

PERCENTAGE PHILANTHROPY PROJECT

supported by the Sasakawa Peace Foundation

**Percentage designation in Slovakia: a review of the  
statistical data and empirical research**

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for  
the Nonprofit Information and Training Centre (NIOK) Foundation, Budapest

Spring, 2007

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## Introduction

The Slovak Republic came into being with the break-up of Czechoslovakia on January 1st 1993. Slovakia has five neighbouring countries - the Czech Republic, Poland, Ukraine, Hungary and Austria.

Slovakia has an area of 49,035 km<sup>2</sup> and a population of 5,389,180 according to the 2005 census. The population density is 109 people/km<sup>2</sup>. The capital city Bratislava has a population of 428,672.

The ethnic make-up of the population is: 85.8% Slovak, 9.7% Hungarian, 1.7% Roma, 0.8% Czech, and 2% Ruthenian, Ukrainian, Russian, German, Polish and other ethnic groups.

Administratively, Slovakia comprises four groups of regions (NUTS 2)<sup>1</sup> eight regions<sup>2</sup> (NUTS 3), 79 districts (LAU 1) and 2,891 municipalities (LAU 2), including 138 towns.<sup>3</sup>

The Slovak Republic has been a member of the EU since 1<sup>st</sup> May, 2004. The official currency is the Slovak koruna (SKK) and the current exchange rate is SKK 33.752 to the euro. Slovakia is scheduled to join the eurozone at the start of 2009 and most financial analysts think the country should be able to meet the Maastricht requirements by that date. Recent reforms<sup>4</sup> have ensured that the country's macro-economic indices have been positive for several years and the economic outlook is also good.

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<sup>1</sup> Bratislava region, Western Slovakia, Central Slovakia, Eastern Slovakia.

<sup>2</sup> Bratislava region, Nitra region, Trnava region, Trenčín region Banská Bystrica region, Žilina region, Košice region, Prešov region.

<sup>3</sup> Terms as used by Eurostat.

<sup>4</sup> The main reforms concerned tax (2004), welfare and labour (2003-2004), pensions (2005) and public administration (2003-2004).

## I. Macro-social changes in the past ten years

### I. 1. Demographic changes<sup>5</sup>

#### I. 1. 1. Population

With the exceptions of 2001 and 2002, Slovakia's population has grown each year since 1996.

The proportion of women has increased steadily throughout the period.

The recent rise in population that started in 2003 is expected to continue until 2008.

**Table 1**  
**Size of population**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Population	5 379	5 388	5 393	5 399	5 403	5 379	5 379	5 380	5 385	5 389
Of which, female	2 760	2 766	2 770	2 774	2 776	2 767	2 768	2 769	2 771	2 773
Female %	51.3	51.3	51.3	51.3	51.4	51.4	51.4	51.5	51.5	51.5

Source: SOSR (Statistics Office of the Slovak Republic)

The changes in the size of Slovakia's population have been mainly caused by natural factors (i.e. the difference between the birth rate and death rate). (table 2) The population (in particular the male population) fell in 2001 but has grown slowly since 2002. The recent population growth has mainly been seen in north-east Slovakia; there has been little or no population growth in the south-west of the country.<sup>6</sup>

<sup>5</sup> Brief definitions of terms used:

- population – the number of inhabitants on a given date
- population growth – an increase in the number of inhabitants
- natural growth, natural decline - the increase or decrease in the population caused by the difference between the number of births and deaths
- birth rate – number of live births per 1,000 inhabitants
- death rate – number of deaths per 1,000 inhabitants
- fertility, fertility rate – the number of live births per 1,000 women aged 15-49
- crude fertility rate – number of live births per 1,000 women of child-bearing age
- ageing index – the number of pre-productive inhabitants (aged 0-14) compared to the number of post-productive inhabitants (aged over 65)

<sup>6</sup> c.f. Jurčová, Danuša et al.: Populačný vývoj v okresoch SR 2005, Infostat Bratislava.

**Table 2**  
**Birth, death and fertility rates**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Crude live birth rate	11.19	10.98	10.68	10.42	10.21	9.51	9.45	9.61	9.99	10.10
Death per 1000 inhabitants	9.53	9.68	9.86	9.71	9.76	9.66	9.58	9.71	9.63	9.93
Total fertility rate	1.470	1.428	1.374	1.329	1.292	1.198	1.185	1.199	1.241	1.253

Source: SOSR

Migration had little impact on the population figures in the second half of the 1990s, but immigration later helped offset the natural decrease in the population. In the last ten years, 18,000 foreign citizens have settled in Slovakia, mostly in and around Bratislava and Košice. Although these two cities used to be attractive destinations for internal migration, since the end of the 1990s, more Slovaks have moved out of them than have moved in. In the case of Bratislava, immigration completely offset the combined effect of this process and the natural decrease in the population in 2005.<sup>7</sup> A regional breakdown of the figures for population, percentage of women, and density of population will provide a more detailed picture of the current situation.

The two most populous regions (Košice and Prešov) are both in eastern Slovakia. The regions with the lowest number of inhabitants (Trenčín, Bratislava and Trnava) are in western Slovakia. These regions are, however, the most densely populated ones. The highest population density (293 per km<sup>2</sup>) is in the Region of Bratislava, which is also the region with the highest percentage of women.

<sup>7</sup> Jurčová, Danuša et al.: Populačný vývoj v okresoch SR 2005, Bratislava, Infostat, 2006.

**Table 3**  
**Population of regions (NUTS 3) at the end of July 2005**

<b>Region</b>	<b>Population</b>	<b>female (%)</b>	<b>population density</b>	<b>number of municipalities (LAU 2) (of which towns)</b>	
<b>Region of Bratislava</b>	602 433	52.7	293	73	(7)
<b>Region of Trnava</b>	553 768	51.3	133	251	(16)
<b>Region of Trenčín</b>	600 904	51.2	134	276	(18)
<b>Region of Nitra</b>	708 737	51.7	112	354	(15)
<b>Region of Žilina</b>	694 634	51.0	102	315	(18)
<b>Region of Banská Bystrica</b>	657 757	51.8	70	516	(24)
<b>Region of Prešov</b>	797 692	50.8	89	666	(23)
<b>Region of Košice</b>	771 360	51.5	114	440	(17)
<b>Whole country</b>	5 384 522	51.5	110	2 891	(138)

Source: SOSR

Forecasts for 2008 indicate population increases in the Regions of Bratislava, Trnava and Košice<sup>8</sup> and falling populations in the Regions of Nitra and Banská Bystrica. No change is expected in the other regions.<sup>9</sup>

### **I. 1. 2. Age structure**

An examination of changes in each age group – pre-productive, productive and post productive - shows that the population is ageing. (tables no. 4 and 5).

In the period 1996-2003, the number and percentage of Slovaks aged less than 14 fell steadily while there were increases in the number and percentage of people of working age (men aged 15-59 and women aged 15-54) and of older people (men over 60 and women over 55). From 1996 until the ‘critical’ year of 2001 the percentage of young people exceeded the percentage of older people but in 2002 the reverse was true. Since then, the number of young people has fallen further and the number of older people has risen. The mean age and the ageing index both indicate a gradually ageing population.

<sup>8</sup> Population growth forecasts for 2008: Bratislava region – 70; Trnava region – 404; Košice region – 9,734. The large increase in eastern Slovakia (in particular Kassa) is the result of the rapid growth of the Roma population.

<sup>9</sup> Vaňo, Boris: Prognóza vývoja obyvateľov v okresoch SR do roku 2025, Bratislava.

**Table 4**  
**Number of people in each age group**

	1996	1997	1998	1999	2000	2001	2002	2003
0 - 14	1 164 897	1 133 950	1 101 841	1 069 374	1 036 425	1 006 970	974 991	944 456
15 – 59M/54F	3 266 079	3 299 618	3 332 060	3 361 114	3 389 829	3 397 810	3 415 140	3 430 994
60+ M/55+	947 956	954 082	959 481	968 169	976 293	974 171	989 030	1 004 603

Source: SOSR

**Table 5**  
**Percentage in each age group, age indices**

	1996	1997	1998	1999	2000	2001	2002	2003
0 - 14 (%)	21.66	21.05	20.43	19.81	19.18	18.72	18.13	17.55
15 - 59M/54F (%)	60.72	61.24	61.78	62.26	62.75	63.17	63.49	63.77
60+ M/55+ F (%)	17.62	17.71	17.79	17.93	18.07	18.11	18.39	18.67
Mean age	34.82	35.10	35.38	35.68	35.98	36.17	36.50	36.82
Ageing index	81.38	84.14	87.08	90.54	94.20	96.74	101.44	106.37

Source: SOSR

Projections suggest that ageing indices will continue to be higher in western than in eastern Slovakia. A breakdown by region gives a more detailed picture (table 6).

**Table 6**  
**Percentage of age groups by region – projection for 2008**

Region	0-14 (%)	15-64 (%)	65+ (%)	Ageing index
Region of Bratislava	12.1	74.8	13.1	108.52
Region of Trnava	14.0	73.6	12.4	88.45
Region of Trenčín	13.7	73.1	13.2	96.11
Region of Nitra	13.8	72.7	13.5	97.98
Region of Žilina	16.4	72.1	11.5	70.46
Region of Banská Bystrica	14.8	72.4	12.6	85.56
Region of Prešov	19.1	63.8	17.1	54.90
Region of Košice	17.5	71.3	11.2	64.35

Source: Infostat

According to projections for 2008, the Region of Bratislava will have the highest percentage of people of working age, although the percentage of older people will exceed that of younger people. Elsewhere, the percentage of young people will exceed that of older people, although the gap in the regions of Nitra and Trenčín is fairly narrow.

### I. 1. 3. Life expectancy, causes of death

Life expectancy at birth has risen by 1.23 years for men and by 1.09 years for women in the past ten years (table 7). The gap between the life expectancy of men and women has narrowed slightly, from 7.93 to 7.79 years). In the 60-64 age group, average remaining life expectancy rose to 16.32 years for men and to 21.08 years for women.

**Table 7**  
**Life expectancy at birth**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Life expectancy (males)	68.88	68.90	68.63	68.95	69.14	69.51	69.77	69.77	70.29	70.11
Life expectancy (females)	76.81	76.72	76.74	77.03	77.22	77.54	77.57	77.62	77.83	77.90

Source: SOSR

Although life expectancy at birth rose for both men and women, it remained lower than in EU-15<sup>10</sup> countries, where the average for men is 76 and the average for women is 82.

In Slovakia, life expectancy for men varies by region between 65.4 and 73.77 and life expectancy for women ranges between 74.98 and 79.75. (Note that the longest regional life expectancy for men is still lower than the shortest regional life expectancy figure for women). As in other European and developed countries, an increasing number of deaths are caused by 'illnesses of affluence'. Cardiovascular disease has accounted for 55% of all deaths since 1981. Cancer of the colon is one of the most frequent forms of cancers among both sexes and the number of cases is growing. The number of people dying of other diseases of the digestive tract is also increasing. Cardiovascular disease and cancer were by far the most common causes of death for both men and women in the period (table 8).

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<sup>10</sup> Before May 2004, the 15 EU members were: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and the United Kingdom.

**Table 8**  
**The most common causes of death 2001-2005 (%)**

	<b>Men</b>	<b>Women</b>
<b>Cardiovascular disease</b>	47.9	61.8
<b>Cancer</b>	24.9	19.7
<b>External causes</b>	8.8	2.6
<b>Respiratory diseases</b>	6.1	5.2
<b>Non-tumorous diseases of the digestive tract</b>	6.1	4.2

Source: Infostat

## **I. 2. Employment and unemployment**

The percentage of the population that is economically active has grown to around 60% in the past ten years (table 9). Within the economically active population, the number of employed people declined in the first half of the period but then rose to 2,645,700 by 2005. The number of unemployed people rose to 508,000 in 2001 but then fell back to 427,500 in 2005.

**Table 9**  
**Economically active people (thousand), activity rate (%)**

	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Economically active	2 509.1	2 521.9	2 544.8	2 573.0	2 608.2	2 652.5	2 628.2	2 634.3	2 658.6	2 645.7
Employed	2 224.9	2 205.9	2 198.6	2 132.1	2 101.7	2 123.7	2 127.0	2 164.6	2 170.4	2 216.2
Unemployed	284.2	297.5	317.1	416.8	485.2	508.0	486.9	459.2	480.7	427.5
Economic activity rate	60.1	59.9	59.9	60.0	60.3	60.7	60.2	60.3	60.2	59.5

Source: SOSR

In H1 2006, Slovakia had an economically active population of 2,652,500 (59% of the total population), 18,700 more than in the same period of the previous year. 85.8% of the economically active population worked and 14.2% was unemployed.

