**CONTENTS**

**THE ROUTLEDGE HANDBOOK OF TAXATION AND PHILANTHROPY**

*List of figures*

*List of tables*

*List of diagrams, annexes, appendixes*

*List of contributors*

*Preface*

**Introduction**

Editors’ introduction to the volume

*Giedre Lideikyte-Huber and Henry Peter*

**PART I**

**Justification of tax incentives for philanthropy**

1. The Proper Relationship of Private Philanthropy and the Liberal Democratic State:
The Inquiry and the Inquirers as the Answer

*Robert Atkinson*

1. Why fiscally encourage philanthropy? Analysing discourses and issues of political actors who legislate on philanthropy in Switzerland

*Caroline Honegger, Romain Carnac, Philip Balsiger and Alexandre Lambelet*

1. Institutional Short-Circuits: When Should Philanthropy be Incentivised?

*Emanuela Ceva*

1. The Gifting Puzzle

*Emma Tieffenbach*

1. Philanthropy, Class, and Tax in France

*Nicolas Duvoux*

1. Charitable ends (perhaps) by political means: what are governments regulating?

*Calum M. Carmichael*

1. Is it really a Charity? Membership-based entities as charities: the Australian experience

*Ann O'Connell*

1. The Donor Control/ Public Benefit Balance Underlying Philanthropic Tax Concessions

*Ian Murray*

**PART II**

**Taxes, efficiency and donor behavior: theoretical and empirical insights**

1. Economics of philanthropic tax incentives

*James Andreoni and Sarah Smith*

1. The Design of Tax Incentives for Giving

*Richard Steinberg*

1. Treasury efficiency of the Canadian tax regime for private foundations and their founders

*Brigitte Alepin*

1. Tax-price Elasticity of Charitable Donations - Evidence from the German Taxpayer Panel

*Maja Adena*

1. Analysing the Role of Tax Incentives for Donations to Non-Profit Organisations in India

*Malini Chakravarty and Priyadarshini Singh*

1. Tax Incentives for Charitable Giving: Evidence from the Swiss Canton of Geneva

*Giedre Lideikyte-Huber, Marta Pittavino and Henry Peter*

1. Who gives and who gets? Tax policy and the long-run distribution of philanthropy in the US

*Nicolas Duquette and Jennifer Mayo*

1. Aligning tax incentives with motivations for philanthropy: Insights from psychology and neuroscience

*Jo Cutler*

1. Philanthropy as a self-taxation mechanism with happy outcomes: Crafting a new public discourse

*Charles Sellen*

1. Inter-charity competition and efficiency – considerations beyond fundraising and tax incentives for giving

*Kimberley Scharf and Johannes Lohse*

1. How can we improve tax incentives for charitable giving? Lessons from field experiments in fundraising

*Maja Adena*

1. Behavioural philanthropy: Harnessing behavioural sciences to design more effective tax incentives for philanthropy

*Ursa Bernardic, Maël Lebreton, Giedre Lideikyte-Huber, Henry Peter and Giuseppe Ugazio*

**PART III**

**Tax incentives for cross-border philanthropy**

1. Double taxation conventions as potential tools to promote cross-border philanthropic payments

*Xavier Oberson*

1. Solutions to cross-border charitable giving in practice: the perspective of arts organizations

*Renate Buijze*

1. Cross-Border Philanthropy: A U.S. Perspective

*Eric Zolt*

1. Removing Tax Barriers to Cross-border Philanthropy: Lessons from Australia

*Natalie Silver*

**PART IV**

**Tax incentives for hybrid entities and social entrepreneurship**

1. Tax reactions on entrepreneurial philanthropy: the case of the Netherlands

*Sigrid Hemels*

1. Culture Change is Hard: Evidence from A Tax Reform in the Netherlands

*René Bekkers, Stephanie Maas and Claire van Teunenbroek*

1. Trust and For-Profit Philanthropy: from Surrey’s Private Foundation to Zuckerberg’s Limited Liability Company

*Steven Dean and Dana Brakman Reiser*

1. The growing concept of social enterprise in Australia: Can a social enterprise take advantage of tax concessions by operating through a charity?

*Fiona Martin*

1. Social entrepreneurship: is it social or entrepreneurship? Tax treatment of social entrepreneurship in Switzerland

*Raphaël Gani*

1. Impact of the overlap of public and private initiatives on the philanthropy tax regime in France

*Philippe Durand, Dominique Lemaistre and Laurence de Nervaux*

**APPENDIX**

**OECD Report on Taxation and Philanthropy in Member States and Selected Participating Countries**