



B King Baudouin
Foundation

PHILANTHROPY BAROMETER 2026

8th edition in collaboration with



ITINERA
INSPIRING LEADERS





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“First we show what statistics objectively tell us, then what Belgians themselves report and think.”

PHILANTHROPY INDEX

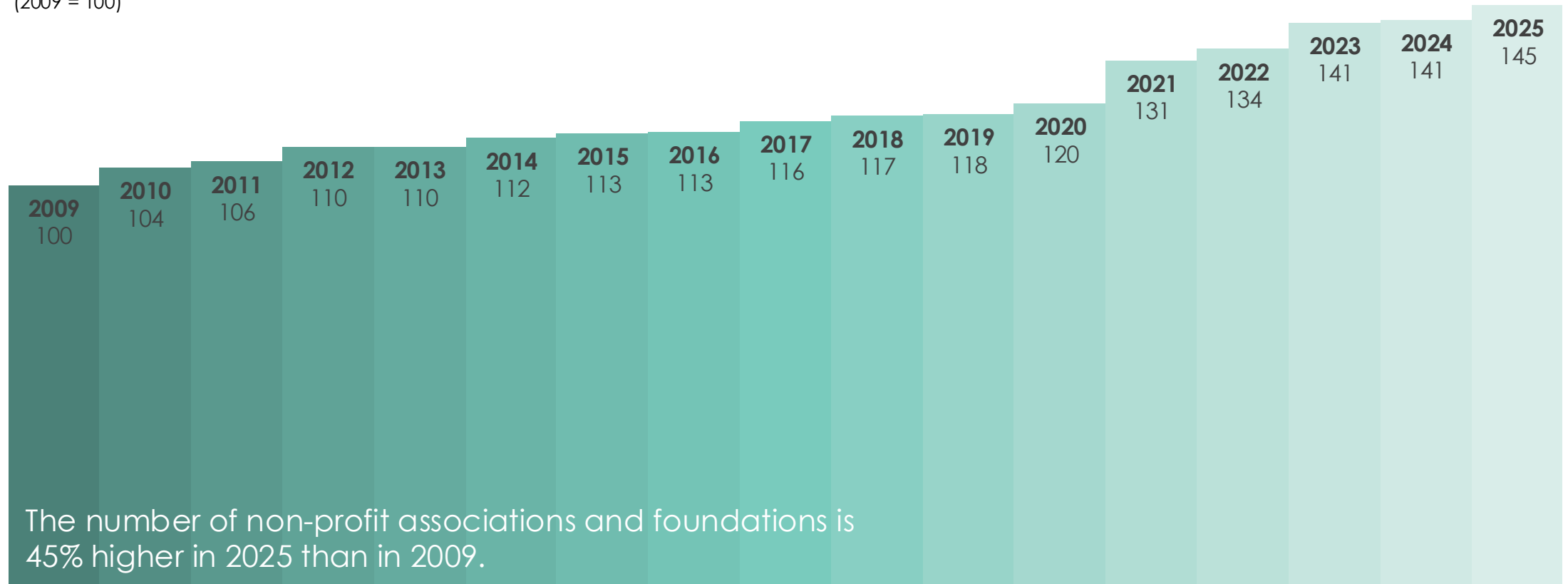


TRENDS IN THE NON-PROFIT SECTOR



Number of non-profit associations and foundations

Number
Index
(2009 = 100)

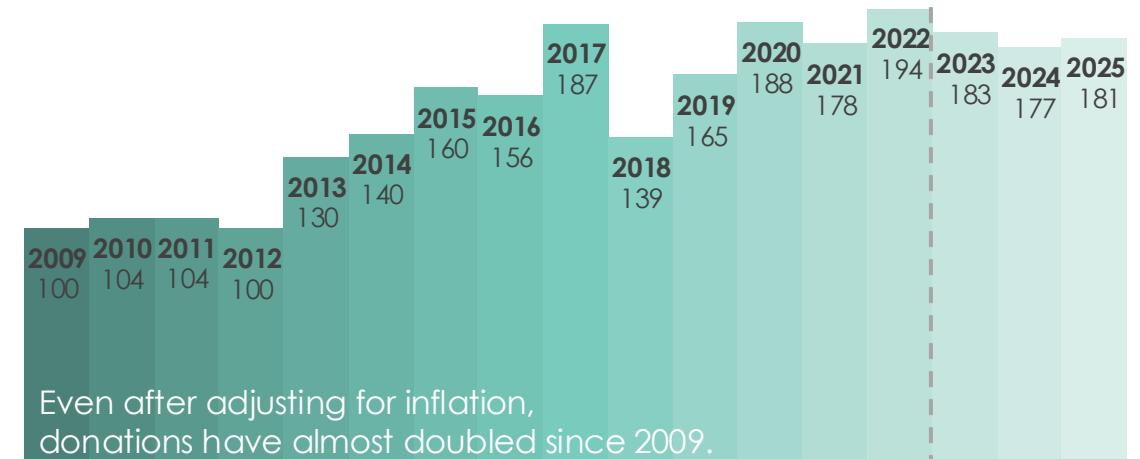
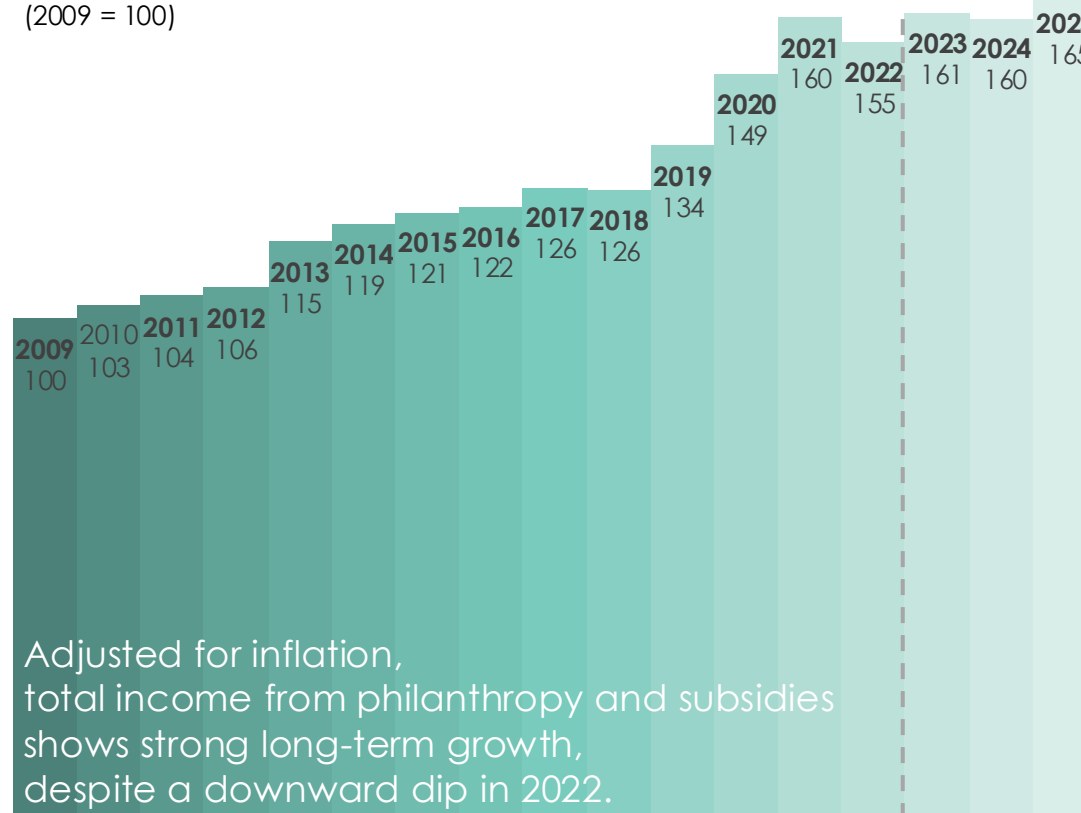


Philanthropic income and subsidies in the non-profit sector

Income per institution from membership fees, donations, legacies and subsidies (adjusted for inflation)

Index

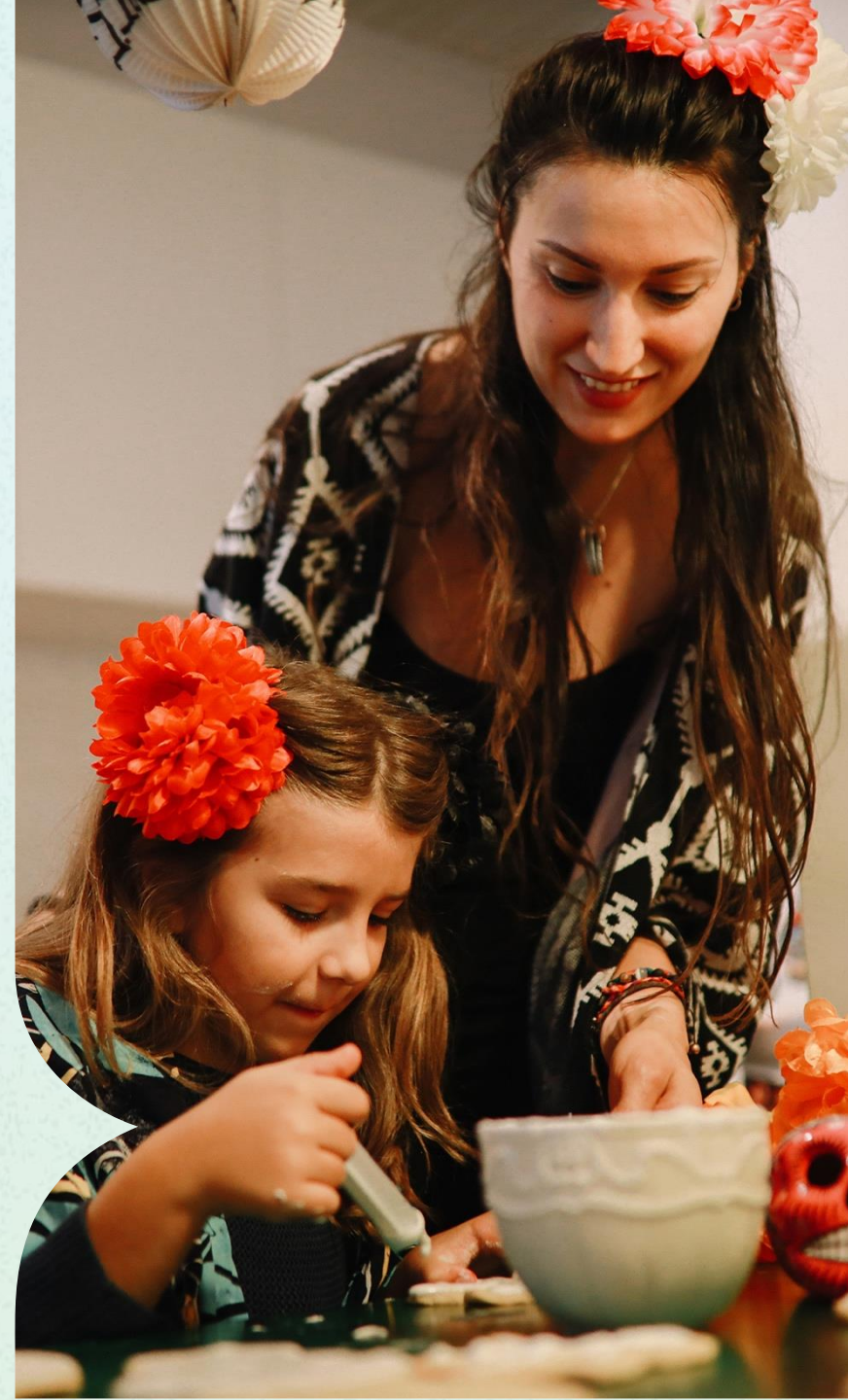
(2009 = 100)



