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Philanthropy, Class and Tax in France

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Abstract :

This paper explores a paradox raised by recent research on the relationship to tax of various social classes. This paradox is the following one: the more an individual or household pays tax, the more she is consenting to taxation. Among the factors that contribute to smooth this relationship between top income groups and tax are tax deductions. Yet, one could go a step further in the analysis and pay attention to the diversity of elites and of their views of tax deductions. In this paper, I dig into the diverse « frameworks » through which philanthropic donors perceive tax on wealth in France. Drawing on a qualitative study that blends ethnographic observation on the one hand and semi-structured interviews on the other hand, I show that there are several different ways to frame tax deduction among those who benefit it the most, i.e households at the top of the wealth distribution that have to pay a wealth tax. Firstly, among a minority of the sample, constituted mainly of small entrepreneurs, one can find a refusal to recognize the legitimacy of a wealth tax. Secondly, among managers and professionals, one can find a set of arguments that refer to the greater efficacy of private provision vis-à-vis state funding and implementing of social welfare. Lastly, among the wealthiest and more religious families, some consider tax deductions as a support for the expression of one's values. Even if limited, the sample shows a strong relationship between former and actual occupational status on the one hand and use of a given framework of wealth tax, providing arguments for a renewed vision of class that blends wealth and capital with occupations.

Key-words : class; tax; philanthropy; elites; cultural sociology; framework; gift; France.

INTRODUCTION

Research on tax deduction for philanthropic giving has, until now, been developing in two main directions. Firstly, following hypotheses related to the belonging of different countries to non-profit regimes (Salamon and Anheier, 1998), literature has tended to highlight the "crowding-out" effect of high government expenditure on private philanthropic donations (Abrams and Shitz, 1978). To the contrary, Van Oorschot and Arts (2005) have argued that high government expenditures go hand with hand with a strong civil society. Secondly, a strand of research in economy has developed measures of the elasticity of gift to tax deductions (Landais and Fack, 2009). Highlighting the evidence that a wide share of gift and a higher medium gift are concentrated in the top part of the income distribution, this strand of research has given rise to a sharp criticism of the plutocratic bias (Cagé, 2020). These political developments resonate with critics developed in the US context on which the bulk of research is focused, most notably by Rob Reich (2018).

Yet, these researches let aside two key concepts for sociologists. The first one is class. Economists are focused on income and wealth as criteria for socio-economic inequality. Yet, occupational background matters in framing both income, wealth accumulation and social status. These employment backgrounds matter not only to differentiate a hierarchy of autonomy at work and prestige as Goldthorpe (1996) have compellingly argued but also to frame structured and stabilized perceptions of oneself and the world. In her seminal work, sociologist Michèle Lamont (2002) has put forward the different set of values highlighted by working-class members and managers in France and in the US. In this paper, I argue that class belonging matters when it comes to framing perceptions of tax deduction for philanthropic giving. Thus, I am led to highlight the diversity of relationships that donors, all situated at the top of France of socio-economic ladder, have with tax deductions.

To do so, I will draw on a qualitative set of ethnographic observations and semi-structured interviews led with donors who created their own family foundation and enrolled it within one the big philanthropic players in France, the. This organization has peculiarities that will be detailed. Yet, it allows for an in-depth preliminary analysis of the diverse perceptions of tax deductions.

A. CULTURAL SOCIOLOGY OF RELATIONSHIP TO TAX DEDUCTIONS FOR GIVING

In this section, I wish to distinguish this paper from the main research strand on the impact of tax incentives for philanthropy in France. This latter has developed in the field of economics. As excepted, it stems from the question of the relationship between public provision and private funding of the common good. Two main hypotheses are structuring this field, the crowding-in and the crowding out hypotheses. Consistently with France's position in cross-country comparison in terms of share of GDP devoted to social provision publicly financed, it shows up among the countries with a low rate of donors, a low percentage of philanthropic giving relative to the GDP and most significantly a low rate of foundations related to the population (Salamon and Anheier, 1998). It is thus quite logic that few researches have studied the impact of tax deductions on gift in this context. An analysis led by Fack and Landais (2009) has shown that their efficacy was dubious. Yet they also show that the higher the donor in the income distribution, the greater the impact of tax incentives. These researches date and can neither provide an insight on the rapidly growing field of philanthropy nor can they illuminate the meaning-making processes through which donors frame the role and the legitimacy of the state, of private funding of the common good and on tax deductions for philanthropic giving.

