

GCPI WORKING PAPER #3

COMPARATIVE PHILANTHROPY LITERATURE REVIEW: HONG KONG, SINGAPORE, AND TAIWAN

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2014–2016

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The authors are grateful for funding support from the Greater China Philanthropy Initiative (GCPI). We would also like to thank Sidi Zhao and Xuen Ji for their research assistance. The content claims, and findings of this report are the sole responsibility of the authors, and do not represent the opinions of UCLA or its administration. Neither GCPI nor its partners endorse or are responsible for any of the views or opinions expressed in this work. The authors are not liable for misinterpretation of the provided information or policy failures based on analyses proved in this paper. All research was conducted by the authors using English-language sources.

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Preface

This working paper is a part of a series of background papers produced for the Global Chinese Philanthropy Initiative (GCPI), which is a bilateral effort to study, promote, support, and highlight philanthropy among Chinese in Greater China and Chinese Americans. GCPI is a collaborative effort of Asian American Advancing Justice—Los Angeles, UCLA Luskin School of Public Affairs, and UC Irvine Long China-US Institute. Support for the GCPI comes from the John and Marilyn Long Family Foundation, Lao Niu Foundation, and Wallace H. Coulter Foundation. Additional support provided by UCLA's Center for Neighborhood Knowledge (née Center for the Study of Inequality) and Center for Civil Society. Stewart Kwoh, John Long, and Archie Kleingartner serve on the GCPI Executive Committee. The multiyear research plan includes four major phases: developing foundational knowledge through reviewing secondary data and existing literature; discovering new knowledge through primary social science research on philanthropy, civil society, and key sectors; evaluating case studies to examine the social, political, and economic impacts of philanthropy; and translating research into instrumental knowledge to improve policies, programs, and practice. The goal is the production of academically sound publications that inform and expand the bilateral dialogue and awareness among philanthropists, foundations, and corporate giving staff; community-based organizations and educators; media, policy makers, and the general public.

Professor Paul Ong serves as the Principle Investigator for the initial research phase (developing foundational knowledge), and the multidisciplinary team includes Professors Lillian Wang, Tilly Feng, and Jeff Wasserstrom, along with graduate research assistants at universities in China and the United States. Silvia Gonzalez serves as the project manager. The purpose of this phase is to develop an overview about the magnitude, patterns, and trajectory of Chinese philanthropy, and a theoretical/conceptual framework to guide subsequent primary evaluation and translational research. The researchers utilize two approaches: scholarship of integration of existing literature and descriptive statistics from secondary sources. When appropriate, the work takes a comparative approach by covering four predominantly Chinese societies: China, Taiwan, Hong Kong, and Singapore. When feasible, researchers incorporate primary information. (Another component of the GCPI covers Chinese American philanthropy, with its own publication series.) A primary objective of the initial research project is the production of working papers covering the following topics: literature reviews focusing on possible causal and motivational factors; an assessment of data availability; the early and twentieth-century histories of Chinese philanthropy; case studies of philanthropy in higher education; and a macro level analysis of philanthropy in the environmental arena. The findings from these scholarly efforts will help identify possible topics to be explored as a part of the second stage of the GCPI research agenda, which will be developed and led by Professor Lois Takahashi, Interim Dean of UCLA Luskin School of Public Affairs.

前言

本系列研究报告提供了全球华人慈善行动（GCPI – Global Chinese Philanthropy Initiative）的背景资料。全球华人慈善行动（CGPI）是一项双边学习，它意在推进和支持全球华人在中国 and 美国的慈善行动。GCPI 由亚美公义促进中心--洛杉矶 (Asian American Advancing Justice)，加州大学洛杉矶分校罗斯金学院 (Los Angeles, UCLA Luskin School of Public Affairs) 和加州大学尔湾分校-梁氏中美研究院 (UC Irvine Long China-US Institute) 共同合作进行。梁仕源和梁秀莲梁家族基金会 (John and Marilyn Long Family Foundation)，老牛基金会 (Lao Niu Foundation)，以及华莱士.H. 柯尔特基金会 (Wallace H. Coulter Foundation) 都对 CGPI 提供了鼎力支持。另外，此项目还获得了由 UCLA 邻里知识中心，née 社会不平等研究中心（UCLA’ s Center for Neighborhood Knowledge – née Center for the Study of Inequality）和公民社会中心 (Center for Civil Society) 提供的资金和技术协助。同时，郭志明 (Stewart Kwoh)，梁仕源 (John Long) 和阿尔奇. 克莱恩高纳德 (Archie Kleingartner) 担任了 GCPI 执行委员会的职务。多年的研究计划包括四个主要阶段：通过处理次级资料和现有文献来发展基础知识；经由对于慈善事业，民间社会和关键部门的社会科学研究，获取一级资料来开发新的知识；评估案例研究，以探讨慈善事业的社会，政治和经济影响；将研究成果转化为具有帮助性的学识来改善慈善政策，项目和实践。GCPI 的主要目标是发布一项严谨的，学术性的慈善行为研究，积极拓展双边对话，宣传慈善意识，并借由此项成果为慈善家，基金会，企业捐赠，社区组织，教育工作者，媒体，决策者和公众提供帮助。