Non-profit sector

Growth in the number of organizations and growth in income

- The number of non-profit organizations is 45% higher in 2025 than in 2009.
- Even after adjusting for inflation, philanthropic income shows long-term growth.
- Within that income, donations are the clearest growth driver. Membership fees show no structural growth, when adjusted for inflation.
- The total of this income is rising in relative importance as a funding source for the non-profit sector. It represents around one third of total income.
- Between 2011 and 2021, that share rose from 31.7% to 36.7%. That is a gain of 5 percentage points, or 16% in relative importance, over just 10 years. Since then it has remained stable at around 36 to 37%.



EVOLUTION OF GIVING BEHAVIOUR

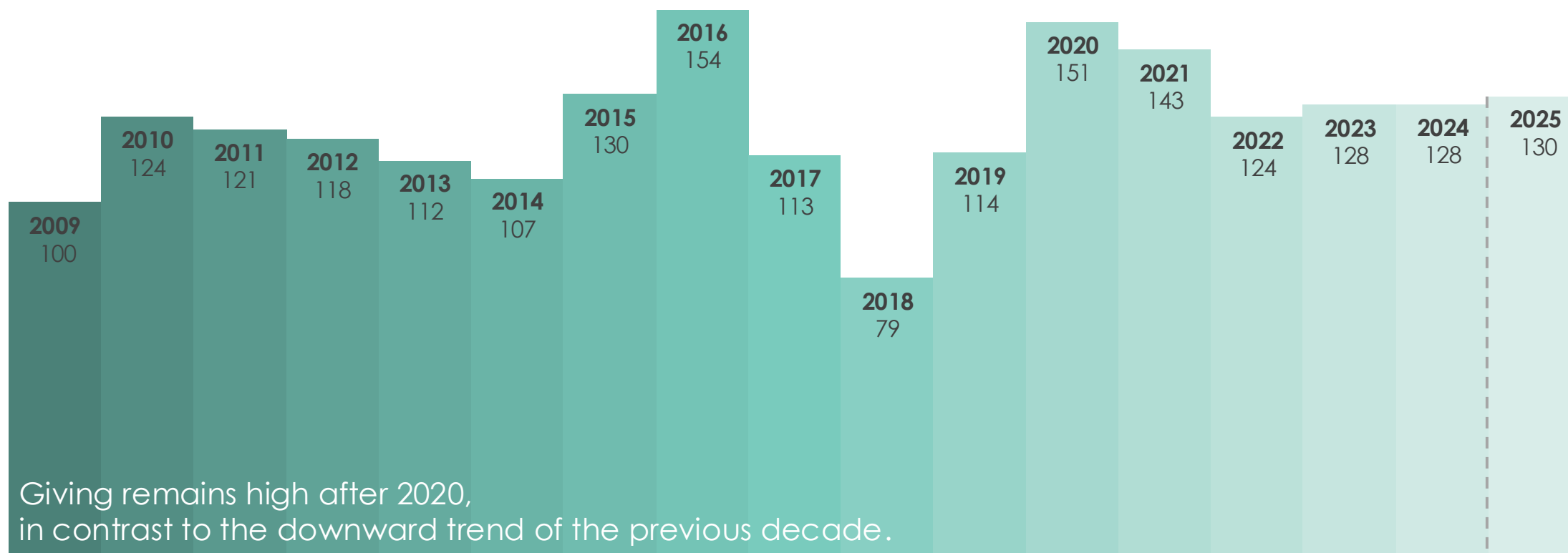


Donations to charities by households

Index of the total amount donated by households, both with and without a tax certificate (adjusted for inflation)

Index

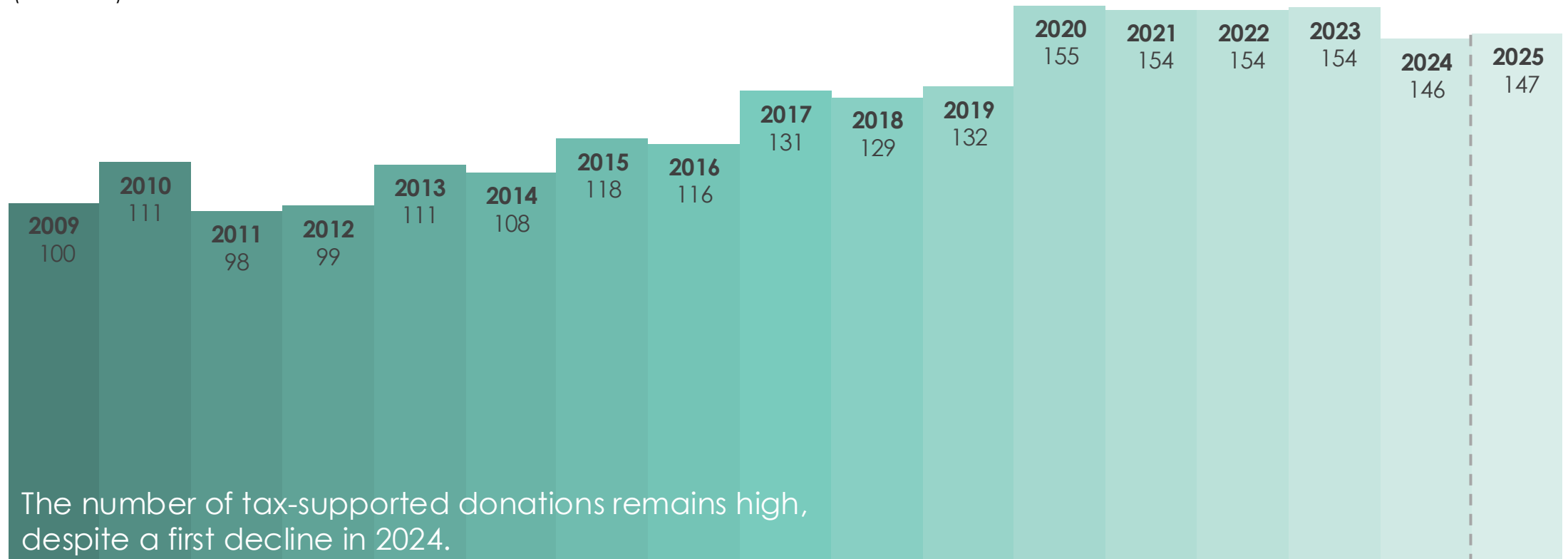
(2009 = 100)



Number of donations with a tax certificate

Index of the number of donations (that benefited from a tax advantage)

Index
(2009 = 100)

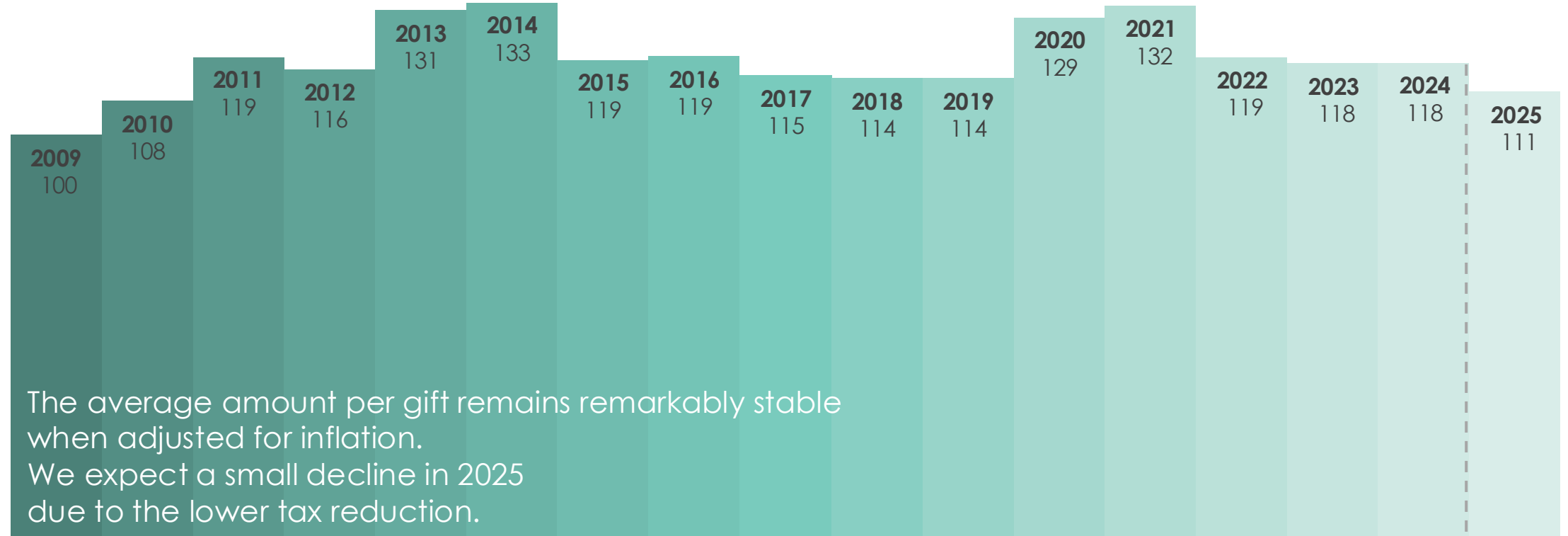


The number of tax-supported donations remains high, despite a first decline in 2024.

