

Philanthropy

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Philanthropy is a central part of wealth planning in Basel, as the earlier description of the city's foundations suggests. Swiss law grants tax exemption to foundations and associations that pursue public-interest or charitable purposes, whose donors can deduct donations to such entities from their taxable income up to twenty per cent of their net income at the federal level and in most cantons.¹ Switzerland has more than thirteen thousand charitable foundations holding assets estimated at around one hundred billion francs, a density of foundations per inhabitant that is among the highest in the world.²

The University of Basel founded the Center for Philanthropy Studies in 2008 on the initiative of SwissFoundations, the association of Swiss grant-making foundations. The centre conducts research on philanthropy and foundation management, trains foundation board members and publishes, together with partners, the annual Swiss Foundation Report.³ It has made Basel an academic reference point for philanthropy in the German-speaking world. Families who plan a foundation can draw on this expertise, on the practice of the cantonal supervisory authority and on the experience of the banks and law firms that have advised the Basel foundations for generations.

1 Notes

1. On the tax exemption of entities pursuing public or charitable purposes (Art. 56 lit. g DBG) and the deduction of donations up to 20 per cent of net income (Art. 33a DBG), see the federal tax legislation and the cantonal laws. To be verified. ↩
2. On the number of charitable foundations in Switzerland (about 13,000 to 13,500) and their estimated assets (about CHF 100 billion or more), see the Swiss Foundation Report published annually by

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SwissFoundations and the Center for Philanthropy Studies at the University of Basel. Figures to be verified. ↩

3. On the Center for Philanthropy Studies (CEPS) at the University of Basel, founded in 2008 on the initiative of SwissFoundations, see the publications of the centre. To be verified. ↩

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