初始研究阶段（针对发展基础知识）的课题主要负责人由邓道明 (Paul Ong) 教授担当。同时，这一跨领域的研究小组中包括来自台湾的王丽容 (Lillian Wang)，中国大陆的冯天丽 (Tilly Feng) 和美国的杰夫.瓦瑟斯特伦 (Jeff Wasserstrom) 等多位教授。不仅如此，中国和美国大学的多位博士助理也参与其中。西尔维娅.冈萨雷斯 (Silvia Gonzalez) 担任此项目经理。本研究阶段的宗旨是发展出一个对于中国慈善事业的规模，形式，轨迹的整体性了解，以及一个用于指导后续具有原始性，评估性和转化性的研究的理论框架。研究人员利用了两种方法：一、学术整合现有文献；二、研究二级说明性数据。研究采用比较中国大陆，台湾，香港和新加坡这四个主要华人社会的方法进行研究。在可行的情况下，研究人员在分析过程中会运用原始一级资料。（该 GCPI 的另一个组成部分涵盖了在美华人的慈善事业，并拥有自己的系列出版物。）初始研究项目的一个重要目标是发布一份研究性文件，讨论以下五个题目：侧重于研究潜在引导因素的文献研究；数据可用性的评估；中国慈善事业处于早期和 20 世纪的历史；高等教育慈善事业的案例研究；对慈善事业在环境领域所起作用的宏观分析。这些学术性研究的成果将用于鉴定研究 GCPI 第二阶段可能的一级研究课题。GCPI 的第二阶段研究将由加州大学洛杉矶分校-罗斯金公共事务学院 (UCLA Luskin School of Public Affairs) 临时性院长，洛伊斯.高桥 (Lois Takahashi) 教授主导。

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Introduction

This literature review complements two other literature reviews examining philanthropy in the United States and China. The literature reviews are part of the series of working papers for the Global Chinese Philanthropy Initiative. This paper covers the societal factors and dynamics that influence philanthropy among Chinese in Asia beyond China. Through a multiregional comparative approach, we explore how the economic, political, and social changes shape the development of philanthropy in Taiwan, Hong Kong, and Singapore. Table 1 provides macro level indicators of each society. Hong Kong and Singapore are city-states; consequently, they are much smaller than Taiwan in both population and gross domestic product (GDP). However, the two city-states are more affluent per capita and enjoy a higher growth rate.

Table 1: Economic Indicators

	Hong Kong	Singapore	Taiwan
Economic Indicators			
GDP 2013 (Billions \$PPP)	381	339	928
Population (Millions) 2013	7.2	5.4	23.4
Per Capital GDP 2013	\$52,700	\$62,400	\$39,600
GDP Growth 2013	2.9 percent	4.1 percent	2.2 percent

Source: The World Bank, World Development Indicators (2013)

Despite the demographic and economic differences, the three sites share a common heritage in terms of language and culture. Hong Kong is a homogenous society with about 94 percent of its population being Chinese (ethnically speaking, Han Chinese as well). More than 95 percent of Taiwan's population consists of Han Chinese, while slightly more than 2 percent are Taiwanese aborigines. Singapore also has a predominantly Chinese population with about 74 percent of Chinese followed by Malay and Indians. Chinese in Singapore are well represented in all levels of the society, which is known as the largest Chinese society outside of Greater China. Although each region has unique cultural, political, and economic features, they provide insight on how Chinese-dominated societies provide aid to those in need domestically and transnationally. The comparison enables us to examine how differences in civil society contribute to regional differences in philanthropic practices.

Although there are a vast number of publications on China and philanthropy, there are fewer publications focusing on the other regions. The existing literature provides some insights about the commonalities and differences across the three societies. We discuss the influence of religion in philanthropy, and examine how the government, corporations, foundations, families, and individuals contribute to civil society. The existing literature often concentrates on wealthy individuals and families' monetary donation; our literature review focuses on this top tier (or "super-rich") (Andreoni, 2000), but also seeks to examine the giving practices of wider populations.

While our goal is to provide a systematic comparison, the available data and existing analyses are limited and vary across the three regions. In many countries, there are few legal requirements for organizations to publicly disclose data. This can create challenges for research as well as an "obstacle for the growth of

the philanthropic sector” (Anand and Hayling, 2014). This working paper is organized into six sections. First, we provide an overview of philanthropy and statistical indicators. Second, we examine the role of the state in the philanthropic sector. In the third section, we describe how civil society differs among the regions. In the fourth section, we discuss economics and inequality. As part of the fifth section, we explore how both religion and culture influence philanthropy. The sixth and final section includes some current trends and challenges for the philanthropic sector in these Chinese regions. The paper also includes a bibliography of the key and most relevant publications and sources incorporated into this review.

In our review, we observe that the three societies (Figure 1) vary in scale and nature. In particular, the role of government in philanthropy and the relative autonomy of civil society were heavily dependent upon place and context. The societies share similarities in the active role religious associations play in giving. Moving forward, professionalization of the third sector has become a new trend, particularly in Hong Kong, as donors have begun to explore new formats for giving. Competition for funds, in light of decreasing government support, is another growing trend in Hong Kong. Competition is a trend also in Taiwan, where government subsidies for civil society organizations (CSOs) have increased, but so have the number of organizations that must compete for these funds. Singapore has seen diverging generational trends as it begins to position itself as a philanthropic hub; the young Singaporeans are increasingly interested in new mechanisms for giving (similar to Hong Kong’s donors) while older generations are drawn toward traditional forms of giving (through donations).

Figure 1: Map of Study Sites



Source: View map at public.tableau.com/profile/wz2247#!/vizhome/ChineseSocietiesreligious/Sheet1

Philanthropic Landscape

This section provides an overview of philanthropy and charitable organizations in each of the three regions. The comparison reviews differences in magnitude, patterns, and trends, which can be seen in Table 2. Hong Kong has the highest proportion of the population donating money, while Taiwan has the highest proportion volunteering time (World Giving Index, 2013). Although there are no comparable statistics for Taiwan, its charities receive the most donations in absolute terms. It is important to note that, though it is not an area of focus for this paper, major gifts and corporate giving is significant in Hong Kong and Singapore; and in Taiwan it is a growing area of activity and study, especially under the framing of corporate social responsibility (Chien-Pang et al., 2016; Hsieh, 2014; Kim and Moon, 2015; Lin et al., 2009; Lin et al., 2016). The rest of this section provides additional information for each region.