Average amount donated per gift with a tax certificate

Index of the average amount per gift with a tax certificate (adjusted for inflation)

Index
(2009 = 100)

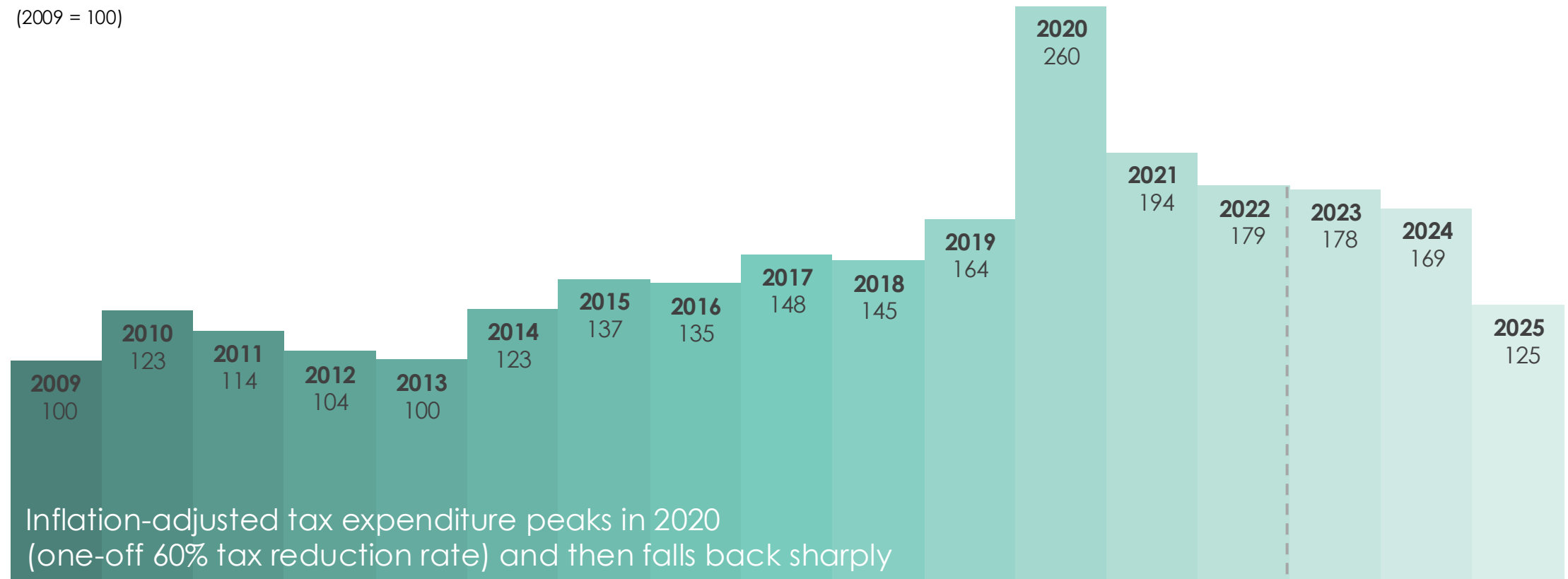


The average amount per gift remains remarkably stable when adjusted for inflation. We expect a small decline in 2025 due to the lower tax reduction.

Cost to government of the tax benefit

Index of the government's tax expenditure (adjusted for inflation)

Index
(2009 = 100)



Tax certificates & household budget

Government support for donations with tax certificates

- The temporary COVID measure in 2020 (60% tax reduction) caused an exceptional peak in fiscal support that year.
- From 2021 onward, the tax reduction rate returned to 45%; from 2025 onward, it fell to 30%. As a result, the fiscal cost to government declined substantially in 2025.
- **Received donations and giving behaviour**
- The number of tax-supported donations remained historically high through 2023.
- 2024 shows a first decline in the number of certificates, but from a historically high level.
- The average amount per gift remains fairly stable over the years when adjusted for inflation.
- The rise in income from donations is therefore mainly due to more donations, rather than to larger donations.

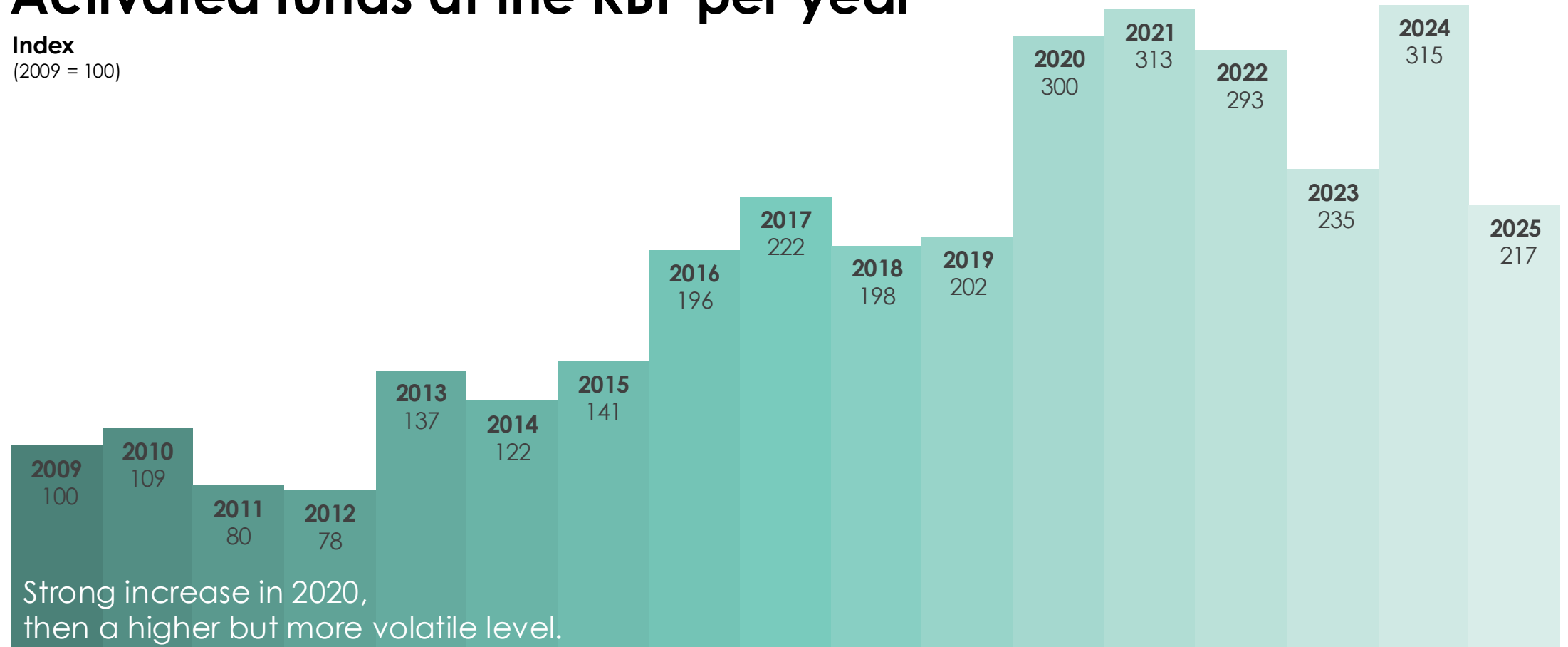


NEW INITIATIVES



Activated funds at the KBF per year

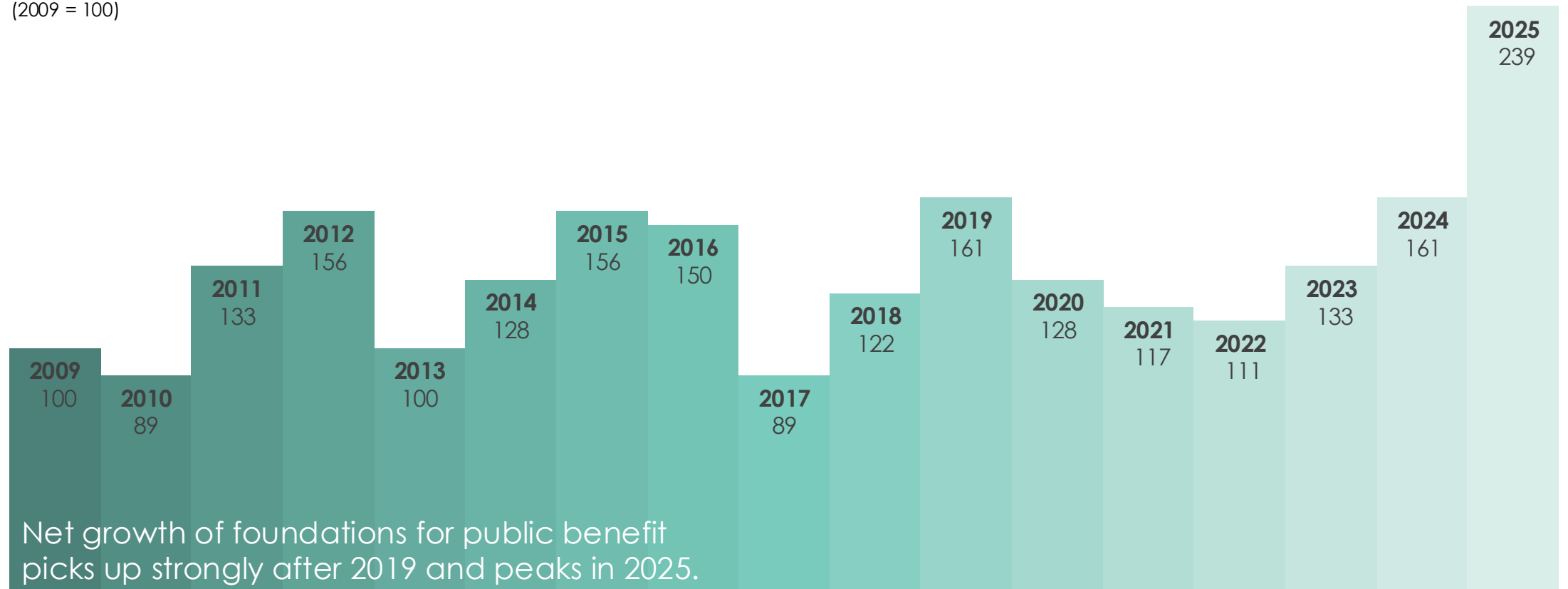
Index
(2009 = 100)



Net growth rate of foundations for public benefit

Index

(2009 = 100)



Foundations and Funds

New philanthropic initiatives show strong, but volatile growth dynamics

- Recent indicators show positive momentum in new philanthropic initiatives.
- The number of funds activated annually at the King Baudouin Foundation falls back in 2025 after the 2024 peak, but remains historically high.
- The net growth rate of foundations for public benefit reaches a new peak in 2025 after several difficult years between 2020 and 2022.
- These fast indicators are more volatile than many other indicators and are best read as quick signals of the dynamics in the philanthropic landscape.



