

# Newsletter

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A warm welcome to the first English newsletter of The Center on Philanthropy at The Beautiful Foundation.

You have received this newsletter either because you have working relations with our Center or because you have crossed paths with us somewhere in the past. As we never take any encounter lightly, we have added you to our mailing list with hopes to continue our correspondence with you. At this trying time, our Center sends you our sincerest wishes for the good health and well-being of you and your loved ones.

This quarterly newsletter aims to share with you our Center's activities and also our study of the philanthropic landscape of Korea, including surveys, research papers, and updates on the relevant systems. We will also bring you news from our Foundation that we think will interest you.

We have started our English newsletter as we experienced how the philanthropic environment and activities in Asia and the world are becoming more interconnected. We have seen the synergy created through the exchange of information and knowledge, and wish to take part by contributing what we have as a center in Korea.

We hope that you find our newsletter conducive to your own efforts to improve the philanthropy sector in your respective countries as well as the globe. With each newsletter, we will try to bring you more interesting and useful information.

Thank you.

With best wishes,

*The Center on Philanthropy*



*The Beautiful Foundation building in Seoul, where the Center's main office is located.*

## First Research Hub Dedicated to Study of Philanthropy in South Korea

Set up in 2001, The Center on Philanthropy at The Beautiful Foundation is the first research hub in Korea wholly dedicated to the study of philanthropy and the nonprofit sector. The Center conducts research, surveys, and educational programs to facilitate the creation and maturation of a philanthropic culture in Korea. For more information, click [here](#).

## Help Us Build the Nanum Books Series

Our Center publishes a series of books on philanthropy, called *Nanum Books* (*Nanum* means 'to share' in Korean). Until now, we have mainly introduced books from the U.S. and Europe to our Korean audience. We hope to broaden our scope and share books from other countries, too.

Do you have any books on philanthropy from your country that you would like for us to know? If so, please recommend them to us.



Please send the title, author, and language of the book along with the reason for your recommendation to [research@beautifulfund.org](mailto:research@beautifulfund.org). We look forward to hearing from you!

## The Beautiful Foundation's Response to COVID-19

The Beautiful Foundation launched an emergency fund for COVID-19 relief efforts after looking into how the foundation could best respond to the outbreak. Through both cash and in-kind support, the foundation is helping the hardest hit regions in Korea. All the money raised is going directly to the recipients, and the reach of recipients is continuously increasing. The following is a summary of the efforts made so far. The first group of recipients, the self-employed single mothers, are members of the foundation's microcredit program, *Hope Store*.

### The Beautiful Foundation's In-kind Support (as of March 31)



**Support Product** : 2,400 hand sanitizers  
**Provider** : Amorepacific  
**Target** : 220 Hope Stores throughout the country



**Support Product** : 5,000 masks  
**Provider** : amc asia!  
**Target** : Children in need of rehabilitation & their guardians, homebound elderly in Daegu region



**Support Product** : 1,500 bars of soap  
**Provider** : LUSH  
**Target** : Children of children's centers in Daegu



**Support Product** : 100 bars of soap  
**Provider** : hanazo  
**Target** : Children in need of rehabilitation & their guardians



**Support Product** : 2,000 portable hand wash  
**Provider** : gangnamist  
**Target** : Children of children's centers in Daegu



**Support Product** : 10,000 hand sanitizers  
**Provider** : woohwaman  
**Target** : Elderly living alone throughout the country, housing-vulnerable groups in Guro district of Seoul