Table 2: Philanthropy Indicators

Philanthropy Indicators	Hong Kong	Singapore	Taiwan
% Volunteering Time ¹	15%	17%	19%
% Giving (Population) ²	63%	55%	41%
Charity Received (Billions) ³	\$1.19	\$2.88b	1.84
Charity Received (% of GDP) ⁴	0.31%	0.85%	0.35%
Corporate ⁵	0.13%	0.24%	N/A*
Major Gifts 2013 (Billions) ⁶	\$0.94	\$0.71b	N/A
Major Gifts (% of GDP) ⁷	0.25%	0.21%	N/A

Source: ^{1, 2} "**World Giving Index 2013.**"; ^{3, 4, 5} Charitable Donations Allowed under Profits Tax and Salaries Tax (n.d.). The Hong Kong Council of Social Service; Commissioner of Charities Annual Report; Gordon, A. (2013); ^{3, 4} Social Development Trend Survey on Social Participation; National Accounts; ^{6, 7} "Coutts Million Dollars Donor Report 2013."

*After consulting many sources and a scholar in Taiwan specializing in this area, we were unable to find corresponding figures for Taiwan.

Singapore

Singapore has a well-established culture of giving, and the philanthropic sector has grown steadily over the years. Singapore's GDP was US\$307.87 billion, which was ranked thirty-sixth in the world. Since 2006, charity contributions increased every year, and the total amount of major gifts has also risen (Charity Portal, 2014). Despite being the smallest city-state among the four regions, Singapore has more than seven hundred Ultra High Net Worth Individuals (UHNWIs) with a combined wealth of more than US\$160 billion. Compared to the other three regions, Singapore has the highest density of UHNWIs. Million dollar donations exceeded USD\$713 million in 2014 (Camerson and McDiarmid, 2014). Corporations provided more than 74 percent of donations, which is similar to China. Most of the Singaporean donations were allocated for higher education, public and societal benefits, and human services. The philanthropic sector in Singapore used to focus inward (domestically), but the government carefully and strategically steered the sector to become more outward (internationally). This aligns with the government's recent goal of making Singapore the regional philanthropic hub for Asia.

A total of 2,180 charities were registered in Singapore in 2014, and the majority of these are religious and social and welfare organizations (Commissioner of Charities Annual Report—Singapore, 2014). Recent trends also point to considerable growth in contributions toward higher education (Appell, 2013; Singapore Ministry of Culture, 2015). Our research suggests that Singaporeans are more generous with their money than their time. Last year, more than half of the population had donated to charitable organizations, while only 17 percent have volunteered (World Giving Index, 2013).

Hong Kong

Hong Kong became a special administrative region of China in 1997. Since the British Colonial Period, Hong Kong has had a long history of philanthropy (it is important to note that in its history as a former Commonwealth nation family foundations and giving in Hong Kong may include giving by prominent British and Indian family foundations, as well as those by ethnic Chinese). Hong Kong's GDP was US\$290.9 billion, which was thirty-seventh in the world. Even though Hong Kong is geographically smaller than China and Taiwan, 3,200 UHNWIs live in Hong Kong with a collective wealth of more than US\$500 billion (Camerson and McDiarmid, 2014). As of 2014, Hong Kong's super-rich donated a total of US\$935 million to charities (Coutts Million Dollar Report, 2014). About 33 percent of all donations were from individuals, 21 percent from foundations, and 46 percent from corporations. Higher education received the most gifts, a popular choice among Chinese donors. Religion also received more than 21 percent of donations. A significant number of donation of 2014 went to Liaison Office of the Central People's Government in Hong Kong SAR in response to earthquake happened in China (Coutts Million Dollar Report, 2014).

Past studies ranked Hong Kong the highest in East Asia for charitable behavior (World Giving Index, 2014). One will not get very far on the streets before being asked by volunteers to donate (Nylander, 2015). In part due to this robust sector, more than 70 percent of the population has donated money to charities (World Giving Index, 2014). One possible explanation is the prevalence of family philanthropy and major giving in Hong Kong (Chan, 2010). As a self-governing region, Hong Kong has a considerable amount of religious freedom compared to China, which contributes to its strong culture of charitable activity (Leung and Chan, 2013).

Taiwan

Taiwan has the largest biggest economy of the three regions. This region's GDP was US\$529.6 billion, which was twenty-sixth in the world. Taiwan hosts 1,150 UHNWI with a collective wealth of US\$195 billion. An estimated US\$1.75 billion was donated, 0.37 percent of the GDP in 2013 (Association of Philanthropic Accountability in Taiwan, 2014). The majority of these donations were from individuals. Donations were allocated for religion, disaster relief, persons with disabilities, and child welfare. Taiwan is the only region where higher education was not the top recipient of major gifts from million-dollar donors. In China, Singapore, and Hong Kong, the Chinese tradition of valuing education dominates the philanthropic landscape.