PHILANTHROPY SURVEY

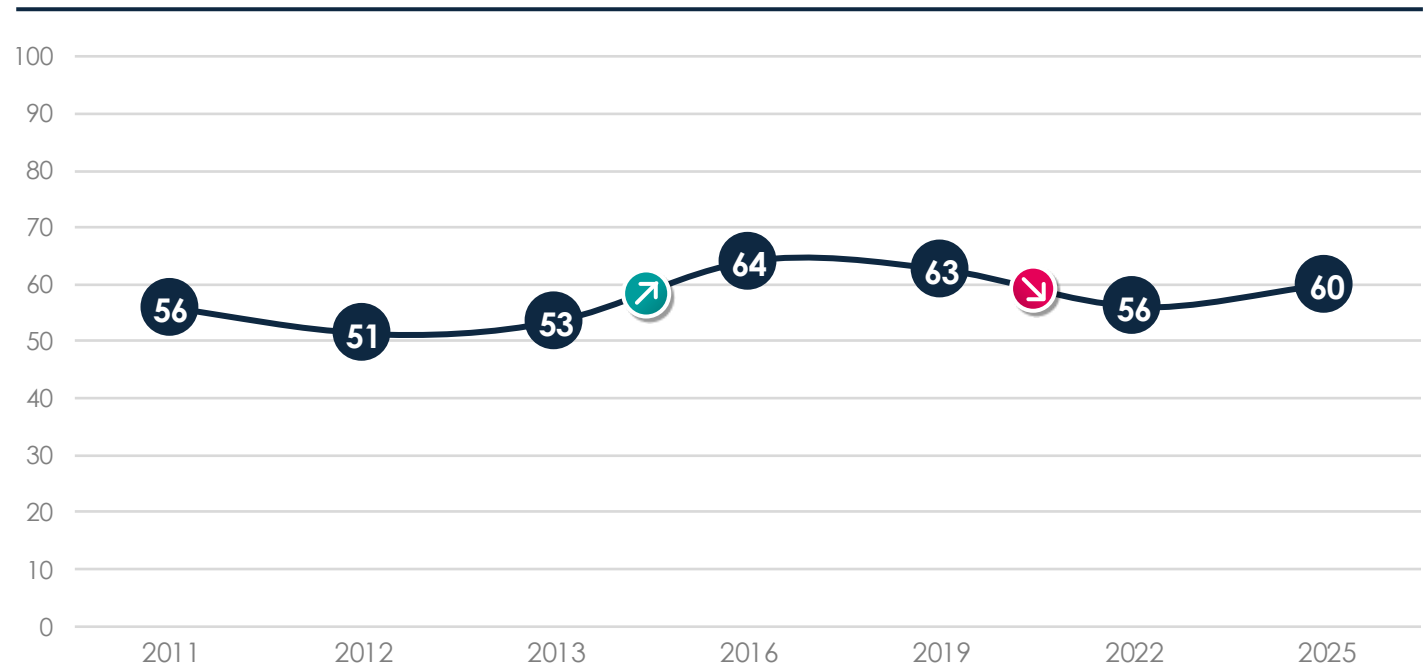


HOW GENEROUS WERE BELGIANS IN 2025?



Six in ten Belgians made a donation to a charity in 2025. This share is slightly higher than in 2022, but the difference is not significant. It is, however, in line with the finding from the Philanthropy Index, namely a recovery in donor participation after the inflation crisis. The most generous donors are Dutch-speakers, higher-educated respondents and adults over 35.

Made a personal donation in 2025?



Base: Total sample (n=1002)
Question: Q16. Did you personally make a donation to a charity in 2025, regardless of the amount?

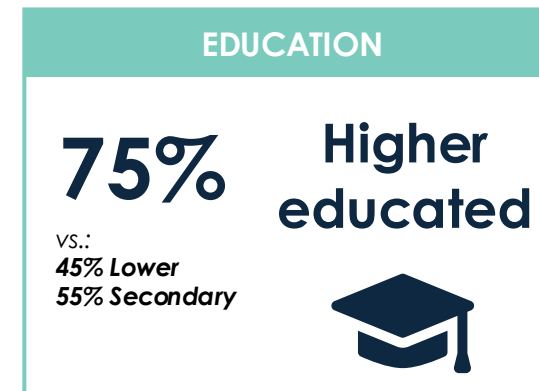
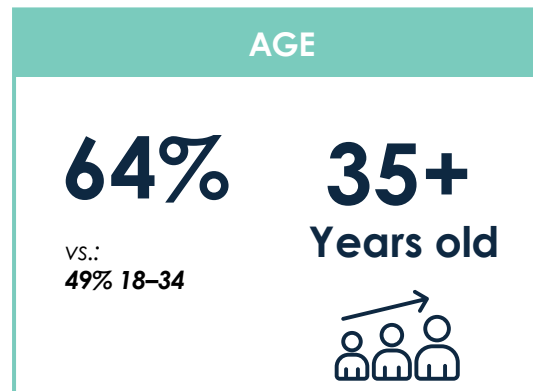
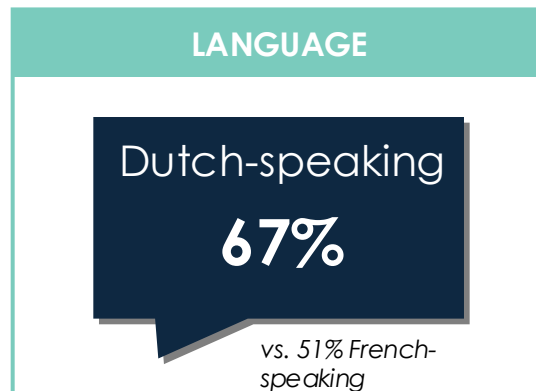
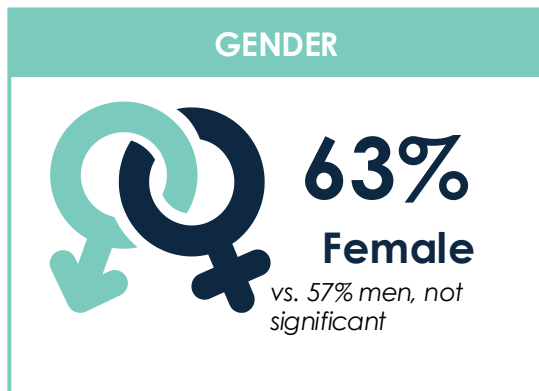


Significantly driven by Dutch-speakers (67%), 35+ (64%) and higher-educated respondents (75%)

Who is the most generous donor?



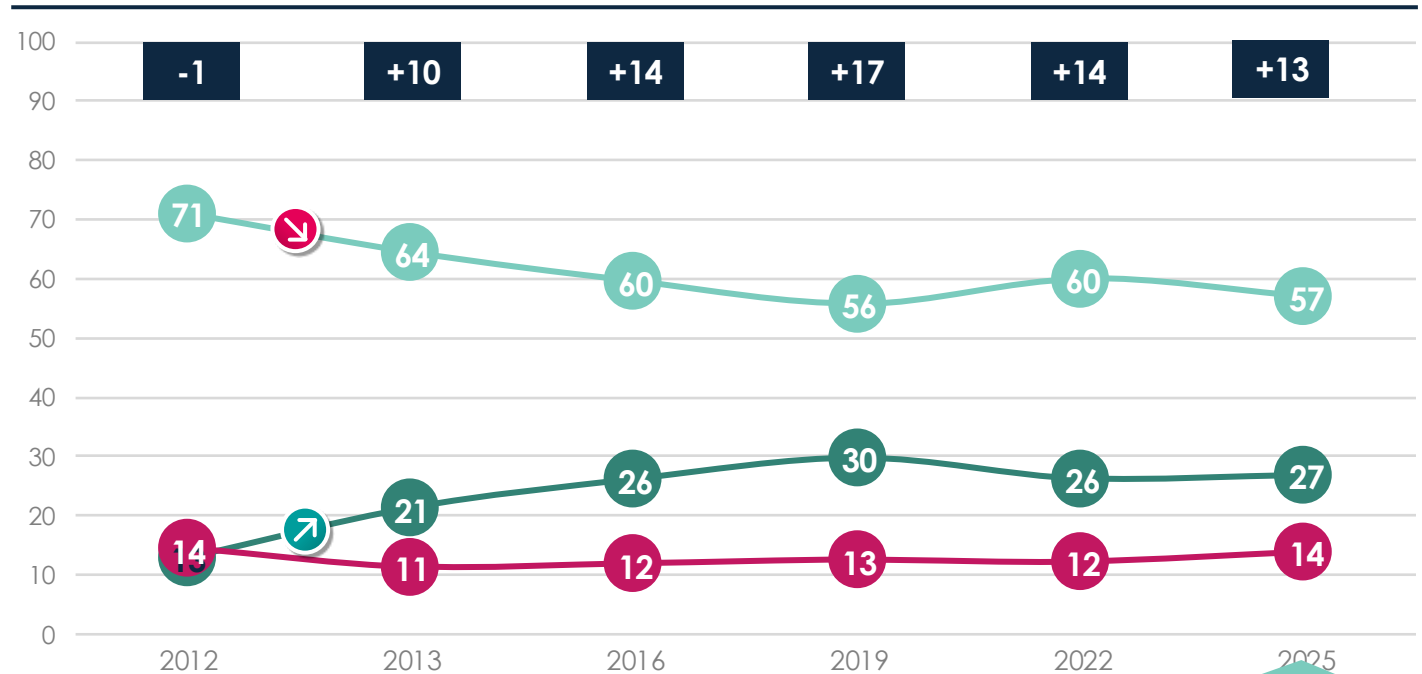
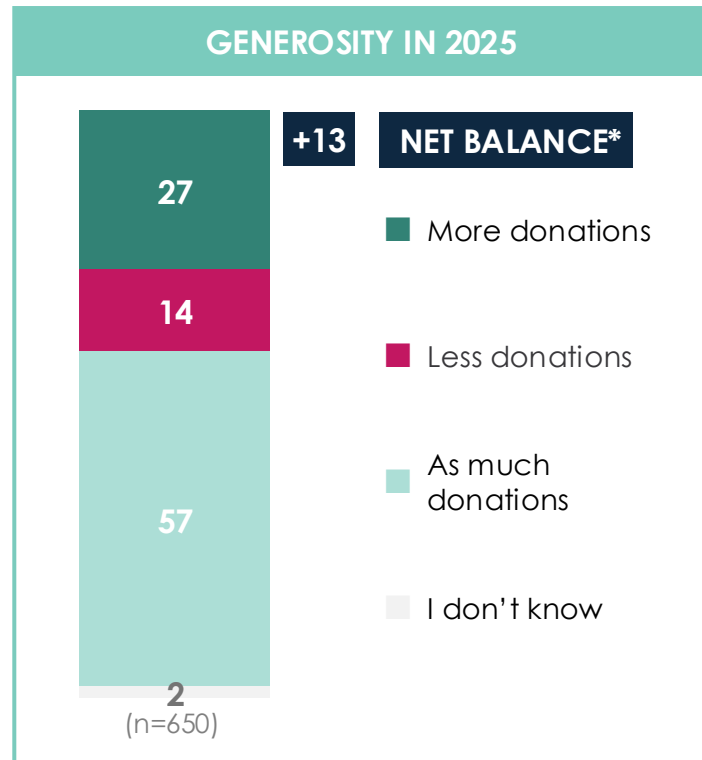
= more often...



