

## Giving Mexico: Giving by Individuals

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**Abstract** This paper offers a comprehensive and up-to-date analysis of one of the most important expressions of philanthropy in Mexico: giving by individuals. The data we present have been produced using a survey specifically redesigned to collect information on the giving practices of Mexicans, a national survey on giving and volunteering. We offer a brief literature review and then proceed to provide our results on the incidence of money donation and mean annual donation patterns among different segments of the Mexican population, test different variables as determinants of giving and provide the first estimation of the total value of individual money donation for a given year. We also provide findings on in-kind donations and an assessment of the evolution of individual giving to nonprofit organizations.

**Résumé** Cet article propose une analyse complète et actualisée de l'une des expressions les plus importantes de la philanthropie au Mexique: les dons des particuliers. Les données que nous présentons ont été produites à l'aide d'une enquête nationale sur le don et le bénévolat, une enquête spécialement repensée pour recueillir des informations sur les pratiques des Mexicains en matière de dons. Nous offrons une rapide revue de la littérature pour ensuite délivrer nos résultats sur l'incidence des dons d'argent et représentons des profils de dons annuels entre les différents segments de la population mexicaine, testons différentes variables comme déterminants des dons et communiquons la première estimation de la valeur totale des dons d'argent individuels pour une année donnée. Nous présentons également

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des conclusions sur les dons en nature et une évaluation de l'évolution des dons individuels en faveur des organisations à but non lucratif.

**Zusammenfassung** Dieser Beitrag bietet eine umfassende und aktuelle Analyse einer der wichtigsten Ausdrucksformen der Philanthropie in Mexiko: Spenden von Privatpersonen. Die von uns präsentierten Daten wurden in einer Umfrage zusammengetragen, die speziell neu entworfen wurde, um Informationen über die Spendenpraktiken der Mexikaner zu sammeln, eine landesweite Umfrage zu Spenden und ehrenamtlicher Arbeit. Wir führen eine kurze Literaturprüfung durch und präsentieren sodann unsere Ergebnisse zu Geldspenden und den durchschnittlichen jährlichen Spendenverhaltensmustern der verschiedenen Bevölkerungsgruppen in Mexiko. Wir testen verschiedene Variablen als Spendendeterminanten und legen eine erste Schätzung des Gesamtbetrags individueller Geldspenden für ein gegebenes Jahr vor. Des Weiteren präsentieren wir Ergebnisse zu Sachspenden und eine Bewertung der Entwicklung individueller Spenden an gemeinnützige Organisationen.

**Resumen** El presente trabajo ofrece un análisis exhaustivo y actualizado de una de las manifestaciones más importantes de la filantropía en México: la filantropía individual. Los datos aquí presentados han sido producidos utilizando una encuesta rediseñada específicamente para recopilar información sobre las prácticas de donación de los mexicanos, una encuesta nacional sobre donativos y voluntariado. Ofrecemos una breve revisión de la bibliografía sobre el tema y después procedemos a presentar nuestros resultados sobre la incidencia de la filantropía individual y los patrones de donación anual promedio entre diferentes segmentos de la población mexicana, probamos diferentes variables como determinantes de la donación y proporcionamos la primera estimación del valor total de los donativos individuales de dinero para un año dado. También ofrecemos hallazgos sobre donaciones en especie y una evaluación de la evolución de los donativos individuales a las organizaciones sin fines de lucro.

**Keywords** Giving by individuals · Mexico · Generosity · Donations · Individual philanthropy

## Introduction

Corporate volunteering programs, giving by individuals and large-scale fundraisers, may all be considered different angles of the same socioeconomic phenomenon: philanthropy. These expressions of solidarity carry the potential to contribute to the mitigation of some of the most pressing needs of our societies and of doing so with relative independence of the capacities the State and market-driven interests. Nevertheless, our knowledge about these expressions of solidarity is still limited in Latin America, where the availability of a reliable knowledge base and data is key to harnessing the transformative power of philanthropy.

The last decade witnessed an increase in the academic interest that this phenomenon garners in Mexico and there is now a growing body of knowledge shedding light on different aspects of philanthropy in the country. Among other topics, scholars have studied private giving (García et al. 2009); the different ways in which Mexicans engage in generosity and solidarity (Verduzco 2003; Butcher 2008; Layton and Moreno 2010; Carrillo et al. 2009); corporate social responsibility (Servitje 2006); and accountability and transparency in the third sector (Monsiváis 2005).

The contributions that individuals make to the organizations and persons they choose to support are a key component we need to understand to assess the state of philanthropy in Mexico. How much money do Mexicans give? To what causes? Through which channels? Do all Mexicans contribute equally? The aforementioned works constitute much-needed efforts to understand and assess other important aspects of philanthropy in the country. Nevertheless, not many of them provide insight into the particularities of individual philanthropy and some are quickly becoming outdated. The limited availability of information hinders our chances of obtaining a clear picture of the size, dynamics, and potential of giving by individuals, knowledge required not only to understand this expression of philanthropy but also to make the most out of its energy. In this paper, we strive to offer the most significant results on giving by individuals that the second edition of a national survey on solidarity and voluntary action—the *Encuesta Nacional de Solidaridad y Acción Voluntaria*, ENSAV—has produced and hence contribute to the expansion of our knowledge of philanthropy in Mexico.<sup>1</sup>

Before we go any further, we should briefly clarify some concepts. We consider a philanthropic donation to be any contribution of resources that is made freely and voluntarily and for which no compensation is expected. Philanthropic donations may be classified according to that which is contributed. Using this classification, we distinguish between the donation of material resources—either in-kind or cash—and the donation of abstract resources characteristic of voluntary work. In this paper, we concentrate on a particular case of the donation of material resources: the donation of money by individuals. We provide only a few findings on in-kind giving and do not go over the survey's findings on volunteering as we consider it to be a phenomenon that calls for a more thorough analysis than what is possible in this exercise.<sup>2</sup>

In the following section, we provide a brief literature review that sketches the path that the study of individual giving has taken in Mexico and presents some of the main findings and available sources of information.

## Literature Review

In Mexico, our knowledge about philanthropy—in general—and the giving practices of individuals—in particular—has been closely linked to the study of the nonprofit sector at large. Before independent information came about, official

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<sup>1</sup> This paper constitutes a revised English version of the Spanish language book chapter on giving by individuals that first appeared in Butcher, 2013.

<sup>2</sup> A complete analysis of the survey's findings on volunteering can be found in Butcher, 2013.

government statistics had been the only source of information on the sector, one that has evolved from a secondary, rather indirect source into a quite specialized one. Two of the government agencies that gather statistical information relevant to the study of philanthropy in Mexico are the national statistics and geography institute (Instituto Nacional de Estadística y Geografía, INEGI), charged with carrying out national censuses and similar instruments, and the tax authority (Servicio de Administración Tributaria, SAT).

Perhaps one of the first efforts that provided some insight into giving practices in Mexico was Johns Hopkins University's Global Civil Society: Dimensions of the Nonprofit Sector. The chapter devoted to Mexico collected and analyzed publicly available information on the "scope, structure, financing, and role of the nonprofit sector" as a whole (Verduzco et al. 1999, p. 430) using data from INEGI's 1993 national economic census. The findings of this work were fairly bleak for Mexico in a comparative perspective; the country's nonprofit sector ranked very low in several dimensions of analysis. With respect to the financing of its organizations, the Mexican nonprofit sector was found to rely mostly on fees and service charges as a source of revenue in 1995 (85.2 %), with very limited support from philanthropy and the public sector. Private philanthropy, either on behalf of individuals or organizations, was found not to be a significant source of income as it contributed a mere 6.3 % to the sector. The authors concluded that the development of the sector and the protection of its autonomy required "building up the base of indigenous philanthropic support through encouragement of private giving" (ibid. 442).

