

Giving in Mexico: Generosity, Distrust and Informality
Michael D. Layton and Valérie Mossel

Chapter 5 in Pamala Wiepking & Femida Handy (eds.), *The Palgrave Handbook of Global Philanthropy*, London: Palgrave Macmillan.

1. The philanthropic landscape

1.1 History

Even before Spanish conquest in 1521, Mexico had a tradition of strong, centralized authority (Krauze, 1998). In the words of the nation's Nobel Laureate, Octavio Paz, "Except during the interregnums of anarchy and civil war, we Mexicans have lived in the shadow of governments that have been despotic or paternalistic in turn, but have always been strong: the Aztec priest-king, the viceroy, the dictator, Mr. President" (Paz, 1985, p. 381). Philanthropy and self-help have always existed, but often on the periphery of power and at the community level.

Since the pre-Hispanic era, collective work, or *tequio*, has been a common way of undertaking community improvement and has persisted in the usages and customs of contemporary indigenous communities (Bonfil Batalla, 1996). During the colonial era, the state largely delegated responsibility for poverty relief to the Catholic Church, which set up a series of institutions (hospices, hospitals and orphanages) to address social problems such as famine and disease (Valero, 2010). The Church quickly became the mediating institution for society's philanthropic impulse and indelibly shaped its key values and manifestations (Guadarrama, 2007a).

In the wake of independence from Spain in 1821, Mexico was beset by internal conflicts and foreign wars (Rueschemeyer, Huber Stephens, & Stephens, 1992). A central conflict of this century was between the (conservative) Church and (liberal) State. The 1861 Decree to Secularize Hospitals and Charity Establishments stripped the Church and religious orders of their control over philanthropic institutions, thrusting the state and private philanthropy into leading roles in poverty relief (Guadarrama, 2007a). Secularization also encouraged the formation of lay organizations that promoted volunteerism and philanthropic activities, such as the Saint Vincent de Paul Society, which persists to this day (Arrom, 2005). During this time the nation witnessed the emergence of a vibrant civil society, which took on a different form than its North American and European counterparts. Mexico's civil society saw very little formal, vertical integration with Church and State; instead, it developed in a horizontal manner between citizens, a manner which Forment (2003, p. xi) calls 'Civic Catholicism': "These enclaves of democracy surfaced alongside bastions of authoritarianism, the two sometimes coexisting and sometimes clashing."

The 19th century ended and the 20th began with the prolonged dictatorship of Porfirio Díaz (1876–1910), thus paving a path toward political stability and economic growth at the expense of authoritarianism and growing inequality (Krauze, 1998). Under the Law of Private Beneficence, this period witnessed the formalization of private, secular philanthropy and the proliferation of private institutions (Verduzco, List, & Salamon, 1999). When Porfirio Díaz sought an eighth term as president, utilizing the same tactics of intimidation and fraud that had served him for decades, the result was the Mexican Revolution (1910–1920). In an effort to re-establish order in the aftermath of the conflict, the revolution's military and political leaders formed what would eventually become the Institutional Revolutionary Party (Partido Revolucionario Institucional; PRI), which governed Mexico as a single-party state for 71 years. The PRI ruled under a corporatist model based on a strong and centralized authority,

which supplanted the role of the church in philanthropic endeavors (Krauze, 1998, p. 484). During this government's reign of 71 years, it not only committed electoral fraud, media manipulation and intimidation, but also cultivated and maintained its own clubs and organizations as a way to coopt popular movements and independent groups. As a result, this strategy sustained what Peruvian Nobel Laureate Mario Vargas Llosa (1992) termed 'the perfect dictatorship,' pre-empting the development of an effective opposition for decades without resorting to the more brutal tactics of Latin America's military dictatorships. Similarly, in the title of a famous essay first published in 1978, Paz (1985) described the single-party Mexican state as a 'Philanthropic Ogre' – philanthropic in its promise to provide for its people, but an ogre in its threat to cut off dissent.

In the 1980s three major events shook Mexico and opened opportunities for civil society and philanthropy to develop (Verduzco, 2003). First, an economic crisis gripped Latin America, undermining the PRI's claim to effective economic management and thus giving opposition groups a political opening. Second, in September of 1985, an 8.1 magnitude earthquake hit Mexico City; the lack of an adequate governmental response led many Mexicans to organize themselves into rescue groups and other associations, instilling them with a sense of citizenship and empowerment (Monsiváis, 2005). Third, in the 1988 presidential election, the PRI committed massive electoral fraud to maintain its power, sparking fierce protests from the opposition and also expanding the role of nonprofit organizations in fields such as human rights and democratization. While traditional charities had co-existed with the PRI for much of the century, during the 1990s civil society became more independent and outspokenly critical, pushing for democratization and the protection of human rights. These organizations increasingly looked to foreign donors to support their agendas (Layton, 2009).

The last decades have been “marked by the resurgence of private participation, accompanied by the proliferation of the idea advocating co-responsibility between State and society” (Guadarrama, 2007b, pp. 20–21). This trend has been termed the ‘difficult transition from clientelism to citizenship’ (Fox, 1994) and an ‘elusive democracy’ in which civil society has played a marginal role (Olvera, 2010). Nevertheless, despite an incomplete democratic transition, Mexico’s philanthropic and nonprofit sector has emerged transformed.

1.2 Size and scope of the nonprofit sector in Mexico

Despite this strengthening of civil society after the 1980s, the number of nonprofit organizations in Mexico remains low compared to other Latin American and developing countries. In 2008, the number of legally incorporated, private nonprofit organizations (Organizaciones No Lucrativas Privadas; ONLP) in Mexico was a mere 40,089, out of which only 7,004 had tax exempt status and the authorization to receive charitable donations. Meanwhile, the population was around 112 million (INEGI, 2010; Layton, Sánchez, & Terán, 2011). To put these numbers in perspective, the Netherlands has nearly eight times the number of organizations registered with the tax authorities, yet has one-seventh of Mexico’s population (see Wiepking and Bekkers in this volume).

Similarly, data from the Johns Hopkins University (JHU) Comparative Nonprofit Sector Project reveals that the percentage of the Economically Active Population working in the sector, at 0.4 percent, makes Mexico’s nonprofit sector the smallest out of the 36 countries in the study; the percentage of GDP dedicated to philanthropy is a meager 0.04 percent, placing Mexico in a tie for last place among the nations listed (Salamon & Sokolowski, 2004). According to the categorization of Salamon, Sokolowski and Anheier (2000, p. 17), Mexico is a statist regime, in which “both government social welfare protection and nonprofit

activity remain highly constrained.” In this model both the size of the nonprofit sector and government social spending are limited. Moreover, according to OECD data, Mexico is the country with the lowest level of public social expenditure among member nations, at 7.2 percent (OECD, 2012a).

1.3 Government policy in the nonprofit sector

While the state has not taken systematic steps to suppress freedom of association or ban organizations, the government finds itself in an unfinished democratic transition and lacks any systematic policy toward the sector; Mexico is “a country that has not yet defined what it wants the role of citizens in the public sphere to be, and that does not know for certain what to expect from civil society” (Ablanado, 2009, p. 2).