Base: Total sample (n=1002)
Question: Q16. Did you personally make a donation to a charity in 2025, regardless of the amount?

Overall, there are no major shifts in giving behaviour. The majority of donors say they donated the same as in the previous year (2024). This is in line with earlier waves. Despite general stability, the net shift remains positive; more donors increased their giving than reduced it.

Generosity in 2025



Base: Respondents who made a donation in 2025 (n=650)
 Question: Q17. And in 2025, did you personally make more, fewer or the same number of donations to charities compared with 2024?
 (*) Balance = More donations – fewer donations



“More donations” stands out strongly among 18–34 year-olds (51%), in line with the previous wave

The majority of donating Belgians (65%) gave a total amount of up to €250 in 2025, in line with 2022. Higher donations (€500 and above) are decreasing, while the middle segment (€250–€499) is growing strongly. Charities in the field of health and medical research remain by far the most popular.

Size and purpose of donation

DONATED IN 2025		2022 (n=620)
Less than 50 euros	20	16
Between 50 and 99 euros	15	14
Between 100 and 249 euros	30	29
Between 250 and 499 euros	13	9
Between 500 and 999 euros	5	7
More than 1000 euros	6	9
I can't remember	6	6
I don't know/ No opinion	4	11

CHARITY CATEGORY		2022 (n=620)
Health and medical research	64	61
Humanitarian aid and development aid	53	51
Poverty reduction and social justice	46	50
Youth, talent development and opportunities for young people	28	N/A
Environmental protection and sustainable development	25	21
Migration and integration	12	14
Cultural education / protection of cultural heritage	11	10
Strengthening/protecting democratic values	9	N/A
An other objective, none of the above	12	12
I don't know/ No opinion	1	1

New
2025

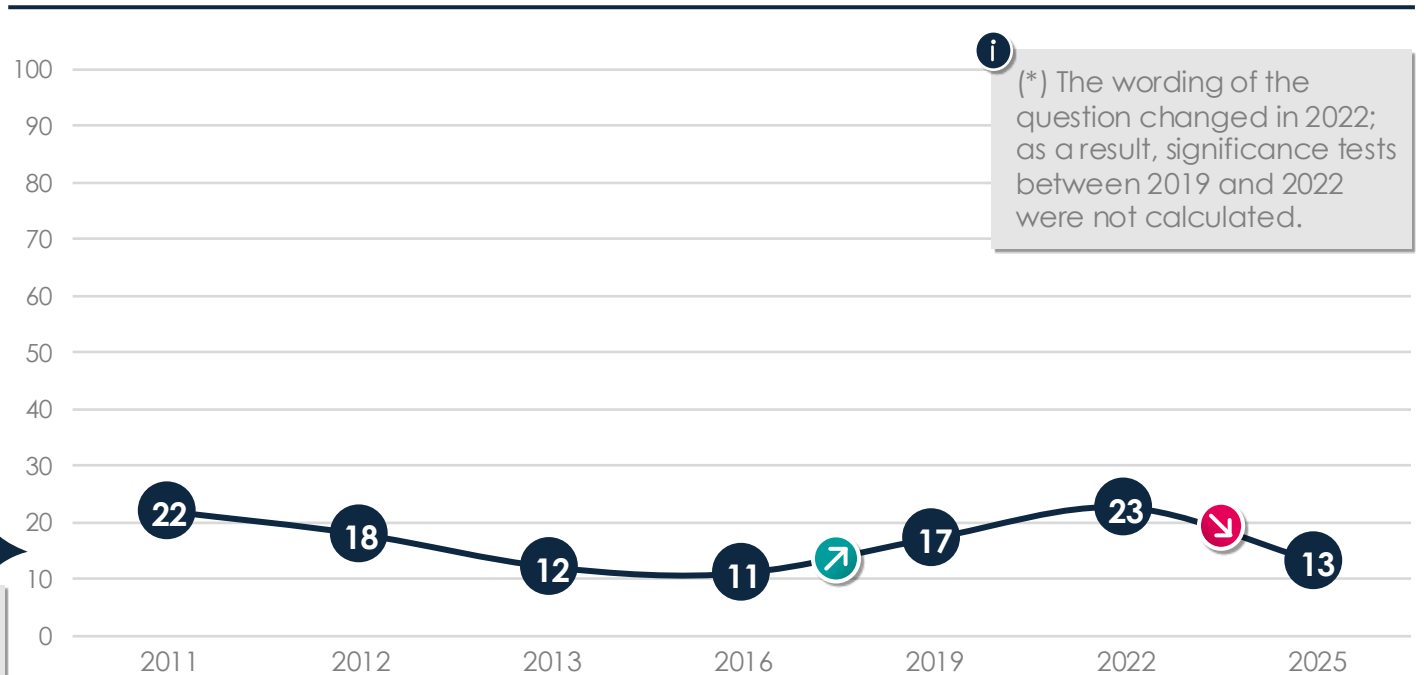
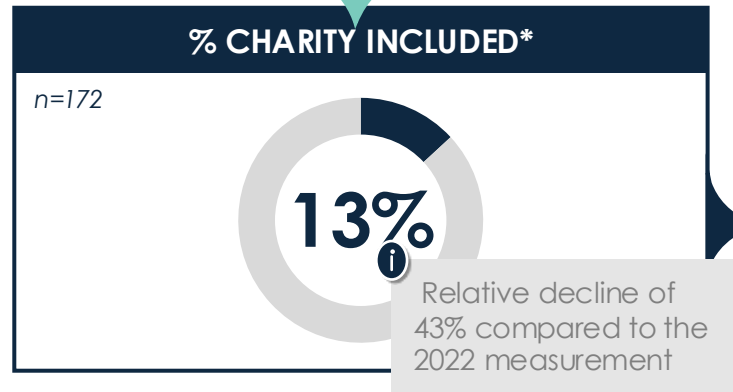
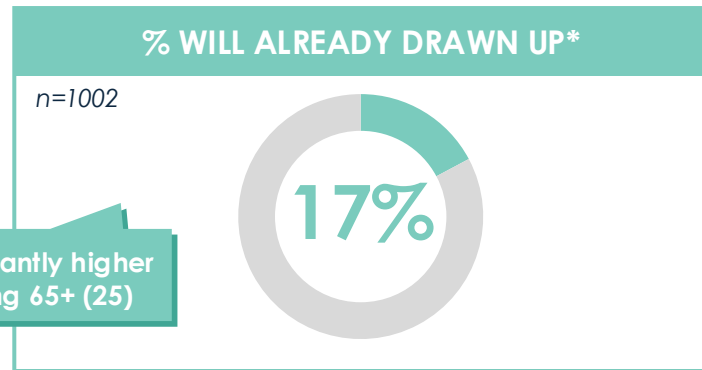
New
2025

Base: Respondents who made a donation in 2025 (n=650)
Question: Q18. How much did you donate in 2025?

Q31. And to which of the following categories of charities did you make one or more donations in the past year?

Just under 1 in 5 Belgians say they have already drawn up a will. 13% of them say they included a charity in it. This is a significant decline compared with 2022.

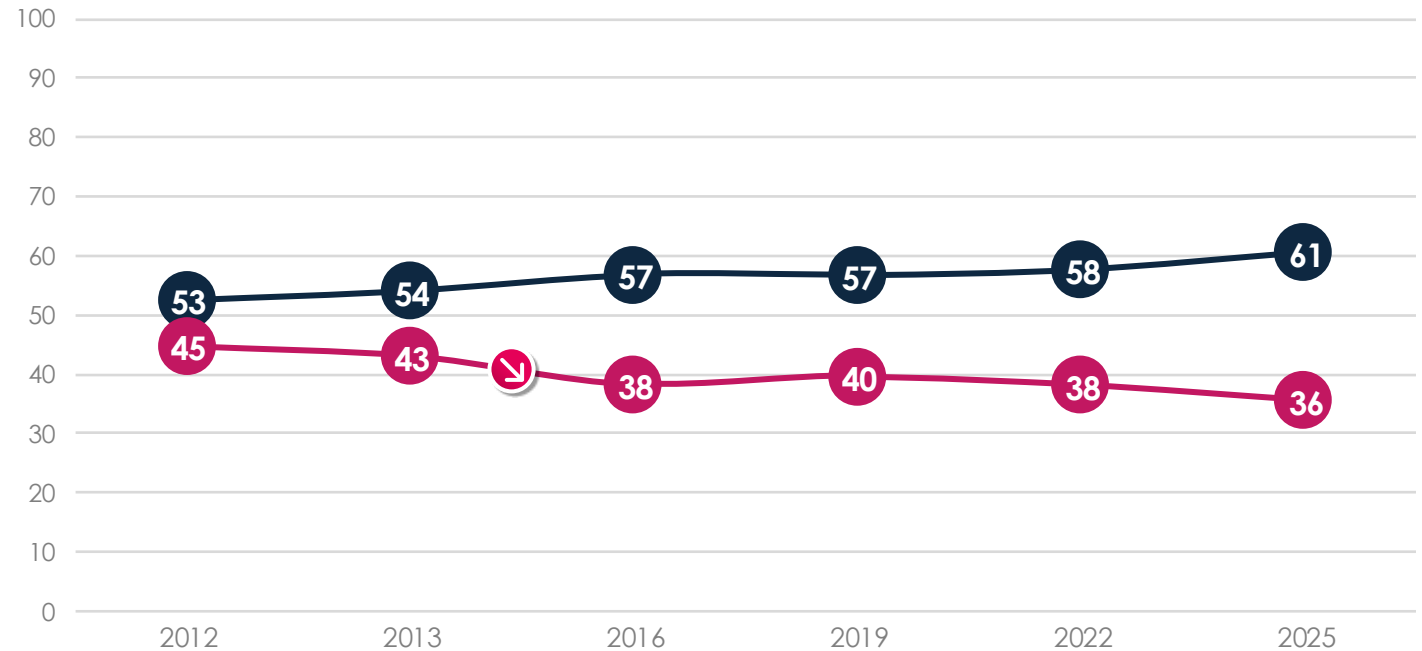
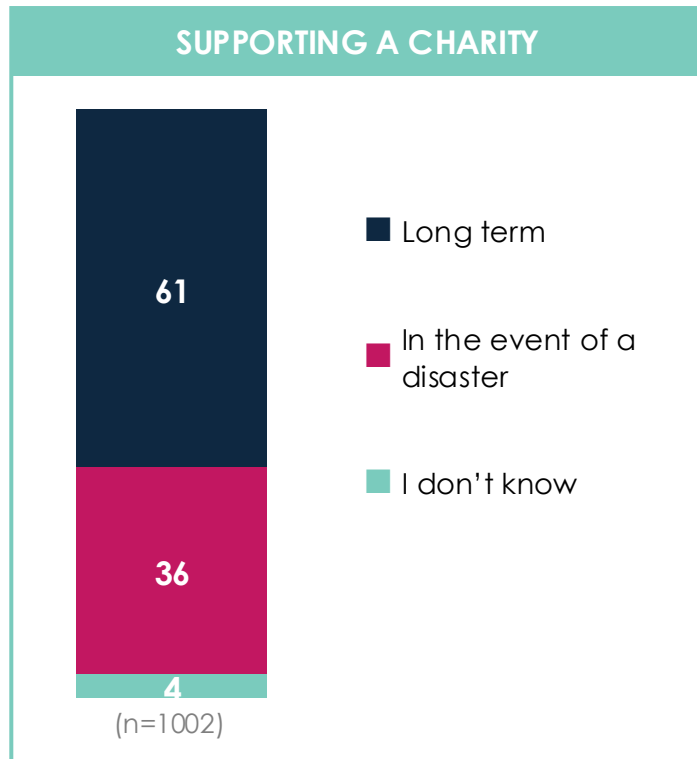
Including a charity in a will