These figures do not tell us much about the giving practices of individuals in Mexico but were an important starting point that suggested a very limited practice of giving to organizations and/or perhaps a lack of appropriate tracking mechanisms for the sector and of assessments that are better suited for a country with a still developing institutionalization of its nonprofit sector and giving practices, among other particularities. Also, it was one of the first attempts at using official information to estimate basic data on philanthropy in Mexico, sources not necessarily designed for these purposes. With respect to official data, perhaps the most important, systematic, audited, and publicly available source of economic information on philanthropy is the one garnered and processed by the SAT relative to tax-exempt organizations known as *donatarias autorizadas* (DAs). Because of their status as public benefit entities, some nonprofit organizations have been authorized by the government to receive tax-exempt donations for which they are required to produce receipts that, in turn, can be used by donors to deduce taxes. Every fiscal year, since 2006, these entities are required to file special tax reports that are made publicly available<sup>3</sup> by the government. These reports are consolidated by the SAT and allow us to know the total amount of money that these entities received from individual donors in a given fiscal year.

A broad analysis of the information provided by the DAs to the SAT for the 2006 fiscal year can be found in García et al. (2009). The authors analyze these entities with respect to their number, geographical distribution, regional associative density, the causes they serve and looked at the correlation among many of these variables.

<sup>3</sup> This information is available at <https://portalsat.plataforma.sat.gob.mx> starting in fiscal year 2007.

Of interest to our subject is their assessment of the amount of resources that these entities receive in the form of philanthropic donations. Their figures provide the total amounts of donations received by the DAs but no information to discriminate the amount contributed by private parties in general or individuals in particular is provided; we provide data on fiscal years 2008–2012 in “Giving to Nonprofits” section.

Now, this information is garnered from the universe of DAs—comprised a little over 7500 entities in 2012—that actually complied with their obligation to file the report and, given the particularities of the Mexican context, can only tell us so much about philanthropy in general. Also, the information prepared by the SAT is designed as a transparency and accountability mechanism. As we can see, no official datasets exist that can be used to research other dimensions of interest like giving channels, incidence, mean annual donation, etc. At this point, it became clear that ad hoc research instruments were necessary to gauge the size and scope of the sector.

Two independent, nationally representative surveys specifically designed to collect information on these subjects were undertaken in 2005. These instruments were the first ones to be designed specifically to garner data on the giving practices of Mexican individuals directly from the public, among information on many other dimensions relevant to the study philanthropy in the country. The first one is the ENSAV, whose first edition was prepared by the Centro Mexicano para la Filantropía (Cemefi), the instrument that has produced the results that we offer in this paper. The survey contains a series of questions concerning cash donations by individuals but its 2005 edition was rather focused on the scope of solidary actions that include volunteer work and similar activities. With respect to individual giving, the ENSAV dataset allows us to estimate that nearly 55 % of the surveyed population had donated money in 2005, providing one of the first estimates of the incidence of giving by individuals.

The other independent survey is Instituto Tecnológico Autónomo de México’s philanthropy and civil society survey (Encuesta Nacional sobre Filantropía y Sociedad Civil, ENAFI). The first major analysis of the resulting dataset was published in Layton and Moreno (2010). In this work, the authors analyze the 2005 and 2008 editions of the survey and provide us with one of the first assessments of the giving practices of individuals in Mexico. The survey segments giving into informal and formal channels and this is also true for cash donations. With respect to the first channel, the survey asks ‘Have you helped a friend, neighbor or acquaintance in any of the following ways in the past 12 months?’<sup>4</sup> and the percentage of respondents that answered ‘yes’ to the ‘I gave them money’ option turned out to be 49 % for the 2005 edition with a stark drop all the way down to 25 % in 2008; the authors consider that this drop and the others they discuss in their findings should be related to the financial crisis that originated in 2008. With respect to the second channel, the survey asks individuals to answer question ‘Have you made a donation to any of the following organizations in the past 12 months?’ and the survey provides a series of possible organizations grouping them by cause. The highest ranking instance for cash donations in both editions was collections during

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<sup>4</sup> Our translations from the originals in Spanish.

mass, with 62 % 2005 and 47 % in 2008. We could not find neither global incidence figures for the institutional channel nor mean donation figures for either.

These findings are of great value in themselves but do not allow us to come up with global figures for incidence, mean, and global individual donations, which is why we, in cooperation with Cemefi, redesigned our own survey to be able to estimate these figures. But before going into our own findings, we would like to briefly discuss to two other official sources of information. Since 1984, INEGI carries out a national survey that collects information on the size, source, and distribution of household income and expenditures within Mexico (Encuesta Nacional de Ingresos y Gastos de los Hogares, ENIGH). The data produced by the 2010 edition of the ENIGH allow us to estimate that Mexican households received nearly MXN 98 billion from other households that year. These transfers are categorized as donations but are not disaggregated any further and cannot be considered individual donations as the base unit of the survey is the household and not the individual. Nevertheless, this is valuable information that gives us an idea of the size and the flow of resources among households in the country. Additionally, the survey allows us to estimate that Mexican households contributed nearly MXN 5.4 billion to beneficial institutions (including religious organizations) and MXN 39.5 billion to relatives and other people outside the household. It is hard to draw the line as to which of these donations constitute or include philanthropic donations or to work out the difference in donations received and given but these figures do provide us with a reference as to what the general dimensions of giving in the country should look like.

Finally, a very significant indicator of the growing importance given to the more institutionalized aspects of philanthropy in Mexico signaling the specialization of official instruments that measure the nonprofit sector is the development of a nonprofit institutions satellite account by INEGI, whose first report was published in 2011. The account seeks to make available the dimensions and economic impact of the nonprofit organizations in the country and, despite not going into the flow of philanthropic resources into these organizations, it does estimate the monetary value of the voluntary work that individuals contribute to these organizations. The continued updating of this tool is a clear sign of the importance that understanding the nonprofit sector and its linkages to philanthropy has acquired in the country.

As we have tried to show, even when previous works have answered important questions on the characteristics of individual philanthropy in Mexico, the global figures that would allow us to picture the general state of individual philanthropy have not yet been estimated. We believe that, for this purpose, the 2012 edition of the ENSAV constitutes the most up-to-date and better-suited statistical instrument currently available.

## About the Survey

In addition to understanding what happens within and among specific segments of the population, our main goal with respect to individual philanthropy in Mexico was to estimate total annual giving, mean annual donation, and incidence figures. We

found that, for our specific purposes, the information provided in the aforementioned analyses did not allow us to estimate these figures. We sought to understand the global giving practices of individuals in Mexico, and for this purpose, we redesigned the 2005 questionnaire to collect this information and approached our variables of interest by asking global questions first followed by complementary questions that helped us disaggregate into segments and other categories. The final product was a questionnaire that allowed us to collect a new data point for the variables that we delved into in 2005 but was also better suited to provide us with enough information to estimate the abovementioned figures. With these considerations in mind, the survey was undertaken in September 2012, and a sample size of 1600 valid cases for 64 variables was achieved.