### The Beautiful Foundation's Financial Support (as of March 31)

#### Self-employed Single Mothers (Hope Store)



##### 1. Round 1 Support of Living Expenses

**Target** : Self-employed single mothers in Daegu-North Gyeongsang province

**Support Details** : Living expenses for 32 households

**Total Amount** : KRW 56,000,000



##### 2. Round 2 Support of Living Expenses

**Target** : Self-employed single mothers throughout South Korea

**Support Details** : Living expenses for 218 households

**Total Amount** : KRW 154,200,000



#### Children's Centers in Daegu

**Target** : Children of children's centers in Daegu

**Support Details** : Groceries for 1,710 children

**Total Amount** : KRW 30,000,000



#### Homebound Elderly in Daegu

**Target** : Homebound elderly in Daegu region

**Support Details** : 5,590 bowls of soup

**Amount** : KRW 30,000,000



#### Participants of Self-Sufficiency Centers in Daegu Region

**Target** : 2,000 participants of centers in Daegu region

**Support Details** : Financial support for prevention measures of approx. 100 centers

**Total Amount** : KRW 34,000,000 (Support Period : Mar 16~Jun 30)

#### People with Disabilities

##### 1. Infection Prevention for Disabled Persons in Daegu-North Gyeongsang Province

**Target** : Approx. 200 deinstitutionalized, self-quarantined disabled persons

**Support Details** : Sterilizers, thermometers, production of 50 thousand pamphlets on COVID-19 infection prevention measures

**Total Amount** : KRW 40,000,000 (Support Period : Mar 16~Apr 30)



##### 2. Living Expenses for Severely Disabled Persons & Infection Control Products to Night Schools for Disabled Persons

**Target** : Self-quarantined & infected severely disabled persons, night schools for disabled persons

**Support Details** : Living expenses to approx. 200 severely disabled persons, infection control products to 30 night schools

**Total Amount** : KRW 50,000,000 (Support Period : Mar 16~Apr 30)



#### Immigrants & Immigrant Support Organizations

**Target** : Immigrants, immigrant support organizations

**Support Details** : Living expenses for immigrants affected by COVID-19 & support for prevention efforts of organizations

**Total Amount** : KRW 50,000,000 (Support Period : Mar 17~Jun 30)



## Baby Dasom Guidebook Available in Six Languages

(This article has been edited from the original text on The Beautiful Foundation's *English website*.)



Dasomi is an old Korean word for 'love.' Since it first began in 2004, the Baby Dasom project has been sharing love by providing financial support to low-income families with premature babies and sponsoring promotional campaigns to remove the social stigma attached to preterm birth. Through monthly contributions from Kyobo Life Insurance consultants and matching funds from Kyobo Life, as well as contributions from The Beautiful Foundation's 1% Sharing Campaign, the project has continued to give love and hope to many families.



(continued)

(*Baby Dasom' continued*)

This year, Baby Dasom's *Preterm Baby Care Guidebook*, which was only available in Korean, has been translated into five languages (Cambodian, Chinese, English, Russian, Vietnamese) to assist foreign families residing in Korea, who have a higher risk of giving preterm birth due to lack of information. The book is an extensive expert guide for nurturing premature babies. It covers everything from hospital treatment and rehabilitation to nutrition and parental care for premature babies. All versions of the book can be downloaded or a hardcopy ordered from the project's *Korean website*.



In Korea, every year, one out of ten babies is born premature, meaning born before 37 weeks of pregnancy or weighing less than 2.5kg at birth. Despite the prevalence of preterm birth, the label 'premature' carries a slight social stigma, and the conventional Korean word for a premature baby, *misuka* infers a handicap or disability.

In order to change the negative connotation associated with *misuka*, Baby Dasom created the term *ireundungi* to refer to premature babies. *Ireundungi* means 'a baby who entered the world earlier than others'; it indicates an early starter.

From their birth, premature babies face a high mortality rate, as well as a number of medical complications. If they survive, underdeveloped organs and risks of permanent disabilities such as cerebral palsy, cognitive impairment, vision and hearing issues are only some of the problems these babies face. Considering all the complications, premature babies require intensive medical attention from birth through the early stages of life. Such medical care is a substantial financial burden for any family, and even more so for low-income families.

To alleviate the burden and help premature babies towards a healthy future, Baby Dasom provides financial assistance for neonatal care at birth, hospital readmissions for up to 24 months, and necessary rehabilitation procedures until the age of six. As of 2018, Baby Dasom has helped over 2,500 babies.



## South Korean Nonprofit/Non-government Researcher Associations

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(This article is a summarized version. For the full paper, click [here](#) or contact [research@beautifulfund.org](mailto:research@beautifulfund.org).)

