

INFLUENCE OF THE INTRODUCTION OF TAX ASSIGNATIONS ON THE AMOUNT OF DONATIONS AND SUBSIDIES

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Abstract

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Tax assignations give tax-paying citizens an opportunity to make decisions about a portion of their income tax paid and determine its recipient. Tax assignations are an additional source of income for non-governmental non-profit organizations. The Czech Republic has not introduced them yet, however, the other Visegrád Group countries have embodied this concept in their tax systems. The aim of the paper is to confirm or possibly refute the benefits of the concept of tax assignations for the current tax system of the Czech Republic. The influence of the possible introduction of tax assignations is being investigated in connection with the amount of government subsidies and in relation to motivation for philanthropic giving. In this context, the paper presents current conditions for the introduction of tax assignations. It also discusses the pros and cons of tax assignations that may serve as main arguments for or against the introduction of tax assignations in the Czech Republic. The focus of this paper is on the application of tax assignations in Slovakia as Slovakia with its historical development and structure is very close to the Czech Republic. If tax assignations are introduced in the Czech Republic, a similar development can be expected. Analysis of statistical data for Slovakia was used to explore whether tax assignations affected the amount of transfers to non-governmental organizations and whether tax assignations could be a good additional source of funding for non-profit organizations in the Czech Republic.

Keywords: non-profit organization, tax assignations, gifts, donations, income tax, non-profit sector

INTRODUCTION

A non-governmental non-profit organization (hereafter referred to as NNO) is defined as any organization that is organized, private, does not distribute any of its profit among the owners, self-governing and voluntary (Anheier, 2005). This definition is further refined by Hyánek (2011), who adds that volunteerism is an important non-financial source of support and is often essential for the effective functioning of a non-profit organization. Rektorčík (2010) points out that the non-profit private sector may be funded not only from private funds but also from public funds. Kinkor (1994) defines tax assignations as a taxpayer's opportunity to remit a portion of their tax liability

(i.e. a certain percentage of tax) to recipients other than the state whereas the number of recipients is defined by the state. NNO is characterized by multi-source funding as fundraising is a major problem for this type of organization. Nonprofits are funded in various ways. A vital source of funding is subsidies, which in some cases according to Prouzová (2014) accounted for up to 60 % of all funds. Nonprofits also receive their funding from external sources such as donations and advertising revenue. Another source of funding for nonprofits is tax assignations, direct support from public funds, which however have not been introduced in the Czech Republic yet. Tax assignations are not philanthropy but tax redistribution with direct participation of taxpayers in decision-making, as

pointed out by Bárta (2004). The funds received are a form of subsidy from the state budget and as such they are subject to subsequent state control. As Boukal (2010) explains tax assignments ensure a higher form of fiscal democracy. We cannot but agree with this opinion because the government “need not care” about a proportion of expenditure from the state budget that goes to nonprofits. However, it is necessary to point out that tax assignments are not the same as subsidies. Whereas subsidies are decided by government departments, the percentage of the tax paid that is assigned is decided freely by the taxpayer (Granja, 2004). The difference is also in what the funds are used for. While subsidies must be used for the specific purpose for which they were given, the funds from the assigned percentage can be distributed freely by the non-profit organization itself.

Tax assignments have a lot of positives but also some negatives, as pointed out by Nečadová (2015). positive is that it is an additional source of funding for non-profit organizations. However, this positive is criticized by a number of experts who believe that the introduction of tax assignments will cause reductions in subsidies that are necessary for the functioning of non-profit organizations, or will possibly lead to abolition or reduction in tax deductions on donations producing public goods. One of the positives is the fact that citizens can participate in decision-making about the public good, thus improving mutual relationships between nonprofits and citizens, which promotes the development of civil society. Decentralization of funds may subsequently foster the development of smaller non-profit organizations that often do not have a chance of receiving government support through subsidies. Tax assignments may also contribute to involvement of citizens and non-profit organizations, thus developing mutual relationships and increasing society-wide interest in activities of the non-profit sector. The fact that funds from tax assignments are not designated for a pre-determined purpose is another advantage. It is the responsibility of non-profit organizations to publish how the funds were used, which enhances the transparency and credibility of the whole non-profit sector. On the other hand, there are some negatives associated with the introduction of tax assignments. They deny the fundamental purpose and principle of taxation from the viewpoint of economic theory. Another downside is the amount of administrative costs on the part of all the entities concerned (state, non-profit organizations and taxpayers). It can also be expected that the introduction of tax assignments will worsen our tax system, which even now seems rather complicated. The introduction of tax assignments will mean lower revenue from individual income tax, lower budget of the government and consequently lower budgets of municipalities and regions, which will inevitably lead to a change in the budgetary designation of taxes. In connection