1.3.1 Government support

Given the very low level of public social expenditure, the Global Civil Society Project unsurprisingly found that Mexican nonprofits receive very little support from the public sector. With 8.5 percent of its income coming from the government, Mexico’s share of public support is about half the average for Latin America and one-fifth the reported global average (Verduzco et al., 1999). The only sectors that (barely) rise above the low over-all average are Recreation and Culture (11.8 percent), Professional Associations and Unions (11.7 percent) and Social Services (9.5 percent).

In 2003 the Mexican Congress adopted the Federal Law to Encourage the Activities of Civil Society Organizations (Ley Federal de Fomento a las Actividades Realizadas por las Organizaciones de la Sociedad Civil; LFFAOSC) (Chamber of Deputies, 2004). The law mandates that government ministries provide funding and fiscal incentives to OSCs, but it

lacks any enforcement mechanisms (Tapia & Robles, 2007, p. 239). The law also requires that this funding be made more transparent (United States International Grantmaking, 2012). The evidence that this mandate has increased the level of support for the sector remains mixed at best. Organizations who receive public funds are faced with onerous administrative and accounting requirements – the same ones that the Treasury Ministry applies to federal agencies (Tapia & Robles, 2007, p. 245). One critical evaluation of funding found that most support went to organizations that were affiliated with governmental ministries, rather than independent civil society organizations. Researchers documented that around 40 percent of the nearly US\$215 million allocated to nonprofits went solely to organizations that functioned as the operating arm of federal ministries; this allocation leaves roughly US\$127 million for the use of independent civil society organizations (Estrella, Navarro Arredondo, & Ocejo, 2009). (Please note: Throughout the text the Mexican data has been converted into US dollars and inflated to 2012 price levels).

1.3.2 Fiscal incentives

Mexico has a notoriously complex tax system, which now consists of two major systems for taxing income: the Income Tax Law (Ley del Impuesto Sobre la Renta; LISR) and the Business Flat Tax (Impuesto Empresarial a Tasa Única; IETU). When the Business Flat Tax was first proposed in 2007, it eliminated tax exemptions for nonprofits and tax deductibility of donations; however, the Congress rejected this aspect of the administration's proposal (Ablanedo & Garcia, 2007; Layton, 2007). Although the flat tax was adopted with the intent to increase collection yet also simplify the tax code, the Congress passed the law mandating that businesses and consultants calculate both taxes, the LISR and the IETU, and then pay the higher one; thus, the law made the tax system much more complex (Barrett, Salerno, & Teunissen, 2008). In Mexico's formal economy, the tax collection system is undermined by a

large informal sector and generalized tax evasion; as such, the nation's reduced tax base was termed its 'Achilles' heel' by the OECD (OECD, 2012b).

Both individuals and businesses may deduct donations to registered nonprofits from their taxable income: up to 7 percent in the case of an individual's income and 7 percent of their post-tax profits in the case of businesses. Data from 2008 shows that of the US\$1,317 million received by registered nonprofits, nearly half came from businesses and a third from individuals, with the remaining 17 percent coming from governmental agencies and international cooperation (Layton, Sánchez, & Terán, 2011). The 2008 ENAFI survey also reveals that while a third of Mexicans at the time knew that donations were tax deductible, only 4 percent had claimed a deduction (Layton & Moreno, 2010, pp. 73–74). Another 2008 study finds that among 90 of the most important corporate foundations and programs in Mexico, only 48 percent of respondents required that grant recipients be a registered nonprofit (Carrillo, Mayec Vargas Arias, Tapia, & Layton, 2009).

1.4 Regulation of the nonprofit sector

The regulatory system for the nonprofit sector in Mexico is both scattershot, being spread among various regulatory schemes at the national and state levels, and outdated, with much of its legislation dating from the 19th century (Murua & Meza, 2001). At the national level, the single most important regulatory agency is the Tax Administration Service (Servicio de Administración Tributaria; SAT). This agency grants organizations an authorized donee (donataria autorizada) status, which enables them to issue tax-deductible receipts for donations and exempts them from payment of income tax, although they are liable to pay value-added and all other applicable taxes. Among the agency's list of ten permissible activities, social services (asistencialistas) predominate. Specifically prohibited are religious

or political proselytization, lobbying and sports (Servicio de Administración Tributaria, 2012). As previously mentioned, Mexico has a limited number of organizations registered with the tax authority that can receive tax deductible donations; even so, donations to government institutions are tax deductible. Only one in six legally incorporated organizations is registered for tax exemption – a fact that is indicative of the difficulty involved in attaining this status as well as the high administrative costs and questionable benefits that come with this status (Ablanedo, Garcia Olson, Garcia, & Layton, 2007). For example, authorized donees can spend no more than 5 percent of their income from donations on administrative expenses, one of the lowest rates in the world.

The second important piece of national legislation is the previously mentioned Federal Law to Encourage the Activities of Civil Society Organizations. This law was advocated by civil society organizations for more than a decade before receiving congressional approval. It is much less a regulatory framework than a mandate for the government to promote the activities of OSCs by providing public funding and opening opportunities for participation in public policy debates. To ensure transparency, organizations that wish to receive such funds must participate in a registry. The law also established an inter-ministerial “Commission to Encourage the Activities of Civil Society Organizations,” consisting of four Secretaries of the national government (Treasury, Interior, Social Development and Foreign Relations) and a Technical Council. The Council consists of nine representatives of civil society organizations, four from academia, one from each chamber of Congress, and one appointed by the Commission. The law specifies 13 activities that the federal government should encourage, but philanthropy is not listed among them. As such, while the law aims to increase formalization and transparency of governmental funding, it has not had the full, beneficial impact that was expected from those that advocated in its favor (Tapia & Robles, 2006).

Although the Mexican government does not offer accreditation per se, the Tax Administration Service does require authorized donees to make their financial information publicly available via its transparency portal (Servicio de Administración Tributaria, 2012). Additionally, Mexican nonprofits have implemented three other efforts to provide accreditation. In 2004, the Mexican Center for Philanthropy (CEMEFI) launched its program, Indicators of Institutionalality and Transparency. This program provides a seal to organizations that pay to participate in a self-diagnostic and comply with five or more of its ten indicators (CEMEFI, n.d.). As of 2013 nearly 600 organizations were participating. In recent years two other efforts have emerged: Filantrofilia and Confio. Filantrofilia evaluates organizations not only on their institutionalality but also on their social return on investment (SROI). In addition, organizations who make their evaluation public can qualify to receive donations via the service's website. Filantrofilia charges for this service, although scholarships are available (Filantrofilia, n.d.). On the other hand, Confio – meaning 'trust' in Spanish – provides thoroughgoing audits of organizations free of charge using their nine Principles of Transparency and Good Practices, based upon the model of Fundación Lealtad of Spain. If an organization participates in Confio, it is obliged to allow its evaluation to be public. At present only a few dozen organizations are registered with this program (Confio, n.d.).