Tax deduction for philanthropic giving in France

All organizations defined as "d'intérêt general" (general interest) are eligible to donations that can be deducted from the donor's taxes. There are three main incentives:
– For private individual donors: a tax deduction of 66% of the amount of the donation, up to a maximum of 20% of the taxable income
– For companies: a corporate tax deduction of 60% of their donations, up to a maximum of 0,5‰ of their annual turnover (Source: French General Tax Code (CGI), articles 200 & 238b
– For individuals who own a real estate whose net worth is 1.3 Million € +: a tax deduction of 75% the amount of the donation, up to 50 000€. The wealth tax is the result of reform that took place in 2018. Before 2018, the wealth tax concerned individuals who own a patrimony worth 1.3 Million € + be it composed of financial or real estate assets.
In this paper, I will focus on this last tax deduction on a wealth tax that concerns the top 3% of wealth concentration in France.

When one broadens the scope and takes into consideration a wider set of tax deductions, data and research available widens. One of the key insights provided by quantitative research comes from sociologist and political scientist Alexis Spire (2018). Using data representative of the whole adult population, he has shown that those who were paying the more taxes were also, and counterintuitively, those who accept the more to be taxed by the state. This paradox is resolved when tax deductions are taken into consideration. It's because the wealthiest can take advantage of a wide-range of tax deductions and exemptions for housing interest rests or repairs—home help services for instance—that they accept more easily than other categories a heavier tax burden. Philanthropic giving belongs to this category. The most important point is to consider, following Bourdieu's view (1970), that class belonging not only secures access to economic resources but also frames one's perceptions of oneself and of others; of one's identity and correlatively of one's position in the outside world- the two being closely related in

Bourdieu's relational sociology of positions in a field analysis. On a more empirical dimension, Bourdieu's analysis of cultural capital can help understanding why philanthropy matters as a tool of distinction for elite groups (Ostrower, 1995).

Spire's research provides important insights on the social stratification of the relationship to tax deduction as a general category. However, it has not seek to capture the variety of meaning-making processes associated with tax deduction for philanthropy. To do so, I decided to turn to a different analytical lens, using the tools of cultural sociology. Cultural sociology is a very dynamic strand of research, notably in the American context where the "Culture" section of the American Sociological Association has grown to be one of the most important in quantitative terms. To provide a general overview of this field, one can say, as Mohr et al. (2020 : 3) that:

> *"Over the past few decades, cultural sociologists have amassed an impressive array of theoretical insights and modes of empirical investigation about how people create and interpret the meaning of the world around them. A central theme of this work is unpacking what meaning-making actually entails. Culture has turned from something that everybody in a given society has—whether that society is defined by national boundaries, language, or history—into a more stratified and segmented category. In this view, culture is not only the environment that enables the meaningfulness of social life but also a more specific set of scripts, narratives, embodied practices and schemas."*

Among the various concepts put forward by this strand of literature, I focus on "frameworks". This concept, inspired by sociologist E. Goffman (1974) can be defined as Lamont, Harding and Small (2010) have proposed:

> *"How people act depends on how they cognitively perceive themselves, the world or their surroundings"*

Cultural sociology aims at giving room to the variety of perceptions of one set of practices or institutions. More recently, cultural sociology has been blended with a neo-institutionalist agenda to enlarge the understanding of inequality in the post-Piketty era (Lamont and Pierson, 2019). In our field of research, several papers have shown the relevance of this conceptual toolbox to understand philanthropy. In her research on the anxieties of affluence, Rachel Sherman (2017) has highlighted the different meanings that wealthy families can give to philanthropy. Luna Glucksberg has studied the role of philanthropy in framing unequal gender relationships among the wealthiest families and how family offices were used to secure a dynastic transmission of wealth (Glucksberg and Burrows, 2016). Yet, few researches have been devoted to the perception of tax deductions by families who benefit from them. From years 2015 to 2017, I have led an in-depth ethnographic research which provides elements to enrich our understanding of these processes. The bulk of this research draws upon Lamont's seminal works which have underlined that class shapes perceptions and frameworks, self-understanding as well as perceptions of the world (Lamont, 2002). More precisely, the study of socio-economic research has become a more integrated field and has underlined the causal power of class on positions in the income distribution. This power remains strong and is even growing over time (Albertini, Ballarino, de Luca, 2020). We make the hypothesis that class matters as well in shaping subjective views and that therefore it matters in shaping views of tax deductions. The distinction between small entrepreneurs on the one hand and managers and professionals on the other hand help explaining the diversity of meanings related to tax deduction for philanthropy among elite groups in the occupational structure.