with the introduction of tax assignments a question arises whether the same amount of subsidies will be maintained and whether the current deductions from the tax base on gifts will be retained in full. A disadvantage can also be unfairly distributed funds due to poor promotion of the lesser-known non-profit organizations, lobbying and manipulation.

MATERIALS AND METHODS

The aim of the paper is to confirm, or possibly refute the influence of the introduction of tax assignments on the amount of donations and subsidies provided to non-profit organizations and to evaluate the impact of the introduction of tax assignments on the tax system of the Czech Republic.

The description and interpretation of Czech and international research articles and tax laws will enable to outline the current state of study of tax assignments. This information will serve as a starting point for comparative analysis of the Visegrád Group (hereafter referred to as V4) countries in connection with this field of study. The focus will then be on analysis of the introduction of tax assignments in Slovakia. Slovakia with its historical development and structure is close to the Czech Republic so a similar development can be expected in the Czech Republic if tax assignments are introduced. Another part of the paper will focus on what is the ultimate goal, i.e. to determine on the basis of statistical data whether the introduction of tax assignments will affect the amount of other resources (donations, subsidies) for non-profit organizations. The data is derived from the State Final Account of the Slovak Republic (2001–2012) and records of the Financial Administration of Slovakia and the Financial Administration of the Czech Republic. By means of synthesis the findings will be transformed into complex results and finally recommendations will be made on whether tax assignments would be a good additional source of funding for non-profit organizations in the Czech Republic.

The methods of problem solving are connected with the set goals. In addition to scientific methods such as description, comparison, and analysis, methods of logical thinking, particularly the method of deduction, were applied. The results are shown in tables and graphs. For drawing conclusions the method of synthesis was used.

RESULTS AND DISCUSSION

Tax assignments in tax systems of the V4 countries

apart from the Czech Republic, all the other V4 countries (Hungary, Poland and Slovakia) have introduced tax assignments. In 1996 Hungary was the first to introduce tax assignments. The form of tax assignments in these states is similar, but

I: *Income tax and tax assignations*

Country	Personal Income Tax (PIT) Rate	Tax reliefs on donations for individuals	Corporate Income Tax (CIT) Rate	Tax assignations – Individuals	Tax assignations – Companies
Hungary	Flat tax of 16 %	Not possible	19 %	1 %	Not possible
Poland	Progressively sliding 18 % and 32 %	A maximum of 6 % of tax base	19 %	1 %	Not possible
Slovakia	Progressively sliding 19 % and 25 %	Not possible	22 %	2 %	2 %
Czech Republic	Flat tax of 15 % from the super-gross salary, i.e. 20.1 %	A maximum of 15 % of tax base	19 %	No	Not possible

Source: By the author. Based on *Global Individual Tax Handbook 2015*

their impact after implementation is ultimately dependent on the entire tax system of the particular country. As Široký (2012) pointed out, differences exist in the methods of tax base construction, system of deductions from the tax base and other provisions significantly affecting the calculation of the final tax. A considerable influence can be seen in the relationship between tax assignations and tax reliefs.

The table shows that in the countries except Poland if tax assignations were introduced, it is impossible to claim tax reliefs on donations. It is evident that only Slovakia has tax assignations for individuals in the amount of 2 % and tax assignations for companies.

A significant influence can be observed in the relationship between tax assignations and tax reliefs. The crucial issues are whether all existing tax reliefs on donations will remain unchanged even after the introduction of tax assignations and whether non-profit organizations will still receive preferential tax treatment.

