

Media Release

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Philanthropy of Israelis, 2012–2015

Philanthropy of Israelis includes total financial transfers (donations) to non-profit organizations (NPIs) from households, corporations, and bequests in Israel

- In the year 2015, total philanthropy of Israelis was NIS 5.9 billion, which comprised 4.4% of the total income of NPIs. Philanthropy from abroad totalled NIS 11.3 billion, which comprised 8.3% of the NPIs' total income.
- During the years 2012–2015, total donations from households increased each year. In contrast, total donations from corporations increased in 2015, but decreased in 2013 and 2014.
- The largest share of donations from households came from small donations of less than NIS 2,000; the largest share of donations from corporations and bequests came from donations of above NIS 500,000.
- The increase of donations from households between 2012 and 2015 was largely (almost 50%) due to an increase in donations above NIS 100,000.
- Between 2012 and 2015, philanthropy of Israelis increased by 10.3%, which was similar to a 10.0% increase in the US in the same years.
- Philanthropy per capita and as a percentage of the GDP in Israel are similar to the figures in Italy, but lower than those in the Netherlands, Switzerland, Germany, the United Kingdom and the US.

Definitions and Explanations

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Philanthropy of Israelis

The survey "Philanthropy of Israelis 2012–2015" was conducted by the Central Bureau of Statistics in cooperation with the "Committed to Give" initiative and the Institute of Law and Philanthropy at the Tel-Aviv University.

The survey aimed to estimate the extent of philanthropy of Israelis by source and size of donations, and to compare it with other income sources of non-profit institutions (NPIs). The purpose of the survey was to depict the private financing of social services in Israel. The NPIs were surveyed via a paper questionnaire, which was sent to them. They were asked to provide data about their income during the years 2012–2015, and to detail their income from philanthropy of Israelis by source and size of donations. In all, the survey included a sample of 418 NPIs from all fields of activity, which represented all NPIs in Israel whose income was above 500,000 NIS per year.

To the public attention:

- The data in this media release contain revisions of the former survey for the years 2009–2011 (CBS, 2014). These data are marked with "R" next to the year.
- Data appearing in parentheses, for example (5,539), are estimates with relatively high sampling error (e. g., their level of accuracy is medium).
- Blank cells where two dots appear (".."), represent estimates with low accuracy that therefore cannot be published.

The Share of Philanthropy of Israelis out of NPIs' Income

The sources of NPIs' income are the following: transfers from the government sector (48%–49% of NPIs' income during 2012–2015), the sale of services and property income (34%–36%), and transfers from the private sector (16%–17%). Transfers from the private sector include "transfers in kind" (transfers of products and services, as opposed to monetary transfers), transfers from other NPIs, philanthropy (donations) from the rest of the world (RoW), and philanthropy of Israelis (i. e., monetary donations from households, corporations, and bequests in Israel).

The share of philanthropy of Israelis out of NPIs' income comprised between 4.4% and 4.7% during 2012–2015. This is in comparison to the share of philanthropy from RoW, which comprised between 8.1% and 8.5% in the same years (Table A).

Table A - Distribution of NPIs Income by Source and Year (Percentages)

Year	Total	Transfers from the government sector ¹	Sales of services to the government sector	Sales of services to the private sector	Income from interest and property	Transfers from NPIs and transfers in kind	Transfers from RoW	Transfers from households, corporations, and bequests in Israel
2009R	100	48.3		34.3	2.3	(2.8)	8.1	4.2
2010R	100	49.4		35.5	1.4	(3.1)	6.4	4.2
2011R	100	48.9		34.9	0.6	(3.0)	8.0	4.6
2012	100	47.8	8.7	25.2	1.7	(3.7)	8.2	4.7
2013	100	48.2	8.8	25.4	1.2	(3.8)	8.1	4.5
2014	100	47.8	8.9	25.0	1.9	(3.4)	8.5	4.5
2015	100	49.3	8.9	24.9	(0.6)	(3.6)	8.3	4.4

R – Updates of the last survey; data in parentheses are estimates having medium reliability.

Philanthropy of Israelis in Comparison to Philanthropy from RoW

Philanthropy of Israelis increased from NIS 5.4 billion in 2012 to NIS 5.9 billion in 2015.