1.5 Culture

1.5.1 Religion

Mexico is a predominantly Catholic country. Currently 89 percent of all Mexicans that ascribe to a religion are Catholics, although this represents a decrease from the 98 percent in 1970. Other religious faiths, especially Evangelical Christians, have increased five-fold in the last 50 years, from 2 percent of believers up to 11 percent today. The segment of those

professing no religion has grown similarly, from 1 percent in 1960 to 5 percent today (INEGI, 2010). Additionally, the Virgin of Guadalupe is a potent symbol throughout the country, transcending religious significance as ‘the mother of all Mexicans’ (Báez-Jorge, 1995, p. 140). According to a 2003 survey, 88 percent of Mexicans believe in the Virgin and 73 percent consider her an important fixture in their daily lives (Moreno, 2005). Despite these aspects of spirituality, the World Values Survey found that attendance of religious services on a weekly basis has steadily declined from 54 percent in 1981 to 46 percent in 2006 (Inglehart et al., 2010). The importance of the Catholic Church in the evolution of Mexican philanthropy, and in Latin America more generally, cannot be overstated (see Sanborn & Portocarrero, 2005). In Mexico, donating to the collection plate is the single most predominant manner in which Mexicans give money. Moreover, it is the dominant model adopted by OSCs for philanthropic contributions, directly soliciting pocket change in collection tins most often at street corners and traffic lights (Layton & Moreno, 2010). Nonetheless, the Mexican state is strictly secular. Contributions to any church are not tax deductible, and religious organizations are precluded from having tax-exempt status (Servicio de Administración Tributaria, 2012).

1.5.2 Professionalism of fund-raising

1.5.2.1 Organization of fund-raising

The field of professional fund-raising in Mexico remains very small. The website of the Association of Fundraising Professionals (AFP) reports seven chapters in Mexico: one in each of the three largest cities and the four states that share a border with the United States (AFP, 2012). In 2011 the Council for Advancement and Support of Education (CASE) announced its commitment to establish an ongoing presence in Latin America and be based in Mexico,

where more than 30 prestigious institutions are already members (Council for Advancement and Support of Education, 2011). There are no governmental or private agencies that collect systematic data on fund-raising costs, as the most common solicitation methods are informal and involve small amounts of money. The federal government operates a major lottery, the National Lottery for Public Assistance, yet all the proceeds go into the national treasury (Loteria Nacional, n.d.).

1.5.2.2 Major donors

While national data is not available on the philanthropic habits of Mexico's wealthy, the Capgemini and Merrill Lynch World Wealth Report examined philanthropic trends regionally amongst "High Net Worth Individuals" (HNWI), defined as persons with more than one million US dollars in financial assets (Capgemini & Merrill Lynch, 2007). The study revealed that about 11 percent of HNWI worldwide made philanthropic contributions amounting to about 7 percent of their portfolios; however, only 3 percent of HNWI in Latin America made such contributions amounting to about 3 percent of their portfolios (Capgemini & Merrill Lynch, 2007). These results thus ranked Latin America's wealthy as the least generous among the regions of the world despite being the fastest growing segment of HNWI globally. One of the more notorious characteristics of Latin America is its persistent and pronounced inequality. In Mexico, the poorest decile of the population receives 1.3 percent of the national income, while the richest decile obtains nearly 36 percent. Among OECD members, this places Mexico second only to Chile in its level of income inequality as measured by the GINI coefficient (OECD, 2012a).

The most high-profile HNWI in Mexico is also the world's wealthiest man, Carlos Slim, who rose to first place on the Forbes' world millionaire's list in 2010 after Bill Gates donated a substantial part of his fortune to charity as part of 'The Giving Pledge' (Forbes,

2012a). A search on the website of the Chronicle of Philanthropy for Carlos Slim generates as its first two responses “Carlos Slim Is Skeptical About Philanthropy” and “Carlos Slim Derides Billionaire Giveaways as Gates and Buffett Prepare China Pitch” (Chronicle of Philanthropy, 2012). However, Slim’s apparent skepticism toward philanthropy has not prevented him from accumulating approximately three billion US dollars in current assets for three philanthropic foundations that bear his name (Carlos Slim Hélu, 2007), or from receiving the Sixth Annual Clinton Global Citizen Awards for Leadership in Philanthropy at a ceremony where he was seated next to Bill Clinton (Clinton Global Initiative, 2012). Several others of Mexico’s wealthiest families and individuals have also established foundations in recent years, such as the Harp Hélu, Arango and Hernandez families. They are amongst Mexico’s ten billionaires and amongst the top 1,000 of the world’s billionaires (Forbes, 2012b; Forbes, 2012c; Forbes, 2012d).

1.5.2.3 The role of financial advisory professionals

Given the limited importance of tax incentives in philanthropy, and a general lack of major giving among Mexico’s middle and upper classes, financial advisory professionals do not specialize in gift advising. Given the lack of an inheritance tax to promote post-mortem donations, philanthropic considerations do not enter into estate planning either.

1.6 Other relevant characteristics for Mexico

1.6.1 Informality and distrust

The high level of informality is a key characteristic not only of Mexico’s nonprofit sector (Ablanedo, 2009, p. 9) but also of its economy in general: “Mexico’s informal employment

has ranged from 50 to 62 per cent of total employment depending on the definition used. This rate is considered high given the country's development level and has not shown consistent signs of decline in nearly two decades" (The World Bank, 2012, p. 212). The fact that so few Mexicans pay the income tax helps explain why so few use the fiscal incentive of charitable donations; however, there is another element at play in the field of philanthropy.

When asked how they preferred to donate money in the 2008 ENAFI, 60 percent of Mexicans stated they preferred to give to needy individuals directly, while 16 percent favored organizations and another 16 percent declared themselves indifferent between the two options (Layton & Moreno, 2010). As a follow-up, respondents were then given options to explain their preference. The single most important factor they identified was trust: 33 percent of those who prefer to give directly to the needy think the poor will use the money well, and 63 percent of those who prefer to give to organizations do so because they trust the organization will make good use of their contribution.

The results are even more interesting when disaggregated by income. There are higher levels of trust among those of lower incomes, and lower levels of trust among those with higher incomes. For those who prefer to give directly to the needy, the most popular response (40 percent) among those of the lowest income category was that they 'trust the poor,' while only 26 percent of the highest income level gave this response. Instead, the most popular answer among the highest income group was a 'lack of trust in organizations,' with 33 percent stating their distrust of organizations as the reason why they give to individuals – nearly double the over-all average and the least popular response among low-income respondents (Layton & Moreno, 2010) (Figure 5.1) (Table 5.1 and 5.2).

