

# Media Release

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## Income and Expenses of Non-Profit Institutions 2020-2022

- The share of non-profit institutions (NPIs) of the Gross Domestic Product (GDP) in 2022 was 4.9% (preliminary estimate), in 2021 it was 5.1% and in 2020 – 5.3%.
- According to the latest survey for the year 2021, total current income of NPIs in 2021 amounted to NIS 196.6 billion. 52.0% of the total income derived from governmental transfers, 31.1% sale of services, 7.6% donations received from households corporations and NPIs in Israel, 6.7% donations received from abroad, and additional 2.6% derived from property income.
- In 2021, total current expenses of NPIs amounted to NIS 188.9 billion. The share of labour cost out of total expenses was the highest in education and research (65.8%), and the lowest was in philanthropy and voluntarism (13.7%).
- In 2021, there were 540 thousand employee jobs in NPIs, mostly in the field of education and research (46.0%), and 372 thousand volunteers who worked mostly in social services (32.6%).

The Non-Profit Institutions Survey covers all NPIs (non-profit institutions) that are incorporated as tax-deductible associations, public benefit companies, Ottoman associations or dedications in Israel, and have economic activity. In accordance with the System of National Accounts, NPIs are defined as “legal or social entities that were established for the purpose of producing goods and services, whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, finance, or control them” (System of National Accounts, 2008).

In accordance with the International Classification of Nonprofit Organizations (ICNPO) developed at Johns Hopkins University, the NPIs were divided into eleven fields of activity: 1) culture, entertainment and sports, 2) education and research, 3) health, 4) social services, 5) environmental protection, 6) housing and development, 7) advocacy and politics, 8) philanthropy and voluntarism, 9) international activity, 10) religion, and 11) professional associations.

The latest survey provides data for the years 2020-2021. The data for 2022 are preliminary estimates (marked with an asterisk). Updated data for the years 2015-2020 are presented as well (marked with the letter R).

**Written by Yonatan Mazuz, Macro-Economics Statistics**  
**For explanations and clarifications,**  
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**Kindly notice:**

Education for children aged 0-3 are excluded from social services and included in education and research, in line with OECD recommendations.

### **The Share of NPIs' Product and Employee Jobs within the Israeli Economy, 2015-2022 (Tables A-B)**

In 2022, the total gross product of the non-profit sector, i.e., the value added to the economy by this sector, amounted to NIS 85.7 billion. In 2022, the gross product of NPIs increased (in current prices) by 6.9% compared to the previous year (preliminary estimate); and in 2021 it increased by 5.4%. NPIs' share of the GDP in 2021 it was 5.1% and 5.3% in 2020.

**Table A - Product of Non-profit Institutions and the Israeli Economy, 2015-2022**

NIS million at current prices, unless otherwise stated

<b>Year</b>	<b>NPIs (1)</b>	<b>Total economy</b>	<b>The share of NPIs' GDP out of total economy percentage</b>
<b>2015R</b>	61,137	1,179,321	5.2
<b>2016R</b>	64,504	1,237,058	5.2
<b>2017R</b>	68,739	1,289,525	5.3
<b>2018R</b>	73,129	1,352,533	5.4
<b>2019R</b>	76,622	1,434,617	5.3
<b>2020R</b>	76,040	1,422,635	5.3
<b>2021</b>	80,141	1,578,038	5.1
<b>2022*</b>	85,662	1,753,831	4.9

(1) Excluding the value of voluntarism

In 2022, employee jobs in NPIs amounted to 584 thousand, which comprised 14.8% of the total employee jobs of Israelis in the economy (excluding foreign workers and employees from the Palestinian Authority). The share of NPIs' employee jobs out of total jobs in the economy in the years 2021 and 2020 was 14.9% and 14.8%, respectively.

**Table B - Employee Jobs in Non-profit Institutions and in the Israeli Economy, 2015-2022**

Thousands, unless otherwise stated

<b>Year</b>	<b>NPIs</b>	<b>Total economy</b>	<b>The share of NPIs' employee jobs out of total economy percentage</b>
<b>2015</b>	459	3,386	13.6
<b>2016</b>	473	3,494	13.5
<b>2017</b>	494	3,592	13.7
<b>2018</b>	519	3,675	14.1
<b>2019</b>	529	3,742	14.1
<b>2020</b>	497	3,371	14.8
<b>2021</b>	540	3,623	14.9
<b>2022</b>	584	3,943	14.8

**NPIs' Income (Table C, Diagrams 1-3)**

Total income of NPIs in 2022 amounted to NIS 210.4 billion, an increase of 7.0% over 2021 (in current prices), following an increase of 10.3% in 2021 over the previous year.