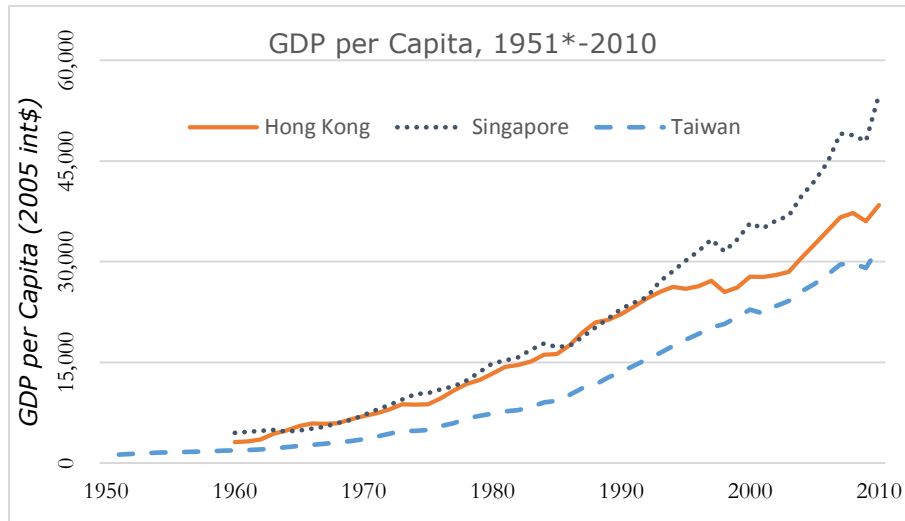
An estimated 34,171 CSOs and 4,000 foundations are operating in Taiwan (Wiepking and Handy, 2015). On average, Taiwanese fundraised approximately US\$163 billion in 2013, according to the report from Association of Philanthropic Accountability, Taiwan. Most of these donations are from individuals, and

the volunteer culture is prevalent in this region. About 40 percent of the population indicated that they have donated money to charities last year and 21 percent said they have volunteered (World Giving Index, 2014).

More information about philanthropic activity in Taiwan is needed. For example, some Chinese scholars claimed that half of the donations in Taiwan are channeled through a religious organization call Tzu Chi Foundation (Zhu and Wei, 2010). Although no rigorous assessment of the data has been pursued, many consider Tzu Chi Foundation as the largest and most influential philanthropic organization in Taiwan (Anon., 2008). Data on philanthropic practices among the super-rich is also lacking, but various media reports on Taiwanese businesspersons noted their significant contributions to Mainland China, particularly during the 2008 Sichuan earthquake (Lo, 2014, p. 25).

Since the late 1980s, Taiwan’s nonprofit and philanthropic sector has grown along with the country’s process of democratization (Kuan and Wang, 2009; see Figure 2). Over the past two decades, Taiwanese have become more open to expanding their philanthropic activities; thus, Taiwan is in a more mature stage of developing this sector.

Figure 2: GDP per Capita, 1951-2014



Source: Heston, Summers, and Aten, 2012; Constructed from variable rgdp12, Purchasing Power Parity (PPP) Converted GDP Per Capita (Laspeyres); November 2012 Penn World Table (PWT) version 7.1

*No data available for Hong Kong and Singapore prior to 1960.

The State

This section examines the role of the state in shaping philanthropy. The literature indicates significant differences in governance. Singapore has a government management model, Hong Kong has a self-regulatory model, and Taiwan has an open and more democratic model.

Singapore

Over the years, the relationship between the Singaporean government and philanthropic sector has changed significantly. During the British colonial era, Singaporeans had a vibrant and independent civil society (Gillis, 2005). Independently formed ethnic groups actively engaged in charitable activities to fill the void of social services left by the colonial government (Lim et al., 1988). For instance, the Chinese clan associations provided support in helping new immigrants from China find housing and employment (O'Halloran et al., 2008). Following the country's independence, in an attempt to promote stability and decrease the potential for organized dissent, policies relating to these associations and groups became more restrictive (Gillis 2005; Wong, Chua, and Vasoo, 1998). The government began taking a more direct role in managing the philanthropic sector, creating more specific guidelines for the form of these organizations and the nature of their activities. In this period, Singapore saw a sharp decline in the number of nonprofit charitable organizations (O'Halloran et al., 2008). However, the Singaporean government took the initiative to establish neighborhood organizations to provide for the welfare and social service needs of these communities (Shigetomi, 2002).

During the 1980s, Singapore became one of the richest and fastest-growing countries in Asia. Due to the economic prosperity and the relaxation of government control, philanthropy began to flourish with an emergence of organizations dedicated to social change. Charitable organizations doubled their size from the 2000s to the 2010s (Webb and Wong, 2014). In recent years, the government has implemented policies to advance the philanthropic sector while continuing to direct civil society activities through policy (Guo and Zhang, 2014; O'Halloran et al., 2008). These include generous tax incentives for charitable donations, regulatory reforms, and significant investment in organizational support and infrastructure (O'Halloran et al., 2008). Anand and Hayling (2014) find that these tax incentives have resulted in "higher levels of sustained giving" in Singapore with observed increases in "levels of participation in philanthropy" and in "large-scale donations in recent years" (11). Beginning in 2007, the government positioned Singapore as a philanthropic hub in Asia (Charity Governance Report, 2005; O'Halloran et al., 2008, p. 357). To facilitate this effort, the government established the International Organizations Programme Office, a unit within the Economic Development Board. Before the new government unit, at least 80 percent of donations from fundraising were required to be spent within Singapore (O'Halloran et al., 2008).

Hong Kong

During the colonial period, the Hong Kong government relied on churches, religious groups, charitable organizations, and nonprofits to deliver social services (Nedilsky, 2002). The local Chinese population was responsible for resolving the social problems because the colonial government left them to do so (Chan and Lam, 2015). These traditions continued after Hong Kong was returned to China (Loh, 2007). Ninety percent of social services provided by CSOs are largely subsidized by the Hong Kong government (Lam and Perry, 2000; Yuen, 2003). Thus, charity plays a huge role in supporting social welfare in the

region. In the current situation, more than eight thousand organizations are registered as charities with the Inland Revenue Department. A few thousand more operate without applying for tax-exempt status (Nylander, 2015). The majority of the organizations focus on poverty relief and the advancement of education and religion. Fortunately, Hong Kong's philanthropic sector has had few fraud cases. "The overall environment for charities in Hong Kong is well balanced and disciplined," as a local industry expert, commented. Most of the charities in Hong Kong have strong governances, which are often run by professionals, experienced volunteers, or government officials (Nylander, 2015).