Figure 5.1 Preferred manner of donation (Layton & Moreno, 2010, p. 85)

Table 5.1 Reasons for preferred method of donation among 60% that answered they favored giving directly to those in need, disaggregated by income (Layton & Moreno, 2010, pp. 87–88)

Why do you prefer giving directly to a person in need? (60%)					
Monthly Income	You trust they will use it properly	Pity, charity, solidarity	It is easy to do	You do not trust organizations	Other/DNK/DNA
DNK/DNA	42%	30%	16%	10%	2%
Up to \$103	40%	24%	18%	15%	3%
\$104–310	31%	33%	22%	11%	4%
\$311–518	32%	27%	25%	13%	3%
\$519–1,035	29%	26%	22%	21%	2%
\$1,036 and above	26%	31%	7%	33%	2%
Average	33%	28%	18%	17%	3%

Table 5.2 Reasons for preferred method of contribution among 16% that answered they favored organizations, disaggregated by income (Layton & Moreno, 2010, pp. 87–88)

Why do you prefer giving to charitable institutions or organizations? (16%)					
Monthly Income	Trust that the organization will use donations properly	Donations given have a greater impact	Individuals give asking and their problem is still unresolved	It is tax deductible	DNK/DNA
DNK/DNA	77%	9%	6%	9%	0%
Up to \$103	68%	16%	5%	11%	0%
\$104–310	47%	19%	18%	7%	3%

\$311–518	69%	18%	8%	2%	1%
\$519–1,035	60%	19%	14%	0%	2%
\$1.036 and above	59%	14%	23%	5%	0%
Average	63%	16%	12%	5%	1%

One of the greatest challenges facing nonprofits in Mexico is the public’s distrust of institutions. When asked how much they trust social or nongovernmental organizations, respondents gave a rather unfavorable assessment: only 6 percent answered ‘very much’, 29 percent ‘somewhat’, 34 percent ‘little/very little’, 23 percent ‘not at all’, and 7 percent offered ‘No opinion’, a relatively high rate of non-response and an indication of the lack of visibility of the sector. In terms of public confidence, these results place nongovernmental organizations just below the police and above the Mexican Congress – two institutions that are widely seen as corrupt and untrustworthy (Layton, 2008).

1.6.2 National campaigns

In the ENAFI, 42 percent said they trust fund-raising campaigns very little or not at all (Layton & Moreno, 2010, p. 68). However, in stark contrast to these rather dismal numbers, the Mexican public not only trusts in, but also contributes to, a number of high profile national campaigns (Layton & Moreno, 2010, p. 66). For decades the Red Cross has led the single most successful and most trusted campaign in Mexico. The second most important national campaign is a 24 hour-long telethon organized by Mexico’s biggest media conglomerate, Televisa, which held its first broadcast in 1997 (Teletón, 2012). It is held every year in early December, close to the feast day of the Virgin of Guadalupe. The campaign solicits donations from businesses, the general public via street collections, as well as

telephone pledges. The effort primarily serves its very traditional charity: the construction of a series of Teletón Children Rehabilitation Centers (Centros de Rehabilitación Infantil Teletón; CRIT), which operated in 19 of Mexico's 32 states in 2012. It has been observed that the poorest communities are the most generous in giving to the Teletón, although most major businesses and media outlets promote the event and the board of directors counts among its members Mexico's most prominent business philanthropists. Their goal for 2012 was to raise 37 million US dollars in Mexico; also, they plan to conduct an event in the United States with the purpose of raising seven million US dollars for the construction of the first CRIT in the United States (Teletón, 2012).

As shown in Figure 5.2 below, the single most popular form of donating is to give to the Red Cross Collection, in which a mixture of paid and voluntary solicitors stand on street corners and at traffic lights collecting pocket change from pedestrians and motorists. Levels of public trust in the Red Cross rival those of the church, with three quarters of ENAFI respondents stating they trust this organization (Layton & Moreno, 2010, p. 105). The second most popular form of donating is the 'Rounding Off' campaign, in which a customer at a convenience store or a supermarket rounds off a purchase and gives a few cents. What the two most popular fund-raising methods have in common is that they involve small amounts of money and occur in response to face-to-face solicitations. Even solicitations at automated teller machines (ATMs), with screens that pop-up after withdrawing money, are typically requests for donations of less than 50 US cents. The methods that involve a larger commitment of funds are much more rare, such as credit card payments (5 percent), annual donations by check (3 percent) and the Internet (1 percent) (Layton & Moreno, 2010, p. 66).

Figure 5.2 Most common methods in which Mexicans donate (Layton & Moreno, 2010, p. 66)

2. Explaining philanthropy in Mexico

2.1 Data and methods

This section contains an analysis of the results of the first national public opinion survey on giving and volunteering in Mexico, the National Survey on Philanthropy and Civil Society (ENAFI). Given the pioneering nature of the effort, the instrument went through vigorous revision and field-testing to assure that it reflected the Mexican context. The survey examines a range of topics related to philanthropic behavior, including: donations, volunteer work and social capital (interpersonal and institutional trust, norms of reciprocity and organizational membership and participation). The survey was designed by the Philanthropy and Civil Society Project at the Autonomous Technological Institute of Mexico, a private university in Mexico City best known by the acronym, ITAM.

This survey was conducted twice, in February 2005 and November 2008, with a probability sample of 1,500 respondents each year. For the analyses we use only the data collected in February 2005.³ The interviews were conducted face-to-face rather than via telephone, which insures the inclusion of poorer households and heightens the representativeness of the results; the downside is the risk of socially desirable responses, a common effect when studying pro-social behavior (Bekkers & Wiepking, 2011). (A full discussion of the survey results in Spanish is available in Layton & Moreno, 2010).

For the analyses, the dependent variable is the natural log of the total amount of money that a household donated to charitable organizations in 2005. The ENAFI measures donations made to 11 charitable subsectors: religion, educational organizations or schools, ecological and animal protection groups, health-related organizations, organizations dedicated

to the elderly and low-income, humanitarian organizations, neighborhood groups, youth groups/clubs or sports, cultural and artistic associations, natural disaster relief groups and other causes. First, respondents were asked if they contributed anything the past 12 months to each subsector. Second, the respondents were asked to state the amount of money given to each subsector.

2.2 Descriptive results

In 2007, the first year for which data from the tax authority are available, Mexican households donated a total of US\$443,414,225, which is equivalent to 0.04 percent of the Gross Domestic Product (Layton, Garcia, & Rosas, 2012).² This number happens to match the figure produced by Johns Hopkins University, which dates from 1995 and is much broader in its definition of philanthropy. As stated previously, however, formal giving by households, reported and deducted in a tax return, represents a very small minority of philanthropy in Mexico.

According to the ENAFI survey, 92 percent of Mexican households made at least one donation to a nonprofit organization in 2005. The average Mexican household donated 40 US dollars (ENAFI, 2005). Table 5.3 displays the percentage of donors and level of donations made by Mexican households to different types of organizations. Mexican households donate most frequently to religious causes (84 percent). Religious donations are directed to religious organizations or are given in church (as alms or support for missions/campaigns). However, this form of giving results in relatively small donations: Mexican households give on average US\$15 to religious causes.

Seventy percent of the Mexican households donate to at least one of the secular organizations. Educational organizations or schools are the most frequent recipients of

donations (40 percent). These donations are most often directed to elementary schools. Coming in a close second, natural disaster relief groups receive 37 percent of Mexican household donations. These donations are often made in response to drives in the wake of hurricanes or flooding. Thirty percent of Mexican households donate to health related organizations. Almost a quarter (23 percent) donates to organizations dedicated to the elderly and low income. Furthermore, 15 percent donate to humanitarian organizations and to neighborhood groups. A slightly lower percentage (12 percent) gives to youth groups, clubs or sports.