Philanthropy from RoW increased from NIS 9.5 billion in 2012 to NIS 11.3 billion. Thus, the philanthropy of Israelis between 2012 and 2015 was about 35%, on average, of the total philanthropy – from Israel and RoW – to NPIs.²

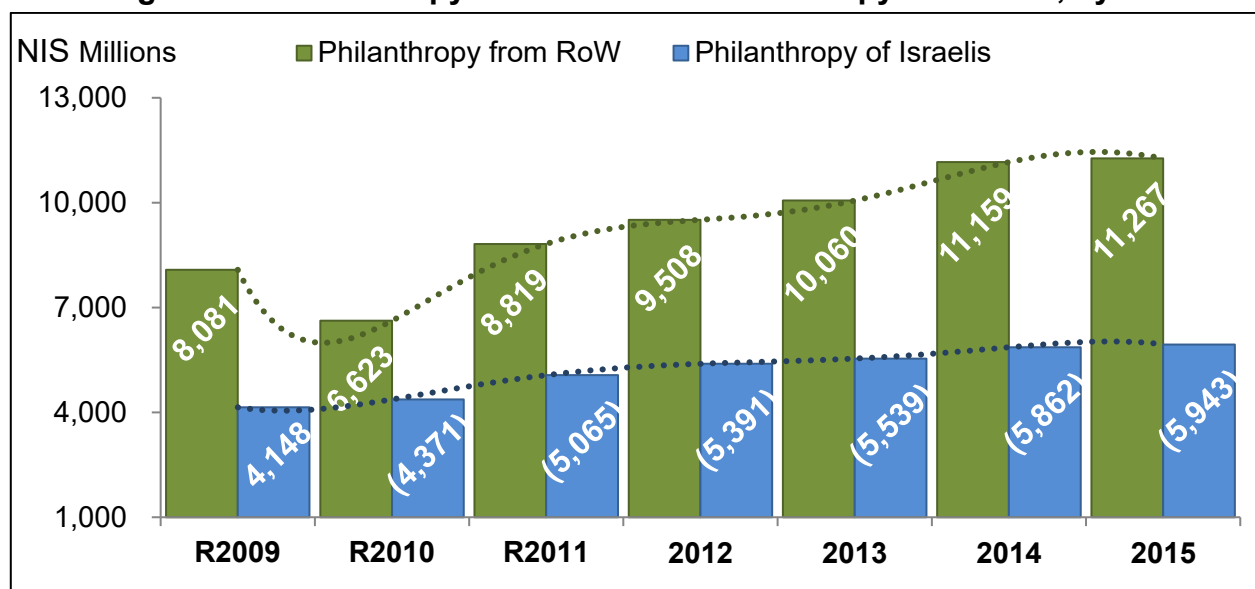
The philanthropy of Israelis (at current prices) is increasing. Thus, in 2013 it increased by 2.8% in comparison to 2012, in 2014 it increased by 5.8% in comparison to 2013, and in 2015 it increased by 1.4% in comparison to 2014. The philanthropy from RoW also increased, more sharply: in 2013 by 5.8%, in 2014 by 10.9%, and in 2015 by only 1.0%. Altogether, during 2012–2015, philanthropy of Israelis increased by 10.3%, and philanthropy from RoW increased by 18.5%³ (Diagram 1).

¹ Includes income from the National Institutions (the Jewish Agency, the Jewish National Fund, “Keren Hayesod” [United Israel Appeal], and the World Zionist Organization), which accounted for about 0.4% of total income of NPIs.

² Philanthropy from RoW to NPIs excludes RoW philanthropy to the National Institutions, which amounted to NIS 961 million in 2015, NIS 775 million in 2014, NIS 545 million in 2013, NIS 955 million in 2012, NIS 996 million in 2011, NIS 1,082 million in 2010, and NIS 780 million in 2009.

³ In US dollar value, philanthropy from RoW amounted to \$2,899 million in 2015, \$3,119 million in 2014, \$2,786 million in 2013, \$2,466 million in 2012, \$2,465 million in 2011, \$1,774 million in 2010, and \$2,055 million in 2009. Thus, in US dollar terms, philanthropy from RoW increased by 17.5% during 2012–2015.

Diagram 1 - Philanthropy of Israelis and Philanthropy from RoW, by Year



R – Updates of the last survey; data in parentheses are estimates having medium reliability.

Philanthropy of Israelis by Source

The three sources of philanthropy of Israelis were: households (65%–70%), corporations (25%–31%) and bequests (3%–4%). Donations from households increased (in current prices) between 2012 and 2015: by 11% in 2013, by 4% in 2014, and by 0.2% in 2015. In contrast, donations from corporations decreased in 2013 and 2014 (by 10% and 4% respectively), but increased by 12% in 2015.

Between 2012 and 2015, donations from households increased in total by 15%. However, donations from corporations decreased by 3% (Table B).