According to the survey for 2021, total income of NPIs amounted to NIS 196.6 billion. The larger portions of income were recorded in the fields of Health (44.9% of total NPIs income) and Education and research (23.7%). The remaining 31.4% were divided among the other nine fields of activity, ranging from Social services (8.2%) to International activity (0.1%).

**Table C - Current Income of NPIs by Source of Funding and Field of Activity,  
2015-2022**

NIS million at current prices

Field of activity	Year	Total	Current transfers from government (1)	Sale of services (2)	Property income	Donations from households, corporations and NPIs in Israel (3)	Donations from abroad (4)
	2015R	<b>137,284</b>	68,788	47,062	962	9,239	11,233
	2016	<b>146,025</b>	73,637	49,828	1,322	9,839	11,399
	2017R	<b>158,791</b>	81,128	52,752	2,839	11,043	11,029
	2018	<b>168,413</b>	87,249	55,075	2,518	12,074	11,497
	2019R	<b>174,910</b>	91,333	57,594	1,779	12,437	11,767
	2020R	<b>178,335</b>	96,362	54,902	1,454	13,938	11,679
	2021	<b>196,627</b>	102,288	61,101	5,169	14,857	13,212
	2022*	<b>210,393</b>	106,453	67,137	5,612	16,586	14,605
			Percentages				
	2015R	<b>100.0</b>	50.1	34.3	0.7	6.7	8.2
	2016	<b>100.0</b>	50.4	34.2	0.9	6.7	7.8
	2017R	<b>100.0</b>	51.1	33.2	1.8	7.0	6.9
	2018	<b>100.0</b>	51.8	32.7	1.5	7.2	6.8
	2019R	<b>100.0</b>	52.3	32.9	1.0	7.1	6.7
	2020R	<b>100.0</b>	54.0	30.9	0.8	7.8	6.5
	2021	<b>100.0</b>	52.0	31.1	2.6	7.6	6.7
	2022*	<b>100.0</b>	50.6	31.9	2.7	7.9	6.9
<b>Total</b>	<b>100.0</b>				<b>2021</b>		
Culture, entertainment & sports	<b>7.5</b>	<b>100.0</b>	39.7	38.3	1.7	9.0	11.3
Education & research	<b>23.7</b>	<b>100.0</b>	52.0	27.0	7.7	5.0	8.3
Health	<b>44.9</b>	<b>100.0</b>	72.7	25.5	0.1	1.2	0.5
Social services	<b>8.2</b>	<b>100.0</b>	9.6	54.8	1.0	20.1	14.5
Environmental protection	<b>0.3</b>	<b>100.0</b>	8.9	64.7	0.8	21.2	4.4
Housing & development	<b>2.1</b>	<b>100.0</b>	24.7	57.3	0.3	15.3	2.4
Advocacy & politics	<b>1.2</b>	<b>100.0</b>	18.6	16.4	0.4	35.8	28.8
Philanthropy & voluntarism	<b>5.2</b>	<b>100.0</b>	22.1	31.2	5.8	13.9	27.0
International activity	<b>0.1</b>	<b>100.0</b>	8.5	31.1	0.1	7.3	53.0
Religion	<b>4.3</b>	<b>100.0</b>	24.8	20.8	0.5	40.4	13.5
Professional associations	<b>2.5</b>	<b>100.0</b>	9.3	70.7	7.9	9.8	2.3

(1) Transfers from government include current transfers from governmental ministries, local authorities, and national institutions.

(2) Sales of services include sales to the private sector as well as sales to government (18.7% and 12.4% of income in 2021, respectively)

