questionnaires, the Indiana University Lilly Family School of Philanthropy research team first reviewed scores and narratives, conducted supplementary research, and collected additional information from country experts as needed. Then all datasets were sent to regional reviewers for score validation at the regional level. The 95 countries and economies were grouped into 15 regions. Each region had one additional expert serving as a regional reviewer. The regional reviewers all had a broader understanding of the philanthropic environment in multiple countries in a given region. Regional reviewers assessed the scores from all participating economies included in the region, reviewed the narratives provided by country experts, and developed a concise report summarizing regional developments and trends.

As part of the 2025 *GPEI* regional review process, the research team hosted a total of 15 regional reviews—12 online meetings with experts from 12 regions and 3 asynchronous reviews. Regional reviewers and country experts participated in these meetings, which took place between May and November 2024. They shared updates on the development of the philanthropic environment in each economy during the 2021-2023 period and discussed scores for the 11 indicator questions at the country and regional levels. These experts also made suggestions on potential ways to improve the methodologies in future editions of the *GPEI*.

Lastly, the members of the Global Advisory Council met on November 12, 2024; they reviewed and discussed the scores and country reports from a global perspective and suggested adjustments for some economies as needed, and further clarification and score changes were discussed with country experts. Immediately following the global review, the IU Lilly Family School of Philanthropy hosted an in-person gathering among participants at the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Annual Conference in Washington, D.C. and gathered additional feedback on remaining questions. After this careful and thorough score validation and review process at the country, regional, and global levels, the research team calculated the final average values for each factor as well as each economy and region and developed the *Index*.

Appendix B: Climate Philanthropy

WHAT IS CLIMATE CHANGE?

Climate change can be defined as the shift in global temperature and weather patterns caused directly or indirectly by human activity that alters the composition of the global atmosphere and occurs in addition to natural climate variability observed over comparable time periods (United Nations, 2024b). Human-induced greenhouse gas emissions are among the main drivers of climate change (IPCC, 2025). Right now, we are in a period called the “decisive decade”

as limiting warming to around 1.5°C before 2025 and requiring greenhouse gas emissions to be reduced by 43 percent by 2030 (United Nations, 2025). Due to this urgency, many countries, organizations, and businesses have set 2030 as a milestone year, including the United Nations Sustainable Development Goals (SDGs), specifically SDG 13: Climate Action, which calls for urgent action to combat climate change and its impacts (United Nations, 2024a).

WHAT DO WE KNOW ABOUT CLIMATE PHILANTHROPY?

Climate philanthropy can be defined as a strategic utilization of private resources including funds, time and expertise towards addressing and mitigating climate change impacts (Schueman, 2024). Ultra-high net worth philanthropists like Jeff Bezos have established the \$10bn Bezos Earth Fund, and Yvon Chouinard founder of Patagonia has offered \$3bn of his company and future profits to fight the climate crisis (Pinon, 2024). These are some examples of philanthropic support initiatives to reduce greenhouse gas emission, conserve of biodiversity, promote renewable energy, and improve community climate resilience. As noted in the spotlight study, diverse philanthropic actors such as POs and everyday actors also contribute private resources to these causes.

The ClimateWorks Foundation reports that in 2023, philanthropic funders worldwide gave an estimated \$9.3 billion to \$15.8 billion towards climate mitigation (Esmaeili *et al.*, 2024). Adaptation and resilience received at least \$600 million in foundation funding in 2023 (Esmaeili *et al.*, 2024). Further, existing research on foundation funding patterns indicates geographic disparities. For example, ClimateWorks

reports that over the past five years, only 20 percent of global funding from foundations for climate mitigation focused on Africa, Asia, Oceania, and Latin America. Meanwhile, nearly 50 percent of global foundation funding for climate mitigation focused on the United States and Europe (Esmaeili *et al.*, 2024). Regions such as the Middle East and Central Asia are underfunded. The Gulf-based think tank Philanthropy Age reports that between 2018 and 2022, these regions received below \$3 million annually, and less than \$1 million in 2022 for climate action (James, 2023). In the United States, for example, rural communities responsible for 36 percent of the country’s greenhouse gas emissions, receive less than 2 percent of philanthropic funding for climate (Rendon, 2024). According to Nelson *et al.* (2023), access to funding by Indigenous and local communities is insufficient, with only five percent of international humanitarian funding reaching local communities and only 11 percent of philanthropic funding for Africa is received by African groups. Overall, these findings suggest that funding patterns may not meet geographies with the most need.