## Our Findings

In what follows, we provide the main findings of the 2012 edition of the ENSAV. These may be divided into two categories: incidence and average donation. Incidence refers to the number of cases in which respondents mentioned having donated money at least once during the 12 months prior to their interview; we discuss our findings on the relative incidence<sup>5</sup> of giving by individuals in “[The Incidence of Philanthropic Giving](#)” section. The second refers to the typical amount of money that was donated by the surveyed population; this category is studied in “[Mean Annual Donation](#)” section. These two categories can be combined into what is perhaps the most significant finding of our study and which we present in “[Total Giving by Individuals](#)” section: an estimation of the total amount of money that was donated by individuals in Mexico in 2012. Finally, on the last sections of this paper, we provide data on other interesting aspects of this phenomenon and a brief summary of the figures on the contributions that individual makes to nonprofit organizations that the Mexican tax authority makes public.

We would like to stress that in this paper we present the main findings of the survey and test some preliminary hypotheses with the intention of allowing the reader to obtain a general picture of what individual philanthropy in Mexico looks like. We provide contextual considerations, test the statistical weight of specific variables as determinants of giving, and provide hypotheses wherever possible but specific research questions require specialized theoretical frameworks and more sophisticated statistical tools to be answered.

### The Incidence of Philanthropic Giving

How widespread is philanthropic giving among the Mexican population? The data provided by the ENSAV allow us to infer that Mexicans 15 years or older are divided into two halves when it comes to giving: those who donated money

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<sup>5</sup> Throughout this paper, we use the terms ‘incidence’ and ‘relative incidence’ interchangeably, referring to relative frequency.

(51.2 %) and those who did not (48.8 %). How do these percentages vary among different segments? What variables determine incidence within specific groups?

As to the demographic profile of the Mexican giver, we found that incidence is slightly higher among male respondents. As shown in Fig. 1, 52.7 % of surveyed males stated having donated money at least once in the previous 12 months, while 49.8 % of females did. With respect to age groups, the survey found that the incidence of individual donation increases with age. As we can see in Fig. 2, incidence is greater among those 50 or older.

Other segmentations of interest are educational attainment and geographical region. Figure 3 shows that when we consider the highest educational level achieved by the respondent, the incidence of individual donation is practically the same among segments: more than half of the respondents in each educational segment had donated money. When we consider the geographical region<sup>6</sup> of the respondent, we find that the North is where the incidence of money donation is most prevalent. The only region where incidence is less than half is the Central region, where it does not even reach 40 % (see Fig. 4).

A particularly interesting relationship is the one between the religious practices of respondents and their propensity to donate. As shown in Fig. 5, there is an apparent positive correlation between the incidence of money donation and attendance to religious services. This may be linked to the fact that these services often constitute an opportunity to give. Nevertheless, the influence of other variables that play a role in this phenomenon should be considered to arrive at that conclusion.

As we have seen, the incidence of individual donation is fairly similar among the different demographic segments. Only the geographical region and the religious practices of the respondents seem to play a significant role in determining the incidence of giving by individuals.

The previous segmentations allow us to understand what happens to individual giving when we consider certain variables in isolation. When an individual donates money to a cause, it is the simultaneous interplay of these variables that influences donors in a complex way and results in a specific level of incidence. To study these interactions, we carried out a linear regression (Fig. 6) where we sought to determine which variables have a significant correlation with individual giving.

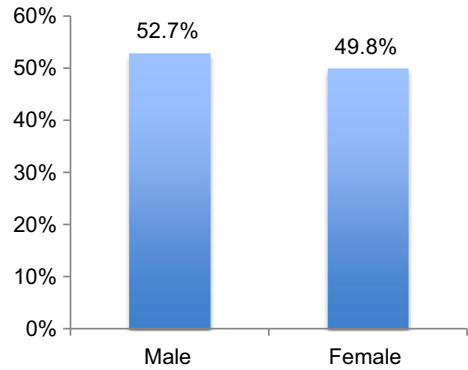
The candidate determinants were demographic variables and a group of indices created for the exercise: subsidies received, group membership, and five different indices related to volunteering. These indices group certain responses in the survey to rank the respondents within the variable of interest. To provide a more nuanced analysis with respect to age, we included the whole spectrum of responses instead of the groups shown in Fig. 3.

As we can see, only two variables in this model determine—exhibit a positive correlation—the incidence of money donation: age and the volunteering record

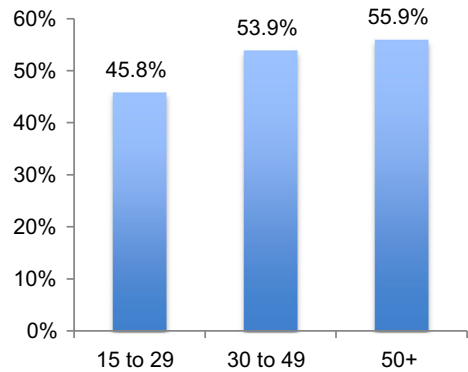
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<sup>6</sup> The regional segmentation used in the ENSAV groups Mexican states as follows: Central: Distrito Federal and Estado de México; West: Aguascalientes, Colima, Guanajuato, Hidalgo, Jalisco, Michoacán, Nayarit and Querétaro; North: Baja California, Baja California Sur, Coahuila, Chihuahua, Durango, Nuevo León, San Luis Potosí, Sinaloa, Sonora, Tamaulipas and Zacatecas; South: Campeche, Chiapas, Guerrero, Morelos, Oaxaca, Puebla, Quintana Roo, Tabasco, Tlaxcala, Veracruz and Yucatán.

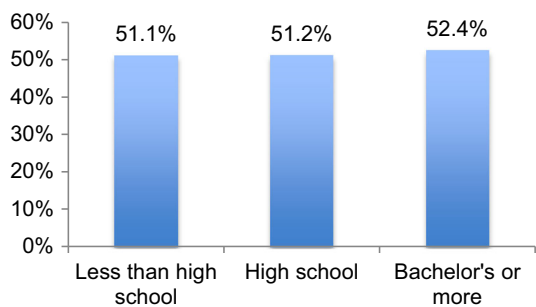


**Fig. 1** Incidence by gender

Source: ENSAV (2012)

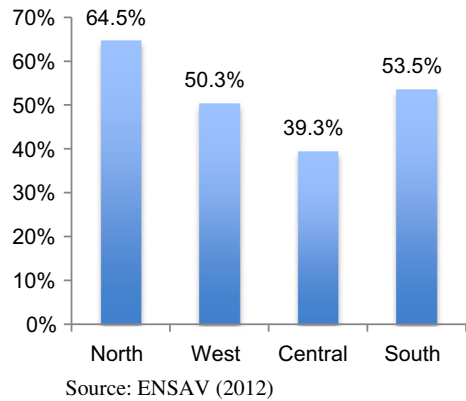
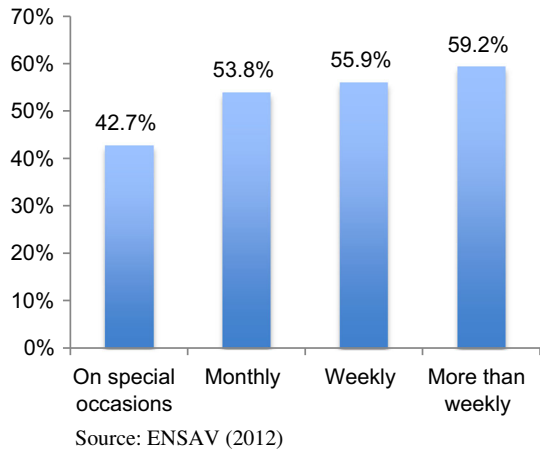
**Fig. 2** Incidence by age group