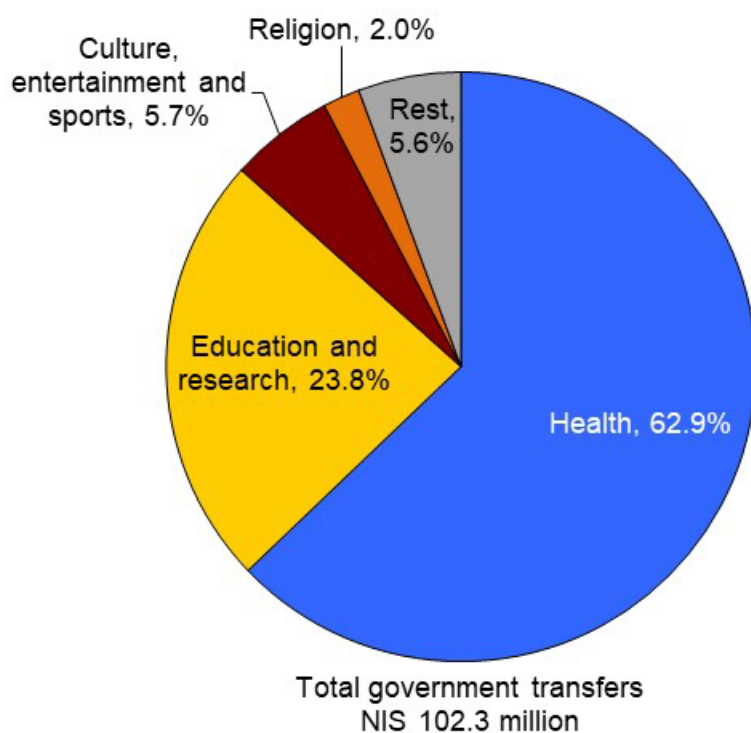
(3) Donations in Israel include current transfers from households and corporations in Israel, and transfers from other NPIs in Israel (estimated by NIS 5.9 billion in 2021).

(4) Donations from abroad include current transfers from households and corporations and NPIs from abroad.

The five **sources of funding** in 2021 were transfers from government (52.0% of income), sale of services to the private sector and to the government (31.1%), donations from households, corporations and NPIs within Israel (7.6%), donations from abroad (6.7%), and 2.6% derived from property income.

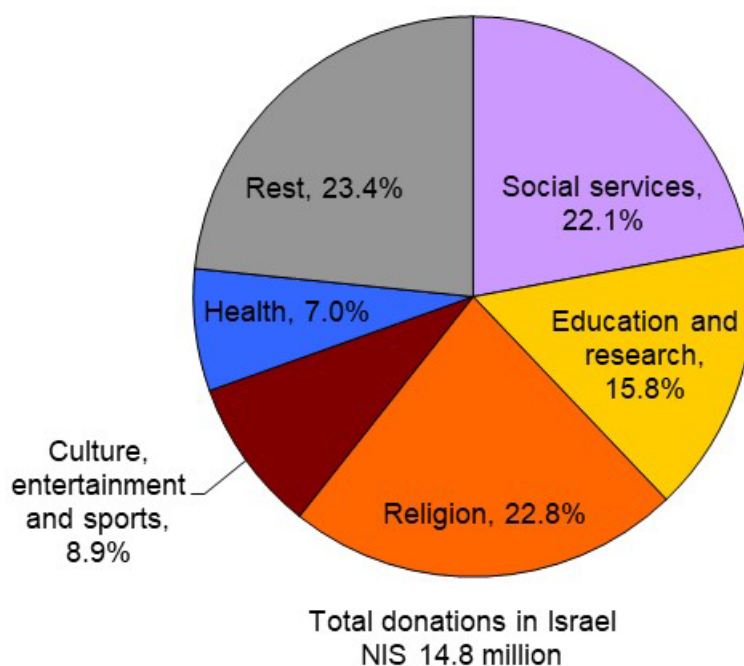
The majority of **government transfers** to NPIs in 2021 were allocated to the fields of Health (62.9% of government transfers), Education and research (23.8%), and Culture, entertainment and sports (5.7%). The remaining eight fields of activity received up to 2.2% of government transfers each. In the fields of health and education and research, government transfers comprised 72.7% and 52.0% of NPIs' income, respectively. In the other fields government transfers comprised between 8.5% and 39.7% of total income.