Tax assignations in Slovakia

Tax assignations for individuals were introduced in Slovakia in 2001 and the rate was 1 %. After a flat tax of 19 % was introduced in 2003, tax reliefs on donations were abolished and at the same time tax assignations were increased to 2 %. Since 2003, Slovakia as one of the few countries has allowed tax assignations (2 %) for legal entities. In 2006 preferential tax treatment in the form of tax reliefs for non-profit organizations was abolished. Marček (2010) believes that this had a negative impact especially on those non-profit organizations that used business activities to supplement their income by running side business. Since 2011 there have been gradual reductions in tax assignations for companies. Together with this measure it was permitted to give a non-profit organization a donation in the form of funds as a fixed percentage of income tax. If a legal person does not give this percentage of funds, the opportunity to remit a full 2 % in the form of tax assignations terminates. This amount still decreases by a certain percentage. Aktuálny vývoj v daňovej asignácii (Current development of tax assignations) (2011) states

that this change is of long term nature and will be finalized in the year 2020 when legal persons will be allowed to assign only 0.5 %. The reason for the limitation of tax assignations for legal persons was the fact that tax assignation providers set up their own non-profit organizations which became the recipients of a proportion of their tax paid. To eliminate this negative effect there is a link between the percentage of tax paid and the taxpayer's obligation to provide a donation (funds) for a public benefit purpose from their own resources.

Differences in taxation of non-profit organizations in the Czech Republic and Slovakia

The main difference between Czech and Slovak non-profit organizations lies in the opportunity to make deductions that reduce the tax base by up to 30 % (a maximum of 1 million Czech crowns) in the Czech Republic, which is not possible in Slovakia. However, there is a mechanism of tax assignations in Slovakia, which does not exist in the Czech Republic. Moreover, the corporate tax is currently higher in Slovakia than in the Czech Republic, corporate income tax in Slovakia is 22 %, whereas in the Czech Republic it is 19 %. In the Czech Republic it is possible to claim an income tax deduction for hiring people with disabilities, in Slovakia since 2004 non-profit organizations have not been allowed to claim these tax credits.

The source of income of non-profit organizations is donations. In the Czech Republic an individual taxpayer who gives a charitable donation to a public benefit organization can deduct it as a non taxable part of the tax base; companies can use gifts to lower their tax liability. In Slovakia these deductions were abolished in 2004. However, it is possible to get an assigned percentage of the tax paid from the taxpayer.

As shown above, the tax system of non-profit organizations in the Czech Republic seems more advantageous than that of Slovakia. It can be asserted with certainty that for non-profit organizations that do not receive any tax assignations the tax conditions in the Czech Republic are more favourable. On the other hand, incomes from assignations may significantly exacerbate this situation. Especially for

large and transparent nonprofits incomes from tax assignments are so important that, compared with them, their tax liability is often almost negligible.

Analysis of statistical Data and data on tax assignments

Another part of the paper focuses on the crucial issue as to whether the introduction of tax assignments had an impact on the amount of current transfers to non-profit organizations. The calculations are based on data from Slovakia as Slovakia is very similar to the Czech Republic in its historical development and structure. The data are from the State Final Account of the Slovak Republic (2001–2012) and records of Financial Administration.

Impact of tax assignments on private funds

Statistical data analysis uses data for a period commencing in 2001 when the opportunity to assign a portion of individual income tax for a public benefit purpose was introduced. The following table shows the total tax revenue, the amount of actual

assignments, the amount of maximum possible assignments, and the amount of assignments expressed as a percentage.

After the introduction of tax assignments, more than 30 % of the maximum possible amount was assigned. In the following years this value gradually rose. In the year 2004 it exceeded 40 % and in the year 2011 it was even more than 50 %. It is possible to say that from the year 2007 this amount did not fall below 45 % of the maximum possible sum of tax assignments. Tax assignments by legal entities made up approximately 90 % of the maximum possible sum of tax assignments.

To compare the amount of donations and tax assignments in Slovakia and the Czech Republic data from the Financial Administration of the Czech Republic and Slovakia from the year 2007 were used. This is the time when the amount of tax assignments levelled off. The table below shows the sums of donations to non-profit organizations in the Czech Republic and the sums of donations and tax assignments in Slovakia.