### **I. 2. 1. The employed**

Statistics Office of the Slovak Republic (SOSR) figures for H1 2006 show a working population of 2,276,100 people, including:

- 1,978,600 employees
- 216,100 self-employed entrepreneurs (with no employees)
- 71,900 entrepreneurs with employees.

Compared to H1 2005, the number of people in work grew 4.1% with a 4.2% rise in the number of employees and a 4.5% increase in the number of self-employed entrepreneurs without employees. The number of entrepreneurs with employees fell by 1.2%.

The biggest growth in employment is in the service sector, but employment levels are also rising in manufacturing and the construction industry. The number of Slovaks employed in agriculture is steadily declining.

There was continued growth in both the number and percentage of people employed in the private sector. In H1 2006, 64% of all employees worked in the private sector (11.8 percentage points more than in H1 2005), and the percentage of people employed in the public sector fell by 7 percentage points.

The increase in employment reflected a larger number of jobs and employers. At the end of June 2006, there were 18,345 job vacancies, 32.6% more than a year earlier. SOSR figures for June 2006 show 86,933 businesses, 13.3% more than a year earlier, and 44,533 not-for-profit organisations, an increase of 7%. The number of entrepreneurs rose 5.6% to 380,162 in the year to June 2006.

### **I. 2. 2. The unemployed**

The unemployment rate peaked at 19.2% in 2001 and fell back to 12.8% in 2006 (tables 10,11). The number of registered unemployed fell to 9.12% in 2006. The average period of unemployment had fallen to 10.85 months by 2006 (table 11).

**Table 10**  
**Unemployment rate (%)**

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
11.3	11.8	12.5	16.2	18.6	19.2	18.5	17.4	18.1	16.2	12.8

Source: SOSR

**Table 11**  
**Registered unemployment**

	2004	2005	2006
Registered unemployed (%)	14.3	11.6	9.12
Average period of unemployment (months)	12.35	11.89	10.85

Source: Offices of labour, social affairs and family

Job centre figures show that the number of registered unemployed fell further, to 268,810, in November 2006. This represents an unemployment rate of 10.51% and a 9.27% rate of

registered unemployed. Of the total unemployed, 53.13% were women, 4% had reduced ability to work, 1.45% of them were underage and 6.15% were first-time job seekers.

According to the SOSR report published in December 2006 (<http://www.statistics.sk/webdata/slov/infor/1206/vza3q06.htm>) unemployment fell in every sector, most notably in manufacturing (15,000 fewer unemployed) and in services (12,400 fewer unemployed). The number of people ‘signing on’ fell by 10,900 compared to the same period (December 2005).

The number of people fell in each category of period of unemployment. The largest fall (24,800) was in the number of people who found work after 12-24 months of unemployment, while the number of people who ‘signed off’ after 6-12 months fell by 17,300.

There is huge variation in unemployment levels between regions (table12).

**Table 12**  
**Registered unemployment by region (%)**

<b>Region</b>	<b>%</b>
<b>Region of Bratislava</b>	2.23
<b>Region of Trnava</b>	5.01
<b>Region of Trenčín</b>	5.06
<b>Region of Nitra</b>	8.75
<b>Region of Žilina</b>	6.79
<b>Region of Banská Bystrica</b>	15.64
<b>Region of Prešov</b>	13.35
<b>Region of Košice</b>	14.84
<b>Whole country</b>	9.12

Source: Offices of labour, social affairs and family

In November 2006, the lowest unemployment rate (2.23%) was in the region of Bratislava and the highest (15.64% and 14.84%) were in the regions of Banská Bystrica and Košice respectively. The difference between unemployment rates in individual districts was even more extreme and ranged from 1.79% in Bratislava District IV to 27.84% in Rimavská Sobota.

### **I. 3. Macroeconomic situation**

#### **I. 3. 1. GDP**

The last ten years have seen a continuous growth in Slovakia's GDP (table 13). Extremely rapid growth in 1996-97 caused the economy to overheat and growth slowed in 1998. Since then, GDP growth has been slower but more stable.

**Table 13**  
**GDP at current prices and per capita in SKK and EUR<sup>11</sup>**

	GDP at curr. pr. (million SKK)	GDP at curr. pr. (billion EUR)	Indices Sppy=100 <sup>12</sup>	Per capita (thousand SKK)	Per capita (thousand EUR)
1996	655 240	-	110.7	121.8	-
1997	724 895	-	116.6	134.5	-
1998	790 047	-	109.8	146.5	-
1999	852 169	-	108.0	157.8	-
2000	941 314	22.1	110.7	174.3	4.1
2001	1 020 595	23.6	108.1	188.9	4.4
2002	1 111 484	26.0	108.8	206.6	4.8
2003	1 212 665	29.2	109.3	225.4	5.4
2004	1 355 262	33.8	110.3	251.8	6.3
2005	1 471 131	38.1	108.6	273.1	7.1
2006	1 636 263	43.9		303.5	8.1

Source: SOSR, [www.ueos.sk](http://www.ueos.sk)

According to SOSR, Slovakia's GDP in the first nine months of 2006 was SKK 1,198 billion, a 7.8% increase on the same period of 2005 and an 11.1% increase at current prices.

The following tables give a detailed picture of GDP growth by region. The highest rates of GDP growth occurred in the regions of Banská Bystrica, Košice and Bratislava (table 14).

<sup>11</sup> Average annual SKK/EUR exchange rate: 2000: 42.589, 2001: 43.309, 2002: 42.699, 2003: 41.491, 2004: 40.045, 2005: 38.593, 2006: 37.248.

<sup>12</sup> Same period of previous year, in this case the whole year.

**Table 14**  
**Regional GDP at current prices (million EUR)**

<b>Region</b>	<b>1996</b>	<b>2000</b>	<b>2002</b>	<b>2003</b>	<b>Index 2003/1996</b>
<b>Region of Bratislava</b>	4 004	5 541	6 692	7 265	181.0
<b>Region of Trnava</b>	1 831	2 372	2 598	3 150	172.0
<b>Region of Trenčín</b>	1 752	2 288	2 622	2 996	171.0
<b>Region of Nitra</b>	1 875	2 551	2 823	3 369	179.0
<b>Region of Žilina</b>	1 711	2 285	2 656	3 028	177.0
<b>Region of Banská Bystrica</b>	1 679	2 226	2 708	3 087	183.0
<b>Region of Prešov</b>	1 504	1 924	2 318	2 617	174.0
<b>Region of Košice</b>	2 047	2 767	3 317	3 717	182.0
<b>Whole country</b>	16 403	21 926	25 734	29 229	178.0

Source: SOSR

**Table 15**  
**Regional share of national GDP (%)**

<b>District</b>	<b>1996</b>	<b>2000</b>	<b>2002</b>	<b>2003</b>
<b>Region of Bratislava</b>	24.4	25.1	26.0	24.9
<b>Region of Trnava</b>	11.2	10.8	10.1	10.8
<b>Region of Trenčín</b>	10.7	10.4	10.2	10.3
<b>Region of Nitra</b>	11.4	11.6	11.0	11.5
<b>Region of Žilina</b>	10.4	10.4	10.3	10.4
<b>Region of Banská Bystrica</b>	10.2	10.2	10.5	10.6
<b>Region of Prešov</b>	9.2	8.8	9.0	9.0
<b>Region of Košice</b>	12.5	12.6	12.9	12.7
<b>Whole country</b>	100.0	100.0	100.0	100.0

Source: SOSR

The Region of Bratislava generates around one-quarter of national GDP (24.3% in 1996, 25.1% in 2000 and 24.9% in 2002) and per capita GDP in Bratislava is twice the national level. In 1996, the Region of Kosice had the highest GDP growth, but since then the Region of Bratislava has outstripped the other regions in terms of GDP growth.

Eurostat figures show that Bratislava and district – like Prague and district – exceeds the EU average in terms of economic development and the standard of living. While per capita GDP in Bratislava is 10% above the EU average, the corresponding figure in the other regions of Slovakia lags far behind this benchmark. Economists and statisticians note that there is some distortion in these figures, for example, they do not reflect the fact that people who work but do not live in Bratislava also contribute to its economic performance. Another distortion is caused by the fact that the figures ignore regional differences in prices; in Bratislava, not only

salaries, but prices too, are higher than in other regions. Nevertheless, there is a significant difference between Bratislava and other parts of the country.

The Region of Košice generates around 12% of national GDP. The region's GDP growth rate in 1996-2003 was lower than in earlier years but is expected to rise again due to economic changes and recent investments. Per capita GDP in Košice was between 88.4% and 90.5% of the national level.

The Region of Trnava accounts for some 10-11% of national GDP although its share gradually decreased until 2003. This decline is reflected in the region's per capita GDP, which was above the national level in 1996 and 2000 but lower than the national average in 2002. The other regions' share of national GDP has been fairly constant in the period.

## II. Statistical evidence in the areas of tax-deductible donations and percentage designations

### II. 1. Taxpayers

#### II. 1. 1. Number of taxpayers

The number of taxpayers, both individual and business, grew steadily between 1996 and 2006 (table 16). In eleven years, the number of private individuals paying tax grew almost fourfold and the number of businesses paying tax almost trebled.

**Table 16**  
**The number of business and individual taxpayers**

	Business	Individual	Growth index Previous year=100	
			Business	Individual
1996	59 956	602 953	1.00	1.00
1997	68 378	632 956	1.14	1.04
1998	76 358	689 4 78	1.11	1.08
1999	85 358	740 261	1.11	1.07
2000	94 073	793 910	1.10	1.07
2001	102 270	887 956	1.08	1.11
2002	110 748	1 238 347	1.08	1.39
2003	117 042	1 575 339	1.05	1.27
2004	128 497	1 847 641	1.09	1.17
2005	142 169	2 003 967	1.10	1.08
2006	155 969	2 157 211	1.09	1.07

Source: Slovakian Tax Office (DRSR)

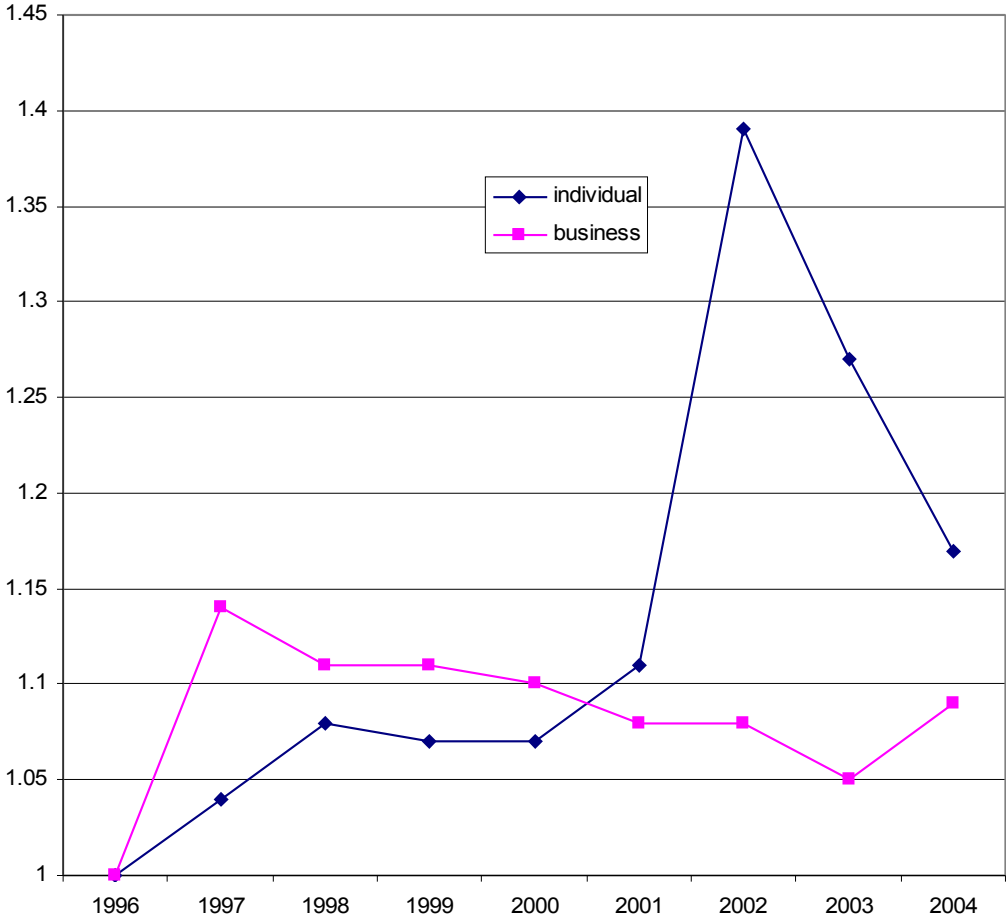
[http://www.drsr.sk/drsr/slovak/statistiky/registrovane\\_fo/reg1206.html](http://www.drsr.sk/drsr/slovak/statistiky/registrovane_fo/reg1206.html)

The growth rate of business and individual taxpayers is shown in the last two columns of table 16, but figure 1 below shows the process more clearly. Until 2000, the growth rate of business taxpayers was higher than that of individual taxpayers while the reverse was true between 2000 and 2005. In the case of businesses, the graph reflects the slower pace of economic growth in the six years following the 'boom' year of 1997. After 2004, the pace of economic growth again quickened.