Table B. Philanthropy of Israelis by Source and Year
(NIS Millions, in current prices)

Year	Total	Households	Corporations	Bequests
2009R	(4,148)	(2,754)	(1,254)	..
2010R	(4,371)	(3,149)	(1,136)	..
2011R	(5,065)	(3,456)	(1,509)	..
2012	(5,391)	(3,513)	(1,685)	..
2013	(5,539)	(3,882)	(1,513)	..
2014	(5,862)	(4,026)	(1,459)	..
2015	(5,943)	(4,035)	(1,641)	..

R – Updates of the last survey; data in parentheses are estimates having medium reliability. The sign (..) represents estimates with low reliability that therefore cannot be published.

Philanthropy of Israelis: Ranges of Donations

Since the survey was targeted at the recipients of the donations – the NPIs – the data represent the sizes of donations accepted in the NPIs and not necessarily the sizes of donations given by households or corporations (since a household or a corporation can donate to several NPIs). The NPIs reported on donations in five ranges.

Table B shows that total donations increased by NIS 522 million during 2012–2015.

Whereas total donations from households increased each year in each of the five ranges of donations surveyed, the most significant increase – almost half of the total increase of donations from households – was in donations above NIS 100,000.

The relative part of donations from the five ranges surveyed changed according to the source of donation. Thus, while total donations from households were comprised of small donations (46% of total donations from households were below NIS 2,000, on average, in 2012–2015), the major part of total donations coming from corporations were from large donations – above NIS 500,000 (53% from donations of corporations, on average in 2012–2015). Similarly, most of the total donations from bequests were from donations above NIS 500,000 (77% of the donations from bequests, on average, in 2012–2015) (Table C).

Table C - Distribution of Philanthropy of Israelis by Range and Source, on Average, 2012–2015

(Percentages)

Source	Total	Below NIS 2,000	NIS 2,000-20,000	NIS 20,000–100,000	NIS 100,000–500,000	Above NIS 500,000
Corporations	100	(46)	(24)	(8)	(22)	
Households	100	(12)		(16)	(19)	(53)
Bequests	100	77

Data in parentheses are estimates having medium reliability. The sign (..) represents estimates with low reliability that therefore cannot be published.

The median donation in each range of donations⁴ represents the size of the donation under which half of the donations rest. The median values in each range are similar for donations from households and corporations. From Table D, it can be seen that in 2015,

⁴ Relative sampling errors were not calculated for the median donations, and therefore there is no information on the quality of the estimates.

donations from households and corporations were mostly at the lower limit of the range (except for the range of donations above 500,000 NIS, which has no upper limit).

Table D - Median Donations, by Range and Source, 2015

(NIS Thousands)

Source	Below NIS 2,000	NIS 2,000-20,000	NIS 20,000–100,000	NIS 100,000–500,000	Above NIS 500,000
Corporations	0.3	5	39	207	830
Households	0.3	4	35	151	844

Recipients of Israelis' Philanthropy

Philanthropy of Israelis was distributed to NPIs in all fields of activity. The largest shares of philanthropy of Israelis, in all four years surveyed, was dedicated to NPIs in the field of social services (28% of the donations, on average, during 2012–2015) and NPIs in the field of religion (25%).⁵ In comparison, the main recipients of philanthropy from RoW were NPIs in the fields of education and research (31%), and NPIs in the fields of philanthropy and volunteerism⁶ (21%) (Table E).

⁵ NPIs in the field of religion include, among others, yeshivas for adults. It is important to note that in previous years there was no separation between primary and secondary school yeshivas and yeshivas for adults, and all of these were included in the field of education and research.

⁶ The field of philanthropy and volunteerism includes mainly NPIs which are engaged mostly in financing, e. g., collecting money and donations from various sources and distributing them to other NPIs and individuals.

Table E - Philanthropy by Source and Recipient, on Average, 2012–2015
(Percentages)

Recipient: NPI's field of activity	Donations from RoW	Donations from Israel
Total	100	100
Culture, sport, and recreation
Education and research	31	(18)
Health	3	..
Social services	(17)	(28)
Environment, housing, and others
Advocacy	(8)	(1)
Religion	(14)	(25)
Philanthropy and volunteerism	21	(13)

Data in parentheses are estimates having medium reliability. The sign (..) represents estimates with low reliability that therefore cannot be published.

Philanthropy of Israelis Reported for Tax Credit

Data on donations that were reported for tax credit by households and corporations were computed from an administrative source (the Tax Authority) rather than from the survey.