II: *The rate of personal income tax assignments in thousands of EUR¹*

Year	Personal Income Tax	Amount of tax assignments – actual	Amount of tax assignments – maximum	Amount of tax assignments in %
2001	920,629	-	-	-
2002	990,068	3,382	9,206	36.74
2003	1,058,627	3,222	9,901	32.54
2004	1,117,141	9,159	21,172	43.26
2005	1,331,654	10,371	22,343	46.42
2006	1,361,980	11,371	26,633	42.70
2007	1,559,354	12,819	27,240	47.06
2008	1,842,140	15,036	31,187	48.21
2009	1,639,076	17,684	36,843	48.00
2010	1,478,594	15,553	32,782	47.44
2011	1,698,032	16,526	29,572	55.88
2012	1,849,240	18,548	33,961	54.62

Source: By the author. Based on data obtained from the Ministry of Finance of the Slovak Republic.

¹Data for the years 2002 to 2008 are calculated using the exchange rate of 1 EUR = 30.126 SKK

III: *Income of non-profit organizations from donations and tax assignments by individuals and companies*

Year	Czech Republic				Slovakia	
	Donations (CZK)	Population	Donations/ population in CZK	Donations + assignments in CZK ¹	Population	Donations + assignments/ population
2007	3,977,975,916	10,381,130	383	3,435,444,786	5,376,064	639
2008	3,840,421,747	10,467,542	367	2,688,702,631	5,382,401	500
2009	3,877,307,551	10,506,813	369	3,099,329,950	5,390,410	575
2010	3,976,598,783	10,532,770	378	3,235,658,892	5,392,446	600
2011	4,116,683,528	10,505,445	392	2,740,512,158	5,404,322	507
2012	4,292,195,197	10,516,125	408	3,242,251,638	5,410,836	599

Source: By the author. Data is obtained from the Financial Administration of the Czech Republic and the Financial Administration of the Slovak Republic

¹To convert to CZK the exchange rate of the Czech National Bank of 12 February 2016 was used 1 EUR = 27.065 CZK

The values reported for the Czech Republic in all years are higher compared with Slovakia. However, it is necessary to take into account the total population of the two countries. The population in individual years is reflected in the other columns of the table. There is an obvious significant difference between the Czech Republic and Slovakia in favour of Slovakia. The differences between these values reflecting the number of inhabitants reveal that Slovak nonprofits receive on average, about **one-third** more in donations and tax assignments than Czech nonprofits in donations.

The development of philanthropy in Slovakia can be demonstrated by the data from the Slovak Statistical Office, which publishes summary information about donations and contributions to the non-profit sector both by individuals and companies. The table below shows the amount of these funds, including those coming from tax assignments by individuals and legal persons.

The table reveals that the hypothesis that the introduction of tax assignments will reduce motivation of individuals and legal persons to provide donations has not been confirmed. The data obtained show that the values of donations even after introducing tax assignments have considerably increased. The amounts of tax assignments significantly rose in the year 2004. The reason was the increase in tax assignments from 1 % to 2 % for individuals and the introduction of tax assignments for legal persons. Since 2004 tax deductions on donations for a public benefit purpose have been ceased. If we focus on the development of donations by individuals before the abolition of deductions, we can observe a year-on-year growth of 30 %. In 2004 there was a decrease of 22 %, including assignments of 2.5 %. This is a negative impact because an

increase in assignments of 1 % brought non-profit organizations less funds than they lost in the form of donations due to the cessation of tax deductions on donations. However, in the long term the trend is quite opposite. The abolition of deductions does not have a negative impact on philanthropy of individuals, as evident in the years 2006 and 2007. The following years are characterized by some fluctuations. However, it is necessary to take into account some other factors such as the financial crisis and higher unemployment rates. It can be said that although after the abolition of deductions there was a decrease in the amount of donations of about 22 %, tax assignments at 2 % are a more stable source of income for non-profit organizations. In comparison with the year 2003 there is evident growth of total contributions.