In the case of individual taxpayers, years of sluggish growth were followed by a sudden spurt in 2002, after which the rate of increase fell back to its previous level in 2005. The increase in the number of taxpayers obviously reflects the increase in the economically active population after 2002. In this year, the long-term decline in the active workforce ended and

unemployment started to fall. Another significant factor was the introduction in 2004 of the flat-rate 19% personal and corporate income tax and the same rate of VAT on all goods and services. This sweeping change created new jobs and has generated a stream of capital investment from abroad. Its effects are still being felt.

**Figure 1**  
**The growth rate of individual and business taxpayers**



As detailed information on taxpayers is not available, questions such as their income structure and regional distribution, must go unanswered.

## II. 1. 2. The growth of tax revenue

The figures on the amount of tax paid (table 17) show two key facts:

1. Due to steady economic growth and the increase in employment levels, the amount of tax paid by individuals rose by EUR 241,210,992 between 2000 and 2006 and the amount of tax paid by businesses increased by EUR 606,687,842 in the same period.
2. The increase was not constant: tax revenue from individuals fell in 2004, and the amount of tax paid by businesses declined in both 2001 and 2004. This shows that there is no automatic correlation between an increase in the number of taxpayers and the amount of tax paid.

**Table 17**  
**The amount of paid tax by individuals and businesses (in euros)**

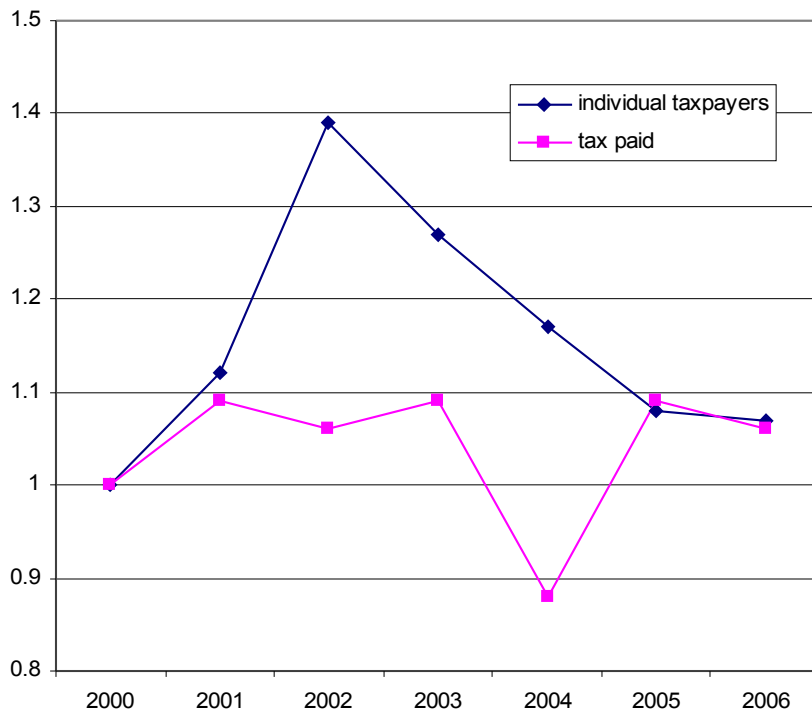
	Individuals	Businesses	Growth index Previous year=100	
			Individuals	Businesses
2000	780 583 139	745 809 327	1.00	1.00
2001	857 691 929	615 983 639	1.09	0.82
2002	913 824 330	850 196 247	1.06	1.38
2003	999 442 010	877 129 373	1.09	1.03
2004	881 540 694	846 321 580	0.88	0.96
2005	964 081 235	1 195 156 900	1.09	1.41
2006	1 021 794 131	1 352 497 169	1.06	1.13

Source: Slovak Tax Office (DRSR)

<http://www.drsl.sk/wps/portal!/ut/p/kcxml/04>

The increase in the amount of tax paid tended to match the increase in the the number of individual taxpayers near the beginning and the end of the period (figure 2). In 2002, when the number of individual taxpayers shot up, there was a lower increase in tax paid than in the previous year. In 2003, the rate of tax growth rose again, only to fall back again in 2004. In 2005 and 2006, the increase in the amount of tax paid closely mirrored the increase in the number of taxpayers.

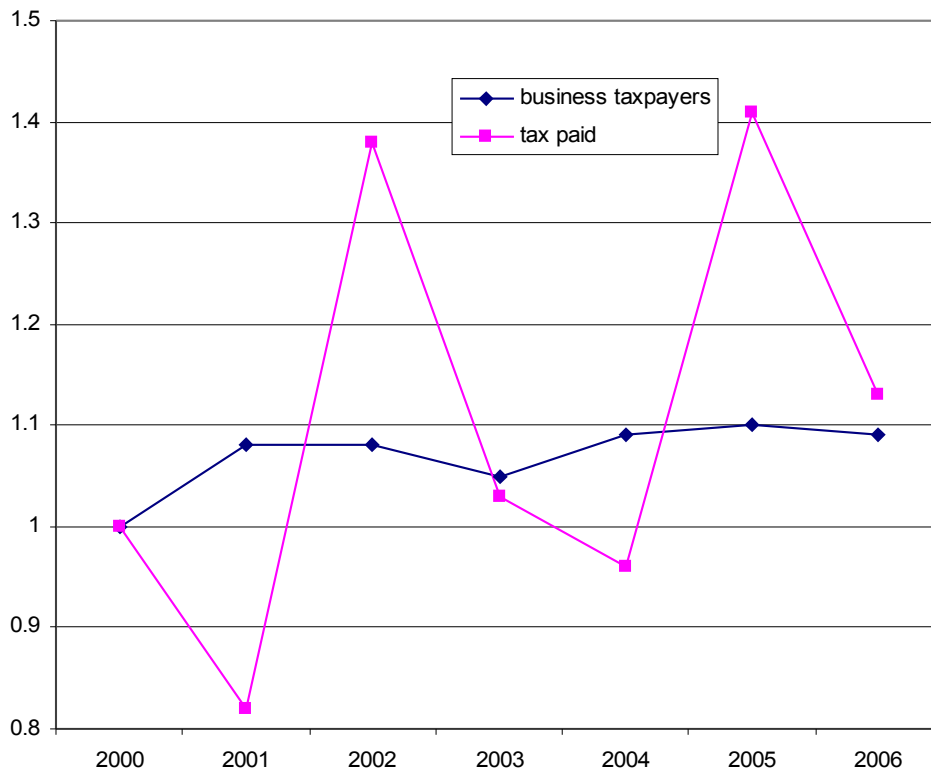
**Figure 2**  
**The growth rate of individual taxpayers and tax paid by them**



The correlation between the number of business taxpayers and the amount of tax paid is much less straightforward (figure 3). Between 2000 and 2006, the number of businesses grew steadily while the growth in tax revenue bounced up and down. The large surges in business tax revenue in 2002 and 2005 were preceded by very small increases and 2003 was the only year where there was any correspondence between the increase in the number of businesses and the amount of tax they paid.

To sum up, the graphs show little correlation between the increase in the number of taxpayers and the rise in tax revenue, and there is even less correlation in the figures for businesses than for individuals.

**Figure 3**  
**The growth rate of business taxpayers and the tax paid by them**



## **II. 2. Tax-deductible donations and percentage designations**

This section deals with two kinds of government support for the NGO sector. The first, which involved tax-deductible donations for public benefit causes, operated until the end of 2003. The tax breaks were available to both individuals and businesses, but individuals had to donate at least SKK 500 (14.3 euros) to be eligible for tax relief, whereas business had to donate SKK 2,000 (57 euros).<sup>13</sup> Individual taxpayers could reduce their tax base by up to 10%, while businesses could cut theirs by no more than 2%.

The second method of government support was a percentage designation system for individual taxpayers, which was first approved by Parliament in 1999, amended in 2001, and introduced in 2002. The decision to expand the scheme to include businesses was taken in 2002 and businesses joined the system in 2004. In the same year, the percentage that could be designated to public benefit causes was raised from 1% to 2%.

The following tables show statistical data concerning the two systems.

<sup>13</sup> Based on an exchange rate of SKK 35 to the euro.

## II. 2. 1. Tax-deductible donations

### II. 2. 1. 1. Individual taxpayers making tax-deductible donations

The first table (table 18) shows data for individual taxpayers.

**Table 18**  
**Tax-deductible donations made by individual taxpayers**

	Total number of taxpayers	Number of donations	Total tax paid (EUR)	Amount donated (EUR)
1998	689 478	17 490	845 048 238	5 423 652
1999	740 261	17 049	900 776 210	5 532 177
2000	793 910	21 280	780 583 139	5 961 729
2001	887 956	24 699	857 691 929	7 332 929
2002	1 238 347	34 357	913 824 330	9 681 947
2003	1 575 339	48 915	999 442 010	9 030 273
Total	5 925 291	163 790	5 297 365 858	42 962 707

Source: Slovak Tax Office (DRSR)

The figures show that the number of donors almost trebled between 1998 and 2003 and that the amount donated almost doubled despite falling back in 2003. In 2003, the last year of tax breaks for charitable donations, 48,915 people gave EUR 9,030,273 to support NGO activities.

The proportion of taxpayers who claimed tax benefit for donations grew to 3.1% between 1998 and 2003 and tax-deductible donations increased to around the equivalent of 1% of all tax paid (table19).

**Table 19**  
**The proportion of donors to all individual taxpayers and the amount donated as a percentage of all tax paid (%)**

	Donors/All taxpayers	Tax-deductible donations/ Total tax paid
1998	2.5	0.64
1999	2.3	0.61
2000	2.6	0.76
2001	2.8	0.85
2002	2.8	1.05
2003	3.1	0.90

Source: own calculations

The next section examines three factors:

1. the field of activity that received donations,
2. the number of donors to each field of activity,
3. the amount donated to each field of activity.

The Slovak Tax Office (DRSR) originally defined five fields of activity that could receive donations: education, culture, social welfare, health care and ‘miscellaneous’ (e.g sports, animal welfare). Two more were added in 2000: the blood-transfusion service and environmental protection.

A total of 163,790 tax-deductible donations were made between 1998 and 2003, of which 18% went to education, 7.6% to culture, 7.3% to social welfare, 18% to health care, 12% to the blood transfusion service, 1.7% to environmental protection and 35.4% to ‘other’ areas (table 20). The largest amounts thus went to the ‘miscellaneous’ category followed by the fields of health care and education.

**Table 20**  
**Number of individual tax-deductible donations by field of activity**

	1998	1999	2000	2001	2002	2003	Total
Education	3 434	3 571	4 110	4 280	5 915	8 189	29 499
%	<i>19.6</i>	<i>20.9</i>	<i>19.3</i>	<i>17.3</i>	<i>17.2</i>	<i>16.7</i>	<i>17.4</i>
Culture	1 560	1 450	1 865	1 676	1 933	3 998	12 482
%	<i>8.9</i>	<i>8.5</i>	<i>8.8</i>	<i>6.8</i>	<i>5.6</i>	<i>8.2</i>	<i>7.6</i>
Social welfare	1 286	1 225	1 509	1 875	1 976	4 061	11 932
%	<i>7.4</i>	<i>7.2</i>	<i>7.1</i>	<i>7.6</i>	<i>5.8</i>	<i>8.3</i>	<i>7.3</i>
Health care	1 076	1 196	4 768	6 423	12 644	3 580	29 687
%	<i>6.2</i>	<i>7.1</i>	<i>22.4</i>	<i>26.0</i>	<i>36.8</i>	<i>7.4</i>	<i>18.2</i>
Blood transfusion	-	-	1 234	1 528	1 607	15 036	19 405
%			<i>5.8</i>	<i>6.2</i>	<i>4.7</i>	<i>30.7</i>	<i>11.9</i>
Environmental protection	-	-	113	105	213	2 356	2 787
%			<i>0.5</i>	<i>0.4</i>	<i>0.6</i>	<i>4.8</i>	<i>1.7</i>
Other areas	10 134	9 607	7 681	8 812	10 069	11 695	57 998
%	<i>57.9</i>	<i>56.3</i>	<i>36.1</i>	<i>35.7</i>	<i>29.3</i>	<i>23.9</i>	<i>35.4</i>
Total	17 490	17 049	21 280	24 699	34 357	48 915	163 790
%	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>

Source: Slovak Tax Office (DRSR)

An analysis of the number of tax-deductible donations to each field over time shows the following four key trends:

1. The proportion of all donations going to health care grew from only 6.2% in 2001 in 1998 to 26.0% in 2001 and 36.8% in 2002 before dropping back to 7.4% in 2003.
2. An increasing percentage of all donations went to the blood transfusion service and environmental protection, the two sectors that were added in 2000. The proportion of all donations going to the blood transfusion service grew from an initial 5.8% to 30.7% in 2003. Donations for environmental protection were originally only 0.5 % of the total but grew to 4.8% by 2003.
3. Although donations in the 'miscellaneous' category made up 35.4% of all donations in the period, the annual percentage dropped from 57.9% in 1998 to 29.3% in 2002 and 23.9% in 2003. The proportion of donations in the field of education was fairly stable at between 17% and 21%. Relatively small percentages went to culture (6-9%) and social welfare (6-8%).