The Hong Kong government does not have a comprehensive legal framework to regulate charities (Chan and Lam, 2015; Nylander, 2015). "Neither a central registration authority nor an overseeing body monitors the activities of charities" (Chan and Lam, 2015, p. 372). The social welfare department is the major department providing recurrent subventions to CSOs. However, the current regulatory framework might change in the near future since the Law Reform Commission has published a consultation paper, calling for a centralized authority, the Charities Commission, to govern the expanding sector (Nylander, 2015).

Taiwan

The Taiwanese government acts more like a partner, than a regulator, to the philanthropic sector (Defourny and Kim, 2011). Since the financial crisis of 1997, Taiwan's unemployment rate increased, which led to greater demands for welfare programs and services. This economic downturn was an impetus for the government to reform both social service and employment policies (Defourny and Kim, 2011). Because of their history of working in partnership, Taiwan's government began to contract more services to CSOs (Lin, 2005).

Taiwan possesses a unique status in the international community because it is not recognized as an independent state. Currently, Taiwan has only about twenty diplomatic allies and is struggling to gain access to international organizations (Winkler, 2011). This attributes to Taiwan's inclination toward outbound philanthropy. Both government and CSOs from Taiwan have responded to overseas humanitarian needs. Several media publications speculated that Taiwan government's motive for outbound philanthropy is a type of "dollar diplomacy" to gain political influence (Taylor, 2002).

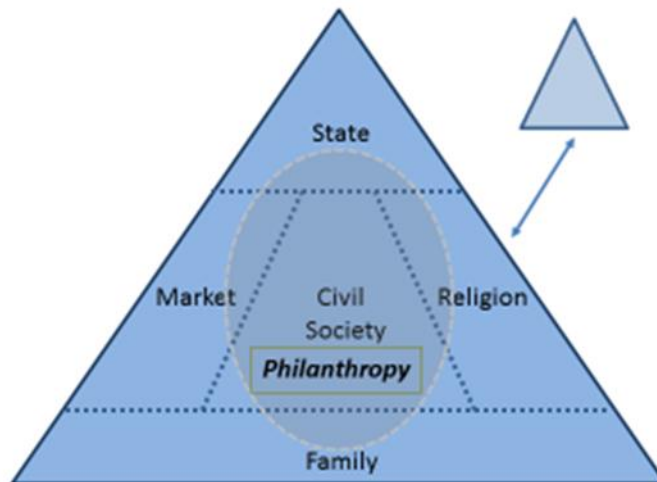
Due to this unique situation, the government provides tax benefits to encourage charitable behaviors (Shen, 2011). Most philanthropic organizations in Taiwan are permitted to fundraise from the public directly. CSOs may obtain the tax-exempt status, as long as they contribute to the public good. In addition, any donor to the Taiwan government and military can receive a tax break (Shen, 2011).

Civil Society

This section examines the status of civil society in the three regions. Giving can include philanthropic giving that is aimed at addressing issues at an institutional or structural level, to “achieve specific goals and outcomes for systemic social change” and can also include “checkbook charity,” which is giving that is aimed at “meeting immediate needs” (Anand and Hayling, 2014: 8).

Civil society is the critical arena for philanthropic activity. It includes the interactions between the private sphere (individuals, families, and communities) and institutions from the government, business, and religion (see Figure 3). The purposes of these interactions are to organize society, to execute the interests and will of the citizens, and to promote civic values. Organizations from all three sectors are involved in philanthropy. As Acs (2013) explained, “Institutions are important because they set the rules of the game and determine the incentives structure that influences our behavior” (p. 14). Government agencies provide oversight and implement policies and procedures; furthermore, they can directly fund and administer programs. Private businesses fund philanthropic causes both domestically and internationally. There are private (family), corporate, and community foundations that are nonprofit (third sector) entities established to carry out charitable purposes on behalf of an individual, family, or corporation. Individuals can donate money, assets, and time.

Figure 3: Civil Society and Philanthropy



Source: Designed by Ong, 2014

Because of its ability to “draw on private resources for public welfare,” the state of civil society can be an important gauge of the potential for change through philanthropy (Anand and Hayling, 2014: 9). In reviewing civil society across the regions, the literature indicates significant differences in the relative autonomy of each. Table 3 provides some comparative statistics. Taiwan and Hong Kong have a relatively high level of civil liberties consistent with their strong democratic practices (although Hong Kong residents are more restricted in selecting candidates). This enables individuals the freedom to engage in civil society both individually and collectively. Singapore is relatively restrictive (although still

considered democratic, but more authoritarian). The political differences between the three are mirrored in the absolute and relative size of CSOs, with Singapore lagging far behind.

Table 3: Civil Society Indicators

Civil Society Indicators	Hong Kong	Singapore	Taiwan
Civil Liberties ¹	9.41	7.35	9.41
CSOs ²	23,300 ²	1,900 ³	34,171 ⁴
Foundation ^{3 4}	1,727	93	4,000
Foundation per 100,000	24.0	1.7	17.1
Nonprofit Org. per 100,000	324	35	146

Source: ¹Data from Freedom House in the Word, 2014; ² Nonprofit organizations in Hong Kong—a sector snapshot 2011; ³ Estimation from “Legal Information about Charity,” 2014. If nonprofit = charity, there are 2,180 charities registered in Singapore, according to Charity Portal; ⁴ Wiekping and Handy, 2015, p. 456.