Question: Q27b Have you already drawn up your will or testamentary instructions? – Base: Total (n=1002)
Q27c In your will or testamentary instructions, have you included a charity? – Base: everyone who has drawn up a will (n=172)

In Belgium there is a clear and growing preference for supporting charities over the long term (61%). This gradual trend persists in 2025. The preference for long-term giving is strongest among current donors, higher-educated respondents and people in the south of the country.

Supporting a charity



Base: Total sample (n=1002)
 Question: Q30. If you had to support a charity, would that be over the long term or would it be a response to a major disaster such as a natural disaster?



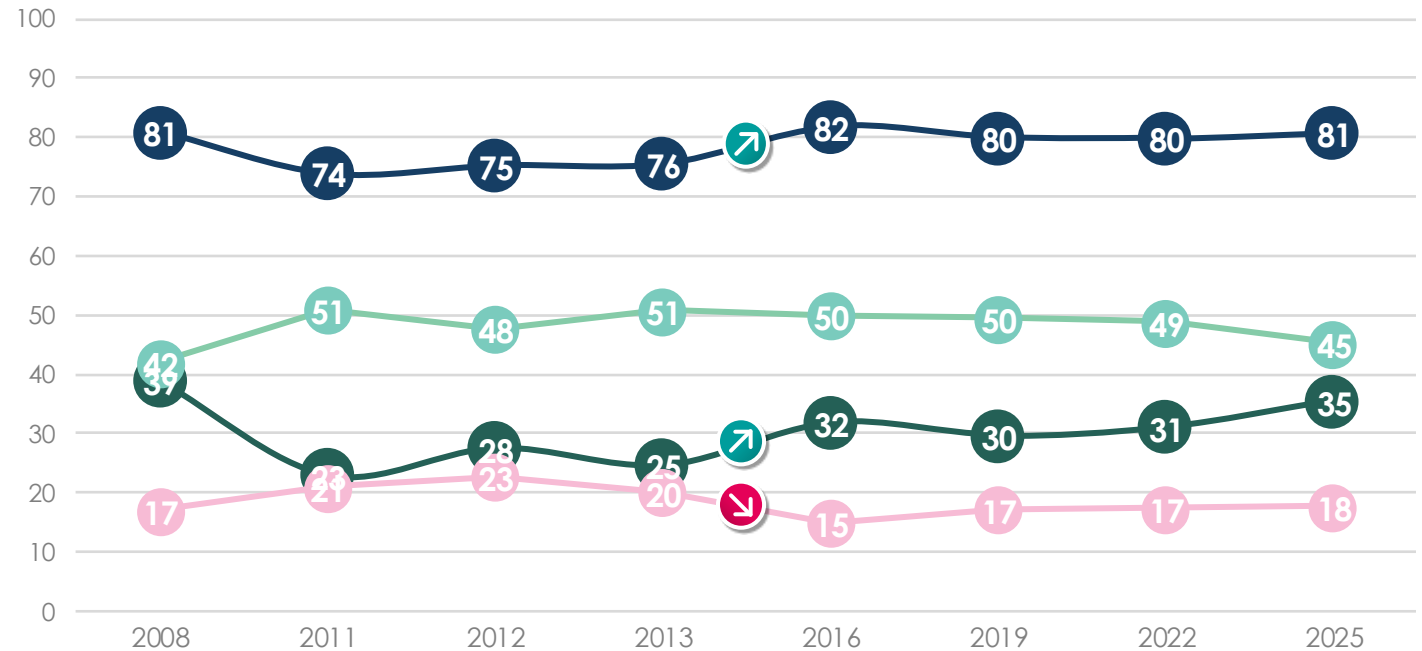
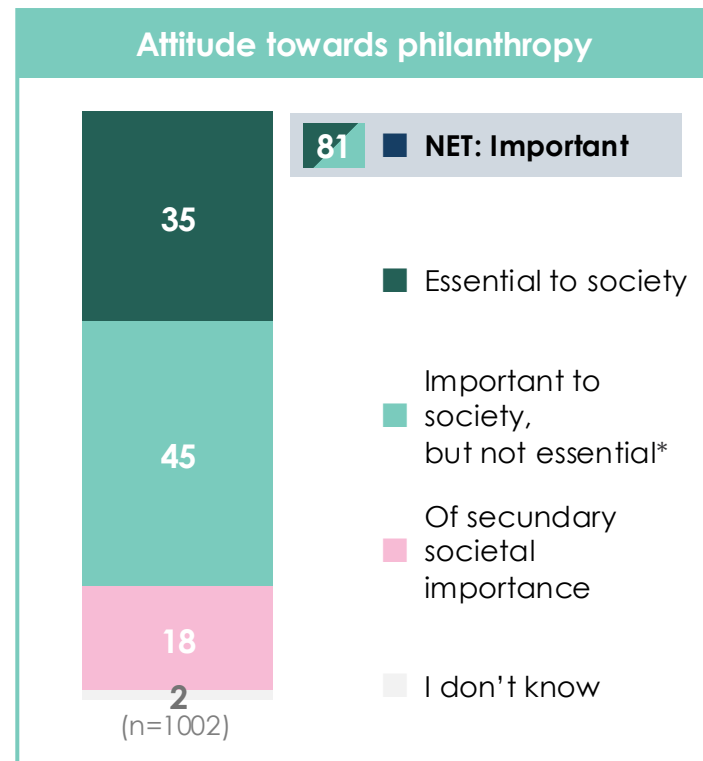
“Long-term giving” stands out more strongly among those who donated in 2025 (70%), higher-educated respondents (73%) and French-speakers (69%)

ATTITUDE TOWARDS PHILANTHROPY?



In 2025 too, it is crystal clear for Belgians: philanthropy matters. While 81% recognise its social importance, for 35% it is even essential. That is a slight increase, though not significant, compared with 2022. The highest importance is attributed to philanthropy by women (86%), higher-educated respondents (87%) and Belgians who donate (87%).

Attitude towards philanthropy



Base: Total sample (n=1002)
 Question: Q13. What is your personal view of philanthropy? Would you say that, socially speaking, philanthropy is ... ?

* In 2008 | 2011 = Necessary, but not essential



Women (86%) and higher-educated respondents (87%) are significantly more convinced that philanthropy is socially essential / important.

The overwhelming majority of Belgians, nearly 8 in 10, believe that philanthropy contributes to a better world. In light of current events, a similarly large share (75%) believes that giving to charities is becoming even more important. Ideally, people aim for the highest possible impact (77%). Men are generally somewhat more sceptical than women.

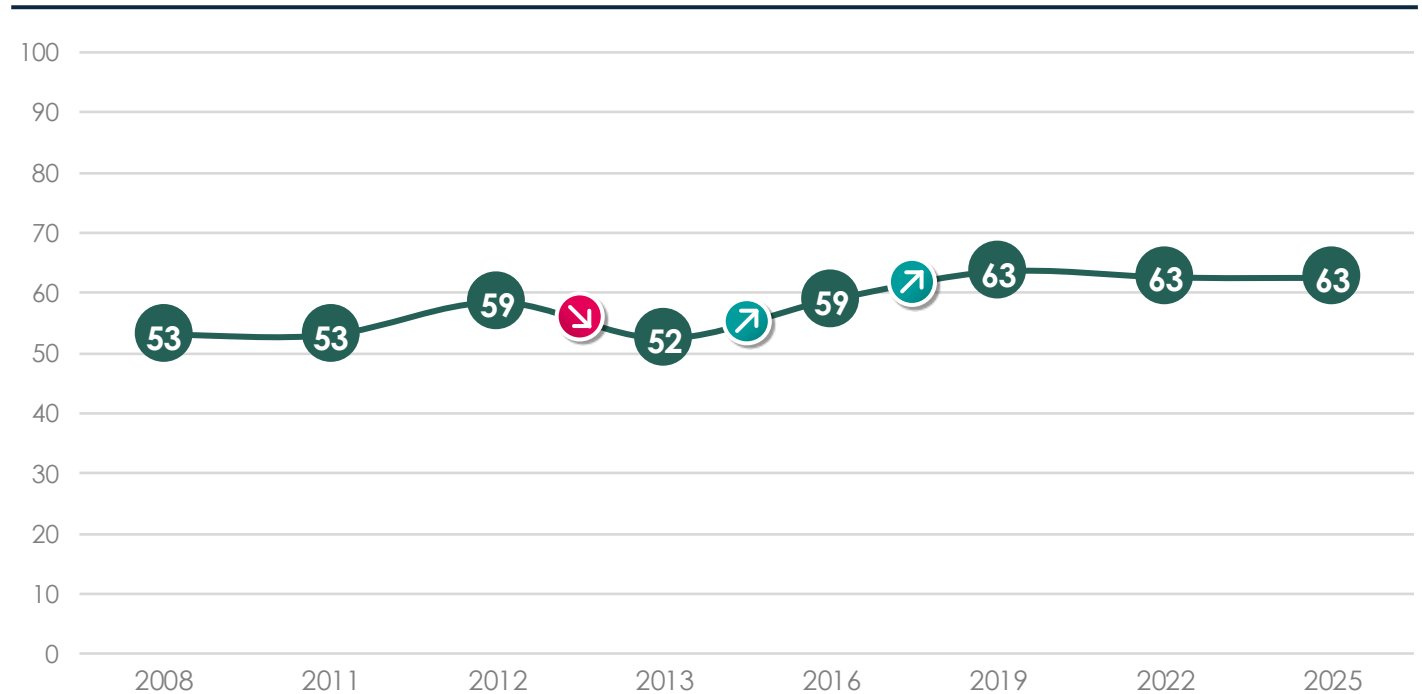
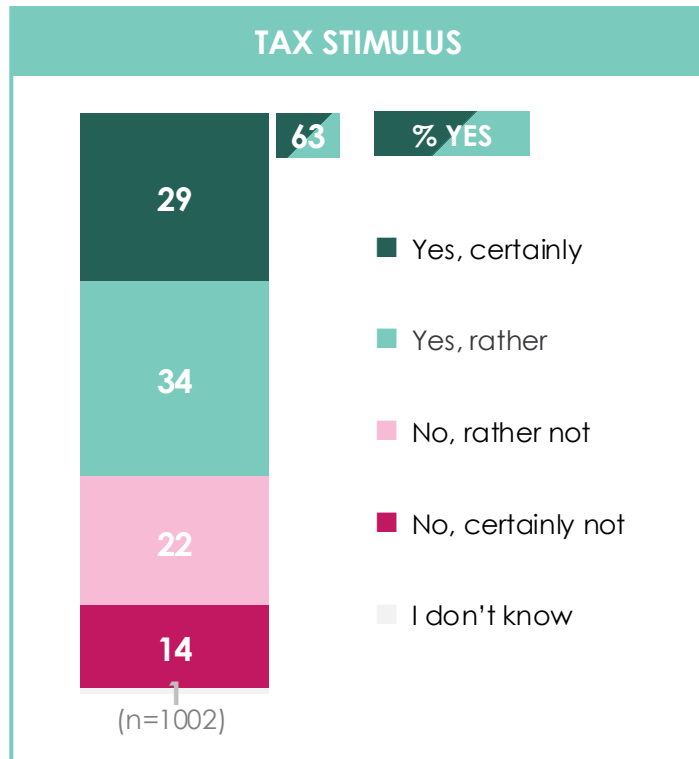
Attitude towards charities – % completely/rather agree



