

# Comparing Swedish Foundations: A Carefully Negotiated Space of Existence

American Behavioral Scientist

1–30

© 2018 SAGE Publications



Reprints and permissions:

[sagepub.com/journalsPermissions.nav](http://sagepub.com/journalsPermissions.nav)

DOI: 10.1177/0002764218773439

[journals.sagepub.com/home/abs](http://journals.sagepub.com/home/abs)**Filip Wijkström<sup>1</sup> and Stefan Einarsson<sup>1</sup>**

## Abstract

Foundations and philanthropy currently play a very limited role in the Swedish welfare. The same is true in fields like Culture and Recreation or International Activities. Only in the case of funding of research do Swedish foundations exhibit a role possible to define in terms of substitution rather than weak complementarity in relation to government. Despite marginal positions for philanthropy, Sweden displays a wealthy as well as growing foundation population, which seems like a paradox, at least in comparison to the situation in Germany and the United States where foundations traditionally play a more visible and pronounced role in society. A striking difference between the Swedish foundations and their U.S. or German counterparts is their weak bonds to religious communities or causes. Instead, we can identify in our new data set a growing segment of the Swedish foundation world that is affiliated with other parts of civil society. The same is true for the category of independent foundations, which points toward the U.S. model. We find in the article some limited support for a “philanthropic turn” in Sweden, but overall the foundation world is still deeply embedded in the social contract and strong Social-Democratic regime of the 20th century. In comparison to neighboring Scandinavian or Nordic countries, both similarities and differences are identified where, for example, the Norwegian case display a much larger segment of operating foundations, closely affiliated with government, while in Denmark, on the other hand, the corporate-owning foundation seems to be a much more important form than in Sweden.

## Keywords

Sweden, philanthropy, foundations, welfare state, social contract

---

<sup>1</sup>Stockholm School of Economics, Stockholm, Sweden

### Corresponding Author:

Filip Wijkström, Stockholm Center for Civil Society Studies, Stockholm School of Economics, Box 6501, Stockholm, SE 122 32, Sweden.

Email: [filip.wijkstrom@hhs.se](mailto:filip.wijkstrom@hhs.se)

## **Background<sup>1,2</sup>**

The position of foundations—and charitable foundations in particular—in the Swedish Social-Democratic political regime of the 20th century can be described as a carefully negotiated space of existence. This space has historically been allowed—or carved out—in-between the emergence of two major social phenomena. On one hand the Scandinavian societies witnessed extensive and expanding public sectors during the welfare state era in most areas of health care, education, and social work during the 20th century.

Social-Democracy and the labor movement were, in different political alliances, able to push for a system of extensive and general social welfare benefits from the state as a matter of right, in the framework of a rather weak and state-dominated church and a very limited monarchy, which makes Sweden and Swedish philanthropy stand out not only in comparison to most other European nations, like the Netherlands and Germany (Anheier & Daly, 2007; Förster, 2018; Lajevardi, Rabinowitz Bussell, Stauch, & Rigillo, 2017), but of course also compared to the United States. This development progressed more or less along the same general patterns of the welfare state model evolving in all of the Nordic countries—placing Sweden firmly in what often has been understood as a social-democratic regime (Arts & Gelissen, 2002; Esping-Andersen, 1990; Matthies, 2006; Salamon & Anheier, 1998; Sivesind & Saglie, 2017; Svallfors, 1997).

On the other hand, a culture of suspicion and sometimes even outright hostility both toward private charity and the practices of philanthropic foundations can be noticed in Swedish social and political life during the very same period. This aversion and distrust, visible in particular within the provision of welfare, could in fact be said to one of the defining characteristics of the Swedish civil society regime and also a core in the social fabric in which the foundation population in Sweden was to be embedded in the 1900s (Lundström & Wijkström, 1997; Wijkström, 2001b; Wijkström & Einarsson, 2004; Trägårdh, 2011).

These developments have created a special situation for foundations in general in Sweden as well as in the rest of Scandinavia, and for charity and philanthropy in the private provision of welfare, in particular. The culture of suspicion and hostility, in combination with philanthropy's weak position in the funding and provision of welfare, is important in understanding why philanthropy and foundations have neither become core issues in the public discourse nor been topics central in the scholarly debate in Sweden. One reason for philanthropy and its role in society being underanalyzed in Sweden is, to speak with Bernholz, Cordelli, and Reich (2016), that it—partly as a result of the situation described above—"often happens under the radar, unnoticed or unidentifiable by design" (p. 2).