The rest of this section provides information on each society’s civil society. Overall, Singapore has a constrained civil society, Hong Kong is shaped by the “One Country Two System,” and Taiwan has the most robust civil society.

Singapore

Despite the government’s call for active citizenship since the 1990s, civil society in Singapore still faces many challenges. Civil society marked by “an open and autonomous citizen participation in the policy process” remains heavily directed by the Singaporean government (Gillis, 2005, p. P1198; Lee, 2005). Article 14 of Singapore’s constitution permits all citizens the right to form associations, but includes strict definitions and guidelines for activity (Lee, 2005; O’Halloran et al., 2008). The registration process for nonprofit organization can be difficult, resulting in many rejected applications (Guo and Zhang, 2014). The government specifies a limited range of permitted charitable purposes, and many new organizations may fail to meet those guidelines. A national survey of advocacy organizations showed that perceived intervention by government directly affects the scope and intensity of advocacy work in Singapore (Guo and Zhang, 2014). In addition, online activism is also somewhat limited by these perceptions of state control of the media and Internet (Rodan, 2003).

In adopting a more state-led approach toward civil society, the Singaporean government has taken a more direct role in taking on the responsibilities of efficiently providing comprehensive social welfare services. The government also put forward various policies to redistribute wealth. Thus, some critics say civil society is less relevant to Singapore, as the government has stepped in to fill some of those roles (Chong, 2005). The simple dichotomy of the state and society might fail to capture the full dynamic of the civil society in Singapore (Chong, 2005). Additionally, Singaporean civil society is comprised of diverse interest groups, which differ across religious, ethnic, linguistic groups, and so forth. The state has treated

different groups differently and state action can also be affected by global politics, making the interactions and roles of the state and civil society more complex.

Hong Kong

In Hong Kong, the philanthropic sector has been influenced by the British tradition. Since Hong Kong returned to China, it operates as one country under two systems: (1) a democratic and capitalist system, similar to Britain, and (2) a communist or socialist system, similar to China (Tollefson and Tsui, 2003). In Hong Kong, legal regulation of the sector is rather loose. CSOs are not authorized by a common statute, but rather by a variety of statutory provisions, such as trade unions' ordinances, building management ordinances, and companies' ordinances (Lam and Perry, 2000). In recent years, there has been pressure from the philanthropic and nonprofit sectors to standardize the registration process and charitable laws in Hong Kong.

Lam and Perry (2000) argued that in the colonial era, the voluntary sector in Hong Kong filled the social space that was left over by the government. Hong Kong's nonprofit sector predominately focused on collective problem solving and the delivery of social services, such as poverty relief and education.

Loh (2007) offered a critical perspective on the recent development of CSOs. Since Hong Kong's reversion to China, there have been many changes. Many CSOs expanded their activities to Mainland China, and some international CSOs have set up headquarters in Hong Kong (e.g., Greenpeace, WWF, and Amnesty International). In addition, an increased number of political organizations have emerged, and they have become influential. Some have organized protests and campaigns to influence the policy-making process. Although political and advocacy organizations' ability to change government policies is limited, there have been some successful attempts by CSOs to engage politicians and to challenge government decisions in court.

The Occupy Central protests that erupted in 2014 were a phenomenon that tested the nature and shape of civil society in Hong Kong. The mass demonstrations tested the ability of citizens to use the civil society arena to express their political opinions. The movement relied on less formal organizations and demonstrated how new technology, particularly social media, can be used as a tool for mobilization (Kirkpatrick and Moyer, 2014; Sile, 2015).

Taiwan

Taiwanese civil society has developed rapidly over the past decades (Lin, 2005). Civil society tends to operate in an enabling environment, which significantly affects Taiwanese society (Lin, 2005). Since the late 1980s, Taiwan underwent a democratic transformation (Kuan and Wang, 2009). At the same time, there has been an explosive increase in the number of CSOs. Economic growth in Taiwan led to increased incomes and living standards, which transformed the region from a recipient of aid into a major donor (Lin, 2005). Most of CSOs' activities center on philanthropy and public goods, but a number of them are devoted to creating policy recommendations and advocating for political change (Shinichi, 2008).

The Taiwanese are now permitted to form voluntary associations, which were previously restricted under the Nationalist Party (Kuan and Wang, 2009). Over the last two decades, Taiwanese have experienced the expansion of freedom of speech, relaxation of control over media, and an increase in both education and

economic independence (Kuan and Wang, 2009). A driving force of the nonprofit sector's development was a series of social movements. Today, Taiwan's nonprofit sector is widely recognized (Lin, 2005).

Economics and Inequality

The structure of society's economy, particularly how income and wealth are distributed, has profound implications on the philanthropic sector. Inequality simultaneously creates unmet needs among the poor and a catalyst for the wealthy to donate. Table 4 provides some key statistics on inequality. The Gini coefficient is a widely used index, with values ranging from zero (complete equality) to one hundred (complete inequality). By this measure, Hong Kong has the greatest disparity between the "haves" and "have nots," and Taiwan is the most egalitarian. This interregional pattern is apparent when examining the relative size of both the very rich and super-rich; among the societies, Hong Kong has the highest numbers after adjusting for population. The rest of this section examines in these patterns in the three regions in detail.