DATA

My starting point is the idea that "to study how Individual giving responds to governments, information about the individual level of donations is required." (De Wit, Neumayr, Handy, Wiepking, 2018 : 2) Yet, there are few studies that study the cognitive mechanisms through which tax deductions for giving are framed from the standpoint of individuals. In order to study these mechanisms, I draw upon a long-term ethnographic study led with one of the French key players in the field of philanthropy. Through its grant making activity, this Foundation a wide variety of non-profits and non-governmental organizations dedicated at fighting poverty and social exclusion in France and around the world. Furthermore, it also shelters small foundations created by wealthy families. It delegates to them its own entitlement to the maximum tax deduction available for individuals and households in France, the 75% tax deduction up to 50 000 euros on the wealth tax. Only foundations who have been recognized by the French Council of State, in charge of authorizing the incorporation of non-profit organizations, can benefit from this deduction. For families who do not have the expertise nor the time to go through a very complex and time-consuming procedure, big foundations that have already obtained their incorporation as "RUP" (meaning: "reconnue d'utilité publique", recognized public-interest organization) can enrol smaller players. As historian specialist of this procedure Chloé Gaboriaux explains, the "Rup" status has a centuries-long legacy in the French Law system :

> *"In France, "Reconnaissance d'utilité publique" (RUP) has for a long time been the only way for foundations—endowment funds managed by a board of trustees—to exist and for associations—a group of people working together to achieve a common set of goals—to acquire a legal entity. It stems from a very ancient principle of medieval Roman law, which says that an organization cannot exist and act as a moral entity without being authorized by the State. In the 19th century, associations with more than 20 members could not be established without a prefectoral authorization (Article 291 of the Penal Code of 1810) and needed RUP to acquire legal capacity (or incorporation)—in order, that is, to hold property in their own name and to exist as a collective entity before the law." (Gaboriaux, 2019)*

This article draws upon a long-term ethnographic study of a group of wealthy Parisian families who enrolled their family foundations under the banner of this foundation. To understand how the material was collected, we have to look at the relationship established with the foundation. This foundation first asked me to lead the study. The explicit aim of interviewing some of the most important families among the foundation's clientele was to anticipate the effects of a reform of the wealth tax on philanthropic giving. The foundation manager wanted to know who, among its donors, would continue to give after the implementation of a sharp decrease of charitable contribution deduction. That is the reason its C.E.O provided me with a privileged access to the families. The intermediation was minimal yet decisive. "We have commanded a study. Nicolas Duvoux is going to contact you to set an appointment for an interview. We fully trust him." To take just one example the C.E.O. of a financial company with 5 bn euros of assets answered my email on the same day I sent it and invited me at his office.