Source: ENSAV (2012)

**Fig. 3** Incidence by educational attainment

Source: ENSAV (2012)

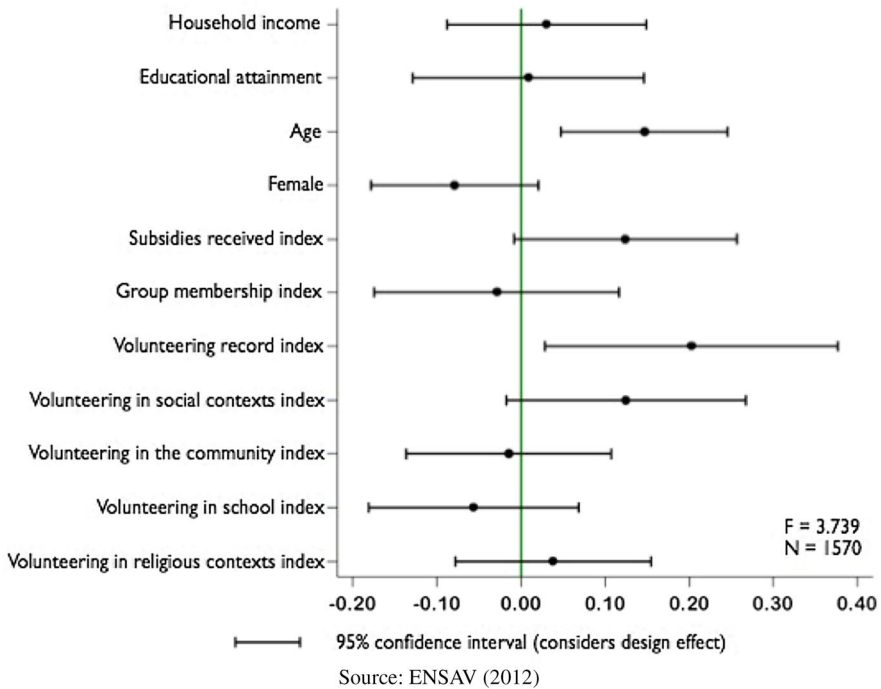
index. Age seems to be an important determinant of donation incidence; the results of the bivariate and multivariate analyses suggest that there are more cases of individual giving as age progresses. Similarly, we found that having a history of

**Fig. 4** Incidence by region**Fig. 5** Incidence by religious service attendance

volunteering experience makes individuals more prone to donating. What is the specific behavior of these two variables?

Figure 7 shows the probability of individual donation as a function of the volunteering record index; this particular index was constructed with a series of questions related to twenty volunteering activities and a time frame that goes beyond the year before the interviews. A higher score in the index means higher involvement in voluntary activities in the respondents non-immediate past. We found that the two variables in question have an almost perfect linear correlation: a higher score in the index corresponds to a greater probability of donation. With respect to age, as we can see in Fig. 8, the model confirms that there is a higher propensity to donate money as age increases. We went back to our original segmentations in this case.

As we have seen, the only variables for which there is a significant correlation with the incidence of individual giving are age and volunteering record. The more experience an individual has with volunteering and the older an individual is, the



**Fig. 6** Money donation determinants

greater the probability of money donation. We should also note, as Fig. 5 shows, that donation incidence seems to be also positively correlated with an individual's attendance to religious services.

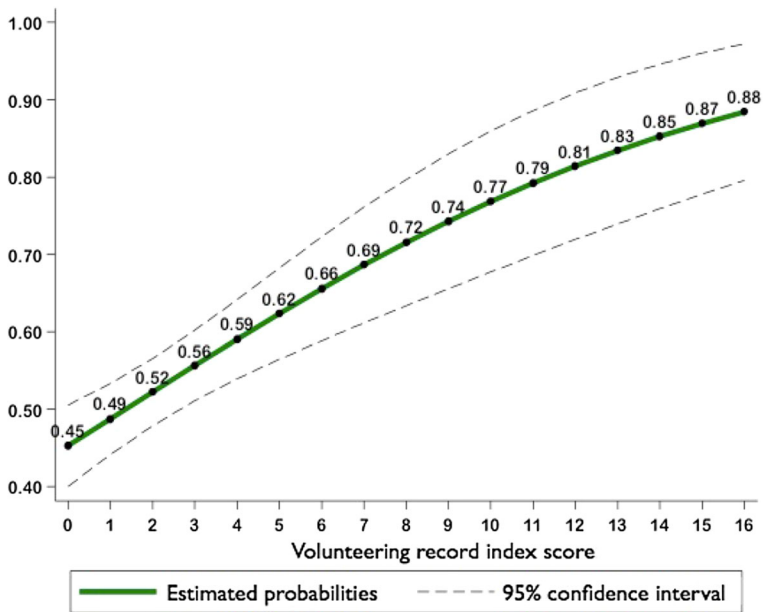
### Mean Annual Donation

Thus far, we went through the survey's findings with respect to the incidence of giving by individuals across different segments. But how much do Mexicans give when they do donate money? The most significant figure for this category is the mean annual donation (MAD), i.e., the amount of money typically donated by a Mexican individual in 2012. The exact phrasing of the respective ENSAV question was: "on average, how much money have you donated in the past twelve months?" According to the survey, the MAD<sup>7</sup> was MXN<sup>8</sup> 517.

Now, how does this number change across different population segments? In the following paragraphs, we discuss the MAD that resulted for different demographics:

<sup>7</sup> MAD was calculated among those who reported donations of money and did actually specify the average annual amount. This sample was normalized by eliminating outliers. The final sample had a range between MXN 10 and MXN 8000.

<sup>8</sup> MXN is the ISO 4217 code for the Mexican peso.



Source: ENSAV (2012)

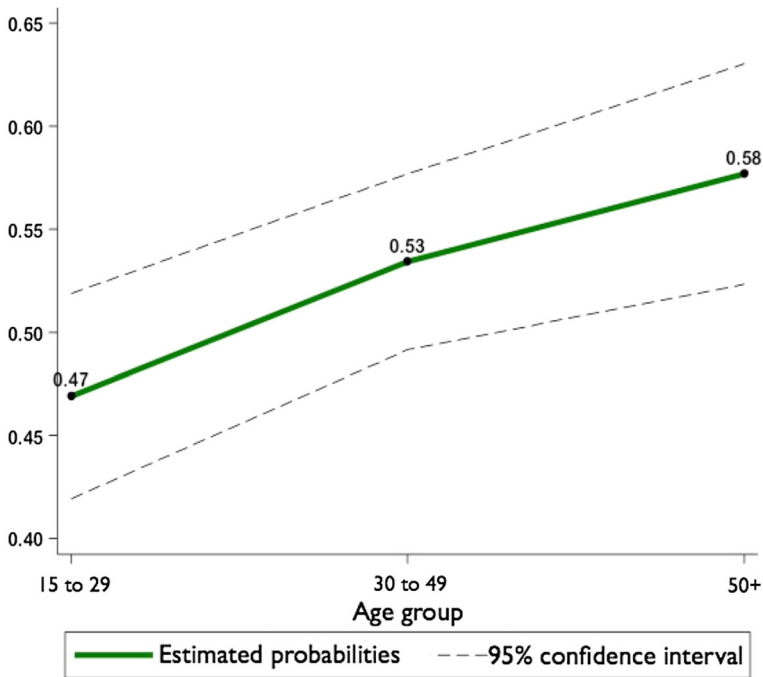
**Fig. 7** Probability of donation within volunteering record index

gender, age, region, educational attainment, income, self-perceived quality of life, volunteering history, volunteering within the family, and group membership.