Table 4: Economic Inequality Indicators

	Hong Kong	Singapore	Taiwan
Income Distribution Indicators			
Gini Income 2011/13 ¹	53.7	46.3	34.2
Millionaires (2011, thousands) ²	200	170	280
Millionaire rate (2011) ³	8.7	15.5	3.5
Billionaires (2013) ⁴	39	10	26
Billionaires per million persons ⁵	5.42	1.85	1.11

Source: ¹ Central Intelligence Agency; ^{2,3} Global Wealth 2014: Riding a Wave of Growth; ^{4,5} Forbes, "The World's Billionaires"

Singapore: Elites and Family Giving

The country's strong economy provides context for the sharp increase of charitable donations and philanthropic organizations. Singapore has one of the largest concentrations of millionaires in the world. Its Gini coefficient is 46.4, ranking thirty-third in the world for inequality (Central Intelligence Agency, 2015). Anand and Hayling (2014) write that growing wealth in Singapore has been accompanied by stagnating wages, resulting in growing wealth inequality.

Among the elite group, 23 percent of the wealthiest persons in Singapore and 16 percent in Hong Kong considered philanthropy as one of their top three spending priorities, compared to 41 percent in the United States (Barclays World Wealth Report, 2010). In addition, charitable donations accounted for only 0.3 percent of GDP in Singapore, while it is 2.2 percent of GDP in the United States. Private philanthropy is mostly ad hoc, and, even when it is structured, is targeted to areas that are perceived by donors to be "safe" such as hospitals and schools (O'Halloran, 2008). In addition, affluent families tend to set up family foundations (Mahmood, 2011) and engage in strategic philanthropy. Such approach focuses on performance measures and outcomes. Compared to the elites' charitable act, the middle-class citizens in Singapore are the major force that is pushing for greater political liberation (Lyons and Gomez, 2005).

Hong Kong: Incentives for Giving

Lee and Haque (2008) stressed the importance of economic noninterventionism and financial conservatism in shaping the philanthropy and civil society in Hong Kong. The Hong Kong government implements low taxes. There are no investment-income or capital gains taxes. Thus, Hong Kong residents may have more disposable income for donations to charitable causes. Charities also enjoy several tax-exempted benefits.

The fact that the Gini coefficient of inequality reached 0.537 in 2011 suggests that income inequality in Hong Kong is widening, which concerns many Hong Kong people. However, Hong Kong residents are very willing to give not only to domestic concerns but also to international concerns (Chan and Lam, 2015). Hong Kong residents have given US\$56.4 million to address the destruction caused by the Asian tsunami, and US\$76.9 million to the fund for the Sichuan earthquake (Chan and Lam, 2015). Surprisingly, Hong Kong's economic downturn, beginning in 1997, failed to hurt the philanthropic sector (Lee and Haque, 2008). In fact, the amount of tax-exempt charitable donations received tripled in the following years.

A systematic study of major donors in Hong Kong is lacking because many prefer to give anonymously. However, Hong Kong is home to family foundations. For example, the tycoons of the three biggest property developers in Hong Kong have their own foundations: Li Ka-shing, the Kwok brothers, and Lee Shau Kee (Nylander, 2015).

In 2014, the Occupy Central protests that erupted served to highlight this growing inequality and disquiet among groups in Hong Kong, especially the young. Throughout Hong Kong's colonial period and in recent decades, Hong Kong's business elite became "much more powerful" (Ortmann, 2015). This "rapid growth and economic transformation" provided opportunities for social mobility but also "enhanced economic inequality within society" (Ortmann, 2015, p. 33). The Occupy protests in Hong Kong could be seen as an act of protest against growing power disparities, in terms of not only political but also economic power. In regard to what this means for philanthropy, Peter Guy (2015), for the South China Morning Post, writes that the events should prompt the wealthy class to reexamine their role in society. He argues that Occupy challenges what he calls the belief of donors that "charity balls and donations (or what the government calls 'sweeteners') are what it takes to tame disenfranchised young people and dispel the myth that Hong Kong is facing an irreversible disparity of wealth and economic opportunity" (Guy, 2016).

Taiwan: Increased Giving by Middle and Business Class

Democratization and economic development has enabled the Taiwanese to nurture its civil society and philanthropic sector. The very first stage of economic development occurred during late 1960s, when the state-owned economy was gradually replaced by private enterprises and an export-orientated economy (Mai and Shi, 2001). Subsequently, land reforms facilitated the economic reform and provided a solid base for the economic prosperity in the 1980s. Capital accumulation became an impetus for political mobilization. CSOs also gained more resources and began to push for more autonomy from the government (Lo and Wu, 2015).

The emergence of the middle and business classes significantly contributed to the charitable sector. Lo and Wu (2015) found that higher-income persons and those with religious affiliations were more likely to give in Taiwan. An increase in the share of government expenditures on social welfare programs did not prevent the Taiwanese from giving to the CSOs. Twenty-eight percent of high net worth individuals in Taiwan considered charity as a top spending priority (Barclays World Wealth Report, 2010).

Religion and Culture

Modern values influencing philanthropy are deeply rooted in Chinese culture through the religious and philosophical teachings of Confucianism, Buddhism, and Taoism, or the “Three Teachings.” Similar to the modern definition of charity and philanthropy, followers of the “Three Teachings” practice kindness and help others, often setting up village-based temples providing services to the local residents. These temples provide public services, such as construction of roads, bridges, schools, and even basketball courts (Laliberté, Palmer, and Keping, 2011). Religion and other cultural traditions deeply influence Chinese donors, including million-dollar donors (Coutts Philanthropy Reports, 2014). At the same time, the role of religion has changed significantly in the three regions in response to contemporary factors.