Between 1998 and 2003, tax-deductible donations by individuals totalled SKK 1,503,694,760 or just over EUR 42,962,700 (table 21). This means that the average amount donated by each taxpayer in the six-year period was SKK 9,180 (EUR 262).

Of the total amount donated, 15% went to education, 8% to culture, 5.5% to social work, 9% to health care, 6.5% to blood transfusions, 0.5% to environmental protection and 56% went to the 'miscellaneous' category.

**Table 21**  
**Amount of individual tax-deductible donations by field of activity (in euros)<sup>14</sup>**

	1998	1999	2000	2001	2002	2003	Total
Education %	705 079 13.0	751 900 13.6	932 877 15.6	1 011 739 13.8	1 405 895 14.5	1 544 503 17.1	6 351 993 14.7
Culture %	329 025 6.0	351 167 6.3	584 942 9.8	602 788 8.3	800 119 8.2	571 483 6.3	3 239 524 7.5
Social welfare %	262 212 4.8	251 995 4.6	330 559 5.5	491 956 6.7	574 170 5.9	467 827 5.2	2 378 719 5.5
Health care %	310 314 5.8	371 029 6.7	558 177 9.4	757 167 10.3	1 450 773 15.0	466 725 5.2	3 914 185 9.1
Blood transfusion %	-	-	372 656 6.3	442 783 6.0	478 560 5.0	1 485 653 16.4	2 779 652 6.5
Environ- mental protection %	-	-	41 556 0.7	62 660 0.9	77 978 0.8	45 554 0.5	227 748 0.5
Other %	3 817 022 70.4	3 806 086 68.8	3 140 921 52.7	3 963 835 54.0	4 894 490 50.6	4 448 528 49.3	24 070 882 56.0
Total %	5 423 652 100.0	5 532 177 100.0	5 961 688 100.0	7 332 928 100.0	9 681 985 100.0	9 030 273 100.0	42 962 703 100.0

Source: Slovak Tax Office (DRSR)

An analysis of the annual amount each field of activity received from tax-deductible donations shows the following key trends:

1. The amount donated to education, social welfare and environmental protection did not vary greatly from year to year. The percentage of the total amount donated that went to education (13-17%) and social work (5-7%) was roughly in line with the number of donations that went to these fields. The percentage of the total amount donated that went to environmental protection neared 1%, but fell back in 2003 despite a sharp rise in the number of donations that year.
2. The amount that went to the blood transfusion sector was about 6% of the annual total between 2000 and 2002 but a huge increase in the number of donations meant that this sector received 16.4% of the total amount donated in 2003.
3. In 2000, the proportion of the total amount donated that went to the cultural sector rose slightly above its usual level of 6%.

<sup>14</sup> Approximate calculations based on an exchange rate of SKK 35 to the euro throughout the period.

4. The percentage of the total amount donated that went to health care rose from 6% to 15% in 2002 (when 36% of all donations went to this field) before falling back to 5% in 2003, when only 7.3% of all donations went to this field.
5. The ‘miscellaneous’ category received the highest percentage of the total amount donated each year but the annual percentage fell from an initial 70% to around 50% later in the period. Thus, even though the largest drop in the number of donations was in this sector, it still attracted by far the largest share of total amount donated.

### II. 2. 1. 2. Businesses making tax-deductible donations

The percentage of businesses making tax-deductible donations was fairly constant at around 5% between 1998 and 2002 but the amount they gave grew substantially each year apart from 1999 (table 22).

**Table 22**  
**Tax-deductible donations by businesses**

	Number of business taxpayers	Number of donor businesses	Donors/ taxpayers (%)	Total donated (EUR)
1998	76 358	4 554	6	10 709 636
1999	85 358	4 287	5	8 224 657
2000	94 073	4 765	5	16 499 857
2001	102 270	5 379	5	21 213 104
2002	110 748	4 925	4.5	39 198 031

Source: Slovak Tax Office (DRSR)

No specific information is available on the tax-deductible donations by businesses to various parts of the NGO sector.

### II. 2. 2. Percentage designation

For two years (2002-2003), a 1% designation system operated alongside the existing system of tax-deductible donations. In 2004, the percentage of tax designated was raised to 2% and tax breaks for donations were scrapped. The next section uses statistical data to analyse the percentage designation system.

The total amount that NGOs would have received if every taxpayer had made a tax designation is easily calculated. Table 23 shows the total amount of tax paid by individuals and businesses and the potential total amount that they could have designated.

**Table 23**  
**The potential total value of designations (in euros)**

	Total tax paid		Potential total designations (2002, 2003 - 1%, from 2004 - 2%)	
	Individual	Business	Individual	Business
2002	913 824 330	-	9 138 243	-
2003	999 442 010	-	9 994 420	-
2004	881 540 694	846 321 580	17 630 813	16 926 431
2005	964 081 235	1 195 156 900	19 281 624	23 903 138
2006	1 021 794 131	1 352 497 169	20 435 882	27 049 943

Source: Slovak Tax Office (DRSR)

The following tables compare the potential total value of designations with the amount actually designated (tables 24 and 25).

**Table 24**  
**Percentage designations by individuals<sup>15</sup>**

	Potential designations (EUR)	Actual designations (EUR)	Actual/potential designations (%)
2002	7 490 538	2 386 057	31.8
2003	8 430 857	2 339 440	27.7
2004	15 409 626	6 890 163	44.7
2005	17 486 509	8 095 756	46.3
2006	19 202 531	9 473 493	49.3

Source: Slovak Tax Office (DRSR)

The table shows that the amount received by NGOs as a result of tax designations by individuals has been between one-quarter and one-half of the total sum that could have been allocated. It should be noted that the amount designated fell in the second year (2003) but jumped up in 2004 and increased steadily thereafter. There are two reasons for this:

1. The percentage was raised to 2% in 2004.

<sup>15</sup> For purpose of the wider comparative study of which this paper forms a part, approximate calculations were made throughout using an average exchange rate of SKK 35 to the euro, unless indicated otherwise. In order not to modify the share of total potential designations that the actual designations made in SKK represented (for example, according to Slovak Tax Office data, it was 31.8% in 2002), the average annual SKK/EUR exchange rate was used for this calculation. For annual rates, see note 11 above. Depending on the context the amount of the above given data may change according to the different exchange rates.

2. A higher percentage of the total potential amount was actually designated in 2004 and, encouragingly, this percentage has continued to grow since. Sadly, the lack of available information prevents a precise analysis of the reasons for this. For example, there is no information as regards the critical question of the number of individual taxpayers that actually make designations. However, although the percentage designation system has raised a large amount of money for NGOs, even more could have been designated to NGOs by taxpayers. For example, in 2006 alone a further SKK 362,387,213 (EUR 9,729,038) could have been designated to NGOs but wasn't.

2004 was the first year in which businesses were allowed to designate a percentage of their tax to an NGO. Almost all businesses availed themselves of this possibility and the amount actually designated was 96% of the amount that could have been allocated. This positive result exceeded the expectations of the NGO sector. In 2005, the amount actually designated rose slightly, but this represented a much lower percentage of the amount that could have been designated. In 2006, business designations grew in both nominal and relative terms, but the latter figure was still well short of the exceptionally high level of 2004.

**Table 25**  
**Percentage designations by businesses<sup>16</sup>**

	Potential designations (EUR)	Actual designations (EUR)	Actual/potential designations (%)
2004	14 793 984	14 215 420	96.0
2005	21 677 760	16 022 089	73.9
2006	25 417 418	20 728 647	81.6

Source: Slovak Tax Office (DRSR)

As in the case of individual taxpayers, there is insufficient information to explain these figures. One thing, however, is certain: in 2006 SKK 174,647,377 (EUR 4,688,772) – almost 20% of the potential designation – remained unused.

Thus, in 2006 alone, the total remaining amount that could have gone, but did not go, to NGOs was SKK 537,034,590 (EUR 14,417,810).

<sup>16</sup> Exchange rate calculation as used in table 24. See note 15 above.

### II. 2. 3. Income from tax-deductible donations and percentage designations

The following section looks at the income of the NGO sector under the two mechanisms (tax-deductible donations and percentage designations) since 1998.

The first table (table 26) shows the total amount received by NGOs from tax-deductible donations.

**Table 26**  
**Income of the NGO sector from tax-deductible donations (in euros)**

	<b>Individuals</b>	<b>Businesses</b>	<b>Total</b>
1998	5 423 652	10 709 636	16 133 288
1999	5 532 177	8 224 657	13 756 834
2000	5 961 729	16 499 857	22 461 586
2001	7 332 929	21 213 104	28 546 033
2002	9 681 947	39 198 031	48 879 978
2003	9 030 273	12 191 214 <sup>17</sup>	21 221 487
<b>Total</b>	<b>42 962 707</b>	<b>108 036 499</b>	<b>150 999 206</b>

Source: Slovak Tax Office (DRSR)

Between 1998 and 2003, tax-deductible donations totalled SKK 5,284,961,305 (EUR 150,999,206), of which 72% came from businesses.

Between 2002 and 2006, percentage designations totalled SKK 3,099,874,969 (EUR 80,151,065), of which 64% came from businesses (table 27).

**Table 27**  
**Income of the NGO sector from percentage designations (in euros)<sup>18</sup>**

	<b>Individuals</b>	<b>Businesses</b>	<b>Total</b>
<b>2002</b>	2 386 057	-	2 386 057
<b>2003</b>	2 339 440	-	2 339 440
<b>2004</b>	6 890 163	14 215 420	21 105 583
<b>2005</b>	8 095 756	16 022 089	24 117 845
<b>2006</b>	9 473 493	20 728 647	30 202 140
<b>Total</b>	<b>29 184 909</b>	<b>50 966 156</b>	<b>80 151 065</b>

Source: Slovak Tax Office (DRSR)

The following should be noted:

1. NGOs got EUR 70,847,141 more during the six-year period of tax-deductible donations than they did in five years of percentage designations.

<sup>17</sup> See Marček, Eduard, 2006

<sup>18</sup> Exchange rate calculation as used in table 24. See note 15 above.

2. Businesses accounted for the bulk of NGOs' income under both systems.
3. Businesses accounted for a larger chunk of NGOs' income during the period of tax-deductible donations than under the percentage designation system.

In the period 1998-2006, the NGO sector had a total income of EUR 231,149,957 from the two funding systems (table 28).

**Table 28**  
**The income of the NGO sector from the two systems (in euros)**

	<b>Tax-deductible donations</b>	<b>Percentage designations</b>	<b>Total</b>
<b>1998</b>	16 133 198	-	16 133 198
<b>1999</b>	13 756 608	-	13 756 608
<b>2000</b>	22 461 587	-	22 461 587
<b>2001</b>	28 546 033	-	28 546 033
<b>2002</b>	48 879 978	2 386 057	51 266 035
<b>2003</b>	21 221 488	2 339 440	23 560 928
<b>2004</b>	-	21 105 583	21 105 583
<b>2005</b>	-	24 117 845	24 117 845
<b>2006</b>	-	30 202 140	30 202 140
<b>Total</b>	150 998 892	80 151 065	231 149 957

## II. 3. Beneficiaries

### II. 3. 1. Number of NGOs<sup>19</sup> and their activities

The number of not-for-profit, non-governmental organisations (NGOs) doubled in the period 1996-2006 (table 29).