Total donations reported for tax credit increased from NIS 1.4 billion in 2012 to NIS 1.6 billion in 2013, to NIS 1.7 billion in 2014, and decreased to NIS 1.4 billion in 2015.⁷

Donations from corporations reported for tax credit accounted for 47%–51% of all reported donations. Most of the donations reported from corporations were above NIS 500,000 (61%–66% from total donations of corporations).

In all of the years except 2015, the largest share of total donations reported by households was in the range of above 500,000 NIS (34%–41%) (Table F).

Comparing the administrative data regarding the reported donations from households and corporations for tax credit, with the data from the survey regarding total donations from households and corporations, may indicate the share of reported donations out of total donations. Thus, in the years 2012–2015, 37% of total donations were reported for tax credit. On average, 48% of total donations from corporations were reported for tax credit, in comparison to 20% from households.

⁷ The data for 2014 and 2015 are not final since one can file for tax credit on donations given in these years until the end of the tax years 2017 and 2018, respectively.

Table F - Reported Donations for Tax Credit by Range, Source and Year

(NIS Millions, at current prices)

Source	Total	Below NIS 2,000	NIS 2,000- 20,000	NIS 20,000- 100,000	NIS 100,000- 500,000	Above NIS 500,000
Total in 2012	1,404	44	235	231	218	676
Corporations	700	4	39	79	138	440
Households	704	40	196	152	80	236
Total in 2013	1,632	44	244	252	232	860
Corporations	807	4	42	85	142	534
Households	825	40	202	167	90	326
Total in 2014	1,682	43	251	272	257	859
Corporations	784	4	44	90	153	493
Households	898	39	207	182	104	366
Total in 2015	1,369	41	236	270	238	584
Corporations	697	4	40	87	143	423
Households	672	37	196	183	95	151

Source of data: Tax Authority.

Exploration of the detailed data for one year (2013, for example, for which the data are final) indicates the relations between number of donors and the size of donations, by the range of the donations. In 2013, most of the households donors reported on donations below 2,000 NIS (58% of the reporting households). In contrast, the majority of the corporations donors reported on donations above 2,000 NIS (66% of the reporting corporations) (Table G).

Table G - Reported Donations for Tax Credit and Number of Donors, by Range and Source, 2013

Range	Number of households donating	Sum of donations from households	Number of corporations donating	Sum of donations from corporations
Total in NIS millions	89,266	825	13,525	807
Thereof, donations in the amount of:				
Below NIS 2,000	58%	5%	34%	1%
NIS 2,000-20,000	36%	24%	45%	5%
NIS 20,000-100,000	5%	20%	14%	10%
NIS 100,000-500,000	1%	11%	5%	18%
Above NIS 500,000	0.1%	40%	2%	66%

The data regarding donations reported for tax credit were cross-tabulated with data from the database of donations of public corporations (at the courtesy of the Institute of Law and Philanthropy and the "Maale" organization).⁸ The cross-tabulation showed that out of 13,525 corporations reporting donations in 2013, only 99 were public corporations, which reported total donations of only NIS 136 million⁹ (out of NIS 807 million reported from corporations). Thus, the majority of corporations reporting on their donations for tax credit were private corporations.

Philanthropy of Israelis Compared to Philanthropy in the United States¹⁰ and Europe¹¹

Philanthropy in the United States increased from \$286 billion in 2012 to \$315 billion in 2015. The overall increase of philanthropy in the United States between 2012 and 2015 was 10.0%, similar to the 10.3% in Israel. The rate of change in the US in these years ranged from a decrease of 1.3% in 2013 to an increase of 7.4% in 2014 and a more moderate increase of 3.7% in 2015. This was as opposed to consistent increases in the philanthropy of Israelis: 2.8% in 2013, 5.8% in 2014 and 1.4% in 2015.

In Israel only a small part of donations are reported for tax credit – 48% of total donations of corporations and 20% of donations of households – while in the US most donations are reported: 95% of donations from corporations and 80% of donations from households.

⁸ Database of donations of public corporations.

⁹ The sums of the donations were obtained from the Tax Authority data.

¹⁰ Philanthropy data for the United States include total donations by households, corporations, and bequests, as published in:

Giving USA. (2016). *The Annual Report on Philanthropy for the Year 2015*. Lilly Family School of Philanthropy, Indiana University.

¹¹ Data on philanthropy in Europe include total donations in 20 countries from households, corporations, and bequests (excluding donations from trusts and lotteries), as is shown in the publication Giving in Europe (2017). *The State of Research on Giving in 20 European Countries*. ERNOP.

