

# CONTENTS

<i>List of figures</i>	<i>ix</i>
<i>List of tables</i>	<i>xi</i>
<i>List of diagrams and annexes, appendixes, and boxes</i>	<i>xiv</i>
<i>List of contributors</i>	<i>xv</i>
<i>Preface</i>	<i>xix</i>
Editors' introduction to the volume	1
<i>Giedre Lideikyte Huber and Henry Peter</i>	
<b>PART I</b>	
<b>Justification of tax incentives for philanthropy insights</b>	<b>11</b>
1 The proper relationship of private philanthropy and the liberal democratic state: the inquiry and the inquirers as the answer	13
<i>Rob Atkinson</i>	
2 Why fiscally encourage philanthropy? Analyzing discourses and issues of political actors who legislate on philanthropy in Switzerland	38
<i>Caroline Honegger, Romain Carnac, Philip Balsiger and Alexandre Lambelet</i>	
3 Institutional shortcircuits: when should philanthropy be incentivised?	56
<i>Emanuela Ceva</i>	
4 The gifting puzzle	70
<i>Emma Tieffenbach</i>	

5	Philanthropy, class, and tax in France <i>Nicolas Duvoux</i>	85
6	Charitable ends (perhaps) by political means: what are governments regulating? <i>Calum M. Carmichael</i>	95
7	Is it really a charity? Membership-based entities as charities: the Australian experience <i>Ann O'Connell</i>	115
8	The donor control/public benefit balance underlying philanthropic tax concessions <i>Ian Murray</i>	138
<b>PART II</b>		
	<b>Taxes, efficiency, and donor behavior: theoretical and empirical</b>	<b>157</b>
9	Economics of philanthropic tax incentives <i>James Andreoni and Sarah Smith</i>	159
10	The design of tax incentives for giving <i>Richard Steinberg</i>	178
11	Treasury efficiency of the Canadian tax regime for private foundations and their founders <i>Brigitte Alepin</i>	199
12	Tax-price elasticity of charitable donations – evidence from the German taxpayer panel <i>Maja Adena</i>	219
13	Analysing the role of tax incentives for donations to non-profit organisations in India <i>Malini Chakravarty and Priyadarshini Singh</i>	236
14	Tax incentives for charitable giving: evidence from the Swiss Canton of Geneva <i>Giedre Lideikyte Huber, Marta Pittavino and Henry Peter</i>	253
15	Who gives and who gets? Tax policy and the long-run distribution of philanthropy in the United States <i>Nicolas J. Duquette and Jennifer Mayo</i>	268

16	Aligning tax incentives with motivations for philanthropy: insights from psychology and neuroscience <i>Jo Cutler</i>	285
17	Philanthropy as a self-taxation mechanism with happy outcomes: crafting a new public discourse <i>Charles Sellen</i>	298
18	Inter-charity competition and efficiency – considerations beyond fundraising and tax incentives for giving <i>Johannes Lohse and Kimberley Scharf</i>	325
19	How can we improve tax incentives for charitable giving? Lessons from field experiments in fundraising <i>Maja Adena</i>	344
20	Behavioural philanthropy: harnessing behavioural sciences to design more effective tax incentives for philanthropy <i>Ursa Bernardic, Maël Lebreton, Giedre Lideikyte Huber, Henry Peter and Giuseppe Ugazio</i>	354
<b>PART III</b>		
	<b>Tax incentives for cross-border philanthropy</b>	<b>377</b>
21	Double taxation conventions as potential tools to promote cross-border philanthropic payments <i>Xavier Oberson</i>	379
22	Solutions to cross-border charitable giving in practice: the perspective of arts organisations <i>Renate Buijze</i>	399
23	Cross-border philanthropy: a U.S. perspective <i>Eric M. Zolt</i>	415
24	Removing tax barriers to cross-border philanthropy: lessons from Australia <i>Natalie Silver</i>	449
<b>PART IV</b>		
	<b>Tax incentives for hybrid entities and social entrepreneurship</b>	<b>463</b>
25	Tax reactions on entrepreneurial philanthropy: the case of the Netherlands <i>Sigrid Hemels</i>	465

26	Culture change is hard: evidence from a tax reform in the Netherlands <i>Stephanie Koolen-Maas, Claire van Teunenbroek and René Bekkers</i>	476
27	Trust and for-profit philanthropy: from Surrey's private foundation to Zuckerberg's limited liability company <i>Steven Dean and Dana Brakman Reiser</i>	509
28	The growing concept of social enterprise in Australia: can a social enterprise take advantage of tax concessions by operating through a charity? <i>Fiona Martin</i>	520
29	Social entrepreneurship: is it social or entrepreneurship? Tax treatment of social entrepreneurship in Switzerland <i>Raphaël Gani</i>	536
30	Impact of the overlap of public and private initiatives on the philanthropy tax regime in France <i>Philippe Durand, Dominique Lemaistre and Laurence de Nervaux</i>	547
	<i>Appendix</i>	567
	<i>Index</i>	710