**Table 29**  
**Number of NGOs**

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
19 648	21 592	23 142	24 942	27 485	30 205	33 874	36 992	40 078	43 067	45 829

Source: SOSR

[http://www.statistics.sk/pls/elisw/casovy\\_Rad.procDlg](http://www.statistics.sk/pls/elisw/casovy_Rad.procDlg)

The breakdown of NGOs by their main field of activity (table 30) shows that 48% of NGOs are in the category of 'miscellaneous' community, social and personal services, 19% are in

<sup>19</sup> Not-for-profit organisations (or NGOs) carry out activities of public benefit and are not driven by a profit motive. They differ from companies, which can carry out the same kind of activities, but are profit-orientated.  
Source: [http://www.mvoservis.sk/index\\_body.php?Page=archiv/publ\\_manual4.php](http://www.mvoservis.sk/index_body.php?Page=archiv/publ_manual4.php)  
<http://www.isomi.sk/konferencia/euobcdial.htm>

real estate, leasing, business activities, 8% are in education, 7% are in public administration and defence and 4% are in health and social work.

**Table 30**  
**NGOs by field of activity**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Agriculture, hunting, fishing, forestry total	6	2	1	1	-	14	23	20	16	13	12
Manufacturing	5	4	5	4	3	3	3	3	4	3	3
Electricity, gas, water supply	-	-	-	-	-	-	1	-	1	2	2
Construction	4	4	4	6	6	7	13	7	8	9	8
Wholesale, retail trade; Repair of motor vehicles, motorcycles	22	15	14	12	10	13	15	15	14	13	10
Hotels and restaurants	36	32	33	34	34	32	40	31	36	37	41
Transport, storage, travel agencies	16	12	11	9	10	10	10	8	27	22	17
Financial intermediation	3	3	4	2	2	3	3	4	3	1	1
Real estate, renting, business activities	605	1 642	2 694	3 770	4 718	5 578	6 428	7 158	7 766	8 415	8 936
Public administration, defence; compulsory social security	3 412	3 203	3 213	3 286	3 247	3 244	3 276	3 233	3 323	3 322	3 327
Education	1 057	1 411	1 467	1 551	1 574	1 877	3 210	3 361	3 460	3 538	3 648
Health and social work	2 526	2 346	1 720	1 360	1 434	1 501	1 562	1 687	1 727	1 894	2 029

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Other community, social, personal service activities	11 956	12 918	13 968	14 899	16 440	17 923	19 290	21 465	23 693	25 798	27 795
Other activities	-	-	8	8	7	-	-	-	-	-	-
Total	19 648	21 592	23 142	24 942	27 485	30 205	33 874	36 992	40 078	43 067	45 829

Forrás: [http://www.statistics.sk/pls/elisw/casovy\\_Rad.procDI](http://www.statistics.sk/pls/elisw/casovy_Rad.procDI)

### II. 3. 2. Registered and beneficiary organisations

In order to be eligible for support from percentage designations, organisations must be officially registered as a potential recipient by the Chamber of Notaries. Organisations must

register each year even if there have been no changes in the activities of the organisation in the interim.<sup>20</sup>

Not all NGOs register themselves as potential recipients but almost all registered organisations actually receive support through the percentage designation system (table 31). There are two reasons for this:

1. The organisations that register are those that are confident of receiving designations.
2. The organisations that register have received designations before.

Obviously there is a lot of overlap between the two categories. This is borne out by the fact that many organisations are always on the list of potential recipients and that the same organisations always receive the most money (see appendices 1 and 2).

**Table 31**  
**The number of registered beneficiaries and actual beneficiaries**

	<b>Registered beneficiaries</b>	<b>Actual beneficiaries</b>	<b>Actual/registered beneficiaries (%)</b>
<b>2002 (1%)</b>	4 035	3 927	97.3
<b>2003 (1%)</b>	3 369	3 332	98.9
<b>2004 (2%)</b>	3 829	3 826	99.9
<b>2005 (2%)</b>	5 746	5 688	98.9
<b>2006 (2%)</b>	7 098	7 062	99.4
<b>2007 (2%)</b>	7 463		

Source: Slovak Tax Office (DRSR), Chamber of Notaries

From this, the average amount each beneficiary received can be calculated (table 32).

<sup>20</sup> For more information, see: Nagy, Myrtíl: 2 százalék Dél-Szlovákiában.

**Table 32**  
**Average amount received per beneficiary (in euros)<sup>21</sup>**

	Number of beneficiaries	Value of total designations (individual and business)	Average amount received
2002 (1%)	3 927	2 910 922	741
2003 (1%)	3 332	2 773 435	832
2004 (2%)	3 826	24 147 802	6 311
2005 (2%)	5 688	26 593 715	4 675
2006 (2%)	7 062	32 141 980	4 551

Source: Slovak Tax Office (DRSR), Chamber of Notaries

The table shows a huge jump in the value of designations in 2004, the first year in which businesses could make percentage designations and also the year in which the percentage was raised to 2%. As the number of beneficiaries rose by only five hundred that year, the average amount received soared. In 2005 and 2006, the number of beneficiaries grew faster than the total amount designated so the average amount received was lower. The same trend can be seen in the average amount received as a result of individual percentage designations (table 32, columns 4 and 5): the total sum designated almost trebled in 2004. In 2005 and 2006, the value of designations grew more slowly than the number of recipients so the average amount received by each fell.

As regards the details of the beneficiaries, this review deals only with the location of recipients in the period 2002-2004 (tables 33 and 34).

Table 33 shows that around one-quarter of all beneficiaries are based in the Region of Bratislava, some 12% are in the Region of Košice and a further 12% are in the Region of Banská Bystrica. The proportion of beneficiaries located in the Regions of Prešov, Nitra and Žilina is around 10-11% each and the percentage of beneficiaries from Regions of Trnava and Trenčín is usually less than 10%. To sum up, a large number of beneficiaries are located in Bratislava and roughly the same number are located in each of the other regions.

<sup>21</sup> Based on an exchange rate of SKK 35 to the euro.

**Table 33**  
**Percentage of beneficiaries per region**

<b>Region</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>Average<sup>22</sup></b>	<b>Rank</b>
<b>Bratislava</b>	23.9	26.6	25.7	25.4	1
<b>Košice-mesto</b>	12.8	12.5	12.2	12.5	2
<b>Banská Bystrica</b>	13.2	11.7	11.4	12.1	3
<b>Prešov</b>	12.3	10.6	9.7	10.9	4
<b>Nitra</b>	11.9	10.4	10.2	10.8	5
<b>Žilina</b>	10.4	9.5	11.0	10.3	6
<b>Trenčín</b>	8.5	10.1	10.4	9.7	7
<b>Trnava</b>	7.0	8.6	9.4	8.3	8
<b>Total</b>	100.0	100.0	100.0	-	-

Source: the database of Myrtil Nagy (Fórum IC, 2006)

A generally similar picture emerges from an analysis of the amount received by NGOs in each region. Again the lion's share goes to Bratislava with the other regions each getting a similar share (6-10%). The major difference is that the share of the money that goes to Bratislava (48%) is almost twice as high as the proportion of NGOs based there (25%). Thus the remaining 75% of NGOs get only 52% of the money.

**Table 34**  
**Proportion of total value of designations per region (%)**

<b>Region</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>Average<sup>23</sup></b>	<b>Rank</b>
<b>Bratislava</b>	42.6	41.8	60.2	48.2	1
<b>Košice-mesto</b>	11.4	11.1	6.9	9.8	2
<b>Žilina</b>	8.4	8.7	6.9	8.0	3
<b>Banská Bystrica</b>	8.9	8.1	4.4	7.1	4-5
<b>Trnava</b>	7.1	7.7	6.5	7.1	4-5
<b>Prešov</b>	7.4	7.9	5.5	6.9	6-7
<b>Trenčín</b>	7.4	8.1	5.2	6.9	6-7
<b>Nitra</b>	6.8	6.6	4.4	5.9	8
<b>Total</b>	100.0	100.0	100.0	-	-

Source: the database of Myrtil Nagy (Fórum IC, 2006)

It should be noted that most large national NGOs are based in Bratislava and their revenue thus appears in the figures for that region.

There is little sense in calculating the average amount designated to each organisation as this would obscure important differences. This review thus deals only with the organisations that received the most money in the past two years.

<sup>22</sup> The three-year average was calculated in order to be able to rank the regions.

<sup>23</sup> The three-year average was calculated in order to be able to rank the regions.

### II. 3. 3. Top 100 and Top 10 – organisations receiving the largest income from percentage designations

The following section is based on a list of the 100 NGOs that had the largest revenue from percentage designations in 2005 and 2006 (appendices 1 and 2).

The list contains three pieces of information:

1. the name of the organisation
2. the location of the organisation
3. the amount received.

The Top 100 list provides another way of looking at recipients, based on their location.

**Table 35**  
**Top 100 recipients by location/region**

<b>Location/region</b>	<b>2005</b>	<b>2006</b>
<b>Bratislava (of which, in the city)</b>	56 (56)	61 (57)
<b>Žilina</b>	7	10
<b>Košice</b>	10	9
<b>Prešov</b>	9	9
<b>Banská Bystrica</b>	6	4
<b>Trnava</b>	8	3
<b>Nitra</b>	2	3
<b>Trenčín</b>	2	1
<b>Total</b>	100	100

Source: [www.rozhodni.sk](http://www.rozhodni.sk)

In the past two years, more than half of the largest recipients were based in Bratislava (table 35). After Bratislava, the remaining large recipients are spread fairly equally across the Regions of Žilina, Košice and Prešov. There are very few Top 100 recipients in the remaining regions. A comparison of the location of the Top 100 recipients with the number of recipients and the share of all designations per region (tables 33 and 34) shows that the winners in both categories are Bratislava and Košice.

An examination of the stated field of activity of Top 100 recipients (table 36) shows that the largest single category is health care. The 2006 Top 100 shows an increase in the number of organisations involved in health and education, than the TOP 100 list of 2005, but it contains less with other definable fields of activity. There was also a large increase in the number of organisations with several fields of activity. These are mainly large foundations set up by

major companies such as Slovak Gasworks, Orange, Slovnaft, the Košice steelworks and various banks.

**Table 36**  
**The Top 100 recipients by activity<sup>24</sup>**

<b>Field of activity</b>	<b>2005</b>	<b>2006</b>
<b>Health care</b>	27	30
<b>Education</b>	6	11
<b>Sport</b>	12	8
<b>Children and youth</b>	7	5
<b>Religion</b>	7	4
<b>Regional development</b>	9	-
<b>Culture and science</b>	6	-
<b>Uncategorised<sup>25</sup></b>	12	15
<b>Several activities<sup>26</sup></b>	14	27
<b>Total</b>	100	100

Source: [www.rozhodni.sk](http://www.rozhodni.sk)

The following tables look at the Top 10 list of recipients in 2005 and 2006.

The top three organisations were the same in both 2005 and 2006 (tables 37 and 38). They were the Foundation of the Slovak Gasworks, the Central European Foundation and Orange (Konto Orange n.f.). The League Against Cancer and the Pontis Foundation also appear fairly high on both lists. The new arrivals in 2006 were mainly foundations set up by large companies: the Foundation of the Košice Steelworks, the Foundation of VÚB bank and the Foundation of Slovenská Sporiteľňa bank.

<sup>24</sup> The figures are approximate; it is not always possible to categorise organisations precisely based on their names.

<sup>25</sup> The recipients in this category cannot be categorised by their activity.

<sup>26</sup> Recipients in this category have several areas of activity.

**Table 37**  
**The Top 10 recipients in 2005**

<b>Beneficiary organisation</b>	<b>Amount received (EUR)</b>
Foundation of Slovak Gasworks	2 536 723
Central European Foundation	1 215 836
Orange (Konto Orange, n.f.)	583 735
ProŠport for the developing of sport and P.E.	490 017
League Against Cancer	427 942
Bratislava City Foundation	338 322
MEDICAL (health foundation)	278 221
Pontis Foundation	240 691
Foundation of parent groups	222 754
Foundation for children in Slovakia	212 119
<b>Total</b>	<b>6 546 360</b>

Source: [www.rozhodni.sk](http://www.rozhodni.sk)

In 2005, the top ten beneficiaries received a total of EUR 6,546,359 (24.6% of the total amount disbursed). Some two-thirds of all Top 10 funding went to the top three beneficiaries and these three foundations received 16% of the entire amount disbursed through percentage designations.