Figure 9 shows that the average donation is higher among males than females. In the course of a year, the average annual donation of males appears to be about MXN 100 higher than that of females. As we have seen, incidence is practically gender-blind but among those who give, males report having donated higher amounts. As to age groups (Fig. 10), we found that those between 30 and 49 years of age give the most, with an average of MXN 569. We had found a higher incidence among the most senior respondents but, as we can see, the linear pattern is broken when we consider the MAD.

When we consider variations among regional segments, we find that, with a mean donation of MXN 785, it is the Central region that contributes the highest annual donation (Fig. 11). In contrast, the North has the lowest mean donation. It is quite interesting to compare this result to what happens with incidence, where the exact opposite is true. Giving is more generalized among the population in the North but, when it comes to the actual donation, the mean annual gift is the lowest among the regions of the country.

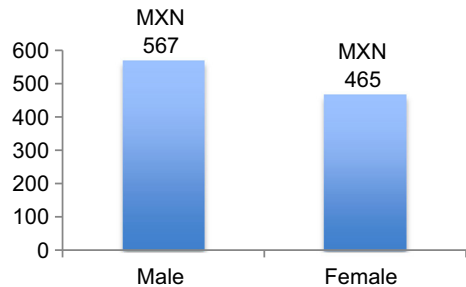
When it comes to educational attainment, the survey finds that the average annual gift fluctuates between MXN 250 for those without a degree and almost MXN 900 for those with a Ph.D. In general, as seen in Fig. 12, the annual gift increases with the educational attainment of the respondent. This result was somewhat expected given that an individual’s income level is closely related to her educational level.



Source: ENSAV (2012)

**Fig. 8** Probability of donation by age group

**Fig. 9** MAD by gender



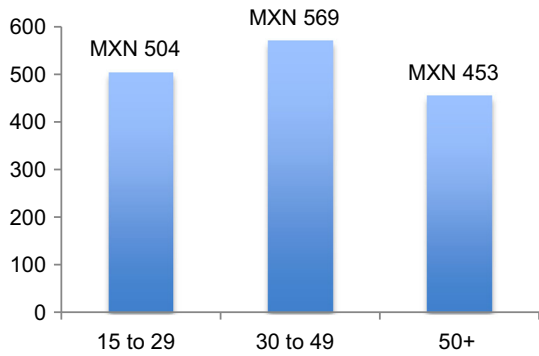
Source: ENSAV (2012)

We would be highly interested in understanding this relationship better by calculating what portion of their income respondents donated. Unfortunately, we were not able to collect income data. Nevertheless, we can use the number of light bulbs in the household as a proxy for this number. When this is considered, the expected positive correlation between income and MAD is found (see Fig. 13).

In Fig. 14, we can see what happens with perceived quality of life<sup>9</sup>; are individuals who are more comfortable with their quality of life more prone to give?

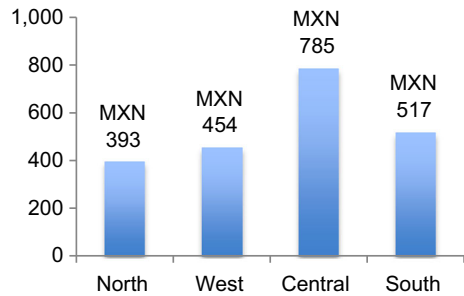
<sup>9</sup> Respondents ranked their quality of life in a 0–100 scale.

**Fig. 10** MAD by age group



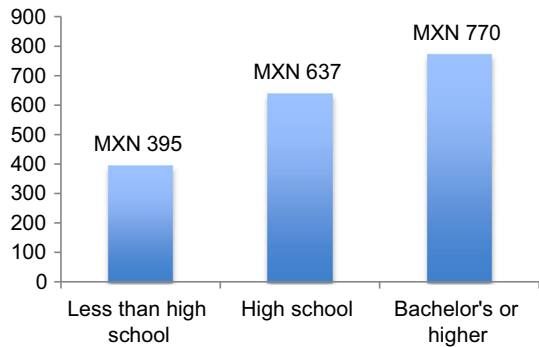
Source: ENSAV (2012)

**Fig. 11** MAD by region



Source: ENSAV (2012)

**Fig. 12** MAD by educational attainment

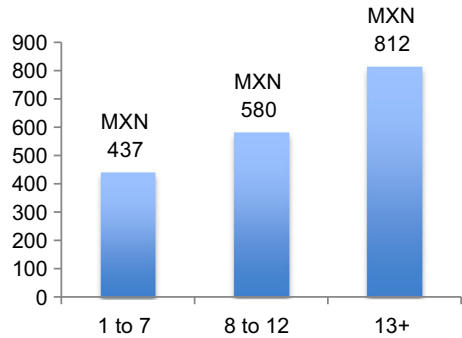


Source: ENSAV (2012)

The survey found a positive correlational trend in this respect: the higher the satisfaction level of the respondent with his life, the higher the MAD.

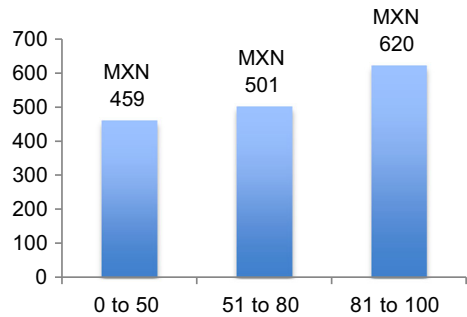
Now, what is the relationship between an individual's record of volunteering and the MAD? For the question in Fig. 15, our hypothesis was that those engaging in voluntary work, having a background of donating their time to others, would be

**Fig. 13** MAD by income level (number of light bulbs in household as proxy)



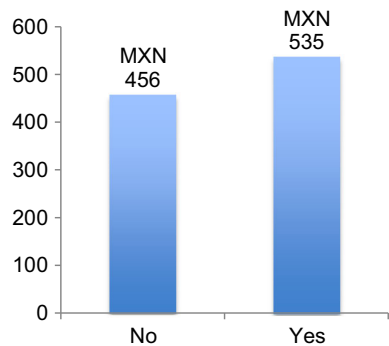
Source: ENSAV (2012)

**Fig. 14** MAD by perceived quality of life



Source: ENSAV (2012)

**Fig. 15** MAD and volunteering



Source: ENSAV (2012)

more prone to donate higher amounts of money. The result in the survey is that there is a slight tendency to donate more if the individual has previously engaged in voluntary activities.

What about contextual variables? What happens among those who have volunteer relatives? Moreover, how is the MAD affected by group membership?

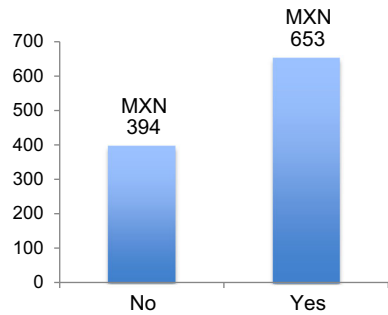
We found a positive correlation between those whose relatives are or had been volunteers and those who belong to some organization or group (Figs. 16, 17 respectively): on average, a higher amount of money is donated in both cases. These data hint us toward an important influence of the environment on the giving practices of the individual. As a side note, this is encouraging evidence to foster a culture of voluntary action and giving throughout Mexican society.