The least popular causes in Mexico are ecological and animal protection organizations and cultural and artistic associations, each of which receives donations from 6 percent of Mexican households. Only 3 percent of respondents reported giving to other causes, and this same subsector recorded donating the lowest amount of money (US\$1). On average, the largest amount of money is donated to all the secular causes combined (US\$35). Although households give to religious causes more than secular ones (84 percent versus 70 percent), donations to religious organizations are substantially lower (US\$15). Of donations to specific secular causes, the highest amount of money (US\$17) went to cultural and artistic organizations. This is surprising as these organizations are among the least popular.

Table 5.3 Percentage donors and average amount donated among donors to different charitable sectors in Mexico 2005 (N=1,427; National Survey on Philanthropy and Civil Society)

	% donors	Conditional donation in US\$
Educational organizations or schools	40	14
Natural disaster relief groups	37	14
Health-related organizations	30	11

Organizations dedicated to elderly and low-income etcetera	23	12
Humanitarian organizations	15	6
Neighborhood groups	15	11
Youth groups, clubs or sports	12	14
Ecological organizations and animal protection	6	13
Cultural and artistic associations	6	17
Other causes	3	1
Total secular causes	70	35
Total religious causes	84	15
Total all causes	92	40

2.3 Explaining philanthropic giving in Mexico

In this section we examine the characteristics known to influence philanthropic behavior, both in terms of the likelihood of giving and amount donated, for all charitable organizations, both religious and secular.

2.3.1 Incidence of giving

Table 5.4 displays the results of a logistic regression analyses of whether or not people give to any charitable cause (total giving), to religious causes, and to secular causes. In terms of total giving, 92 percent of Mexican households reported making a donation to a charitable organization over the course of 2005. Thus, it is not surprising that there are no major differences between different age groups, education levels, genders, marital status and income in influencing whether or not people give. Having a religious affiliation, however, does have an influence on the probability of making a donation. Compared to those who have no affiliation, Roman Catholics have a 148 percent higher probability to make a donation, and

people who are affiliated to another religion have a 44 percent higher probability to make a donation. Protestantism, attending religious services more often, and generalized social trust do not influence whether or not one makes a donation.

The results for the incidence of religious giving are different from the results for the incidence of total giving. Married people have a 30 percent higher probability of giving to religious causes compared to people who are unmarried. People who earn 10,000 US dollars a year or more have a 26 percent *lower* probability of making a religious donation. Roman Catholics have a 259 percent higher probability of making a donation to a religious cause compared to people who are not religious. Being affiliated to another religious denomination does not influence whether or not people give in this case. Religious attendance, on the other hand, has an influence on whether or not people give: people who attend religious services more frequently have a 24 percent higher probability to make a donation. All the other variables (age, education, gender and generalized social trust) do not influence whether or not people give to religious causes.

The results for secular giving are also distinct from the results for total giving. For instance, age does have an influence in this case. Compared to people who are 34 years old or younger, people aged between 35 and 65 have a 27 percent higher probability of making a secular donation, and people aged over 65 have a 37 percent *lower* probability. People who earn US\$10,000 a year or more have a 63 percent higher probability to make a secular donation – a stark contrast to religious giving. Education, gender, marriage, religious affiliation, religious attendance and generalized social trust do not influence whether or not one makes a secular donation.

Table 5.4 Logistic regression analysis of total, religious and secular giving in Mexico in 2005 (N=1,427; National Survey on Philanthropy and Civil Society)

	Total giving			Religious giving			Secular giving ⁴		
	B	S.E.	Odds ratio	B	S.E.	Odds ratio	B	S.E.	Odds ratio
Constant	.93*	.42	2.54	.13*	.34	1.13	.48	.34	1.62
Aged under 35 (ref.)	–	–	–	–	–	–	–	–	–
Aged between 35 and 65	.05	.21	1.06	.05	.16	1.10	.24 ⁽⁺⁾	.13	1.27
Aged over 65	.17	.40	1.18	.17	.31	1.18	–.46*	.21	.63
Primary education (ref.)	–	–	–	–	–	–	–	–	–
Secondary education	.09	.23	1.10	–.19	.18	.83	1.17	.14	1.18
Tertiary education	.02	.32	1.02	–.23	.24	.79	.22	.20	1.25
Male	.25	.20	1.28	–.18	.15	.83	–.06	.12	.94
Married	.17	.21	1.18	.27 ⁽⁺⁾	.16	1.30	.07	.13	1.07
After tax household income ¹	.03	.25	1.03	–.30 ⁽⁺⁾	.18	.74	.49**	.17	1.63
Not religious (ref.)	–	–	–	–	–	–	–	–	–
Roman Catholic	.91**	.38	2.48	1.28**	.30	3.59	–.13	.32	.88
Protestant	–.12	.45	.89	0.17	.37	1.18	–.17	.37	.84
Other religious affiliation	.36**	.68	1.44	0.18	.50	1.20	.68	.54	1.97
Religious attendance ²	.15	.05	1.17	2.14**	.04	1.24	.03	.03	1.03
Generalized trust ³	.21	.29	1.23	.22	.22	1.25	–.20	.16	.82

Notes: ¹After tax household income in U.S. dollar/10,000; ²Religious service attendance in times a month; ³scale 0–1; ⁴secular giving comprises of giving to organizations in the fields of health, international relief, nature, environment and animals, public and social benefits, sports and recreation, culture and arts, education and research and ‘other’ causes; ** $p \leq .01$; * $p \leq .05$; ⁽⁺⁾ $p \leq .10$.

2.3.2 Amount donated

Table 5.5 displays the results from a Tobit regression analysis of the natural log of the total amount people gave to any charitable cause, to religious charitable causes, and to secular charitable causes in 2005. The analysis of total giving shows that secondary education matters

for the total level of philanthropic donations. People who completed secondary education are predicted to donate 25 percent more than people who completed only primary education or less. Furthermore, people who earn US\$10,000 a year or more are predicted to give 38 percent more money to charitable causes. Compared to people who are not religious, Roman Catholics are predicted to donate 43 percent more money, and people who are affiliated to another religion are predicted to donate 56 percent more money. Furthermore, people who attend religious services more than once a month are predicted to give 9 percent more to charitable causes.

The results for religious giving differ from the results for total giving. Marriage is positively related to the amount donated to religious organizations, as married people are predicted to donate 15 percent more to religious organizations compared to people who are unmarried. Compared to those who are not religious, Roman Catholics are predicted to donate 84 percent more, Protestants are predicted to donate 36 percent more, and people who are affiliated to another religion are predicted to donate 50 percent more money to religious causes. Also, people who attend religious services more than once a month are predicted to donate 12 percent more money to religious organizations. Finally, people who are more trusting in others are predicted to donate 16 percent more money to religious causes; this is the only case in which social trust influences philanthropic behavior.