**Table 38**  
**The Top 10 recipients in 2006**

<b>Beneficiary organisation</b>	<b>Amount received (EUR)</b>
Foundation of Slovak Gasworks	3 004 431
Central European Foundation	1 213 866
Orange (Konto Orange, n.f.)	696 817
Foundation of Košice Steelworks	627 245
Pontis Foundation	450 796
Foundation of VÚB bank	444 179
Foundation of Slovenská sporiteľňa bank	418 248
League Against Cancer	410 918
For healthy health care	347 357
Community for orthopedics and rehabilitation	282 164
<b>Total</b>	<b>7 896 021</b>

Source: [www.rozhodni.sk](http://www.rozhodni.sk)

In 2006, the Top 10 recipients received a total of EUR 7,896,021, which represented 24.5% of the total amount designated. Foundations set up by large companies and banks made up six of the Top 10 (as against three in 2005) and they received 81% of all Top 10 revenue and 20% of the entire amount disbursed through the percentage designation system.

Some NGO representatives argue that these foundations are not genuine, even more claim that large companies use them to get back some of the tax paid and some observers argue that the money received by the foundations is passed on to the companies' employees.

## **Summary**

*Section 2 is based on statistical evidence and deals with the increase in the number of taxpayers and the amount of tax paid, two types of government support to NGOs through the tax system, beneficiary organisations of both types of support, and the largest recipients of percentage designations.*

*The number of taxpayers increased enormously between 1996 and 2006 and the pace of growth was particularly rapid after 2002. In the ten-year period, the number of individual taxpayers increased almost fourfold and the number of business taxpayers tripled.*

*Two forms of government aid to the NGO sector have been tried in Slovakia with some overlap between the two systems: (1) tax deductions on donations for public benefit causes, which stopped at the end of 2003 and (2) the designation to a selected recipient of 1%, (later 2%) of tax paid, which was introduced in 2002.*

*During the period of the first system (1998-2003) 163,790 donations worth EUR 42,962,707 were made by individuals. Donations worth EUR 108,036,499 by businesses were given to the NGO sector for the same period (up to 2002 this amount represented 23,910 donations by businesses; the number of business donations for 2003 is not available).*

*Some 2.5-3% of taxpaying individuals and 4.5-6% of businesses made tax-deductible donations. The largest number of donations went to organisations in the 'miscellaneous' category (including sports organisations), although a substantial number of donations also went to organisations involved in health care and education. An analysis of the areas receiving the largest sum in donations shows a similar pattern.*

*Under the system of percentage designation, half of individuals' potential total designations, and 82% of potential business designations, were actually allocated in 2006. If all individuals*

*and businesses had made designations in 2006, the NGO sector would have received another EUR 14,417,810.*

*In 1998-2006, under the two systems, the amount going to the NGO sector totalled EUR 231,149,957. Only organisations officially registered as recipients are eligible for percentage designations. In 2006, there were 45,829 NGOs, of which only 7,098 were officially registered as recipients. Of these, 7,062 were actually allocated funds through the percentage designation system.*

*One-quarter of all recipient organisations are based in the Region of Bratislava; the rest are spread fairly evenly across the country. Almost half the money disbursed through the tax designation system went to organisations in Bratislava.*

*In 2006, 61% of the Top 100 recipients were based in Bratislava, with substantial numbers of major recipients also based in the regions of Žilina, Košice and Prešov. Top 100 organisations based in Bratislava and Košice also got the lion's share of the revenue from percentage designations.*

*The largest recipients tend to operate in the field of health care or, increasingly, to operate in various fields. Some NGOs are concerned by the fact that these are mainly foundations set up by large companies (Slovak Gasworks, Orange, Slovnaft Košice Steelworks etc). Some observers claim that these foundations are not genuine grass-roots organisations, though there is no evidence for this. In 2005 and 2006, foundations set up by banks and large companies got 81% of the entire amount that went to Top 10 recipients.*

### **III. Empirical research on percentage designation and other types of donation**

#### **III. 1. Surveys of the NGO sector**

Surveys of the NGO sector in Slovakia carried out between 2002 and 2007 can be classified according to various criteria but, in terms of the aims of this paper, the following criteria were taken into account.

1. The primary aim of the survey –

- a) surveys focusing primarily on percentage designation
- b) surveys focusing on other topics but which also deal with percentage designation
- c) surveys that only deal with other aspects of the NGO sector

2. The target group(s) of the survey –

- a) surveys of public opinion
- b) surveys of NGOs
- c) surveys of businesses
- d) surveys that cover NGOs and businesses

The primary aim of this paper is to examine the development of percentage designation. Whereas the previous section involved a review of the relevant statistical data, this section reviews surveys concerning percentage designation in Slovakia. These are:

1. Give 1%! – a survey of 1,043 people carried out by the Forum Minority Research Institute in 2002.<sup>27</sup> This was the first survey in Slovakia to deal solely with percentage designation. The main areas covered were: public awareness of percentage designation, willingness to make designations, the characteristics of those making designations, the reasons for selecting beneficiary organisations, and ethnic considerations in making designations.

2. Social effects of 1% legislation – a study published by the Hungarian NGO, the Nonprofit Information and Training Centre (NIOK) in 2003. This is a review of data from public opinion surveys in Slovakia and Hungary. It contains a comparison of the situation in Slovakia and Hungary.<sup>28</sup>

<sup>27</sup> Lampl, Zsuzsanna: Adj 1 százalékot!, Fórum Társadalomtudományi Szemle, volume IV, no. 2, Somorja 2002.

<sup>28</sup> Lampl Zs.-Tóth, K.: The Impact of 1 % Laws in Hungary and Slovakia – a comparative overview, In: Torok, M.-Deborah, Moss: (ed.): Percentage philanthropy,

3. Public opinion survey I – carried out in 2004 and covering a sample of 1,033 people<sup>29</sup>, and published by the Slovakian agency Focus in 2005. In addition to percentage designation, the survey also looked at donations and fund-raising appeals. The main areas covered were: public awareness, willingness to make designations, the areas of activity of beneficiary organisations, frequency and regularity of percentage designations, other forms of donation, charity.

4. Public opinion survey II – a repeat of the previous survey, carried out in 2005 and covering a sample of 1,037 people,<sup>30</sup> and published by Focus in 2006.

### III. 2. Surveys of percentage designations and other types of donation

#### III. 2. 1. Public Awareness

Public opinion surveys found growing public awareness of percentage designation. This was accompanied by an increase in the number of ‘aware’ taxpayers who actually made designations (table 39).

**Table 39**  
**Level of public awareness of percentage designation**

	Percentage of adult population who are aware	Percentage of all taxpayers who are aware	Percentage of aware taxpayers who make designations
2002	71	62	40
2005	82	91	46
2006	86	94	54

When asked in 2002 where they got information about percentage designation from, two-thirds mentioned the media (television 53%, print media 16%, radio 5%) and 13% said they got information from friends or relatives. Only 5% mentioned specific organisations as sources of information. Other possible sources of information, such as the internet, seemed to be unused.

Unfortunately, later polls did not ask questions about sources of information so it is not known whether these changed over time. This information would be important as regards

[www.onepercent.hu/dokumentumok/chapter\\_6\\_Toht\\_Lampl.pdf](http://www.onepercent.hu/dokumentumok/chapter_6_Toht_Lampl.pdf)

<sup>29</sup> Záverečná správa z prieskumu pre The Sasakawa Peace Foundation, Focus, Centrum pre sociálnu a marketingovú analýzu, Bratislava 2005

<sup>30</sup> Záverečná správa z prieskumu pre The Sasakawa Peace Foundation, Focus, Centrum pre sociálnu a marketingovú analýzu, Bratislava 2006

NGOs' PR strategy. At first sight, the question does not seem so important now, when taxpayers are more aware of percentage designation, as it was in 2002, when the system was new. But the survey should be repeated every year and all taxpayers should be persuaded to make designations. In 2005, only around half of 'aware' taxpayers actually made a designation.

It should be noted that some taxpayers do not make percentage designations because they cannot. When the surveys were conducted, the minimum amount that could be designated was SKK 20 (EUR 0.57). Thus, if someone's taxable income was very low, they would have been unable to make a designation. It would be useful to know how many taxpayers were in this situation.

A survey carried out in 2002 showed that individual awareness of percentage designation depended mainly on the person's level of education. People aged 18-55 with secondary school or higher qualifications were more aware, while less well-educated people lacked awareness. The level of education was also a key factor in determining who actually made a designation. The higher the qualification and the older the person, the greater the chance that they will make a designation: 60% of people with higher education qualifications, and more than a half of all people aged over 55, actually made designations, compared to the overall figure of 40% in 2002.

A survey carried out in 2006 found that 54% of all taxpayers made designations and found above-average levels of participation among people with higher education (72%), white-collar workers (73%), senior executives (68%), members of churches, trade unions, political parties and NGOs (66%) and parents of young children (59%). Among taxpayers who did not make a designation (46% of all taxpayers), the following groups were over-represented: people with only basic education (68%) people with vocational education (54%), people aged 18-24 (66%), manual labourers (73%) and skilled workers (52%), people with no young children (50%), and those who did no voluntary work or who were not members of some sort of organisation (20%).

Other surveys confirm that education and social status are key factors in determining whether someone will actually make a designation and also found that people who are members of organisations, who do voluntary work, and who have small children, are more likely to make a designation.

### **III. 2. 2. Factors affecting choice of beneficiary organisation**

The 2002 survey found that the main motivation for making a designation was the desire to help. A study published in 2003, which summarised research in Hungary, also came to this conclusion. Beyond this, three factors play an important role in the selection of recipients of percentage designations:

- a personal link to the organisation,
- location of the organisation,
- the organisation's field of activity.

The 2002 survey found that two-thirds of those who made designations had some personal link with the recipient, either as a member (14%), a user of its services (32%), a connection through the workplace (16%), or recommended by the employer (6%). Later surveys did not deal directly with this question, but other polls indirectly suggest that those who do voluntary work for or are members of some sort of organisation tend to designate these organisations.

The surveys of 2002 and 2003 asked about the location of recipient organisations but regrettably later surveys omitted this question. The 2002 survey found that 66% of designations went to a local organisation (i.e. in the same region). One in five went to a national organisation and only one in ten went to an organisation located in a different region. The obvious conclusion is that people tend to designate organisations they know and trust. This indicates the key importance of the taxpayer's relationship to the recipient organisation. As regards the third factor, surveys in 2002 and 2006 showed how designations varied according to the fields of activity of recipient organisations (table 40).

**Table 40**  
**The field of activity of beneficiary organisations**

	2002 (N=196)	2006 (N=280)
Health	29.7	29.0
Education	18.9	29.0
Sport	12.6	12.0
Social welfare	9.6	4.0
Culture	7.1	4.0
Religion	5.7	7.0
Environmental protection	4.1	1.0
Science	1.1	**
Child welfare	*	6.0
Regional development	*	5.0
Animal welfare	*	1.0
Development of civil society	*	1.0
International aid	*	1.0
Ethnic minorities	*	0.4
Social status of women	*	0.3
Status of Romas	*	0.0
Other	7.6	*
Unknown	3.7	0.2

\* area of activity not covered in the survey

\*\* science was included in education in 2006

(N = number of people surveyed)

In 2002, health care was by far the most popular target area, with education and sport also attracting over 10% of total designations. Organisations involved in social work got less than 10% and organisations in other fields, including culture, religion and environmental protection, got an even smaller slice of the cake.

By 2006, education had joined health care at the top of the list. Sports organisations continued to get around 12% of all designations and the proportion going to religious organisations grew to 7%. Organisations involved in social welfare, culture and environmental protection got a smaller percentage of designations than in 2002. Apart from child welfare and regional development, no other area attracted significant support and the survey found no designations whatsoever to organisations concerned with Roma affairs.

### **III. 2. 3. Factors affecting frequency of designation**

After four years, it is worth investigating the extent to which percentage designation has become a habit. A 2006 survey found that 48% of taxpayers were regular 'designators'. Strongly represented in this group were people with higher education qualifications (63%),

white-collar workers (67%), senior executives (64%) and people who did voluntary work or were members of some sort of organisation (57%).

In terms of the frequency of percentage designation, four groups can be distinguished (table 41) and, based on these groups, four types can be identified.

**Table 41**  
**Frequency of percentage designation**

	<b>Sample of population (N=1037)</b>	<b>Sample of taxpayers (N=516)</b>
<b>Before and now</b>	21.0	43.0
<b>Only now</b>	6.0	11.0
<b>Only before</b>	5.0	6.0
<b>Never</b>	68.0	40.0

Source: Focus 2006  
(N=number of people surveyed)

The first group, comprising 43% of taxpayers, made percentage designations in 2005 and before. They could be called 'regular designators'.

The second group, accounting for 40% of taxpayers, have never made a percentage designation. They could be called 'potential designators'.