As we have seen, the MAD of a Mexican individual exhibits a positive correlation with some demographic variables. Being male, having attained a higher educational level, previous involvement with volunteering—the individuals own or her family’s—and membership in an organization have an impact in the amount of money an individual donates.

In addition to these bivariate analyses, we prepared a multivariate linear regression model to look for MAD determinants. As with the previous multivariate model, this exercise assumes that the explanatory variable has a correlation with the response variable. We included the main demographic variables and the volunteer indices used in the previous section. As we can see in Fig. 18, we found that only one variable in the model determines the amount of money donated by an individual and it does so positively: educational attainment. As was the case with incidence, the higher the educational attainment, the higher the amount of money given by an individual.

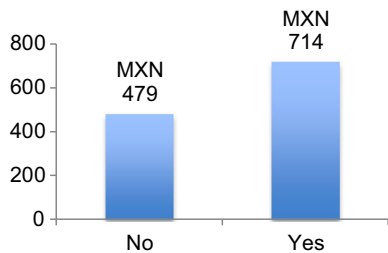
The model suggests higher educational attainment results in higher annual average gifts. This, again, makes sense because an individual’s income is generally linked to her. In Fig. 19, we can see how this relationship plays on different

**Fig. 16** MAD and volunteering among relatives



Source: ENSAV (2012)

**Fig. 17** MAD and membership in organizations



Source: ENSAV (2012)



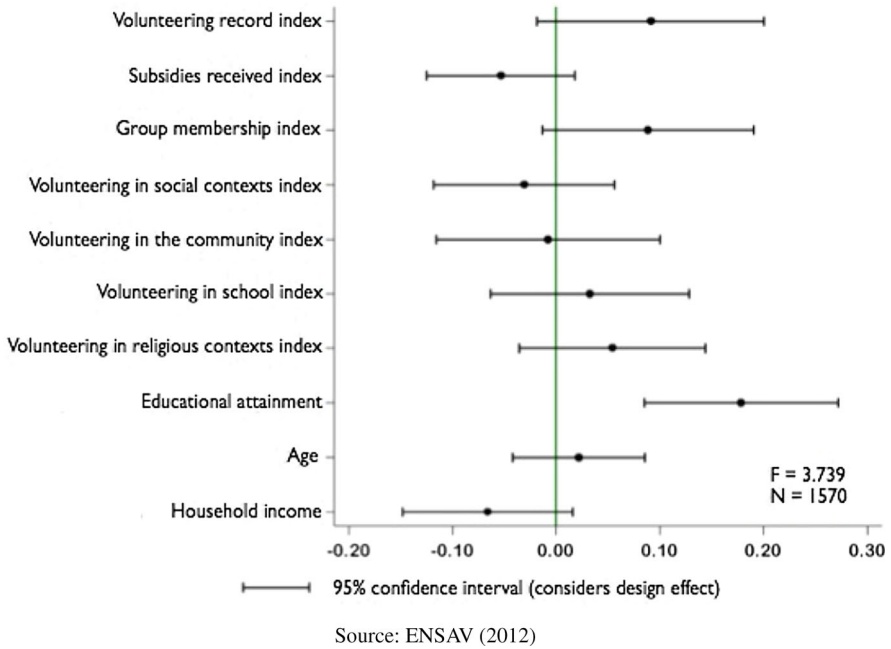


Fig. 18 MAD determinants

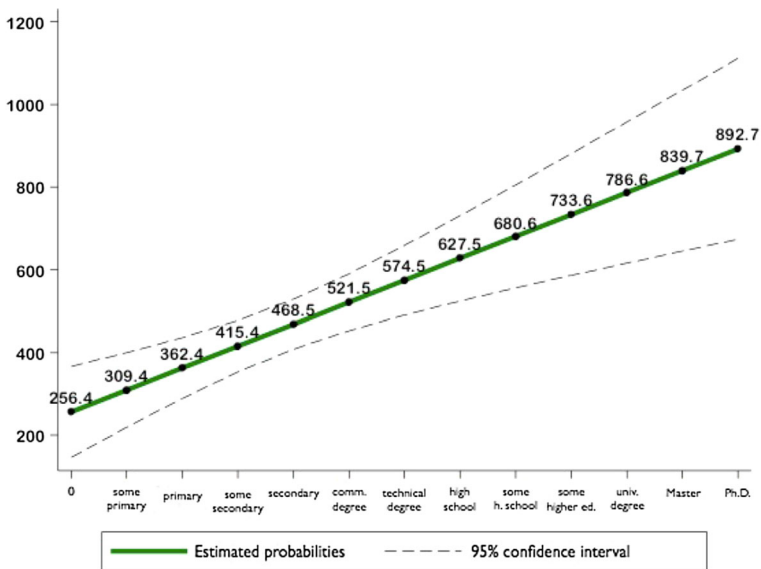


Fig. 19 MAD at different educational levels

educational levels. The figure shows what the survey tells us about the expected annual donation for a series of educational levels. There is a strong positive correlation between these variables.

### **Total Giving by Individuals**

So far we have studied what happens to the incidence and the MAD for the Mexican population in 2012. The ENSAV found that the incidence of giving among Mexican individuals 15 or older is 51.2 %; this figure is the global incidence of giving by individuals for the year in question. We also found that the mean annual gift amounted to MXN 517. If we combine these two figures, we can estimate one of the most interesting findings of the study: the total amount donated by Mexican individuals in 2012. If we consider that the Mexican population council (Consejo Nacional de Población) estimated the number of Mexicans 15 or older for 2012 in a little over 83,300 million (83,357,892) and consider the aforementioned global incidence, we can estimate the number of donors to be around 42,600 million (42,679,241). Now, if we consider that the survey is representative of what goes on at the national level, we can estimate the total amount of individual giving in over MXN 22,000 million (MXN 22,065,167,366). This is a very significant figure as it amounts to almost two times (1.7) the Mexican electoral authority's (Instituto Federal Electoral) budget or 68 % of the national university's (Universidad Nacional Autónoma de Mexico) budget in 2012.<sup>10</sup>

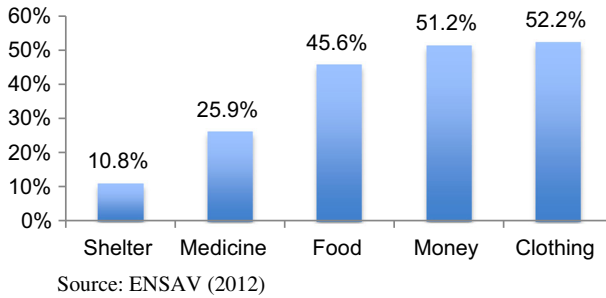
### **Other Findings of Interest**

#### *In-Kind Donations*

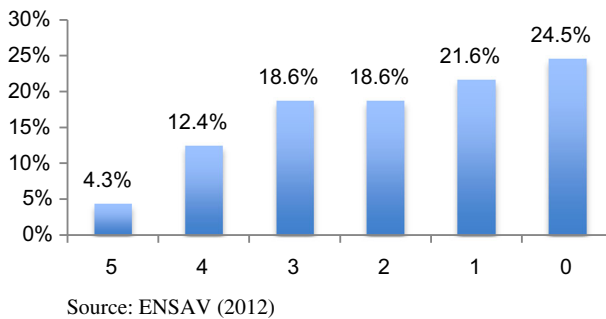
According to the ENSAV, at least one in every two respondents of age 15 or older donated either clothing or money to someone outside their family circle (52.2 and 51.2 % respectively) within the prior 12 months. But, in general, what do Mexicans donate when they donate in-kind? Figures 20, 24 show that, when compared to money and clothing, there is a slightly smaller rate for food donation (45.6 %) and a significantly lower rate for medication and accommodation (25.9 and 10.8 %, respectively).