Once again the results for secular giving offer a distinct pattern. The results show that age matters for the level of secular donations. Compared to people 34 years old and younger, people aged between 35 and 65 are predicted to donate 21 percent more money to secular organizations, and people aged over 65 are predicted to donate 41 percent *less* money to secular organizations. Compared to people who completed only primary education, people who completed secondary education are predicted to donate 25 percent more money, and people who completed tertiary education are predicted to donate 30 percent more money to

secular organization. Income does matter for the amount of secular giving, even though it did not matter for the amount of total giving. People who earn US\$10,000 a year or more are predicted to give 54 percent more to secular causes. Religious attendance has a small effect, increasing donations by 5 percent. All the other variables (gender, marriage, religious affiliation and generalized social trust) did not influence the level of secular donations.

Table 5.5 Tobit regression analyses of the natural log of the total amount donated in Mexico in 2005 (N=1,427; National Survey on Philanthropy and Civil Society)

	Total giving		Religious giving		Secular giving ⁴	
	Marginal effect	S.E.	Marginal effect	S.E.	Marginal effect	S.E.
Aged between 35 and 65	.13	.09	.02	.07	.21*	.10
Aged over 65	-.10	.14	.07	.11	-.41*	.17
Primary education (ref.)	-	-	-	-	-	-
Secondary education	.25**	.09	.09	.07	.25*	.11
Tertiary education	.20	.13	-.04	.11	.30 ⁽⁺⁾	.16
Male	.06	.08	-.03	.07	.00	.09
Married	.11	.08	.15*	.07	.07	.10
After tax household income ¹	.38**	.10	.03	.08	.54**	.12
Not religious (ref.)	-	-	-	-	-	-
Roman Catholic	.43*	.21	.84**	.18	-.02	.25
Protestant	.17	.25	.36 ⁽⁺⁾	.21	-.04	.30
Other religious affiliation	.56 ⁽⁺⁾	.32	.50 ⁽⁺⁾	.27	.45	.38
Religious attendance ²	.09**	.02	.12**	.01	.05*	.02
Generalized trust ³	.14	.11	.16 ⁽⁺⁾	.09	-.04	.13

Notes: ¹After tax household income in U.S. dollar/10,000; ²Religious service attendance in times a month; ³Scale 0–1; ⁴Secular giving comprises of giving to organizations in the fields of health, international relief, nature, environment and animals, public and social benefits, sports and recreation, culture and arts, education and research and ‘other’ causes; ** $p \leq .01$; * $p \leq .05$; ⁽⁺⁾ $p \leq .10$.

3. Conclusion

In the course of this chapter, two key, interrelated factors have been identified that limit philanthropic behavior channeled through nonprofits: informality and distrust. Mexicans have a strong preference and tendency to help others directly rather than through institutional means. This tendency, combined with an unfavorable legal and fiscal framework, has resulted in the under-development of the formal nonprofit and philanthropic sectors. Directly underlying this preference is a pronounced distrust of nonprofit organizations. While the overwhelming majority of Mexicans do donate, either to religious or secular causes, they do so in limited quantities. The generous nature of Mexicans provides an important opportunity to develop strategies to overcome this distrust and encourage greater organized support for philanthropy and nonprofits.

Mexico's growing middle class might provide an opening to help solve this problem. As the Charities Aid Foundation (CAF) points out, the tremendous growth of the middle class in the developing world represents a critical opportunity to cultivate a new generation of philanthropists in new areas of the globe (CAF, 2013). According to a CAF report, increased accountability and transparency could prove to be key factors in unlocking this potential; as the document states, "people need to trust that the money they give will be used effectively for a good cause" (CAF, 2013, p. 7). This factor takes on particular urgency in the Mexican context, given its challenge of distrust.

The nonprofit sector has undertaken some important initiatives to address this challenge. As described above there are three accreditation efforts recently initiated in Mexico: Indicators of Institutionalality and Transparency, Filantrofilia and Confio. These are joined by a recently launched website, Funds in Plain Sight (Fondos a la Vista), which makes

financial data on nonprofit and philanthropic institutions readily available in a user-friendly format (Layton, 2013). While valuable, these four initiatives are unlikely to succeed on their own in overturning the distrust documented in this chapter. They will need to be complemented by additional measures to insure the effective use of philanthropic resources as well as to highlight the contribution of Mexico's nascent nonprofit and philanthropic sector.

Notes

<en><label>1</label> The exchange rate used is 1MXN= US\$0.0942 (average exchange rate during 2008) and the price adjustment to convert 2008 dollars to 2012 is 1.0664. Sources are www.oanda.com and www.bls.gov.com respectively.</en>

<en><label>2</label> This section provides an analysis of the 2005 data in order to be consistent with the other chapters in the book. In the balance of the text the 2008 data are discussed in order to highlight questions that were not asked in the 2005 survey.</en>

<en><label>3</label> The exchange rate used is 1MXN= US\$0.0923 (average exchange rate during 2007) and the price adjustment to convert 2007 dollars to 2012 is 1.1073. Sources are www.oanda.com and www.bls.gov.com respectively. The percent of GDP was calculated using 2007 Mexican GDP from <http://www.indexmundi.com/facts/mexico/gdp>.</en>

References

Ablanedo, T.I. (2009). *Las organizaciones de la sociedad civil en la legislación mexicana* [Civil Society Organizations in Mexican Legislation]. Retrieved July 20, 2013, from http://icnl.org/research/library/files/Mexico/Ablanedo_Estudio_Final.pdf.

Ablanedo, T.I., & Garcia, S. (2007). *Promoción de una agenda fiscal para el desarrollo de las organizaciones de la sociedad civil: sistematización de la experiencia mexicana* [The

Promotion of a Fiscal Agenda for the Development of Civil Society Organizations: A Systematization of the Mexican Experience]. Retrieved July 20, 2013, from <http://www.icnl.org/research/library/files/Mexico/FiscalAgenda.pdf>.

Ablanedo, T.I., Garcia Olson, L., Garcia, S., & Layton, M.D. (2007). *Defining a Fiscal Agenda for the Development of Civil Society Organizations in Mexico*. Retrieved July 20, 2013, from http://www.icnl.org/research/library/files/Mexico/FiscalAgenda_eng.pdf.

Arrom, S.M. (2005). Catholic Philanthropy and Civil Society: The Lay Volunteers of St. Vincent de Paul in 19th-century Mexico. In C. Sanborn and F. Portocarrero (Eds.), *Philanthropy and Social Change in Latin America* (pp. 31–62). Cambridge, MA: Harvard University Press.

Association of Fundraising Professionals (AFP). (2012). *Chapters*. Retrieved July 20, 2013, from <http://www.afpnet.org/audiences/chapters.cfm>.

Báez-Jorge, F. (1995). La Virgen de Guadalupe [The Virgin of Guadalupe]. In E. Florescano (Ed.), *Mitos Mexicanos* (pp. 179–188). Mexico City, Mexico: Nuevo Siglo-Aguilar.