As stated in this publication, most of the data is for 2013 or proximate years. In some of the countries the data is partial. (Therefore, the comparison includes only 12 countries that had a full set of data). In addition, the estimates for the various European countries differ in quality. Many countries' estimates are of low quality. Overall, the publication presents partial estimates.

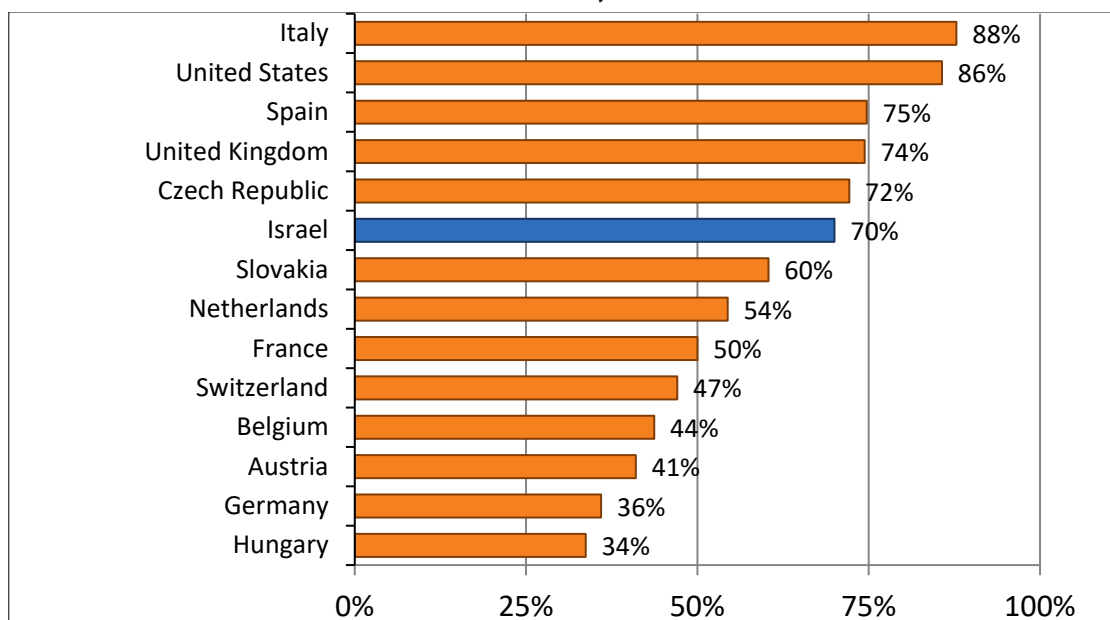
Philanthropy by Recipient

In 2015, the main recipients of philanthropy in Israel were NPIs in the fields of social services, religion, and education and research, while in the US most of the recipients were NPIs in the fields of religion (32%), education and research (17%), and philanthropy and volunteerism (14%).

Philanthropy from Households

In 2013, donations from households in Israel comprised 70% of total philanthropy from households, corporations, and bequests, in comparison to other countries, in which donations from households in that year ranged from 34% in Hungary, to 88% in Italy, and 86% in the US (Diagram 2). Although the share of donations from households in the philanthropy in Israel is high relative to other countries, in the US the share of households from total donations is particularly high, since the tendency of households to donate more out of the disposal income is high (compared to Israel, for example). It was found that in the US, the donations of households as a percentage of disposal income was 2%, compared to 1% in Israel¹² (there are no parallel data for Europe).

Diagram 2 - The Share of Households' Donations in total Philanthropy in Selected Countries, 2013