Base: Total sample (n=1002)
 Question: Q23. To what extent do you agree with the following statements?
 (*) Added in 2023, (**) Added in 2025

The importance of tax measures is hard to deny. For years, two in three people (63%) have said that tax incentives would encourage them to make more donations. The active population in particular, aged 18–54, is convinced of this (69%).

Tax stimulus



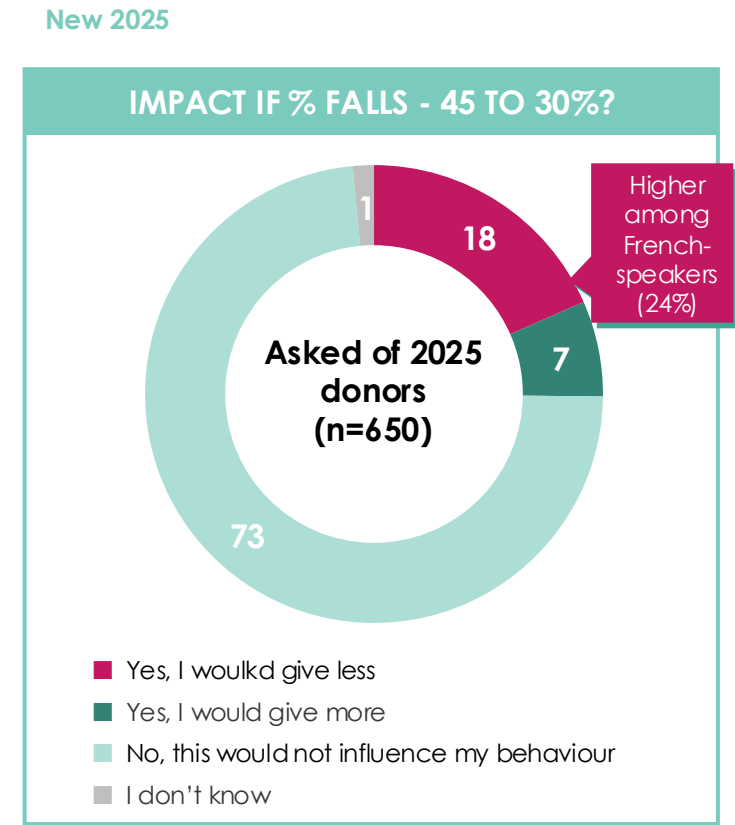
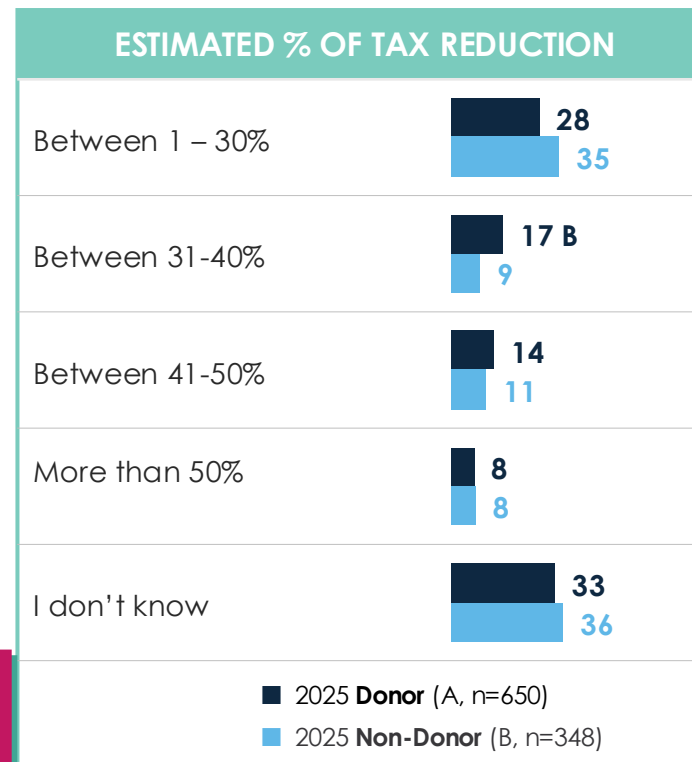
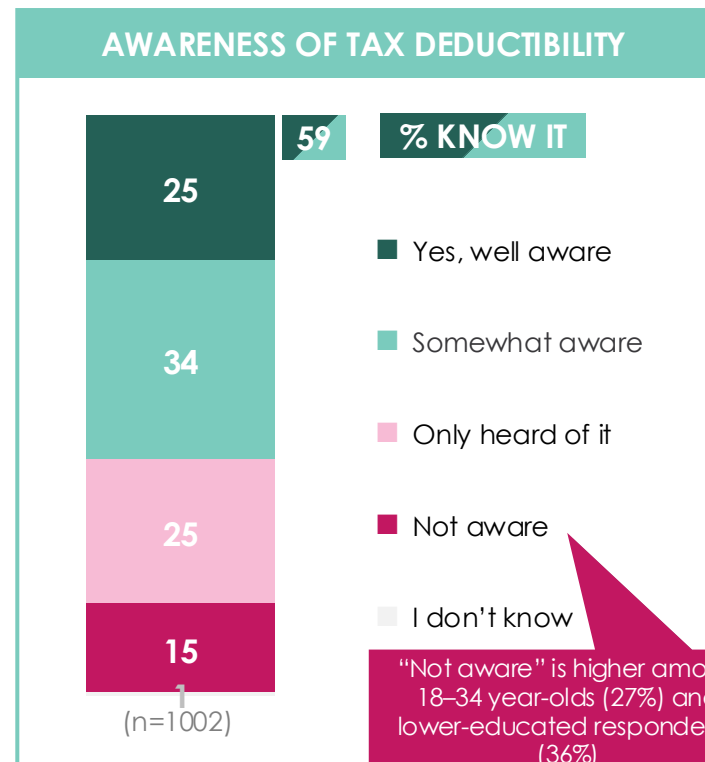
Base: Total sample (n=1002)
 Question: Q25. Would fiscally attractive measures encourage you to make more donations?



Besides current donors (67%), especially the active population aged 18–54 (69%), French-speakers (71%) and higher-educated respondents (73%) see value in tax measures.

Six in ten Belgians (59%) say they are reasonably to very well informed about the tax benefits of donations to charities. Unsurprisingly, it is mainly donors who answer positively (70%), although even for them the exact tax advantage appears to be more guesswork. A large majority (73%) nevertheless say that a reduction in the tax reduction would not affect their giving behaviour.

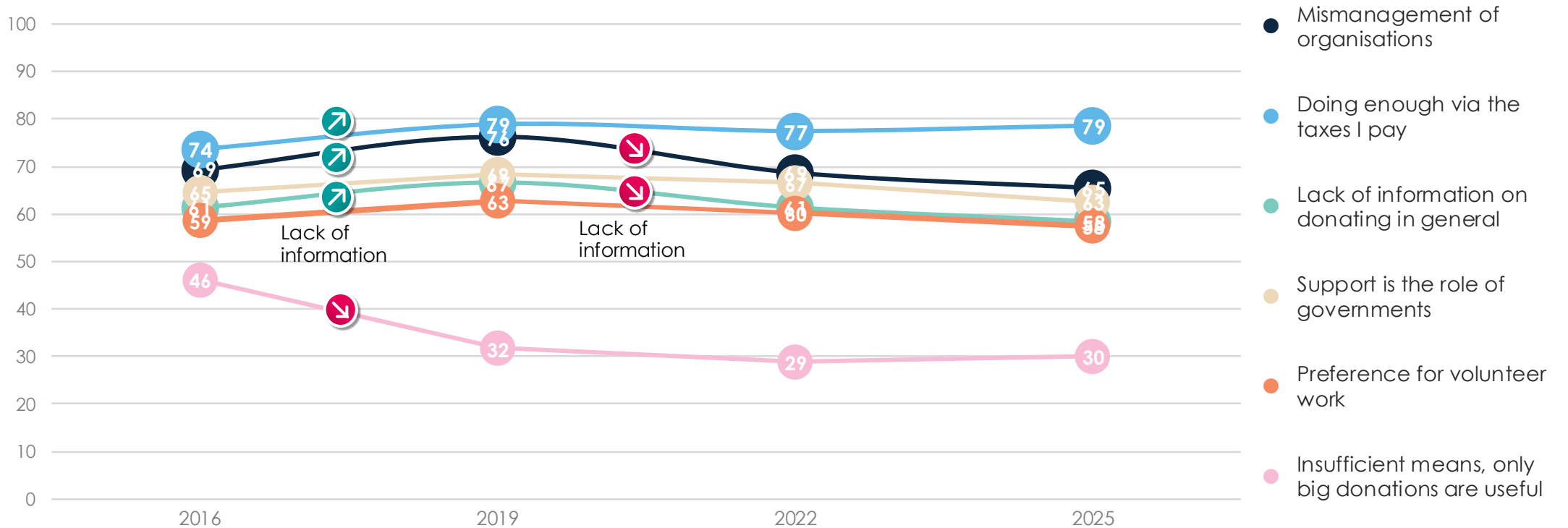
Awareness, estimate and impact of the tax reduction



Base: Total sample (n=1002)
 Question: all questions are new since 2025: Q25b: To what extent are you aware of the tax deductibility of donations to recognised charities? Q25c: What do you think the current tax deductibility rate (in %) is for donations to recognised charities? Q25d: A proposal was made to reduce the tax deductibility of donations to recognised charities from 45% to 30%. Do you think this change would affect the size of your donations?