For two years, I was allowed to attend confidential meetings between donors and the FCF staff regarding issues of grant-making strategy; investment of the foundation's financial assets; expertise; mentoring. Thanks to the C.E.O and staff of the foundation, I have also attended most of the events organized for the donors welfare during this period: dinners; private concerts; work gatherings and special events. This participant observation allowed me to get inside knowledge of the daily activity of the foundation and a certain level of familiarity with the families that has been key for the second step that has consisted in conducting semi-structured interviews. As has been said before, at the beginning of the story was the anticipation of a tax reform. The wealth tax was in the late 2010's heavily criticized for imposing a burden on wealth and incentivizing wealthy families to leave the country and create business abroad. Even if there is little evidence supporting these arguments, they have been very important in framing the wealth tax that was voted later on by Macron during the first year of his term. Big foundations were nervous about the effects of such a possible outcome and they were willing to know better the families enrolled, in order to be able to navigate these legal transformations—which led the foundation to open their doors to me. Therefore, in the semi-structured interviews I led, I focused on the perceptions the donors and individuals had of the tax deduction. Questions were raised on the size and composition of wealth; the structure of investments (housing; risky and non-risky financial assets), the philanthropic strategy developed and the relationship with the sheltering foundation. A sample of twenty families has been constituted over time. I have made recorded interviews of more of 2 hours with each of them. I have been able to follow five families more closely, to have regular follow-up interviews and meetings with them at their homes. These families had been selected because they presented very diverse objective as well as subjective features. As for the objective aspect, the size of their wealth varied from 1 to 100; retired professionals who had accumulated during their working years coexisted with industrial heirs or players in the financial sector. However, such a small set of interviews faces obvious limitations and cannot be considered representative of French (wealthy) donors in general. The sample rests on the affiliation to a foundation that has a peculiar position in the philanthropic sector. It embodies a liberal brand of Catholicism, strongly associated with a non-profit of international reach. Thus, one has to consider that the sample, even if limited, makes room for a variety of perceptions of tax deductions for philanthropy, this variety is limited by the cultural (and of course social) homogeneity of the group. This variety is even larger since the was at that period a challenger in the philanthropic sector and has developed an aggressive market strategy, establishing a lower threshold to allow families and individuals to create their own foundations than incumbents. A relative social openness and a liberal brand of religiosity are the key features that distinguish the families interviewed from other groups of philanthropists in France. .

RESULTS

Since this paper draws upon a qualitative subset of semi-structured interviews, it does not aim at presenting a representative picture of the way donors make sense of the tax deduction they take advantage of. Yet, these data help understand the network of arguments that structure subgroups' understanding and perception of their gift and of the way their private support of the common good is related to a wider perception of the role of the state as a funder and provider of social provision.

a. A critic of the wealth tax

A first subgroup is strongly and explicitly opposed to the principle of a wealth tax. The legitimacy of this fiscal tool is heavily contested. One has to bear in mind that at the time when the fieldwork was done, the wealth tax (Impôt de Solidarité sur la Fortune) was criticized and this political context may have favored the expression of such of critique. The wealth tax is seen as a predation by the state vis-à-vis the legitimate gains of entrepreneurs :

> *"People hate to pay taxes. It's as simple as that. There is an extreme polarization on the wealth tax since each year you have to pay a share of your wealth. For entrepreneurs like me who have worked to accumulate, it is senseless to give it to a spendthrift state"*

Even if this kind of discourse is rarely expressed so bluntly, one should not underestimate the fact that it represents the collective view of a whole social group vis-à-vis the wealth tax. In her ethnographic research on the family offices that take care of the wealth of families, sociologist Camille Herlin-Giret has noted the insistence on tax optimization through various legal schemes. Among these, some private bankers or family office employees recognize that the motivation or some philanthropic givers does not go far beyond the will to avoid paying the wealth tax. Tax payers prefer to pay a premier of 25% rather than pay the rest (75%) to the state. Giving is in this case an ideological statement. It structures networks of friends and family members. As mentioned by a family foundation leader, the wealth tax avoidance helps structuring a network of donors. He mentions the annual contribution of one of his sons:

> *"Among the six children of the family, one has started his own business. It has grown very fast. It has boomed over the years and he has then sold the company. His check to the foundation represents his wealth tax. It is the most important resource of our foundation."*

Another ones clearly relates the occupational status of entrepreneur with the refusal to pay taxes :

> *"Pay less tax. It's really the first motivation of entrepreneurs so it goes together."*

A key feature of this framework is to deny to the state a sense of generality and, precisely, of general interest. The state is personified, in order to lower its legitimacy to raise tax on behalf of the people:

> *"It's a bit stupid to give money to Mr Hollande or to Mr Sarkozy. I prefer to make my choices."*

Tax seems to be viewed as personal capture by political leaders rather than a contribution to the state's budget. State-sponsored taxation is seen as an illegitimate predation by entrepreneurs who have spent their lifetime running businesses.