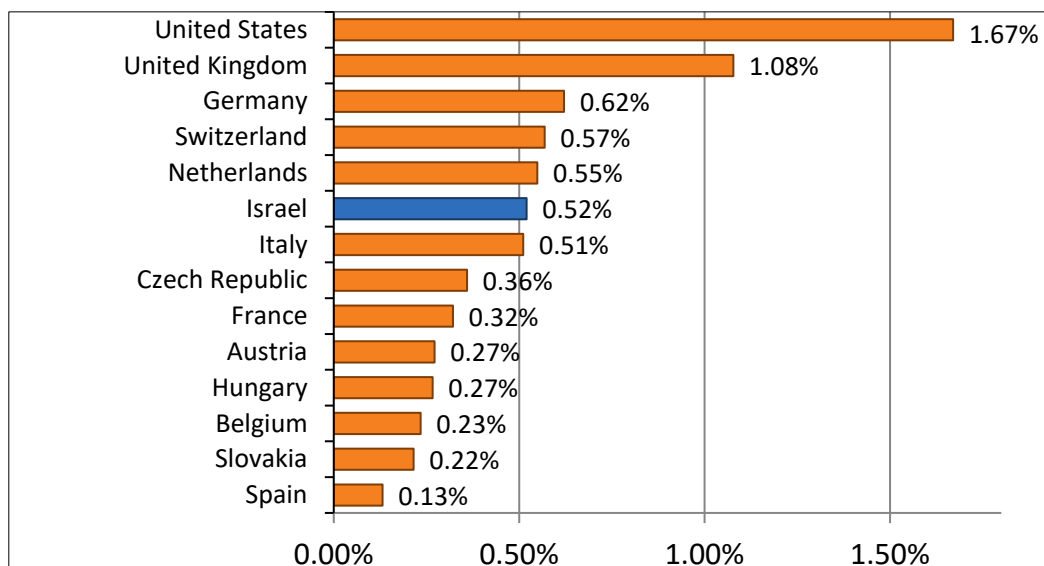
¹² Disposable income of households in Israel was calculated by multiplying the monthly net income per household by the number of households in Israel. The sources of data were the Central Bureau of Statistics's Household Income Survey and Labour Force Survey, respectively.

General Philanthropy Indicators

- Total philanthropy as a percentage of the Gross Domestic Product (GDP) remained stable in 2012–2015 in Israel and the US. In all four years, philanthropy of Israelis amounted at approximately 0.5% of the GDP, in comparison to approximately 1.7% in the US.

An broader comparison of philanthropy as a percentage of GDP shows that, compared to the US and other countries in Europe in 2013, the pattern in Israel was more similar to that in the European countries than that in the US. Thus, out of 12 European countries (with full data) the percentage of philanthropy out of GDP in Israel is similar to that in Italy and the Netherlands and lower than that in Switzerland, Germany, and the United Kingdom (Diagram 3).

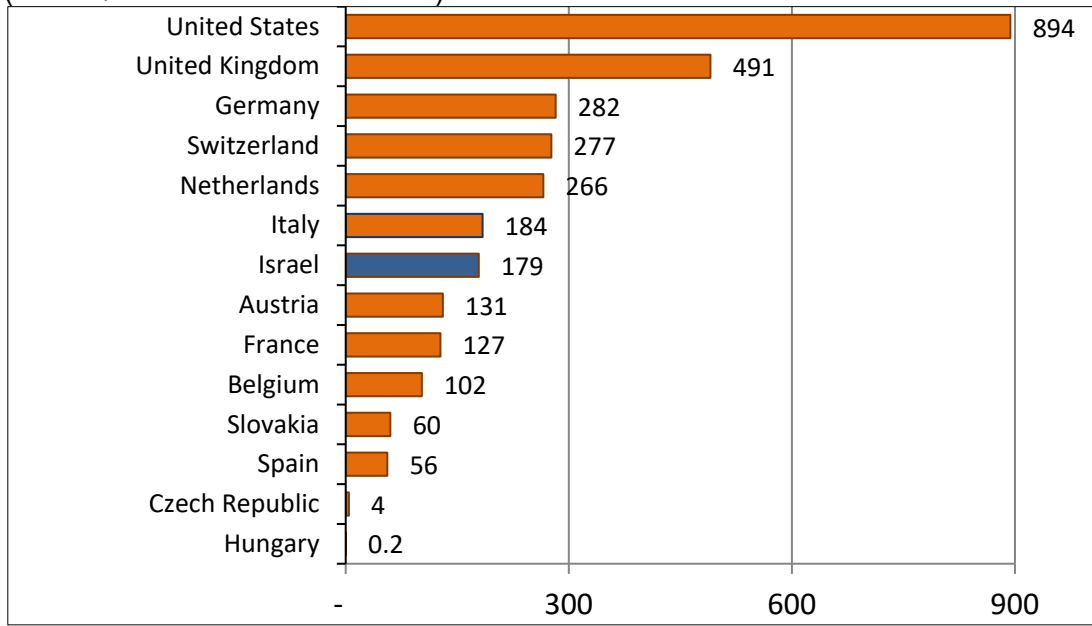
Diagram 3 - Philanthropy as a Percentage of GDP in Selected Countries, 2013



- Total philanthropy of Israelis per capita ranged from NIS 682 to NIS 714 during 2012–2015. A comparison of philanthropy per capita in Israel in 2013 to that of other countries (in terms of PPP according to the international dollar) shows that philanthropy per capita in the US is significantly higher than in all other countries, and philanthropy in Hungary and the Czech Republic is significantly lower than in the other countries. The philanthropy per capita in Israel is similar to that in Italy and lower than that in the Netherlands, Switzerland, Germany, the United Kingdom, and, of course, the US (Diagram 4).