Singapore: Secularized Religion and Charity

Singapore is a profoundly secular and multi-religious society (Tan, 2008). More than 80 percent of the population defines themselves as religious (Tan, 2008). The Singaporean government carefully manages religious organizations—encouraging civic loyalty over religious or ethnic associations, in the interest of social stability. Officially, the state’s stance toward religion is neutral, but is informed by the government’s aim of separating politics and religion. Thio (2009) describes Singapore as “secular without being secularist,” where the government seeks to preserve the separation of religion from the state but “remains open to religious participation in public life” (p. 33). The government protects religious freedoms, encourages religious activities, and provides incentives for religious institutions to contribute to charity (Tan, 2008, p. 185). Religious groups’ charities stimulate secularization in Singapore. As early as 1929, Buddhist organizations in Singapore began orienting themselves toward the goals of protecting temple properties and promoting education (Topley, 1956). Topley (1956) writes that, following a series of reforms among Chinese Buddhist Associations in Singapore, the temples began to orient themselves “from monastery to society” and “from prayer to practical benefit” (p. 85). This tradition has continued to this day where, in Singapore, Buddhist organizations are key providers of charity and social welfare (Tan, 2008, p. 174). For Thio (2009), the government’s “Many Helping Hands” approach has led it toward encouraging the role of religious organizations in providing social services.

Hong Kong: Religious Freedom and Civic Engagement

Compared to citizens of Mainland China, the residents of Hong Kong enjoy a greater degree of religious freedom. First, the religious sector receives major donations. Second, Hong Kong’s Christian churches and other faith-based organizations have a long tradition of participating in charitable activities. The government lists Buddhism, Taoism, Confucianism, Christianity, Islam, Hinduism, Sikhism, and Judaism among the many religious groups that have adherents in Hong Kong (Hong Kong Home Affairs Bureau, 2016).

These groups have a long history of providing not only religious instruction but also aid to communities in the form of schools, health, and welfare facilities (Hong Kong Home Affairs Bureau, 2016). Organizations associated with all these major religions provide a community space for followers and are involved in some form of education. Most are also involved in distributing social services in the form of medical care, family services, and others. The government donates large sums toward religious institutions to establish churches, schools, and hospitals. In addition to the direct involvement in charitable work, Hong Kong's religious followers have indirectly become more engaged in broader social issues (Nedilsky, 2002). For example, believers are able to connect with each other through a network of religious associations' activities and schools. These communities stimulate both self-reflection and activism, preparing people for civic engagement.

Taiwan: Religious Foundations and Philanthropy

The Presbyterian Church, Tzu Chi Foundation, Fishermen's Association, and Consumer's Foundations are some of the most influential organizations in Taiwan's civil society (Lin, 2005). Among those associations, the Tzu Chi Foundation has received the most international and scholarly attention. It is the largest religious philanthropic organization in the Chinese-speaking world (Oates, 2008). This foundation has dozens of international chapters, about ten million supporters, and annual donations of about US\$300 million. This is almost half of the total donations collected in Taiwan each year. In Taiwan, this foundation operates hospitals, schools, recycling centers, a university, and one of the world's largest bone-marrow banks (The Economist, 2008). The success of this foundation is due to both the founder's charismatic personality and the complex organizational structure (Huang, 2009). The organization skillfully recruits new donors and retains long-term donors; each donation is tracked to maintain communication with donors. The Tzu Chi Foundation provides disaster relief, mobilizing volunteers quickly. During the Sichuan earthquake, the Tzu Chi Foundation was one of the first aid organizations permitted into China by the government. Today China receives significant donations from the Tzu Chi Foundation.

Concluding Remarks

The previous sections provided an overview of the recent and current state of philanthropy and civil society. The literature points to the importance of culture, religion, the state, and nongovernmental organizations in shaping philanthropy and civil society. Clearly, philanthropy is not a static phenomenon as illustrated by the historical changes. The philanthropic sector is changing at a rapid pace to keep up with economic and demographic trends in these Chinese-dominated Asian regions outside of China. According to He (2015), the philanthropic sector is undergoing a transformation. The sectors continue to commercialize, institutionalize, professionalize, diversify, and innovate, particularly through technology and the Internet.

The nature of philanthropy in Hong Kong is changing, while traditional philanthropy is continuing. One of the trends is the professionalization of family foundations. Hong Kong has a rich tradition of family foundations. Today, many are managed by a professional team. Another trend is that million-dollar donors have become more interested in social enterprises, which are structured and managed similarly to businesses (Hudson Institute, 2014).

In 2003, the Hong Kong government, which is the primary financial supporter for the third sector, drastically reduced funding for charitable organizations. This caused a crisis for CSOs, but also forced many to professionalize and meet the standards of increasingly demanding donors (Lee, 2003). Lee (2003) argued that the past financial support from the government spoiled charity organizations that did not know how to do fundraising and compete with limited funding resources.

Compared to Hong Kong, Taiwan has a more organized philanthropic environment. Foundations and nonprofits are visible in the media, and they play a significant role in delivering services and fostering social change (Lo and Wu, 2015). The government is supportive of the nonprofit sector, and residents enthusiastically participate in volunteer work (Lin, 2005). Research found that private donation and government subsidy in Taiwan is highly influenced by the fluctuation of economy (Lo and Wu, 2015). Thus, CSOs need to find alternative funding resources to support their programs. In particular, despite that government subsidies have doubled over the years, the number of CSOs has increased, increasing competition for funding (Lo and Wu, 2015).

More changes are on the horizon as Singapore's government plans to establish the country as a regional hub for philanthropy in Asia. In Singapore, the philanthropic trends are evident with generational shifts. Older generations are content to make donations, whereas younger generations are volunteering. Younger donors are also more interested in the management styles of charitable organizations; this is part of the movement to professionalize the sector (Mahmood, 2011).

Across the regions, it is difficult to project where philanthropy may be headed given the complex and complicated dynamics. Nonetheless, there are indicators pointing to new trends, challenges, and opportunities.

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