An individual may donate many different kinds of items over the course of a year. The survey allows us to count the number of different types of items that were donated. As we can see in Figs. 21, 25, a quarter (24.5 %) of the respondents did not donate any kind of item, whereas nearly a fifth (21.6 %) of the population reported donating at least one kind of item. Those who donated four and five different kinds of items were the least with 12.4 and 4.3 %, respectively.

<sup>10</sup> Mexican treasury (Secretaría de Hacienda y Crédito Público), 2012.



**Fig. 20** Donation incidence for different donated items

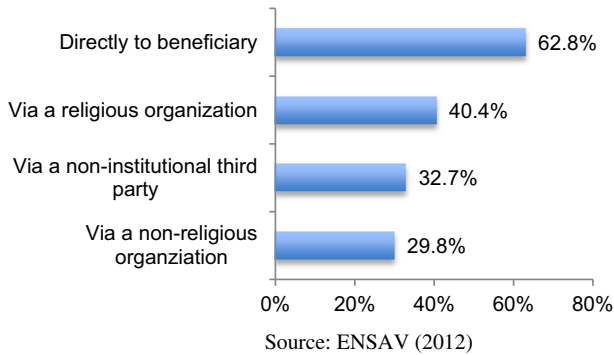


**Fig. 21** Incidence of different number of kinds of donation

### *Giving Channels and Donation Mechanisms*

How are donations delivered in Mexico? What channels do individuals use to make gifts? When they have chosen a channel, what mechanism do they use to give; what is the chosen payment method? In Fig. 22, we can see that 62.8 % of respondents reported giving their donations—money or in-kind—directly to the beneficiary, 40.4 % donated through religious institutions, 32.7 % gave it via a non-institutional intermediary, and 29.8 % gave it to a non-religious organization. The percentages do not add up to 100 % because this was a multiple-choice question.

As we can see, most individuals choose non-institutional channels to give; the actual beneficiaries received most donations without recourse to third parties. Less than a third of respondents chose civil society organizations and the like to channel their donations. This is consistent with what other national surveys have found regarding the level of trust that Mexican individuals have in institutions in general. The 2005 edition of ENSAV and the 2005 and 2008 editions of ENAFI collected information on trust levels among the Mexican population. Their results were comparable to those obtained by the Mexican interior ministry (Secretaría de Gobernación) in a survey on political culture and citizen practices (Encuesta Nacional de Cultura Política y Prácticas Ciudadanas, ENCUP) where low levels of trust toward institutions were found.



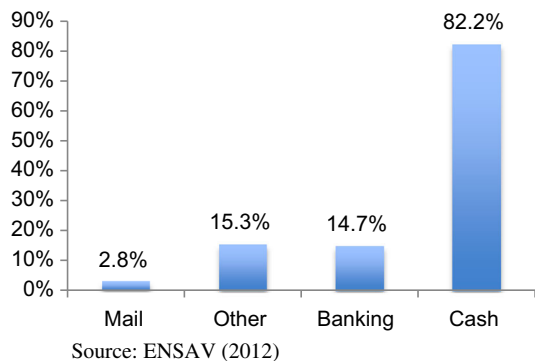
**Fig. 22** Giving channels

Another hypothesis worth exploring is the possibility that, except for widely spread institutions such as the Catholic Church or fundraisers organized by largely visible organizations such as the Mexican Red Cross or Teletón, end-beneficiaries are closer—physically and socially—to givers. This is to say that it is easier for them to give directly to the beneficiaries because of their geographical proximity and/or their familiarity with the cause for which the resources are donated.

Another factor is the availability of opportunities to donate; it is easier to hand a coin to a stranger at a traffic light than contacting an organization to make a donation.

It is possible that the lack of trust in institutions is combined with the aforementioned and other factors such as low visibility and the absence of effective fundraising capabilities on behalf of institutions. Our findings on donation mechanisms (i.e., payment method) illustrate this situation. When our survey asked respondents about the donation mechanisms they used to give, we found answers that are consistent with our analysis in the previous section. Again, individuals could have used two or more mechanisms to transfer resources; this is why percentages do not add up to 100 %. In Fig. 23, we can see that the vast majority (82.2 %) of givers donated money without any intermediation, transferring their

**Fig. 23** Donation mechanisms



resources in cash to their beneficiaries. Very far behind are formal transactions via checks, debit or credit cards, electronic transfers, and other bank-related mechanisms with only 15.3 %.

These results suggest that ‘passing the hat’ campaigns are one of the most effective fundraising techniques in Mexico. In a country where organized civil society is showing signs of growth, it is a bit striking that informal channels seem to be the most effective for fundraising. This is an issue worth exploring in depth elsewhere.

## Giving to Nonprofits

So far, we have presented information garnered by the ENSAV survey. Because of its nature, the statistical instrument gathers information on the formal and informal giving practices of Mexicans. In this section, we will provide a brief review of the formal sphere of giving by individuals in Mexico: State-audited philanthropy. This information is particularly reliable and its systematization allows for longitudinal analysis.

As we have explained, DAs are required to file special tax reports that are made publicly available<sup>11</sup> by the government. In addition to this, the SAT presents Congress with a report on the most important figures of the donations received by the DAs. This information allows us to know the total amount of money that is received by these entities in a given fiscal year. It must be noted that not every donation is tax-deductible and thus is not considered in the following figures: the total amount of donations is always larger than that of deduced taxes.<sup>12</sup> The information provided by the DAs to the SAT includes the total amount that these entities receive from individuals (Mexican and foreign nationals). Table 1 summarizes the total amount of donations received by DAs for the fiscal years 2008 through 2012<sup>13</sup> and specifies the amounts contributed by individuals.

As we can see, DAs have been receiving a steady flow of donations from individuals in the last fiscal years for which there is official information; the sector has received around MXN 4.45 billion every year. It is worth noting that if we consider the weighted results of both editions of the ENAFI, we can infer that the vast majority (91 %) of the resources donated by individuals are not audited; givers do not request a fiscally valid receipt. This suggests that the actual figures are much higher than those reported to the SAT and this could account for the differences we see between what Table 1 shows and what the ENSAV found. If we consider our results and the figure for the 2012 fiscal year, we can estimate that one nearly fourth of the total amount of donations by individuals is contributed to nonprofit institutions.

Figures 20, 24 show that even when individual giving exhibits a steady trend, the total amount of resources received by DAs presents a growing tendency. But what

<sup>11</sup> Since 2007, this information is available at <https://portalsat.plataforma.sat.gob.mx>.