Diagram 4 - Philanthropy per Capita in Selected Countries, 2013

(In PPP/international dollar terms)



Definitions and Explanations

Philanthropy: The term "philanthropy" usually refers to giving (donation of) services, commodities, time, or money by private entities to public causes (e.g., Schuyt, 2013, in *Giving in Europe*, 2017).¹³ For the purposes of this survey, the term philanthropy refers to monetary donations by private entities to NPIs in Israel. The donations are altruistic, i. e., they are given as an act of good will and not out of coercion or in order to receive compensation.

Non-profit institution: This survey includes non-profit institutions (NPIs) that are legally incorporated as an *Amuta*, a public benefit corporation, a *Hekdesh* (pledge), or an Ottoman association.

Transfers: Amounts of money given without a direct connection to the quantity (scope) of services provided by the NPI, and without receipt of any compensation (e. g., donations by individuals, grants from foundations and government ministries).

Transfers in kind: Contributions of goods or services such as: food, clothing, books, use of a building, volunteer work, dental work, etc.

Transfers from other non-profit institutions: In the classification of NPIs by fields of activity (to be specified below), the field "philanthropy and volunteerism" includes NPIs operating as funding agents that raise donations from various sources and distribute them to other NPIs to finance their activities. The NPIs whose primary activity is fundraising are often called "foundations" (even though they do not fit the definition of "foundation" according to Israeli legislation, which refers to an entity that distributes grants). However, NPIs whose primary activity is not financing can serve as funding agents that transfer money to other NPIs as well. Therefore, when examining the income sources of NPIs, in addition to income from the government and income from sales, as well as donations from individuals and corporations in Israel and abroad, income from transfers (grants) from other NPIs in Israel are also included. However, when examining the total amount of philanthropic contributions which NPIs receive from individuals and corporations in Israel, it is necessary to exclude the amounts that are transferred from one NPI to another in Israel because these amounts are not "new" money that enters the NPI sector. Rather, this money "circulate within the sector".

¹³ [Giving in Europe](#)

Bequest: A bequest is an amount of money transferred in the name of a deceased individual. As in similar publications from other countries in the world, in this survey, bequests are reported separately. This report includes bequests that were transferred to NPIs directly from individuals in Israel (or from their legal proxy), as well as bequests transferred to the Public Guardian, who transfers the assets to various NPIs. Since the bequests received by the Public Guardian come from both Israel and abroad, the estimate for bequest in the survey is likely to include also donations originating from abroad.

Income from sales of goods and services: Payment received through tenders published by government ministries and local authorities, or payment received from private individuals and organizations, for goods and services such as lectures, medical treatment, artistic performances, books, low-cost food, etc.

Survey Methodology

The major activities of the non-profit sector (also known as "the third sector" or "the social sector") are the provision of complementary social services to the public beyond those provided by the government, civil inspection of government activity, and leadership of social change. Israeli philanthropy, together with private philanthropy from rest of the world, form an important source of funding for the non-profit sector in Israel. However, detailed data about Israeli philanthropy are lacking. The need for such data also exists in the international community. Currently, *Giving USA*¹⁴ collects detailed data in the United States. Similarly, in recent years, twenty European countries have collaborated via the European Research Network on Philanthropy (ERNOP) in order to institutionalize the collection of detailed philanthropy statistics on donations by private entities in each country.¹³ In Israel, as in many countries, there is a lack of detailed administrative data that would allow accurate compilation of the data on Israelis' philanthropy. Without administrative data, the best instrument is a survey. Therefore, the goal of this survey was to compute estimates for philanthropy in Israel. As in any survey, the estimates are prone to sampling errors, so that the level of accuracy of the presented data (which are actually estimates of the true data) is not perfect, and is different for various data.

¹⁴ [Giving USA](#)

Survey Population

The survey population included the non-profit organizations in Israel that were financially active during the surveyed years (i. e., they reported some monetary income or expenditure to the tax authorities and/or to the Registrar of Associations) and whose yearly income was above NIS 500,000. This bound was implemented in order to optimize the survey's efficiency. There were about 6,200 such NPIs. They constituted approximately 60% of the active NPIs in Israel, yet their activity was estimated at approximately 99.4% of all non-profit income and at approximately 98.0% of donations from Israel and abroad that were received by NPIs (according to an estimate from the CBS survey of income and expenditures of NPIs).