SURVEY QUESTIONS

The following survey questions were included for analysis in the 2025 *GPEI*. These questions were designed by experts in climate philanthropy to best ascertain the knowledge held by *GPEI* experts and identify patterns of awareness. Additional questions, not listed below, were asked to *GPEI* experts. Analysis of those responses may be reflected in future work products.

Q1. Please select the statement that best describes the level of support for climate change and environmental policy reforms from the government in this country.

- Consistently Supportive Across All Government Levels/Parties – Demonstrates uniform support for environmental and climate change initiatives across all government levels and parties.
- Supportive in Some Government Levels/Parties but Not Others – Environmental initiatives receive varying levels of support among different government levels or political parties.
- Generally Not Supportive, with Few Exceptions – Largely unsupportive of environmental policies, with only sporadic support or few initiatives undertaken.
- No Clear Pattern of Support – Government support for environmental initiatives is inconsistent, making it difficult to discern a clear stance on climate change and environmental policy.

Q2. To the best of your knowledge, does mitigation or adaptation to address climate change receive more funding and attention from philanthropic organizations in this country?

Mitigation focuses on action to limit climate change.

Mitigation efforts, like replacing fossil fuels with renewable energy sources, aim to reduce greenhouse gas emissions (a primary driver of global warming) to avoid future impacts.

Adaptation focuses on reducing the effects of climate change on people and the planet. Adaptation efforts, like installing urban green infrastructure, cooling stations, or flood walls, aim to prepare communities for stronger storms, more frequent flooding, more intense heatwaves, and other impacts of climate change that are, at this point, unstoppable.

- Efforts to mitigate the effects of climate change receive more funding and attention from philanthropic organizations in this country.
- Efforts to adapt to the effects of climate change receive more funding and attention from philanthropic organizations in this country.

- Both mitigation and adaptation efforts to address climate change receive similar levels of funding and attention from philanthropic organizations in this country.
- Not relevant
- Not sure

Q2a. Are there gaps in funding adaptation efforts in this country? Please elaborate as desired.

Q2b. Are there gaps in funding mitigation efforts in this country? Please elaborate as desired.

Q3. Please select all statements that reflect incentives or barriers for philanthropy and nonprofits in this country as it relates to addressing climate change and environmental policy reforms (Select all that apply).

- Current Political Party in Power Not Supportive of Environmental Policies – The political party currently holding power is characterized by a lack of support or opposition to environmental and/or climate change policies. (1)
- General Education is Lacking – The general public does not have enough general education and awareness to address issues pertaining to climate change and environmental policies. (2)
- Legislative Hurdles Impede Environmental Action – Legislative or regulatory barriers exist that hinder the implementation of effective environmental policies or initiatives. (3)
- Public Funding for Environmental Projects is Limited or Decreasing – Government budget allocations for environmental projects are insufficient or have been reduced, limiting the scope of possible actions. (4)
- Private Sector Engagement in Environmental Initiatives is Encouraged – The government promotes or relies on private sector involvement and investment in environmental projects and climate change mitigation. (5)
- Philanthropic Sector Engagement in Environmental Initiatives is Encouraged – The government promotes or relies on philanthropic sector involvement and investment in environmental projects and climate change mitigation. (6)
- Climate Change Denial Influences Policy Decisions – Policy decisions are impacted by climate change skepticism or denial within the government or among influential parties. (7)
- Other [Please specify] (8)

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The Indiana University Lilly Family School of Philanthropy is dedicated to improving philanthropy to improve the world by training and empowering students and professionals to be innovators and leaders who create positive and lasting change. The School offers a comprehensive approach to philanthropy through its academic, research, and international programs, and through The Fund Raising School, Lake Institute on Faith & Giving, Mays Family Institute on Diverse Philanthropy, Women's Philanthropy Institute, and the Muslim Philanthropy Initiative.

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