Giving and identity: why affluent Australians give or don't to community causes

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Endnotes

(1.) The terms 'nonprofit' and 'community' organisation are used interchangeably in this study. While many participants preferred the terms 'charity' and 'charitable' organisations, such terms are not used by a range of organisations in the nonprofit sector; as well, such terms have a narrow legal meaning.

(2.) Definitions of affluence vary but those with at least US $1 million in financial assets are generally regarded as 'an elite group': while only accounting for 0.2% of the world's adult population, they hold nearly 25% of its wealth (Merrill Lynch/Capgemini, 2005, p.14).

(3.) Caution should be exercised because taxable income does not represent all personal income and only giving to Deductible Gift Recipient (DGR) organisations are tax deductible. There are also indications that low income donors are less likely than those on high incomes to claim donations as taxable deductions (ACOSS 2005).

(4.) In this paper, the term 'giving' is used interchangeably with 'charitable giving' and 'philanthropy' and refers to financial support for nonprofit or community causes. It is noted that giving by individuals may also take the form of non-cash donations and volunteering but this is not the focus of this paper.