**Diagram 1 - Current Transfers from Government by Field of Activity, 2021**

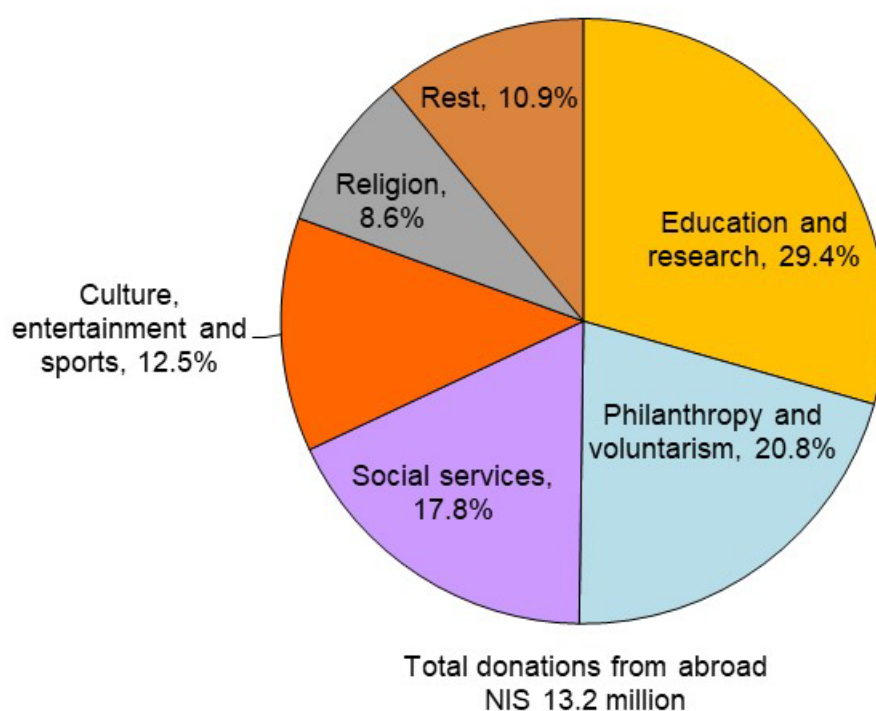


The majority of donations from Israel were allocated to Religion services (22.8%) and the Social services (22.1%), and the majority of donations from abroad were allocated to Education and research (29.4%). However, the fields of activity which are primarily supported by donations were International activity (donations from Israel and abroad comprised 60.3% of the field's total income) and Advocacy and politics (64.6%). In the remaining fields of activity, donations comprised up to 53.9% of the income, the lowest being Health, in which donations comprised only 1.7% of the income.

**Diagram 2 - Donations from Households, Corporations and NPIs in Israel by Field of Activity, 2021**



**Diagram 3 - Donations from Abroad by Field of Activity, 2021**



## **Tax Accredited Donations (Table D)**

According to data received from the tax authorities, the donations from households and corporations, reported in order to receive tax credit (according to article no. 46 at the Income Tax Act), amounted to NIS 3.2 billion in 2021. Total donations reported increased in 2021 by 5.9%, compared to an increase of 7.0% in 2020.

In 2021 the donations reported to the tax authorities comprised NIS 1,521 million that were received from 130,712 donating households, and NIS 1,687 million received from 16,017 corporations. In this year the share of accredited donations is estimated at 36.2% of total donations received by non-profit institutions from corporations and households in Israel.

The majority of the donations were donations below NIS 10,000 per year: 80.5% of households' donations and 58.0% of corporal donations. However, the major amount of the total sum of donations was received from larger donations, such that 53.8% of the sum of donations from households were comprised of donations above NIS 50,000, and were donated by 3.3% of private donors (households), and 63.2% of the total sum of donations from corporations were comprised of donations above NIS 1 million, and were donated by 1.5% of the corporal donors.

**Table D - Donations Reported to the Tax Authorities, by Size, and Source, 2016-2021 (1)**

At current prices, unless otherwise stated

<b>Year</b>	<b>Total number of donors</b>	<b>Total Sum of donations NIS thousands</b>	<b>Number of donating households</b>	<b>Sum of donations from households NIS thousands</b>	<b>Number of donating corporations</b>	<b>Sum of donations from corporations NIS thousands</b>
2016	<b>124,073</b>	<b>2,130,846</b>	109,587	1,123,086	14,486	1,007,760
2017	<b>125,139</b>	<b>2,353,648</b>	110,372	1,243,244	14,767	1,110,404
R2018	<b>137,235</b>	<b>2,617,593</b>	121,856	1,393,585	15,379	1,224,008
R2019	<b>142,283</b>	<b>2,831,249</b>	126,195	1,512,298	16,088	1,318,951
R2020	<b>148,271</b>	<b>3,029,988</b>	132,190	1,462,589	16,081	1,567,399
2021	<b>146,729</b>	<b>3,207,790</b>	130,712	1,520,989	16,017	1,686,801
<b>Donation scale</b>	Thereof percentages					
<b>Total 2020</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Up to NIS 2,000	<b>47.4</b>	<b>1.8</b>	49.8	3.4	27.7	0.3
NIS 2,000-10,000	<b>30.6</b>	<b>6.8</b>	30.7	12.7	30.3	1.4
NIS 10,000-50,000	<b>17.1</b>	<b>17.1</b>	16.2	30.1	24.4	5.5
NIS 50,000-100,000	<b>2.7</b>	<b>8.5</b>	2.1	12.8	6.8	4.6
NIS 100,000-500,000	<b>1.8</b>	<b>15.9</b>	1.0	15.6	8.0	16.2
NIS 500,000-1,000,000	<b>0.2</b>	<b>7.0</b>	0.1	5.0	1.3	8.8
Above NIS 1,000,000	<b>0.2</b>	<b>42.9</b>	0.1	20.4	1.5	63.2

(1) Computed based on data from the tax authorities; The Data is not final because it is still possible to report donations made in these years.