No noteworthy changes compared with 2022. The idea of mismanagement by organisations as a reason not to donate has, however, shown a declining trend since 2019.

Reasons not to engage in philanthropy - trend



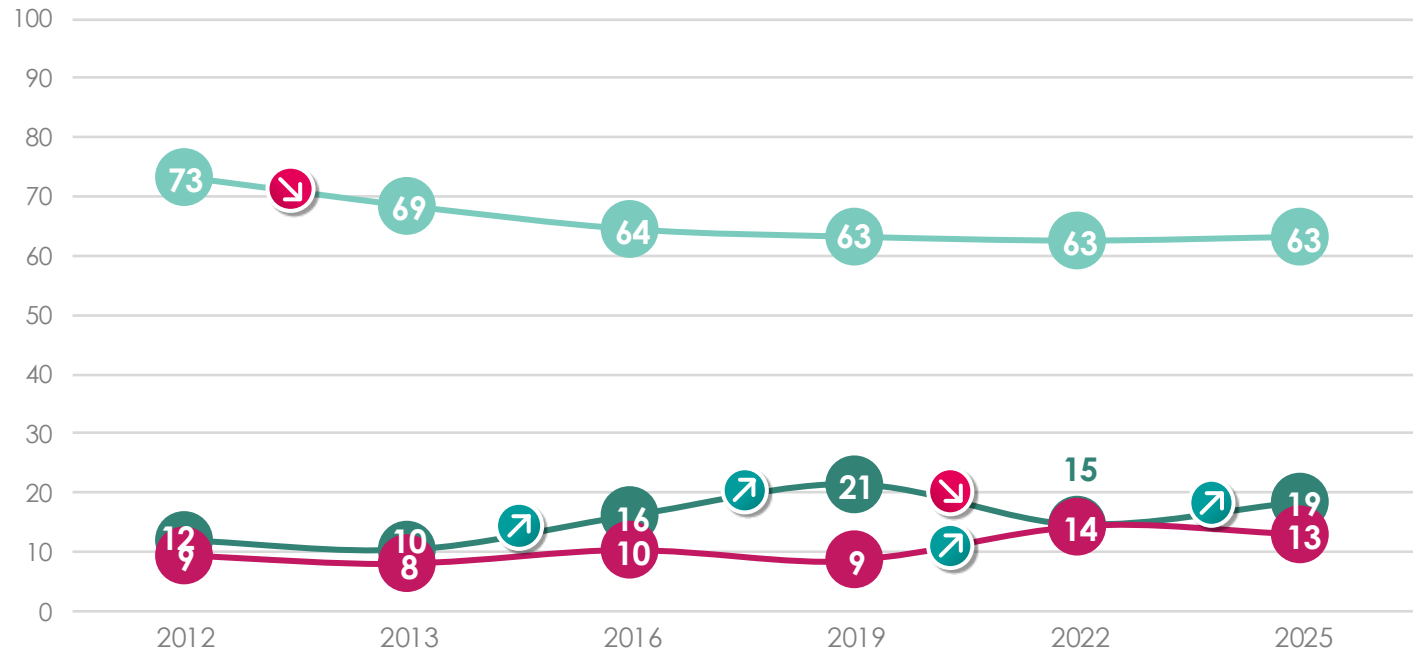
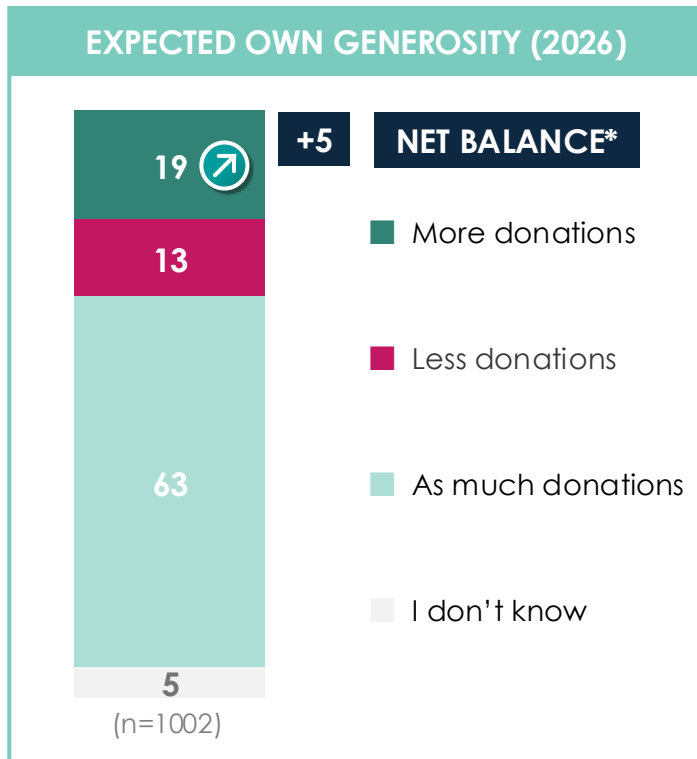
Base: Total sample (n=1002)
 Question: Q21. In your view, what are the main reasons why people do not engage in philanthropy?

PERCEPTION OF PHILANTHROPY?



Looking ahead too, there are signs of a more moderate and more stable sentiment around philanthropy. Almost 1 in 5 Belgians (19%) expect to give more in 2026. That is a significant increase compared with 2022, during the inflation crisis. The overwhelming majority, however, expect not to change their giving behaviour.

Expected own generosity in 2026



Base: Total sample (n=1002)
 Question: Q19. And do you expect that you yourself will make more, fewer or the same number of donations in 2026 as in 2025?
 (*) Balance = More donations – fewer donations
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18–34 year-olds are the most willing. 34% think they will give more

PHILANTHROPY BAROMETER

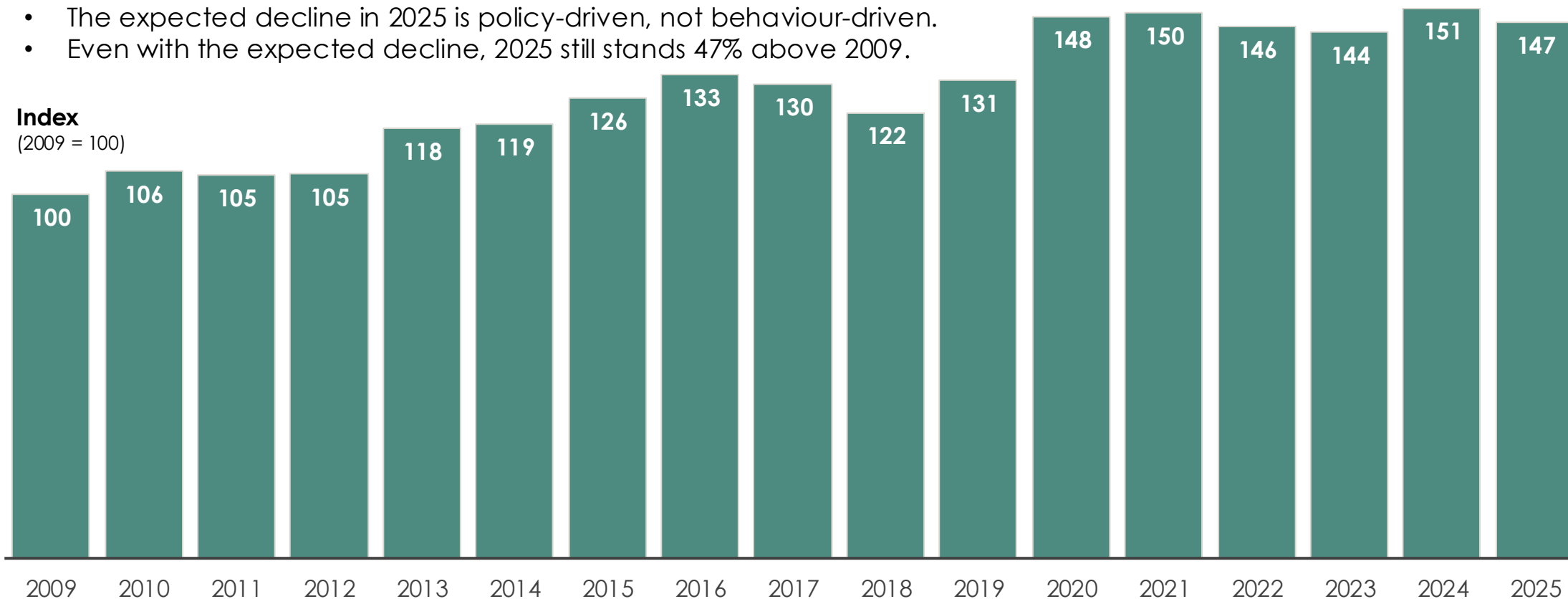


Philanthropy Barometer

Even after adjusting for inflation, philanthropy in 2025 remains clearly above the pre-COVID level

- Since 2020, the index has been on a higher plateau, with an all in all limited dip during the inflation crisis in 2022.
- The expected decline in 2025 is policy-driven, not behaviour-driven.
- Even with the expected decline, 2025 still stands 47% above 2009.

Index
(2009 = 100)



Philanthropy Barometer

Philanthropy has remained at a high level since COVID, despite lower fiscal support

- In 2025, the index is still 47% higher than in 2009.
- After the weaker period between 2017 and 2019, strong growth followed in 2020 and stabilisation at a higher level ever since.
- The inflation crisis of 2022 caused a temporary and remarkably limited decline.
- Based on the available statistics, 2024 appears to have been a very strong year after the modest setback in 2022 and 2023.
- For 2025, based on the available figures and estimates, we expect a slight decline, mainly due to the lower tax reduction for donations, but no collapse.



THANK YOU