b. A search for efficacy

Even if various frameworks can be mixed in a single interviewee's discourse, a second group of donors refers not so much to a refusal of legitimacy given to tax but rather to a will to secure a greater efficiency of money allocated. As a matter of fact, donors often mention a consideration for impact. They want their money to be useful to the community and consider that private provision is a better means to achieve this goal. This is consistent with Bekkers and Wiepking (2011) explanation of the gift by the quest for efficiency. Even if I do not focus on the motivations of donors per se but on the way they frame the tax deductions they are entitled to, my findings converge with a wide body of literature. Vis-à-vis tax deductions, the most important point is that donors do not value the absolute efficacy of their gift but rather the relative efficacy of their gift vis-à-vis the same amount of money dedicated to tax.

> *« They think that the state has failed, poverty and inequality are growing. Paying taxes equals subsidizing a machine that is also broken. Donors are willing to pay a little bit more in order to have an impact on the ground thanks to non-profits they have chosen and projects they know about. »*

Efficacy is thus a strong element of the donor's perception of tax deductions for philanthropic giving. They allow philanthropists to choose projects and to fund non-profits that emulate corporate values since they think, however controversial this view can be (Ferguson, 2015), that these latter are more prone to helping people to move out of poverty for instance. Explaining to me the core principles driving his own foundation, a donor underlined the distinction between an environment that provides money and creates dependency on the one hand and an environment prone to create social mobility through training:

> *"Our principle is the following one, if a person has no will, even if the environment provides her with resources, she will not change her fate. To the contrary, if a person has the will but the environment is not conducive, then she will be impotent… My foundation is not dedicated to give a hand-out or to send cash to southern countries. We want people to thrive and to lift the barriers that keep them from doing it."*

Managers and professionals alike tend to think that tax deductions allow for a greater efficacy of money spent. They highlight the fact that the non-profits they fund replicate the impact measurement strategies (through the use of metrics) that they consider key to running a corporation successfully. They are interested in the technicalities of implementation and often closely know the leaders of nonprofits. Tax deductions allow them an involvement in various projects and initatives dedicated at eradicating poverty in France and abroad.

This last example shows how efficacy and values are intertwined. A last set of donors, often if not always the wealthiest of the families tend to value the fact that through tax deductions, the state is providing a recognition of their own values, thus contributing to a genuine pluralism.

c. Values and authenticity

A last set of arguments or framework appears. Tax deductions are a form of recognition by the state of different set of values. This framework is displayed by families wealthy enough to continue giving without tax deductions. Moreover, one could argue that it is because they are high enough in the wealthiest segments of the distribution that they are concerned not only by their own position but have also developed a reflection on the welfare of the philanthropic sector itself. Thus their position vis-à-vis tax is both detached and concerned. Detached because the social status and intrinsic gratifications attached to philanthropy do not depend for them on these tax deductions. They can afford to give without being supported. Yet, they give a very strong importance to the fact that through tax deductions the state is promoting a kind pluralism difficult to find in other fields of public intervention. This is consistent with the fact that for civil society organizations, nonprofits and foundations alike, government subsidies are seen as a "seal of approval" (Schiff, 1990). As a foundation leader told me during an interview :

> *"The label is very important. Getting a recognition that we contribute to the common good matters a lot. It makes the project credible for partners and sponsors. It is also a way to acknowledge that we are making good work and that there is a room for the kind of initiatives we have launched."*

> *"We are entitled -and supported- to promote a certain vision of the world and of how it should be problems should be settled. We are not particulars, we are acting with our own convictions, on behalf of the state. In poverty relief, religious convictions matter a lot as you know for sure."*

The attachment to pluralism is very close to an argument put forward by Rob Reich. In his book as in previous works, he asks if, and if so how, fiscal support for philanthropy and, ultimately, the contributions philanthropic foundations make to democracy can be justified? He believes they can. To make this case, he considers two arguments often made in this debate: that of pluralism and that of discovery. The argument from pluralism, which is often heard, contends that foundations contribute to a pluralistic conception of the common good and diversify the actors involved in defining it, making it possible to overcome a univocal and centralized conception of the public interest. Yet, while this argument is, to a degree, acceptable, it suffers from a rather obvious plutocratic bias.