The third group, 11% of all taxpayers, made a percentage designation for the first time in 2005. They could be called 'new designators'.

The fourth group, 6% of all taxpayers, are those who had made a percentage designation before, but did not do so in 2005. They could be called 'lapsed designators'.

It would be good to know why somebody remains a potential designator or becomes a lapsed designator. The 2002 survey found the following answers to this question<sup>31</sup> (table 42).

**Table 42**  
**Reason given for not making a percentage designation (%) (N=292)**

Didn't know how to do it	21.5
Too complicated	20.0
Wanted to but forgot	17.0
Don't trust NGOs	10.5
Can't remember	10.0
Didn't know who to give the money to	9.3
Don't agree with just giving something to someone	6.1
Don't trust the tax office people	5.4

Source: 'Give 1% !' (Zsuzsanna Lampl, 2002)

<sup>31</sup> Obviously in 2002, there was no possibility of being a regular designator.

In 2002, 60% of taxpayers were potential designators (there were no regular or lapsed designators as this was the first year of the percentage designation system). Table 42 shows that there was a variety of reasons for not making a percentage designation and none of them was particularly more frequent than the rest. NGOs could be reassured by the fact that only one in ten of potential designators lacked confidence in them, although this is still a significant proportion. In general, the most common reasons were apathy, forgetfulness, laziness and lack of awareness.

As later surveys did not ask this question, there is no way of knowing why there are still so many potential designators and there is no information whatsoever about lapsed designators.

What is known is that among potential designators (40% of all taxpayers) the following groups are over-represented: men (45%), people with only basic education (66%) people with vocational education (49%), manual labourers (70%) and people who do voluntary work or are members of some sort of organisation (43%).

The following groups make up above-average proportions of regular designators (43% overall): more educated people (56%), people in creative and management positions (56% and 59% respectively), parents of young children (47%) and people who do voluntary work or are members of some sort of organisation (56%).

Two-thirds of regular designators support the same organisation each time and one-third of them designate a different organisation each time. Later surveys did not ask detailed questions about the relationship between the designator and the recipient organisations. Presumably someone who regularly designates the same organisation feels something towards the organisation, and may have some kind of loyalty to the organisation.

Another important question for NGOs is whether designators give any other kind of support to the NGO sector. The 2006 survey found that only 15% of designators provided some other kind of financial or material support to NGOs.

### **III. 2. 4. Other forms of charitable support**

As this topic is only of peripheral importance to percentage designation, the results of a Forum survey will be only summarised in this paper. The survey found that everyone seems to have performed some kind of charitable act, and that some people have done so in several different ways. This survey examines three kinds of charitable act:

1. buying things for charity

2. financial donations

### 3. supporting individuals and/or institutions

In the first area, the survey found the following:

- 47% of those surveyed bought postcards from charities (especially women aged 25-34, people with higher education, white-collar workers, senior executives, parents of young children, people with net household monthly income of EUR 570-715, and people who do voluntary work or are members of some sort of organisation)
- 31% bought charity lottery tickets (senior executives and people who live in Trnava and Banská Bystrica regions)
- 29% bought the 'Nota Bene' newspaper from homeless people (people with higher education, senior executives, students, people with a monthly salary over EUR 715, people who live in Bratislava and Košice and the regions of Bratislava and Žilina)
- 11% bought tickets for charity events (people with higher education, white-collar workers, senior executives, business people, people with a monthly salary over EUR 715, people who do voluntary work or are members of some sort of organisation)
- 11% bought things as part of charity events or campaigns, e.g. flowers on Daffodil Day to help the League Against Cancer, Avon charity products)
- 4% bought works of art that were sold for charity.

As regards the second area - financial donations - the most common method is to put money into a collection box: 55% of these surveyed put money into collection boxes in churches and 53% put money into collection boxes at post offices and other places. The most frequent donors overall were women, people aged over 60, retired people, people with net household monthly income of EUR 570-715, people who do voluntary work or are members of some sort of organisation, people living in villages and people living in the region of Prešov. The most frequent donors to NGO collection boxes are: women, people aged 35-44, people with higher education, white-collar workers, senior executives, people with a monthly income over EUR 715 and people who do voluntary work or are members of some sort of organisation. Other methods of donations mentioned were those pledged by a text message (32%) or telephone call (20%). Only 7% of those surveyed made charitable donations through bank transfers.

The section of the survey dealing with the third kind of charitable act - supporting individuals and institutions, found that 41% of those surveyed gave money to beggars and 41% said they helped needy people who were not friends or relatives. As regards institutions, 39% supported

churches, 30% supported NGOs and one-quarter supported schools, hospitals and similar institutions.

Although people who do voluntary work or are members of some sort of organisation are over-represented in every area, in general, different groups of people support different kinds of individual and institution.

Town-dwellers, and more so city-dwellers, are more likely to give money to beggars, while other needy people can expect help from women and people who live in the region of Nitra.

Supporters of churches tend to be women, people aged more than 60, retired people, people with only basic education, village-dwellers and people who live in the regions of Nitra and Prešov. NGOs are most often supported by people with higher education, white-collar workers, business people, senior executives, people with a monthly income over EUR 715 and people who live in the region of Nitra. Schools and hospitals tend to be supported by women, people aged 35-44, people with higher education, white-collar workers, business people, senior executives, people with a monthly income over EUR 715, people who live in the regions of Trnava and Banská Bystrica and the parents of young children.

### **III. 3. Charitable donations by companies**

The second part of this section is a brief overview of charitable donations by companies. There have been three surveys of this area, the first of which was carried out by the NGO, PANET in 2002. The survey covered 194 medium-sized companies<sup>32</sup> and 182 NGOs and looked at cooperation between the business and NGO sectors, possible obstacles to cooperation and the outlook for the future.<sup>33</sup>

The survey confirmed the assumption that most companies had received requests for help from NGOs. Most companies had responded positively to the requests and had supported the organisations. The survey found that companies generally helped local sports, youth or health-care projects.

Although these were generally one-off donations, both companies and NGOs saw their cooperation as an ongoing process. Companies reported that the major benefits from cooperation were good publicity and improved brand recognition, and saw the major obstacles as the unfavourable regulatory framework and lack of funds. NGOs concurred but added that

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<sup>32</sup> Medium-sized companies have more than 50 employees and annual turnover of more than SKK 5 million, (EUR 142,857).

<sup>33</sup> Marček, Eduard and Dluhá, Marianna: Podniky a neziskové organizácie, SBS 2003/1.

cooperation was hampered by a lack of trust from the business side. This, the NGOs added, stemmed from a lack of knowledge about the NGO sector.

Two later surveys examined links between the business and NGO sectors and the development of corporate donations to good causes. The surveys, carried out in 2005 and 2006, were organised by Trend magazine and the Forum of Donors (Fórum donorov). Questionnaires were sent to the 200 largest companies in Slovakia, of which 42 responded in 2005 and 39 responded in 2006. As the results were similar each year, most of the figures quoted here will come from the more recent survey.

Almost all (97%) of the responding companies had supported good causes in some way or other. More than half of them (54%) made percentage designations and only four companies provided no support apart from percentage designation. The companies preferred single donations to sponsorship agreements and the most frequently supported areas were children and young people, culture and science. Compared to 2004, companies gave less money to sports, church organisations and charities and more to education, environmental protection and science.

In 2004, 30 of the respondent companies gave the NGO sector a combined SKK 216,291,660 (EUR 6,179,762) including the 2% tax designation in 18 cases. There is no comparable data for 2005.

Requests for support were evaluated by company executives. The most common forms of support were financial donations (mentioned by 77% of companies), followed by sponsorship deals (64%) and non-financial assistance (49%).

A major change between the two years was that an increasing number of companies saw philanthropy as an important part of the company's image and 20% of companies have a strategic programme for this area. Another change was that more companies supported national causes rather than local ones.

Finally, the survey looked at the important question of what influences a company when deciding whether or not to support a good cause (there were more possible answers than those given here).

The main reasons were:

- a well thought-out request for help (22%)
- long-term fruitful cooperation with the NGO (12%)
- the example of multinationals' strategy (10%)
- a spontaneous decision to support a good cause (9%)
- a personal link to the organisation seeking support (9%)

## **Summary**

*Section 3 concentrates on empirical research into percentage designation but also deals with other kinds of charitable donation by individuals and companies.*

*Surveys show that Slovaks have steadily become more aware of the issue of percentage designation. This, along with the statistical data reviewed in section two, is another reason for the increase in the number of designations, in that the more people are aware of the system, the more likely they are to use it.*

*The surveys clearly show that designators tend to be well-educated, of high social status, a member of some sort of organisation, parents of young children or do voluntary work.<sup>34</sup> These same groups are also more likely to make other kinds of charitable donation.*

*Three main factors influence donors' choice of recipient: (1) personal link to the organisation, (2) location of the organisation, (3) the organisation's field of activity. Empirical research reinforces the statistical evidence that the largest amount of support goes to the areas of health, education and sport.*

*This section also examines the extent to which percentage designation has become a widely-accepted habit. Four groups are identified: regular designators, potential designators, new designators and lapsed designators. A high percentage (43%) are regular designators but almost as many (40%) have never made a percentage designation. This shows that there is considerable scope for widening the net of percentage designation as it is unlikely that all non-designators are opposed to charity in principle. Indeed, surveys show that apathy and forgetfulness are among the most common reasons for not filling in the tax designation form.*

*Other forms of assistance (giving money to beggars, donating to charity, buying charity gifts etc) are fairly common. Surveys have so far failed to examine the link between percentage designation and other forms of charitable donation in detail but they do show that 85% of those who make percentage designations do not support NGOs in any other way.*

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<sup>34</sup> The survey does not provide any more information about percentage designation as this was not its primary area of research.

*The following conclusions can be drawn on the basis of statistical evidence and empirical research:*

- 1. The number of donors, both individual and corporate, and the amount donated, increased during the six years of tax-deductible donations and the five years of percentage designations. The reasons for this included economic growth, changes in the political and regulatory environment, campaigns by NGOs, improved public awareness, and the spread (and rediscovery) of charity as a natural form of behaviour.*
- 2. In the period 1998-2003, the system of tax-deductible donations raised approximately EUR 151,000,000 for the NGO sector, while the percentage designation system generated EUR 80,151,546 from 2002 to 2006. Thus, in terms of fund-raising, the system of tax-deductible donations was more successful than the system of percentage designations.*
- 3. The largest amount of support has gone to organisations operating in the fields of health and education, and organisations based in Bratislava. In the past two years, an increasing proportion of percentage designations have gone to foundations set up by banks and large companies.*

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## Appendices

### Appendix 1: Top 100 organisations receiving the largest amount from percentage designations in 2005

Recipient	Location	Amount received (SKK)
Nadácia SPP	Bratislava	88 785 303
Stredoeurópska nadácia		42 554 244
Konto Orange, n.f.		20 430 716
ProŠport - združenie na podporu telesnej výchovy a športu		17 150 591
Liga proti rakovine SR		14 977 963
Komunitná nadácia Bratislava		11 841 274
MEDICAL – NADÁCIA		9 737 744
Nadácia Pontis		8 424 192
Slovenská rada rodičovských združení		Prešov
Nadácia pre deti Slovenska	Bratislava	7 424 172
Združenie na pomoc detskej onkológii		7 323 498
Nadácia U. S. STEEL KOŠICE	Košice	6 242 850
Košická aréna		5 769 039
Centrum pre filantropiu n.o.	Bratislava	5 753 183
Nadácia ZSNP a Slovalco	Banská Bystrica	5 704 278
Pro charitas	Trenčín	5 369 405
Sv. Ján Krstiteľ, n.f.	Prešov	5 358 342
SANUS, nadácia preventívnej medicíny	Bratislava	5 343 207
NEMOCNIČNÉ TENISOVÉ ZDRUŽENIE DOLNÝ KUBÍN	Žilina	5 194 202
Spoločnosť detskej onkológie Košice	Košice	4 886 869
Spoločnosť priateľov detí z detských domovov Úsmev ako dar	Pozsony	4 361 874
Humanitná nadácia zdravotne postihnutých		4 288 523
PLAMIENOK n.o.	Trnava	4 109 909
ŠANCA, n.f.	Košice	4 089 421
Združenie Mladé Slovensko	Banská Bystrica	4 036 864
Nadácia na podporu púchovského regiónu	Trenčín	3 730 269
Nadácia MARKÍZA	Bratislava	3 679 628
SLOBODA ZVIERAT		3 658 135
Spoločnosť absolventov a priateľov Technickej univerzity v Košiciach, n.f.	Košice	3 608 576
Základná organizácia Slovenského odborového zväzu energetikov pri VSE a.s. Košice		3 586 488
Nadácia Spoločne pre región	Žilina	3 393 046
Nadácia detské kardiocentrum	Bratislava	3 304 219
Univerzita Komenského n.f.		3 231 179
SVETIELKO NÁDEJE	Banská Bystrica	3 221 394