### **Expenses of NPIs (Table E, Diagram 4)**

Total current expenses of NPIs in 2022 amounted to NIS 206.9 billion, an increase of 9.5% over 2021, compared to an increase of 7.6% in 2021 over the previous year.

According to the 2021 survey, the total expenses of NPIs in 2021 amounted to NIS 188.9 billion. The largest scope of expenses in 2021 was recorded in the fields of Health (46.9%) and Education and research (22.9%). The remaining 30.2% were recorded in the other nine fields of activity, ranging from Social services (8.5%) to International activity (0.1%).

**Table E – Current Expenses of NPIs, by Source of Funding and Field of Activity, 2015-2022**

NIS million at current prices

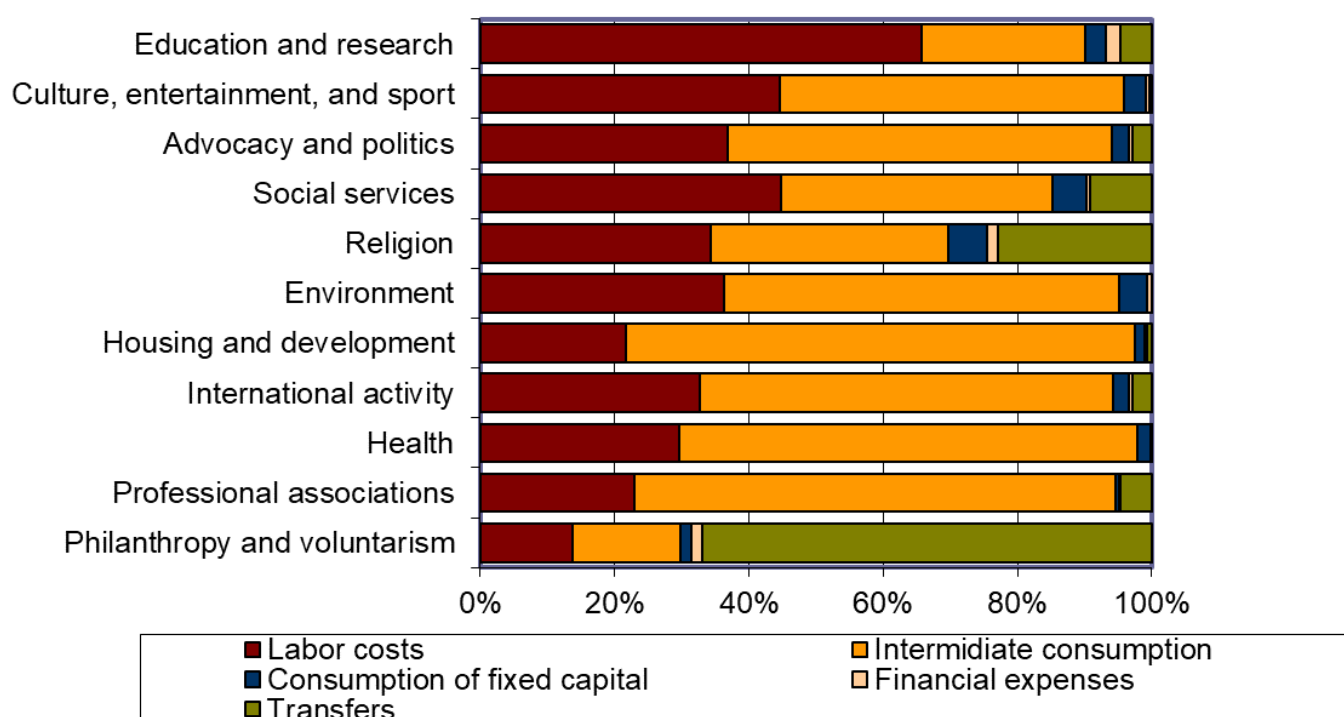
Field of activity	Year	Total	Labour cost	Intermediate consumption	Consumption of fixed capital	Financial expenses	Current transfers
	2015R	<b>136,659</b>	57,149	66,365	3,987	746	8,412
	2016	<b>144,675</b>	60,421	70,716	4,083	851	8,604
	2017R	<b>156,123</b>	64,596	76,089	4,143	1,522	9,773
	2018	<b>167,377</b>	68,838	82,624	4,291	1,040	10,584
	2019R	<b>175,078</b>	72,111	86,403	4,511	912	11,141
	2020R	<b>175,519</b>	71,188	87,703	4,853	1,442	10,333
	2021	<b>188,918</b>	75,000	96,413	5,142	1,526	10,837
	2022*	<b>206,868</b>	79,988	107,396	5,674	1,702	12,108
	Year	Percentages					
	2015R	<b>100.0</b>	41.8	48.6	2.9	0.5	6.2
	2016	<b>100.0</b>	41.8	48.9	2.8	0.6	5.9
	2017R	<b>100.0</b>	41.4	48.6	2.7	1.0	6.3
	2018	<b>100.0</b>	41.1	49.4	2.6	0.6	6.3
	2019R	<b>100.0</b>	41.1	49.4	2.6	0.5	6.4
	2020R	<b>100.0</b>	40.6	49.9	2.8	0.8	5.9
	2021	<b>100.0</b>	39.8	51.0	2.7	0.8	5.7
	2022*	<b>100.0</b>	38.7	51.9	2.7	0.8	5.9
<b>Total</b>	<b>100.0</b>	<b>2021</b>					
Culture, entertainment & sports	7.6	<b>100.0</b>	44.6	51.2	3.4	0.5	0.3
Education & research	22.9	<b>100.0</b>	65.8	24.3	3.0	2.3	4.6
Health	46.9	<b>100.0</b>	29.7	68.1	2.0	0.1	0.1
Social services	8.5	<b>100.0</b>	44.8	40.5	4.9	0.6	9.2
Environmental protection	0.2	<b>100.0</b>	36.2	59.0	4.1	0.7	0.0
Housing & development	2.0	<b>100.0</b>	21.7	75.7	1.5	0.4	0.7
Advocacy & politics	1.0	<b>100.0</b>	36.9	57.1	2.5	0.7	2.8
Philanthropy&voluntarism	4.1	<b>100.0</b>	13.7	16.1	1.7	1.6	66.9
International activity	0.1	<b>100.0</b>	32.6	61.6	2.3	0.7	2.8
Religion	4.3	<b>100.0</b>	34.3	35.3	5.9	1.5	23.0
Professional associations	2.4	<b>100.0</b>	22.9	71.7	0.5	0.3	4.6