In South Korea (hereafter Korea), the nonprofit sector has rapidly grown during the last several decades. One of the forces of the growth is the development of voluntaristics researcher associations, along with active research in traditional disciplines for this field. The first independent, interdisciplinary academic organizations for nonprofit/non-government studies were established in the early 2000s in Korea. Since then, Korean NPO/NGO studies have been intensely highlighted by several nonprofit researcher associations. This article highlights the major nonprofit/non-government researcher associations' historical origins, governance, activities, and contributions to the Korean NPO/NGO sector. The following three associations are introduced: Korean Association of NGO Studies (KANGOS); Korean Association of Nonprofit Organization Research (KANPOR); and Korean Nonprofit Philanthropy Researcher's Network (KNPRN).

한국NGO학회



### Korean Association of NGO Studies (KANGOS)

KANGOS, initially founded in December 2000, is one of

the first and the oldest interdisciplinary, inter-professional associations ever formed that focus on NPO/NGO studies in Korea, with about 350 members at year-end 2019. This association aims to highlight interdisciplinary research and discussion on Korean NGO practices, to increase dialogue and cooperation between researchers and NGO practitioners, to dedicate academic exchanges with NGOs in other countries, and to contribute to the development of the global civil society. KANGOS's principal activities include biannual conferences, NGO forums, publications, and other academic and practical activities related to the nonprofit/non-government sector.

(continued)

*(‘Researcher Associations’ continued)*

While the nonprofit sector in Korea has tremendously expanded, KANGOS has played a significant role by studying the fundamental theories, frameworks, skills and knowledge for nonprofit/non-government organizations and contributing to the development of the sector’s infrastructure through education, research, consulting, and so on. In addition, KANGOS significantly contributed to the democratization and political reform in Korea as the association has advanced with advocacy nonprofits to educate, research, and consult with them in their initiatives for the Korean society. ([www.ngo21.net](http://www.ngo21.net))

**Korean Association of Nonprofit Organization Research (KANPOR)**



**한국비영리학회**  
[www.nporesearch.or.kr](http://www.nporesearch.or.kr)

KANPOR, originally founded in November 2000, is a unique association for nonprofit studies operated by both nonprofit scholars and practitioners in Korea, with about 110 members at year-end 2019. The purpose of this association is to contribute to the academic development of the Korean nonprofit sector, and it aims to hone the nonprofit management and leadership skills and knowledge of members, as well as strengthen their capacities related to nonprofit practices. KANPOR is the first interdisciplinary, academic and practical professional association with a focus on practice-based nonprofit agenda such as nonprofit management skills and knowledge, philanthropic culture, and corporate social responsibility (CSR).

During the last 20 years, the association has performed as a key player through education, research, and consulting to scholars, practitioners, and even to the general public in the Korean nonprofit sector with the enthusiastic participation of the association’s leadership. KANPOR has provided academic insights to develop various nonprofit education programs and research centers at several foundations and nonprofit organizations in Korea, corresponding to the growing need for professional training in the nonprofit field. Many nonprofit research centers and institutional-based nonprofit education programs in Korea have developed with professionals who are active members of KANPOR. For the past 20 years, KANPOR has also been dedicated to interacting with the international nonprofit communities to promote the Korean nonprofit sector around the world.

([www.nporesearch.or.kr](http://www.nporesearch.or.kr))

**Korean Nonprofit & Philanthropy Researchers’ Network (KNPRN)**



KNPRN, initially founded in 2008, is the United States-based Korean scholarly association for nonprofit and philanthropic studies. It is the first interdisciplinary association formed for Korean scholars located in the U.S., with a focus on nonprofit and philanthropic studies, including nonprofit organizations, philanthropy, civil society, accountability, entrepreneurship, management and leadership, and volunteering. KNPRN serves as a platform to share and guide scholarly knowledge and experiences about nonprofit and philanthropic studies with Korean-American students and scholars in the U.S. Since 2008, the network has initiated online and off-line academic events such as the “Book Review Relay” and “Nonprofit Book Launch Campaign.” KNPRN has also had a formal assembly at the annual conference of the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) since 2008. Recently, KNPRN developed its board of directors and advisory board to enhance the structural formation to reinforce knowledge sharing and networking with members. As Korean scholars in nonprofit studies have increased in the U.S. during the past several years, KNPRN has grown as the major network group to share and hone the knowledge in nonprofit and philanthropic studies. KNPRN had 52 members at year-end 2019. ([www.knprn.org](http://www.knprn.org))