The situation before the introduction of tax assignments with regard to the development of funds coming from legal persons changed in comparison with individuals. Before the introduction of tax assignments in the years 2002 and 2003 there was a clear year on year decrease of about 29 %. In 2004 when tax assignments were introduced but the deductions were abolished relative stability was observed. In 2005–2007 there was a significant growth of funds due to improved profitability of companies. In the following years there was a noticeable decline, also in funds donated by individuals, which can be attributed to the financial crisis, which had a direct impact on philanthropy. It is important to emphasize that the introduction of assignments, even if accompanied by the abolition of deductions, had positive long-term effects. As a consequence of these changes non-profit organizations received more funds from assignments than they lost

IV: Contributions by individuals and legal persons in thousands of EUR

Year	Contributions by individuals without assignments	Assignations	Total contributions by individuals	Year-on-year change / change in individuals compared with 2003 (%)	Total contributions by legal persons	Year-on – year change / change in legal persons compared with 2003 (%)
2000	14,566	–	14,566	–	36 700	–
2001	18,892	–	18,892	–	38 876	–
2002	22,993	3,382	26,375	–	37 901	–
2003	30,459	3,222	33,681	–	26 886	–
2004	23,679	9,159	32,838	–2.50/–2.50	26 351	–1.99/–1.99
2005	24,910	10,371	35,281	7.44/4.75	31 341	18.94/16.57
2006	32,500	11,371	44,213	25.32/31.27	47 006	49.98/74.83
2007	46,847	12,819	59,666	34.95/77.15	66 429	41.32/147.07
2008	27,603	15,036	42,639	–28.54/26.6	56 047	–15.62/108.46
2009	39,541	17,684	57,225	34.21/69.9	55,306	1.32/105.70
2010	41,257	15,553	56,810	–0.73/68.67	61 071	10.42/127.14
2011	31,781	16,526	48,307	–14.98/43.42	51,756	–15.25/92.50
2012	36,366	18,548	54,915	13.68/63.04	63,533	22.75/138.31

Source: By the author. Based on records from the Database of time series SLOVSTAT

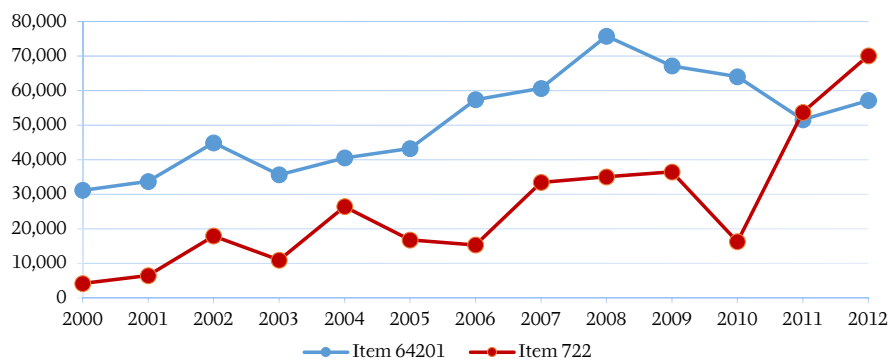
due to the decline of charitable donations after the abolition of deductions.

The impact of tax assignments on other forms of support (subsidies)

This part of paper will be devoted to the development of subsidies for nonprofits. The data on the amount of subsidies from the state budget were taken from the State Final Account of the Slovak Republic, published by the Ministry of Finance of the Slovak Republic. The operating subsidies are under item 64201 and investment subsidies under item 722 of the State Budget of the Slovak Republic. The data collected are shown in the following graphs.

Data analysis showed that after the introduction of tax assignments there was no reduction in

state subsidies. For the effective functioning of nonprofits operating subsidies are of considerable importance. Throughout the years under study the amount of operating and investment subsidies followed an upward trend, with some exceptions. When examining and evaluating the impact of the introduction of tax assignments on the development of state subsidies it is necessary to take into account the effect of external factors. For example, in the years when parliamentary elections were held, there was a significant increase in government subsidies. However, the assumptions about potential reduction in state subsidies due to the introduction of tax assignments were not confirmed.