The principal components of NPIs expenses in 2021 were intermediate consumption (51.0% of expenses) and labour costs (39.8%). The remaining expenses were dedicated to current transfers, consumption of fixed capital and financial expenses.

In 2021, the various fields of activity differed in the patterns of their expenses: The share of intermediate consumption was the highest in the field of Housing and development (75.7% of the expenses), and the lowest in the field of Philanthropy and voluntarism (16.1%).

However, the share of labour costs was the highest in Education and research (65.8% of the expenses), Social services (44.8%) Culture, entertainment and sports (44.6%). In the rest of the fields, the share of labour costs ranged from 21.7% to 36.9%, with the exception of Philanthropy and voluntarism in which the share of labour costs was especially low and amounted to 13.7% of the expenses. The field of Philanthropy is unique in the structure of its expenses, such that the share of labour cost and intermediate consumption is low and the share of transfers is especially high, comprising 66.9% of the expenses in the field. In the field of Religion, the transfer component was 23.0% of expenses, compared with less than 9.2% of the expenses in all the rest of the fields.

**Diagram 4 - Current Expenses of NPIs, by Type and Field of Activity, 2021**



### Employment and Voluntarism in NPIs in 2021 (Tables F-G, Diagram 5)

In 2021, the number of employee jobs in NPIs was estimated at 540,306 and the number of volunteers at 371,503. The highest percentage of employee jobs were recorded in the field of Education and research (46.0%), whereas the highest percentage of volunteers were recorded in Social services (32.6%).