Barrett, F.J., Salerno, J.A., & Teunissen, O. (2008). *A Summary of Mexico's New 'flat tax' Regime*. Retrieved July 14, 2013, from http://www.pwc.com/en_US/us/alternative-investment/assets/mc-ny-08-0420-pwc-alt-mex.pdf.

Bekkers, R. & Wiepking, P. (2011). Accuracy of Self-reports on Donations to Charitable Organizations. *Quality & Quantity*, 45(6), pp. 1369–1383.

Bonfil Batalla, G. (1996). *México Profundo: Reclaiming a Civilization* (P.A. Dennis, Trans.). Austin, TX: University of Texas Press.

CAF. (2013). *Future World Giving: Unlocking the Potential of Global Philanthropy*. Retrieved July 13, 2013, from https://www.cafonline.org/PDF/Future_World_Giving_Report_250212.pdf.

Capgemini, & Merrill Lynch. (2007). *World Wealth Report 2007*. Retrieved September 27, 2012, from [://.de.capgemini.com/m/de/tl/World_Wealth_Report_2007.pdf](http://www.de.capgemini.com/m/de/tl/World_Wealth_Report_2007.pdf).

Carlos Slim Hélu. (2007). *Social Activity*. Retrieved September 27, 2012, from http://www.carlosslim.com/responsabilidad_ing.html.

Carrillo, C.P., Mayec Vargas Arias, S., Tapia, A.M. & Layton, M.D. (2009). *Study of Corporate Philanthropy in Mexico*. Mexico City, Mexico: Alternativas y Capacidades.

Centro Mexicano para la Filantropía. (n.d.). *Indicadores de institucionalidad y transparencia*. Retrieved July 21, 2013, from <http://www.cemefi.org/proyectos/indicadores-de-institucionalidad-y-transparencia.html>.

Chamber of Deputies. (2004). *Ley federal de fomento a las actividades realizadas por las organizaciones de la sociedad civil* [Federal Law to Encourage the Activities of Civil Society Organizations]. Retrieved September 27, 2012, from <http://www.diputados.gob.mx/LeyesBiblio/pdf/266.pdf>.

Chronicle of Philanthropy. (2012). *Search for Carlos Slim*. Retrieved September 27, 2012, from http://philanthropy.com/search/?search_siteId=6&contextId=&action=rem&searchQueryString=carlos+slim.

Clinton Global Initiative. (2012). *President Clinton to Honor Six Recipients at the Sixth Annual Clinton Global Citizen Awards*. Retrieved October 2, 2012, from http://press.clintonglobalinitiative.org/press_releases/president-clinton-to-honor-six-recipients-at-the-sixth-annual-clinton-global-citizen-awards/.

Confio. (n.d.) *Construyendo Organizaciones Civiles Transparentes A.C.* Retrieved July 21, 2013, from <http://confio.org.mx/inicio/>.

Council for Advancement and Support of Education (CASE). (2011). *CASE to Establish Ongoing Presence in Latin America*. Retrieved October 4, 2012, from http://www.case.org/about_case/newsroom/press_release_archive/case_to_establish_ongoing_presence_in_latin_america.html.

Estrella, J., Navarro Arredondo, A., & Ocejo, A. (2009). *Estudio diagnóstico sobre los programas y acciones de fomento a las actividades de las organizaciones de la sociedad civil realizadas por la Administración Pública Federal durante el período 2006 y 2007*

[Diagnostic Study of Actions and Programs Undertaken by the Federal Administration Meant to Encourage Civil Society Organizations in 2006–2007]. Mexico City, Mexico: Comisión de Fomento de las Actividades de las Organizaciones de la Sociedad Civil (CIESAS).

Filantropía. (n.d.). *Filantropía*. Retrieved July 21, 2013, from <http://www.filantropia.org/>.

Forbes. (2012a). *The World's Billionaires: Carlos Slim Hélu & Family*. Retrieved September 28, 2012, from <http://www.forbes.com/profile/carlos-slim-helu/>.

Forbes. (2012b). *The World's Billionaires: Alfredo Harp Hélu & Family*. Retrieved September 28, 2012, from <http://www.forbes.com/profile/alfredo-harp-helu/>.

Forbes. (2012c). *The World's Billionaires: Jeronimo Arango & Family*. Retrieved September 28, 2012, from <http://www.forbes.com/profile/jeronimo-arango/>.

Forbes. (2012d). *The World's Billionaires: Roberto Hernandez Ramirez*. Retrieved September 28, 2012, from <http://www.forbes.com/profile/roberto-hernandez-ramirez/>.

Forment, C. (2003). *Democracy in Latin America, 1760-1900: Civic Selfhood and Public Life in Mexico and Peru, Volume 1*. Chicago, IL: University of Chicago Press.

Fox, J. (1994). The difficult transition from clientelism to citizenship: Lessons from Mexico. *World Politics*, 46(2), pp. 151–184.

Guadarrama, G. (2007a). *Tiempo, circunstancia y particularidades de la asistencia privada en el Estado de México* [Time, Circumstance and the Peculiarities of Private Assistance in the State of Mexico]. State of Mexico, Mexico: El Colegio Mexiquense.

Guadarrama, G. (2007b). Las Instituciones de asistencia privada en el Estado de México [Private Aid Institutions in the State of Mexico]. In Secretaría de Desarrollo Social [Ministry of Social Development] (Ed.), *La sociedad y su participación en la asistencia privada* (pp. 17–49). State of Mexico, Mexico: Editorial Council for the State's Public Administration.

Inglehart, R., Basañez, M., Catterberg, G., Díez-Medrano, J., Moreno, A., Norris, P., Siemianska, R., & Zuasnabar, I. (2010). *Changing Human Beliefs and Values, 1981–2007: A Cross-cultural Sourcebook Based on the World Values Surveys and European Values Studies*. Mexico City, Mexico: Siglo XXI Editores, S.A.

Instituto Nacional de Estadística y Geografía (INEGI). (2010). *Censos de Población y Vivienda, 1950 a 2010. Características culturales de la población – Volumen y porcentaje de la población según profese alguna religión y tipo de religión, 1950 a 2010* [Population Census 1950–2010: Cultural Characteristics – Volume and Percentage of Population that Professed Religion and Which Type They Declared]. Retrieved September 27, 2012, from <http://inegi.org.mx/sistemas/sisept/default.aspx?t=mrel01&s=est&c=27645>.

Krauze, E. (1998). *Biography of Power*. New York: Perennial.

Layton, M.D. (2007). Flat taxes, Santa Claus, and charity: The need to strengthen civil society in Mexico. *The International Journal of Not-for-Profit Law*, 9(4), pp. 84–87.

Layton, M.D. (2008). Las dos paradojas de la generación del capital social en México [The Two Paradoxes in the Creation of Social Capital in Mexico]. In *Transparencia, confianza ciudadana e Instituciones: Memoria Seminario Internacional 2007* (pp. 231–238). Mexico City, Mexico: Instituto de Acceso a la Información Pública del Distrito Federal (IFAI-DF).