1: *Development of subsidies for nonprofits*

Source: By the author. Based on data from the Financial Administration of the Slovak Republic and the Ministry of Finance of the Slovak Republic

CONCLUSION

In the Czech Republic the non-profit sector has been trying for many years to enforce tax assignments as an additional source of funding for non-profit organizations. The introduction of this mechanism is not currently a hot topic. The reason why the government does not actively support this change is high administrative costs associated with the introduction of this mechanism (in the Tax Assignment Bill of 2005 the costs were calculated to be more than 17 million CZK) but predominantly the fear of losing a portion of tax revenues. It is assumed that the introduction of tax assignments will help to improve communication between nonprofits and the public. It is believed that like in Slovakia about 45–50 % of individuals will take advantage of an opportunity to assign a portion of their tax paid, which will make them more interested in that particular organization. The opportunity for taxpayers to decide which non-profit organization will become the recipient of a portion of their taxes paid is another benefit of introducing the mechanism of tax assignments. And citizens may get the feeling that they can decide. It is also important to consider possible consequences of the introduction of tax assignments in the Czech Republic. If the government passed the law on assignments, it would annually lose a portion of tax revenues. The question remains whether the government will reduce its expenditure in the form of subsidies to non-profit organizations to compensate for this loss. A possible consequence of the introduction of tax assignments could be reduction or abolition of tax reliefs on donations, as it happened in Slovakia. The reduction or abolition of tax reliefs could reduce the motivation of taxpayers to give donations to non-profit organizations apart from the assigned percentage. Reduced motivations are what also the Slovak government was afraid of. However, this paper shows that the abolition of tax reliefs on donations did not have a significant effect on the amount of donations. If we focus on philanthropy in Slovakia before the introduction

of tax assignations and abolition of deductions on donations and then after their introduction, it is possible to say that in the years of their introduction there was a slight decline, but in fact a long-term upward trend was maintained. At the same time it was proved that even after the introduction of tax assignations the value of state subsidies still has a growing tendency.

It is therefore possible to recommend introducing tax assignations also in the Czech Republic. The tax law would set a fixed percentage of tax assignations. If the taxpayer decides to perform tax assignations, just a set percentage of its tax liability would be transferred to the selected non-profit organization. The lower level of tax assignation would not be possible to perform. Further, taxpayer could designate only one beneficiary of the tax assignations, who would receive the entire amount of the tax assignation. It would not be possible to divide the tax assignation to multiple recipients. In addition, the transfer of tax assignations to beneficiaries should be carried out only once a year, mainly due to the administrative burden reduction. On the side of taxpayers who perform tax assignation should be set the condition of their indebtedness to the state. Further, the recipient should also meet the condition about indebtedness and moreover the criteria set for them should correspond to the public beneficial usefulness under the law. These non-profit organizations who would meet the set requirements should be included in the list of non-profit organizations to whom is possible to transfer tax assignations. However, the opportunity to assign a percentage of the tax paid should be given only to individuals. This conclusion is based on the experience from Slovakia where the portion of assigned tax is gradually reduced for legal entities because of the above-mentioned negative impact. At the time of introducing tax assignations it would be appropriate to assign 1 % of the tax paid. With regard to the situation in Slovakia where in the first years about 30 % of taxpayers assigned and currently the figure is about 50 % of individuals, it is possible to do a calculation of the estimated amount of assignations for the Czech Republic. If we used the data from the Financial Administration of the Czech Republic for the year 2014 and assumed that about 30 % of taxpayers would assign, the sum would be 30 % of 1 % of the personal income tax collected from individuals, i.e. about 396 million CZK ($0.3 \cdot 131,995 \text{ million CZK} \cdot 0.01$). Provided 50 % of individuals assigned, the sum would be about 660 million CZK ($0.5 \cdot 131,995 \text{ million CZK} \cdot 0.01$). It can be assumed that the introduction of tax assignations would result in abolition of preferential tax treatment for nonprofits and abolition of deductions on donations by individuals. Anyway, the introduction of tax assignations in the Czech Republic would mean significantly strengthened funding for non-profit organizations.

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