## Tax Incentives for Charitable Giving in Korea: In Brief

### 1. Different Incentives by Type

Donor	Type of Incentive	Details
Individual	Tax credit	- 15% for contributions up to KRW 10 million - Additional 30% for any amount exceeding KRW 10 million
Corporate	Tax deduction	Contributions exempt from corporate tax

*(continued)*

(Tax Incentives' continued)

## 2. Monetary Limit for Tax Incentives

Donor	Ceiling on Taxable Contributions	
	Type of Contribution	Limit
Individual	Designated	30% of taxable income
	Statutory*	100% of taxable income
Corporate	Designated	10% of taxable income
	Statutory*	50% of taxable income

### \*Statutory contribution/donation:

Any contribution made to an organization under the government or local government bodies. Statutory contributions exceeding KRW 12 million can be forwarded and benefits received the following year (forwarding possible for up to 10 years).

## 3. Changes with 2014 Amendment

For individual giving, the type of tax incentive changed from 'tax deduction' to 'tax credit' with the amendment of the Income Tax Act in 2014. The tax credit for large contributions was further adjusted over the years.

### Before

Income Tax Base (KRW)	Marginal Tax Rate
Less than 12 million	6%
12~46 million	15%
46~88 million	24%
88~150 million	35%
Over 150 million	38%

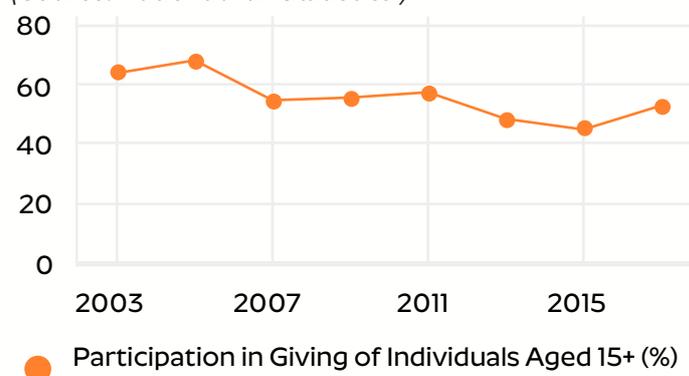
### After

Year	Tax Credit Rate
2014	- 15% for contributions up to KRW 30 million - 30% for contributions exceeding the amount
2016	- 15% for contributions up to KRW 20 million - 30% for contributions exceeding the amount
2019	- 15% for contributions up to KRW 10 million - 30% for contributions exceeding the amount

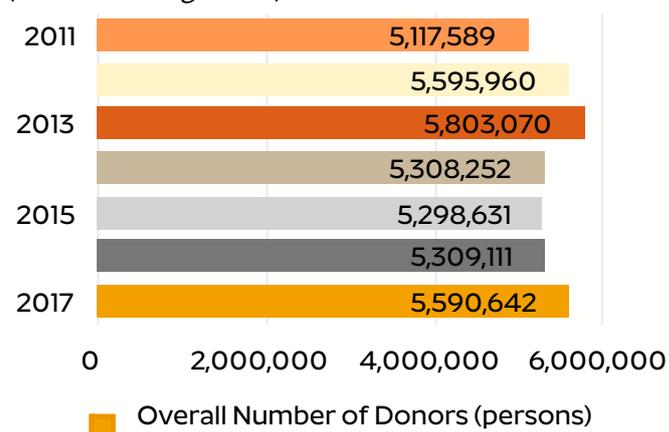
(Source: Strategy and Finance Committee)

Though marginal, the changes in participation rate and number of donors between 2013 and 2014 shows the impact of the amendment in 2014, which resulted in the slight decrease of both numbers.

(Source: National Tax Statistics)



(Source: Giving Korea)



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