SOCIA - Nadácia na podporu sociálnych zmien	Bratislava	3 146 551
Neinvestičný fond Mesta Skalica	Trnava	3 068 390
Nadácia Vrátené Zdravie	Bratislava	2 998 929
Nadácia VÚB		2 912 331
Nadácia Železiarne Podbrezová	Banská Bystrica	2 728 966
ČLOVEČINA, Občianske združenie	Trnava	2 689 629
TJ SLÁVIA STU	Bratislava	2 578 938
Neurochirurgia n.f.	Žilina	2 358 306
Združenie Umenie pomoci	Bratislava	2 284 597
Únia nevidiacich a slabozrakých Slovenska		2 241 429
Nadácia Jednota COOP		2 237 735
Združenie rodičov a priateľov hluchoslepých detí	Košice	2 213 736
Spoločnosť BOŽIEHO SLOVA	Nitra	2 203 494
Maltézska pomoc	Bratislava	2 090 984
Základná organizácia Odborového zväzu Chémia SR pri Slovnaft a.s. Bratislava		2 021 081
Klub priateľov Trnavy	Trnava	1 913 424
ZA ZDRAVÉ ZDRAVOTNÍCTVO	Bratislava	1 899 739
Združenie priateľov Základnej školy internátnej pre nevidiacich a slabozrakých v Levoči, skrátenejší názov pre písomný styk ZP ZŠI NS	Prešov	1 878 242
Slovenský výbor pre UNICEF	Bratislava	1 823 129
Nadácia NÁRODOHOSPODÁR		1 792 590
Nadácia Penta		1 786 841
Nadácia Rozum a Cit	Žilina	1 742 852
Nadácia " Zdravie pre všetkých"	Košice	1 718 789
Slovenský paralympijský výbor	Bratislava	1 685 729
Nadácia 21. storočia	Žilina	1 679 180
Junior Achievement Slovensko - Mládež pre budúcnosť	Bratislava	1 674 332
Nadácia MEMORY - Neuroimunologické centrum pre výskum Alzheimerovej choroby		1 634 347
Nadácia Petra Dvorského HARMONY		1 599 819
Nadácia ESPÉRANCE		1 594 665
Rehabilitačné centrum HARMONY, n. o.		1 585 760
Asociácia športových klubov Inter Slovnaft Bratislava		1 491 758
KLUB PRIATEĽOV DAB		Nitra
S.P.A.C.E. - Centrum pre analýzy sociálnej politiky, n.o.	Bratislava	1 395 459
TJ Hipológ ZOO		1 388 917
Občianske združenie ŠARIŠAN	Prešov	1 381 067
Združenie na pomoc ľuďom s mentálnym postihnutím v Stropkove	Prešov	1 377 880
Academia Istropolitana Nova	Bratislava	1 376 283
Hnutie pomoci zdravotníctva	Bratislava	1 374 970

Klub priateľov zrakovo postihnutej mládeže na SOU pre zrakovo postihnutú mládež v Levoči	Prešov	1 357 487
REVIA - Malokarpatská komunitná nadácia	Bratislava	1 331 601
Konzervatívny inštitút Milana Rastislava Štefánika n.f.	Bratislava	1 328 102
NADÁCIA MERKÚR		1 325 228
Spišská katolícka charita	Košice	1 322 557
Nadácia Európska kultúrna spoločnosť	Bratislava	1 321 402
Onkológia - rádioterapia Poprad, n.f.	Prešov	1 319 589
Športový klub ŠK Skalica	Trnava.	1 316 670
Komunitná nadácia Prešov	Prešov	1 299 728
Nadácia LEUKÉMIE		1 274 511
Nadácia Výskum rakoviny	Bratislava	1 265 294
združenie ORIN PANACEA		1 255 625
NADÁCIA pre TRANSPLANTÁCIU		1 234 692
DETSKÉ CENTRUM, spoločnosť pre pomoc deťom v SR odkázaným na náhradnú výchovu	Žilina	1 218 296
Hokejový klub 91 Senica	Trnava	1 186 111
Územný spolok SČK	Košice	1 173 290
Prešovský hudobný spolok - SÚZVUK	Prešov	1 130 939
Návrat	Bratislava	1 117 366
Náruč - Pomoc deťom v kríze	Žilina	1 116 082
Nadácia EKOPOLIS	Banská Bystrica	1 055 863
Nadácia HELP	Bratislava	1 042 840
Asociácia Handicapovaných		1 040 805
Telovýchovná jednota Sĺňava Piešťany	Trnava	1 030 198
Telovýchovná jednota STU Trnava	Trnava	1 028 609
PERSPEKTÍVA		1 020 659
Diakonické združenie Betánia	Bratislava	1 017 538
Občianske združenie na podporu nadaných detí - AVOS		1 011 061
Nadácia Mateja Bela		1 001 465
Slovenská spondylochirurgická spoločnosť	Banská Bystrica	995 976
Autistické centrum Andreas n.o.	Bratislava	984 370
AUTOSPORT TEAM PRESSKAM		977 153
Nadácia PRO CASSOVIA	Košice	970 497
METODKA		966 755
Školský športový klub Bílikova	Bratislava	966 240
Neinvestičný fond EUROMED		964 965

Source: [www.rozhodni.sk](http://www.rozhodni.sk)

## Appendix 2: Top 100 organisations receiving the largest amount from percentage designations in 2006

Recipient	Location	Amount received (SKK)
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Nadácia SPP		105 155 099
Stredoeurópska nadácia	Bratislava	42 485 312
Konto Orange, n.f.		24 388 609
Nadácia U. S. STEEL KOŠICE	Košice	21 953 587
Nadácia Pontis	Bratislava	15 777 868
Nadácia VÚB		15 546 282
Nadácia Slovenskej sporiteľne		14 638 684
Liga proti rakovine SR		14 382 121
ZA ZDRAVÉ ZDRAVOTNÍCTVO		12 157 484
Združenie pre podporu ortopédie a rehabilitácie		9 875 742
Združenie na pomoc detskej onkológii		8 838 261
Nadácia ZSNP a Slovalco	Banská Bystrica	8 340 119
PLAMIENOK n.o.	Bratislava	8 113 899
Slovenská rada rodičovských združení	Presov	7 586 711
SANUS, nadácia preventívnej medicíny	Bratislava	6 932 125
Nadácia Tatra Banky		6 782 272
Republiková únia zamestnávateľov		6 711 088
Nadácia pre deti Slovenska		6 172 439
Nadácia Železiarne Podbrezová	Banská Bystrica	5 963 222
KVARTETO	Trnava	5 174 130
Nadácia Penta	Bratislava	5 037 184
Neinvestičný fond Kriváň		4 784 395
SOCIA - Nadácia na podporu sociálnych zmien		4 338 035
Spoločnosť priateľov detí z detských domovov Úsmev ako dar		4 295 433
Nadácia na podporu púchovského regiónu		Trencin
Nadácia Európska kultúrna spoločnosť	Bratislava	4 093 772
Nadácia detské kardiocentrum		4 092 400
MEDICAL - NADÁCIA		3 994 187
SLOBODA ZVIERAT		3 977 298
SVETIELKO NÁDEJE	Banská Bystrica	3 791 172
Nadácia ESPÉRANCE	Bratislava	3 489 976
Nadácia Vrátene Zdravie		3 259 798
Slovenská nadácia Silvie Gašparovičovej-Vzdelanie a zdravie pre všetkých		3 211 071
Spoločnosť detskej onkológie Košice	Košice	3 018 428
PRE ŽIVOT-OZ na podporu Národného onkologického ústavu v Bratislave	Bratislava	3 000 099
Zachráňme srdce! 1.nadácia srdcovej chirurgie		2 792 602
Chirurgia n.f.	Žilina	2 762 663
Univerzita Komenského n.f.	Bratislava	2 747 441
Združenie priateľov Základnej školy internátnej pre nevidiacich a slabozrakých v Levoči, skrátenejší názov pre písomný styk ZP ZŠI NS	Presov	2 726 998

TJ SLÁVIA STU		2 706 976
Únia nevidiacich a slobozrakých Slovenska		2 556 079
Komunitná nadácia Bratislava	Bratislava	2 412 446
ProŠport - združenie na podporu telesnej výchovy a športu		2 384 106
Slovenská humanitná rada		2 250 539
KLUB PRIATEĽOV DAB	Nitra	2 216 578
Hokejový Club KOŠICE	Košice	2 199 701
Slovenský paralympijský výbor		2 195 943
Junior Achievement Slovensko - Mládež pre budúcnosť	Bratislava	2 169 919
FUTBALOVÝ KLUB SLOVAN DUSLO ŠAĽA	Nitra	2 125 350
Združenie na pomoc ľuďom s mentálnym postihnutím v Stropkove	Prešov	2 091 373
Asociácia športových klubov Inter Bratislava	Bratislava	2 072 325
Združenie GERION		2 055 216
Odborový zväz Chémie SR		2 043 813
Nadácia Dexia	Žilina	2 004 295
Nadácia KATEDRA	Trnava	2 002 106
MAGNA Children at Risk	Bratislava	1 978 835
Nadácia MARKÍZA		1 950 002
Nadácia Zrnko		1 941 628
Nadácia Výskum rakoviny		1 791 492
Sv. Ján Krstiteľ, n.f.	Prešov	1 778 128
ČLOVEČINA, občianske združenie	Trnava	1 777 941
Nadácia MONDI Business Paper SCP	Žilina	1 763 734
Nadácia Spoločne pre región	Žilina	1 759 932
REVIA - Malokarpatská komunitná nadácia	Bratislava	1 754 944
Organizácia muskulárnych dystrofikov v Slovenskej republike		1 728 195
Nadácia Rozum a Cit	Žilina	1 624 725
Onkológia - rádioterapia Poprad, n.f	Prešov	1 600 115
Tomášičkár - PLUS	Bratislava	1 593 757
Nadácia " Zdravie pre všetkých"	Košice	1 567 061
Academia Istropolitana Nova	Bratislava	1 548 245
Autistické centrum Andreas n.o.		1 494 111
Návrat		1 489 348
Klub priateľov zrakovo postihnutej mládeže na SOU pre zrakovo postihnutú mládež v Levoči	Prešov	1 484 481
Náruč - Pomoc deťom v kríze	Žilina	1 463 435
Nadácia EKOPOLIS	Banská Bystrica	1 439 464
Hádzanársky klub SLOVAN Duslo Šaľa	Nitra	1 425 698
Združenie rodičov a priateľov hluchoslepých detí	Košice	1 416 889
Telovýchovná jednota ASSET	Bratislava	1 403 292
Spoločnosť absolventov a priateľov Technickej univerzity v Košiciach, n.f.	Košice	1 397 100

Inštitút pre ekonomické a sociálne reformy	Bratislava	1 375 960
Nadácia Pro Humanitas	Presov	1 362 791
Nadácia NÁRODOHOSPODÁR	Bratislava	1 361 604
Proti prúdu		1 348 972
Nadácia 21.storočia	Žilina	1 335 294
Neurochirurgia n.f.	Žilina	1 326 937
Občianske združenie na podporu nadaných detí - AVOS	Bratislava	1 309 645
Saleziáni don Bosca - Slovenská provincia		1 306 095
Nadácia MEMORY - Neuroimunologické centrum pre výskum Alzheimerovej choroby		1 285 131
Nadácia pre rozvoj Fakulty chemickej a potravinárskej technológie Slovenskej technickej univerzity v Bratislave		1 275 114
Nadácia Pro charitas	Trenčín	1 257 709
Nadácia LINGUAGYMBIL	Bratislava	1 254 606
Nadácia magistra Petra Németha	Trnava	1 227 735
HC SLOVAN Bratislava - mládež	Bratislava	1 221 834
Rehabilitačné centrum HARMONY, n. o.		1 221 439
Nadácia Carmeuse	Košice	1 220 145
Neinvestičný fond Kliniky detí a dorastu	Žilina	1 218 136
Prešovský hudobný spolok - SÚZVUK	Presov	1 196 115
Spišská katolícka charita	Košice	1 179 674
PRO REGIO	Presov	1 155 291
Nadácia Východoslovenského onkologického ústavu v Košiciach	Košice	1 144 255
Občianske združenie Pomôž zachrániť detský život	Bratislava	1 127 533
Športový klub telesne postihnutých športovcov Kinex Bytča	Žilina	1 118 786

Source: [www.rozhodni.sk](http://www.rozhodni.sk)