Layton, M.D. (2009). A paradoxical generosity: Resolving the puzzle of community philanthropy in Mexico, *Giving – Thematic Issues on Philanthropy and Social Innovation. Issue on Community Philanthropy*, 9(1), pp. 87–102.

Layton, M.D. (2013). *Website Aims to Offer Trustworthy Data on Mexico's Civil Sector. Hispanics in Philanthropy: HIP Blog*. Retrieved July 27, 2013, from <http://www.hiponline.org/resources/hip-blog/blog/417-website-aims-to-offer-trustworthy-data-on-mexicos-civil-sector>.

Layton, M.D., Garcia, S., & Rosas, A.P. (2012). Análisis de la información disponible en el Portal de Transparencia de las donatarias autorizadas del Servicio de Administración Tributaria (SAT) para el ejercicio fiscal 2007 [Analysis of the Information Available in the Transparency Portal of the Tax Administration Service for Fiscal Year 2007]. In M.D. Layton (Ed.), *Financiamiento de las organizaciones de la sociedad civil en México: Donativos Privados 2007* (pp. 109–130). Ciudad Juárez, Mexico: Universidad Autónoma de Ciudad Juárez.

Layton, M.D., & Moreno, A. (2010). *Filantropía y sociedad civil en México. Análisis de la ENAFI 2005–2008* [Philanthropy and Civil Society in Mexico: An Analysis of the ENAFI 2005–2008]. Mexico City, Mexico: Miguel Angel Porrua.

Layton, M.D., Sánchez, M., & Terán, M. (2011). Resultados del análisis de la información disponible en el portal de transparencia de las donatarias autorizadas: comparativo entre los ejercicios fiscales 2007 y 2008 [Results from the Analysis of Available Information from the Authorized Donees Transparency Website: A Comparison Between the 2007 and 2008 Fiscal Years] (Unpublished Memo). Mexico City, Mexico: Philanthropy and Civil Society Project – ITAM.

Lotería Nacional. (n.d.). *Lotería*. Retrieved July 14, 2014, from <http://www.lotenal.gob.mx/>.

- Monsiváis, C. (2005). *No sin nosotros: Los días del terremoto 1985–2005* [Not Without us: The Days of the Earthquake 1985–2005]. Mexico City, Mexico: Ediciones Era.
- Moreno, A. (2005). *Nuestros valores: los mexicanos en México y en Estados Unidos al inicio del siglo XXI* [Our Values: Mexicans in Mexico and the United States at the Beginning of the 21st Century]. Mexico City, Mexico: Banamex.
- Murua, S.L., & Meza, Y. (2001). *Asistencia privada: caridad o derecho* [Private Assistance: Charity or Right]. Mexico City, Mexico: Ediciones Quinto Sol.
- OECD. (2012a). *Public Social Expenditures in OECD Countries*. Retrieved September 25, 2012, from http://stats.oecd.org/Index.aspx?datasetcode=SOCX_AGG.
- OECD. (2012b). *México: Mejores políticas para un desarrollo incluyente* [Mexico: Better Policies for Comprehensive Growth]. Retrieved September 27, 2012, from <http://.oecd.org/centrodemexico/Mexico%202012%20FINALES%20SEP%20eBook.pdf>.
- Olvera, A. (2010). The elusive democracy: Political parties, democratic institutions, and civil society in Mexico. *Latin American Research Review*, 45, pp. 78–107.
- Paz, O. (1985). The Philanthropic Ogre. In *The Labyrinth of Solitude and Other Writings* (pp. 377–398). New York: Grove Weidenfeld.
- Rueschemeyer, D., Huber Stephens, E., & Stephens, J.D. (1992). *Capitalist Development and Democracy*. Chicago, IL: University of Chicago Press.
- Salamon, L.M., & Sokolowski, S.W. (2004). *Global Civil Society: Dimensions of the Nonprofit Sector*, 2. Bloomfield, CT: Kumarian Press.
- Salamon, L.M., Sokolowski, S.W., & Anheier, H.K. (2000). Social origins of civil society: An overview. *Working Papers of the Johns Hopkins Comparative Nonprofit Sector Project*, no. 38. Baltimore, MD: The Johns Hopkins Center for Civil Society Studies.

- Sanborn, C. & Portacarrero, F. (2005). *Philanthropy and Social Change in Latin America*. Cambridge, UK: Harvard University, David Rockefeller Center for Latin American Studies.
- Servicio de Administración Tributaria. (2012). *Donatarias Autorizadas: Requisitos, ventajas y obligaciones fiscales*. Mexico City, Mexico: Servicio de Administración Tributaria (SAT).
- Tapia, A.M., & Robles, A.G. (2006). *Retos Institucionales del Marco Legal y Financiamiento a las Organizaciones de la Sociedad Civil* [Institutional Challenges to the Legal Framework and Financing of Civil Society Organizations]. Mexico City, Mexico: Alternativas y Capacidades A.C.
- Tapia, A.M, & Robles A.G. (2007). Accountability in the Allocation and Use of Public Resources by Civil Society Organizations. In J. Fox, L. Haight, H. Hofbauer & T. Sánchez Andrade (Eds.), *Mexico's Right-to-Know Laws: Civil Society Perspectives* (pp. 238–246). Washington, DC: Woodrow Wilson International Center for Scholars.
- Teletón. (2012). *Teletón México y Teletón USA*. Retrieved October 4, 2012, from <http://www.teleton.org.mx/teleton/sala-de-prensa/noticias/pdf/74/>.
- The World Bank. (2012). *World Development Report 2013: Jobs*. Retrieved October 2, 2012, from http://siteresources.worldbank.org/EXTNWDR2013/Resources/8258024-1320950747192/8260293-1322665883147/WDR_2013_Report.pdf.
- United States International Grantmaking (USIG). (2012). *Country Information: Mexico, Updated August 2012*. Retrieved September 24, 2012, from <http://usig.org/countryinfo/mexico.asp#Knowledge>.
- Valero, A. (2010). La caridad y la filantropía en la Nueva España [Charity and Philanthropy in the Viceroyalty of New Spain]. In J. Villalobos (Ed.), *Filantropía y Acción Solidaria en la Historia de México* (pp. 29–57). Mexico City, Mexico: Centro Mexicano para la Filantropía.

Vargas Llosa, M. (1992). *La dictadura perfecta* [The Perfect Dictatorship]. Retrieved July 10, 2014 from http://elpais.com/diario/1992/06/01/opinion/707349616_850215.html.

Verduzco, G. (2003). Verduzco, G., (2003). *Organizaciones no lucrativas: visión de su trayectoria en México* [Nonprofit organizations: a vision of their trajectory in Mexico].

Mexico City, Mexico: El Colegio de México and Centro Mexicano para la Filantropía,

Verduzco, G., List, R., & Salamon, L. (1999). Mexico. In L. Salamon, H. Anheier, R. List, S. Toepler, & S.W. Sokolowski (Eds.), *Global Civil Society: Dimensions of the Nonprofit Sector* (pp. 429–443). Baltimore, MD: The John Hopkins Centre for Civil Society.