Even if it was possible, in the data I collected, to identify this plutocratic bias, my point here is not to make a normative argument pro or contra philanthropy. My point is to show that the attachment to pluralism is related to a Catholic faith and a will to see Catholic oriented welfare services considered as contributing to the common good. In a Republic with a strong and commitment to a neat distinction between religion and public affairs labeled and put forward under the banner of the defense of "Laïcité," (secularism) tax deductions convey a discreet yet subjectively and objectively important contribution to a pluralistic implementation of various organizations. Below the Foundation of France, the main players of the philanthropic sector are colored with a religious background, be it a liberal or a more conservative Catholic one, a Jewish or a Protestant one. This point is thus a more general one: religious denomination contributes to the structuration of the philanthropic sector. This is a also a point that is valid in the "longue durée" (long duration) of history since research has shown that the philanthropic networks of 1900's Paris displayed, in a country heavily fragmented by an open crisis between the Republican State and the Catholic church, a peaceful coexistence of Republican and Catholic elites (Topalov et al. 2020).

DISCUSSION

These results bring a descriptive value-added to the diversity of frameworks of tax deduction for philanthropic giving displayed by a small set of donors enrolled in a foundation with a liberal catholic orientation. Once again, these results have to be taken cautiously, given the limitations of the qualitative sample. They have to be contextualized in an era when the bulk of the wealth tax was still in place – which is no longer the case today. Yet, they provide insights for the philanthropic initiatives on the way donors perceive and make sense of the tax deductions they benefit from. Framing the state support through fiscal deductions is not the same question as understanding the motivations of donors that are much more diverse. Obviously, studying the frameworks of tax deduction enhances the importance of these latter and may tend to suggest that they are key in the motivations of donors and unfairly obscure the concern for the needs of those helped or peer pressure to give. Yet, as has been seen after the wealth tax, tax deductions matter in framing philanthropic gift and they matter a lot.

A second value-added is to bring class back in the way we relate these frameworks with specific subgroups. Once again, I do not have the means to show a causal relationship between a given class belonging and a given framework. Yet, it is interesting to note that, among the groups that are overrepresented at the top of the income and wealth distribution, two different frames of perception of tax deductions appear and they are closely related with two different occupational backgrounds. On the one hand, the blunt dismissal of (wealth) tax legitimacy comes from entrepreneurs, be they are small or big. This is consistent with the longstanding political positioning of this group to defend oneself against taxation as well as mandatory social protection. On the other hand, professionals and managers who implement—or have implemented when they are retired—bureaucratic or economic rationality in their corporations display a strong attachment to efficacy and consider that philanthropy's efficacy is higher than state implementation of social services. As has been seen in the critique of cash transfers, considerations for values are not separated from considerations of efficacy. Yet, a specific subgroup, constituted of the higher and more dynastic wealth, value tax deductions for their contribution to pluralism.

This latter finding has several important theoretical implications. For more than a decade now, European sociology in general and British sociology in particular have raised a debate on the definition of class. Does the "employment aggregate approach" (Crompton, 1998) can capture a social stratification where wealth inequality plays a bigger role as has compellingly been shown by Piketty (2014)? This latter has argued that a social class map needs to take wealth into class (2020). This can lead to what Savage et al. (2013) called a new class map inductively built and taking various dimensions of capital into account. In this paper, I aim to contribute to this agenda by taking another route, i.e. continuing to use occupations to study class but to do it in with a cultural sociology that helps distinguish various meaning-making processes related to wealth through the study of the relationship wealthy have to the wealth tax. Both dimensions of economic capital and former and actual occupational status appear salient in framing philanthropists' relationship to the wealth tax. These preliminary results call for a more integrated research agenda on the intertwining of class and wealth. It could provide additional knowledge in two main directions: on the one hand, considering the impact of wealth all along the socio-economic ladder and on other hand, as this paper has shown, distinguishing the diverse social worlds that are comprised among the top 1% of the income and wealth distribution. In this context, a predominantly qualitative, cultural sociology could contribute to highlight the varieties of meaning-making processes related to class-belonging at the top of the socio-economic ladder and conversely to make room to the multidimensional effects of wealth on class-based perceptions of oneself, the others and the world.

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Philanthropy and Social Sciences Program

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