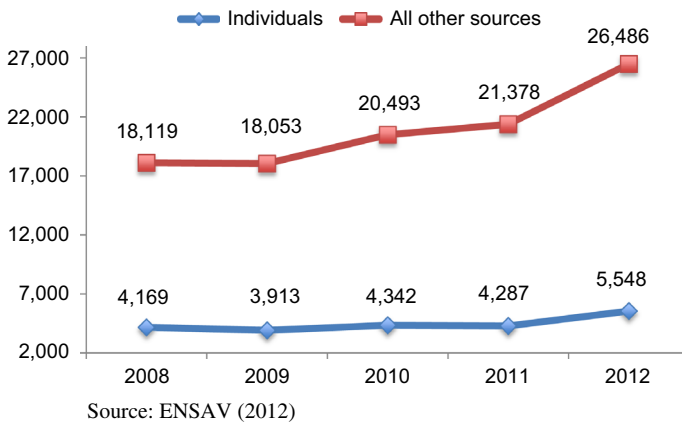
<sup>12</sup> A legal provision was instituted in 2008 in which taxpayers may only deduct up to 7 % of their income in their annual filing. Hence, there is no inherent symmetry between the donations that donees receive and the amounts deducted by taxpayers. Moreover, taxpayers do not deduct some gifts even when the corresponding official receipts exist.

<sup>13</sup> The four most recent with complete information at the time of analysis.

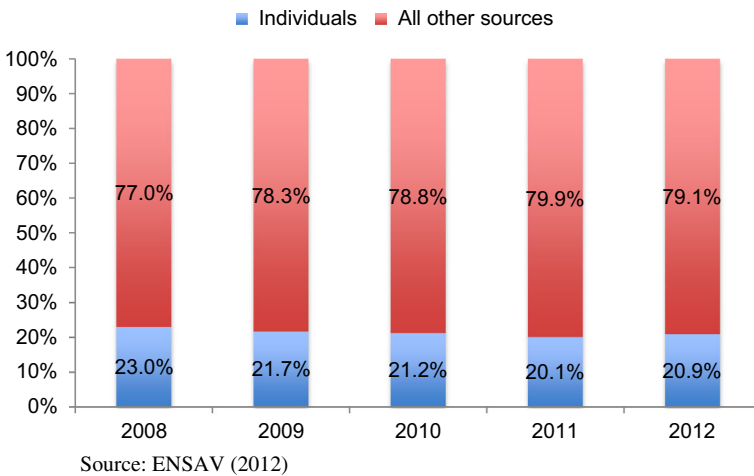
**Table 1** Total donations received by type of donor (million MXN)

Donor	Fiscal year				
	2008	2009	2010	2011	2012
Individuals	4169	3913	4342	4287	5548
Other donors	13,950	14,140	16,151	17,091	20,938
Total	18,119	18,053	20,493	21,378	26,486

Source SAT



**Fig. 24** Donations received by DAs (millions of MXN)



**Fig. 25** Source of donations to DAs

portion of the total amount of donations that DAs receive corresponds to giving by individuals? As Figs. 21, 25 show, individual philanthropy steadily accounts for nearly a fifth of the total donations that DAs receive.

## Conclusions

In this paper, we have sought to provide a comprehensive and up-to-date picture of the state of giving by individuals in Mexico. We chose to divide our findings into two main categories and have presented figures on the relative incidence of giving and MAD for several different segments of the population, provided some preliminary hypotheses and tested different variables as determinants of giving.

With respect to the incidence of philanthropic giving among the Mexican population, we saw that the figure obtained by the ENSAV for 2005, 55 %, is in fair agreement with what the 2005 edition of the ENAFI found, that 49 % of Mexicans donate money over the course of a year. As we examined, the second edition of the ENAFI found that the incidence of giving had plummeted to a mere 25 % in 2008. Our own second edition found that this figure was back at its 2005 levels in 2012 with a 51.2 %. Our two data points are significantly far apart in time and are perhaps insufficient to say this with confidence but it seems fair to suggest that in times of relative stability, in Mexico, half of the population makes philanthropic donations of money in the course of a year.

As we discussed in the corresponding section, incidence does not vary a lot among different demographic segments. Interestingly enough, incidence among individuals with different educational attainment levels is fairly the same too. If there is a link between income and educational attainment, this suggests that when it comes to giving, no matter how much they make, Mexicans with different income levels are equally eager to give. Now, differences do exist among individuals in different geographical regions and we found a stark contrast between those in the North, and those in Central Mexico; the former are the most prone to give and the latter the least. We also found that the only variables that could be considered determinants of giving were age and previous experiences involving volunteer work. More senior individuals are more prone to give and those who have had a closer relationship with volunteering are also more likely to give.

When it comes to the MAD of individuals in Mexico, the picture becomes a little bit different. Even when a more nuanced statistical analysis would be required for the following inferences to remain true, the global tendencies they sketch are quite interesting. We found that the global MAD was MXN 517 but this number does vary among segments. It appears like men give nearly 20 % more than women but is this really so or is it a consequence of a culture of income inequality? The linear correlation between age and incidence is broken in the case of MAD as our findings suggest that those between 30 and 49 give more than those on the other ends of the age continuum. Could this be related to the stage in their careers? Is it true that one grows more conservative as one ages and is this related to philanthropic attitudes?

As we noted earlier, an interesting inversion occurs with respect to region of origin and MAD. Where incidence was the highest, MAD is the lowest and vice

versa. Even when those in the North are the most eager to give, they turn out to be the ones who give the least. When we consider MAD and educational attainment a clear linear pattern where those with a higher educational level donate higher amounts emerges. We also tried to find a correlation between some measure of income and MAD and, additionally, found out that educational attainment is the only determinant of MAD among the variables we tested. With these results, the same interesting, perhaps logical question arises: can we look at incidence and MAD in terms of intentions and possibilities? Half of the Mexican population is willing to give but those with better possibilities seem to give more. But, do those who have more actually give more? Perhaps, a better-suited metric to answer this question would be a ratio of donations to income but obtaining reliable income information from survey respondents is a challenge in itself. All the former are conjectures that require further analysis to arrive at reliable conclusions.

Combining our results on incidence and MAD allows us to provide one of the first estimations of total giving: Mexican philanthropists contributed over MXN 22,000 million in 2012. This is roughly equivalent to 0.1 % of the GDP; this figure is always around 2 % in the case of the United States but is this a useful comparison? Is MXN 22,000 million a lot or is it too little given the size of our population, our associational density, development level or GDP? More generally, are the incidence and MAD within the mean for our region? Why did some specific segmentations render highly different results whereas others exhibited considerable homogeneity? How far do the links between income and giving practices really go?

There are still many questions in need of answers, some of which will only become available when future editions of the survey are undertaken and more data is collected. It is also necessary to apply adequate theoretical frameworks to allow this data to become actually explanatory. The figures presented in this paper should serve as a starting point that encourages the discovery of relationships between variables of specific interest to different fields when more specific statistical tools are applied. Nonprofit organizations may use this information to better understand their potential donors and design better-suited fundraising campaigns. Also, even when some contributions will always be delivered through informal channels and will thus be beyond the fiscal radar, considering the gap between the amount of donations that get reported to the tax authority and our estimation of the total annual donation, policymakers seeking to maximize the benefits of philanthropy could study the possibility of increasing the limit of deductible charitable gifts to foster this practice. As with all datasets, within our own lie, many interesting correlations and figures relevant to different sectors and agents waiting to be discovered.

With this paper, we sought to provide the reader with the, so to speak, big picture of what giving by individuals looks like in Mexico. We hope that this information will answer many longstanding questions and help formulate new ones. We believe our findings are a basis that has allowed us to figure out the directions in which new research should endeavor and hopefully shed some light on what is going on with philanthropy in Mexico. As we have striven to show, individual philanthropy contributes a silent dynamism to Mexican society that is quite multifaceted and important. We also hope that this paper stimulates the production of similar work in



the region so that our knowledge about philanthropy in Latin America grows and allows for cross-national and longitudinal comparisons in the near future.

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