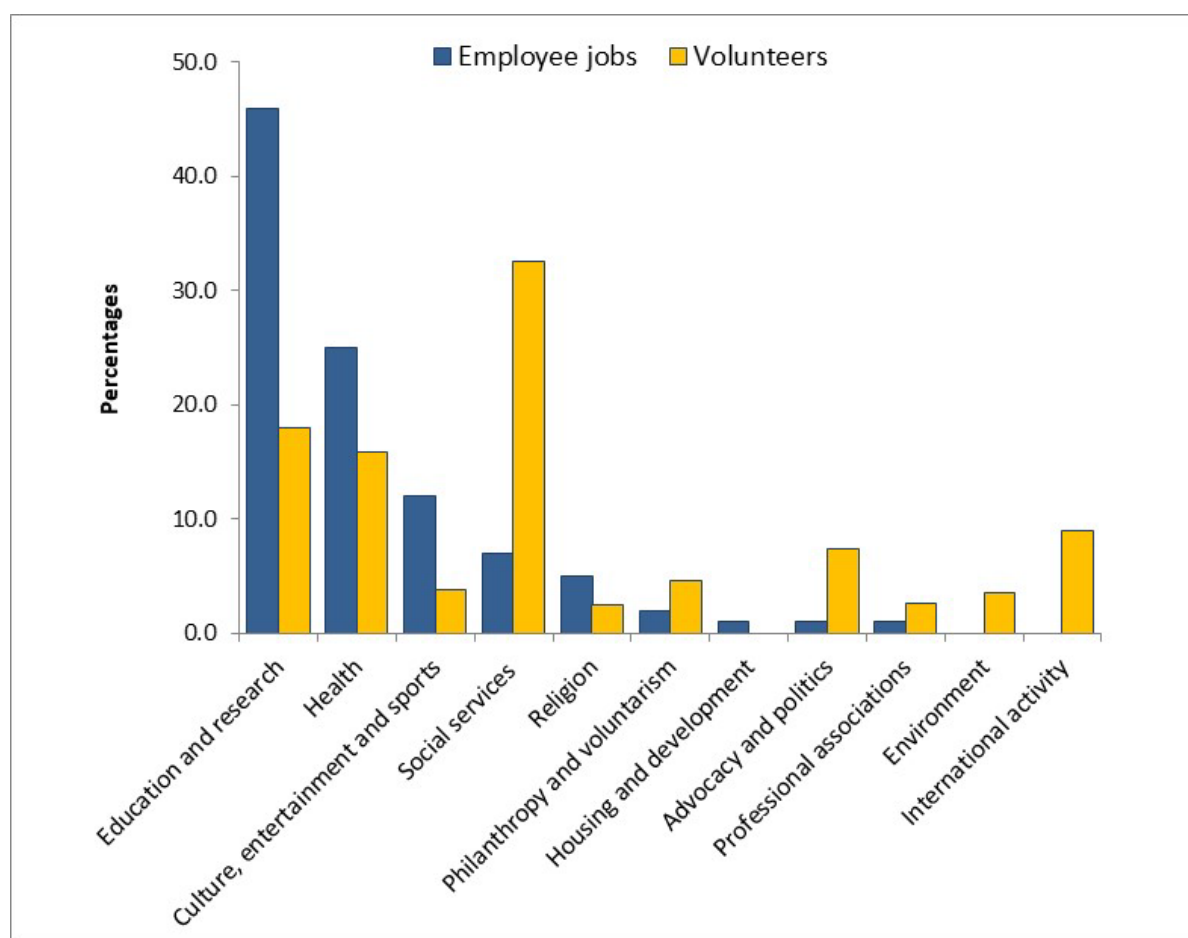
**Table F - Number of Employee Jobs and Volunteers, by Field of Activity, 2021**

Field of activity	Number of employee jobs (1)	Number of employee jobs percentages	Number of volunteers (2)	Number of volunteers percentages
<b>Total</b>	<b>540,306</b>	<b>100.0</b>	<b>371,503</b>	<b>100.0</b>
Culture, entertainment & sports	62,508	12.0	14,331	3.9
Education & research	246,118	46.0	66,876	18.0
Health	135,527	25.0	59,079	15.9
Social services	37,673	7.0	121,407	32.6
Environmental protection	1,571	0.0	13,042	3.5
Housing & development	8,052	1.0	0	0.0
Advocacy & politics	6,785	1.0	27,328	7.4
Philanthropy & voluntarism	10,159	2.0	17,156	4.6
International activity	325	0.0	33,381	9.0
Religion	26,902	5.0	9,233	2.5
Professional associations	4,686	1.0	9,670	2.6

(1) Based on computation of data from Labour Force Survey

(2) Based on computation of data from the Social Survey

**Diagram 5 - Employment and Voluntarism in NPIs, by Field of Activity, Percentages, 2021**



The total compensation for labour and the value of voluntarism in NPIs was NIS 78.3 billion in 2021. Thereof 95.1% were compensation for employee jobs, and 4.9% were imputed for the value of volunteer work.

