

Charity, taxation and solidarity: a Genevan arrangement

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Genevan welfare in the sixteenth century combined public resources with private contributions. The Hôpital général lived on secularised ecclesiastical property and on the means of the Republic; the Bourse française and the other community funds lived on the donations of the faithful. The two systems complemented each other: the first relieved the poor of the city, the second the refugees, and private donors often contributed to both.

This combination of public solidarity and private generosity still characterises contemporary Switzerland. Social assistance is the responsibility of the cantons, which entrust it to public institutions, while numerous private charitable foundations fund social, cultural, scientific and humanitarian projects. Tax law encourages this generosity by allowing, within certain limits, the deduction of donations made to institutions that are tax-exempt on account of their public-service or charitable purpose.¹

Geneva occupies a special place in this landscape, owing to the number of foundations established on its territory and the presence of international and humanitarian organisations that benefit from them. Private banks and wealth managers there advise their clients on the creation and management of philanthropic foundations. Part F will examine this sector. It is enough to note here that the Genevan tradition of mutual aid, born in the religious context of the sixteenth century, has found secular and international forms that carry forward its spirit.

1 Notes

1. Art. 33a of the Federal Act on Direct Federal Taxation (LIFD; SR 642.11; [lexfind.ch](https://www.lexfind.ch)): deduction of donations to charitable legal entities with their seat in Switzerland “up to 20 per cent of income after deductions”, provided that the donations amount to at least 100 francs per year. ↩

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