The NPIs were classified into eight main fields of activity¹⁵:

1. Culture, sports, and recreation (e. g., museums, community centres, youth movements).
2. Education and research (e. g., kindergartens, schools, universities, research institutions).
3. Health (e. g., clinics, hospitals, preventive medicine associations, emergency medicine).
4. Social services (e. g., nursing homes, organizations providing assistance to the elderly and disabled, free loan societies).
5. Environmental, development, and workers' organizations (e. g., associations protecting animals or the environment, organizations for regional development or entrepreneurship development, workers' and professional associations).
6. Religion (e. g., synagogues, mosques, churches, yeshivas for adults).
7. Advocacy organizations (e. g., organizations promoting legislation, civic involvement, or road safety; immigrants' organizations).
8. Philanthropy and volunteerism (e. g., "friends of" museums, hospitals, or universities, scholarship foundations).

The majority of NPIs is in the field of religion (approximately 30% of NPIs), followed by education and research, and then culture, sports, and recreation (approximately 20% each). The remainder of the fields account for the rest 30%.

¹⁵ To check the classification of a specific organization, use the [Guidestar](#) site.

Sampling Method

The survey of Israelis' philanthropy was based on the "philanthropy sub-sample" of the "non-profit sample".

The **non-profit sample** included 1,680 NPIs, which represented all financially active NPIs in Israel. The sample was extracted using stratification according to field of activity and size of the NPI. The data used for the sizes of the NPIs in the sample were annual labour cost.

The **philanthropy sub-sample** included 418 NPIs, which represented all financially active NPIs whose yearly income was above NIS 500,000. The philanthropy sub-sample was extracted using stratification according to field of activity and size of the NPI. The data used for sizes in the sample were the total annual incomes of the NPIs.

Comparing Findings from Current Survey with Previous Survey

The current survey, for 2012–2015, followed up on the "Survey of Philanthropy of Israelis for 2009–2011". Several steps were taken to ensure that the data of the two surveys would be comparable:

- Continuity of the questionnaire: The current survey questionnaire included all of the questions from the previous survey, with the addition of several breakdowns. For example, sales were separated into sales to private entities and sales to governmental entities, and donations up to NIS 100,000 were divided into three ranges (up to NIS 2,000, NIS 2,000–NIS 20,000, and NIS 20,000–NIS 100,000).
- Corrections based on respondents' reports: During data collection for the current survey, the data of the previous survey were corrected based on respondents' reports. Of the 418 NPIs sampled in the current survey, 183 were also sampled in the previous survey. Based on data that the respondents reported in the current survey, clarifications were made regarding data from the previous survey. In certain cases, misunderstandings were discovered retroactively due to which, for example, income from sales to households had been classified as donations from households. In these cases, the data from the previous survey were corrected. In addition, because the current survey added a breakdown of destinations of sales (to government or private entities), often it turned out that sales to governmental entities had been recorded in the previous survey as transfers from government entities. These data were also corrected retroactively.

- Correction of field of activity: During the years between the previous and the current surveys, some changes were made to the classification into fields of activity of NPIs. For example, kindergartens for children aged 0–3 were previously classified into the social services field, and currently are classified as education. Yeshivas, which were previously all classified into the education field, were divided into secondary school yeshivas, which remained in education, and yeshivas for adults, which were transferred to religion. In order to ensure continuity of the data and to adapt them to the updated classifications, changes were made to the classification of NPIs in the previous survey, and the estimates were calculated accordingly.
- Correction of weights: In accordance with updated methodological understandings during the work on the current survey, calculation of the weights for the respondents in the previous survey was corrected retroactively. It must be stressed that the differences in the estimates after the correction reflect the fact that the philanthropy survey was especially prone to sampling error, due to several structural issues. First, the survey was based on a relatively small sub-sample. Second, the sub-sample was extracted using different stratification than the larger sample (by income data as opposed to wages, respectively); the wages variable was not sufficiently correlated with the income variable or the donations, which was the target variable. Third, the variance in the donations variable in the population was large. That is, NPIs from the same field of activity and in the same size group differed greatly from each other in terms of income from donations.

In summary, along with the effort to make all the necessary adjustments in the two surveys in order to produce continuity of the data, it is important to note that the estimates were produced from two different samples that were prone to high sampling error. Therefore, the transition from 2009–2011 to 2012–2015 must be treated with caution.