**Table G - Compensation of Employee Jobs and the Value of Voluntarism in NPIs, by Field of Activity, 2021 (1)**

Field of Activity	Total NIS million	Compensation of employee jobs NIS million	Compensation of employee jobs percentages	Imputed value of volunteer work NIS million	Imputed value of volunteer work percentages
<b>Total</b>	<b>78,279</b>	<b>74,464</b>	<b>100.0</b>	<b>3,815</b>	<b>100.0</b>
Culture, entertainment & sports	6,582	6,462	8.8	120	3.1
Education & research	29,376	28,460	38.2	916	24.0
Health	26,531	25,788	34.6	743	19.5
Social services	8,438	7,169	9.6	1,269	33.3
Environmental protection	253	162	0.2	91	2.4
Housing & development	832	832	1.1	0	0.0
Advocacy & politics	892	701	0.9	191	5.0
Philanthropy & voluntarism	1,170	1,050	1.4	120	3.1
International activity	267	34	0.1	233	6.1
Religion	2,845	2,781	3.7	64	1.7
Professional associations	1,093	1,025	1.4	68	1.8

(1) Based on computation of data from the Labour Force Survey and The Social Survey

### **Income and Expenses of NPIs Excluding Health Maintenance Organizations (HMO) and Hospitals (Tables H-I, Compared to Tables C, E)**

NPIs in Israel include HMOs that provide public health services and hospitals that are not owned by the government (that is, hospitals owned by the HMO and private hospitals, which are institutionalized as a non-profit corporation). Since their share in the economic activity of NPIs is quite large (42.7%) there is interest in presenting data excluding HMO and hospitals.

According to the deducted data, the total income of NPIs in 2021 amounted to NIS 112.7 billion only. Furthermore, the distribution of the composition of income is different in comparison with the inclusive data, such that, the primary source of funding is sales of services to the private sector and to the government comprise only 36.3% of income, whereas transfers from government comprise only 34.7% of income (compared to 31.1% and 52.0% respectively, in the data including HMOs and hospitals). The share of donations from Israel and abroad is 24.5% of income (compared to 14.3% in the inclusive data). This proportion was quite similar in 2022.

**Table H - Income of NPIs Excluding HMOs and Hospitals, by Source of Funding, 2015-2022**

Year	Total	Current Transfers from government	Sale of services	Property income	Donations from households corporations and NPIs in Israel	Donations from abroad
	NIS Million at current prices	Thereof percentages				
2015R	<b>80,799</b>	33.7	40.2	1.2	13.7	11.2
2016	<b>85,294</b>	33.9	40.0	1.5	13.2	11.4
2017R	<b>92,909</b>	35.1	38.6	3.0	11.7	11.6
2018	<b>98,641</b>	36.0	38.0	2.5	11.5	12.0
2019R	<b>101,406</b>	36.4	38.4	1.7	11.5	12.0
2020R	<b>99,625</b>	37.3	35.9	1.4	11.6	13.8
2021R	<b>112,713</b>	34.7	36.3	4.5	11.6	12.9
2022*	<b>123,833</b>	34.2	36.5	4.5	11.7	13.1

The total expenses of NPIs (excluding HMOs and hospitals) in 2021 amounted to NIS 105.7 billion only. Furthermore, the distribution of the types of expense is different, such that in 2021 the primary expense is labour cost (49.0% of expenses), and intermediate consumption is the secondary expense (35.9%), that is compared to 39.8% and 51.0% respectively, in the data including HMOs and hospitals. This proportion was quite similar in 2022.

**Table I - Current Expenses of NPIs Excluding HMOs and Hospitals, by Type of Expense  
2015-2022**

<b>Year</b>	<b>Total</b>	<b>Labour cost</b>	<b>Intermediate consumption</b>	<b>Consumption of fixed capital</b>	<b>Financial expense</b>	<b>Current transfers</b>
	NIS Million at current prices	Thereof percentages				
2015R	<b>78,386</b>	50.8	34.1	3.5	0.9	10.7
2016	<b>82,053</b>	51.0	34.0	3.5	1.0	10.5
2017R	<b>89,903</b>	50.1	34.1	3.2	1.7	10.9
2018	<b>96,371</b>	50.2	34.7	3.1	1.0	11.0
2019R	<b>100,332</b>	50.6	34.3	3.1	0.9	11.1
2020R	<b>96,944</b>	50.2	34.2	3.5	1.4	10.7
2021R	<b>105,674</b>	49.0	35.9	3.5	1.4	10.2
2022*	<b>116,963</b>	47.6	37.4	3.3	1.4	10.3