Currently, both of these phenomena—the unfavorable climate for philanthropy and the limited role it has traditionally been afforded in the fields of welfare—seem to be undergoing changes as a result of a series of fundamental challenges, in Sweden as well as in the other Nordic countries. The earlier welfare state model has been heavily challenged by a number of reforms and new policies, challenges that could be described and kept together under the emerging umbrella idea of a "welfare society" (Rodger, 2000, see also Sivesind, 2018; Trägårdh, 2007). This is a development in Sweden riding high

on wave after wave of market-liberal ideas and New Public Management concepts: ideas and concepts firmly based in the logics of competition and choice introduced and implemented at different levels and instances. This is a development also paving the way for an expanded private—for-profit as well as civil society—organized—provision of health care, social services, and education (e.g., Blomqvist, 2004; Lundström & Wijkström, 2012; Reuter, in press; Svalfors & Bäckström, 2015; Trydegård & Thorslund, 2010; Vamstad, 2015; Vlachos, 2012).

At the same time, both philanthropy and the ideas and practices of volunteering are experiencing a renaissance and high tides both in the public debate and in politics. A turn of interest toward philanthropy has been noted where an older civil society language seems to reappear, carrying a conceptual and ideological baggage strong and seemingly relevant enough to challenge the basic tenets of the earlier Swedish social contract and its embeddedness (Wijkström & Zimmer, 2011). A new institutional landscape is currently under construction since the 1990s with new actors and support structures being launched for the reimagining of both philanthropy and volunteering, clearly carrying the ambitions to reintroduce philanthropic and volunteering practices (Wijkström, 2017; see also Trägårdh, 2011).

The provision of welfare services are for, example, currently discussed in the Church of Sweden (cf. Bäckström, 2014; Hjalmarsson, 2009; Mann, Einarsson, & Wijkström, 2014) and the level of overall charitable giving is on the rise again in Sweden, although significantly lower in those welfare areas perceived to still be catered for by the public sector or through government policies and initiatives (von Essen & Vamstad, 2013; cf. Trägårdh & Vamstad, 2009). Some of the consequences of a similar social development in Denmark has been described succinctly—and critically—by a Danish scholar as an emerging new discursive space in the field of social policy, where a kind of “neo-philanthropy” is singled out as one component in a potentially new epistemology of welfare policy (Villadsen, 2007).

Something new and interesting appears to be under way also in the Swedish social contract where the delicate balance between state and civil society is being renegotiated. Philanthropic initiatives and foundations are experiencing a renewed interest and also seem to have at least a couple of important roles to play, some of which we will try to disentangle further in this article (see also Wijkström, 2017; Wijkström & Lundström, 2015). But let us begin the story line in a couple of historical notes.

## **A Philanthropy on the Retreat During the 20th Century**

During most part of the 20th century, an earlier civil society regime tracing its roots back to at least the 1800s was being challenged. This older regime were firmly based and locked in a charity tradition loaded with classical conservative and liberal values and civil society principles and practices such as philanthropy and volunteering. Swedish civil society in the mid-1800s was, as in most other comparable countries in Western Europe at that time, populated primarily with people coming from the upper or middle classes and providing both the money donations and the in-kind contributions needed alongside with their voluntary work in the older regime’s benevolent societies, fraternal orders, religious

welfare agencies, and other charitable or philanthropic institutions, some of them with an even longer history (Amnå, 2016; Gustavsson, 2016; Jansson, 1985; Jordansson, 1998; Qvarsell, 1995; Qvarsell, 2016; Trägårdh, 2011; Wijkström, 2016).

Step by step this older tradition of charity and philanthropy, not seldom with clear protestant connotations, was during the 20th century both challenged and pushed into an ever more marginal position by overlapping waves of new and transformative popular movements with a base in the idea of mass membership organizations (Wijkström, 2016). The emergence of these new organizations, which sprung out of the social activism and organizational discipline of widely different groups and interests, is an important part of the grand narrative of how Swedish 20th-century civil society came to be repopulated. The people and the organizations of these movements and their importance in Swedish society have been well documented, described, and analyzed in accounts provided by a wealth of scholars (Ambjörnsson, 2017; Engberg, 1986; Heckscher, 2010; Lundkvist, 1977; Micheletti, 1994; Thörnberg, 1943).

In Sweden, as in the other Nordic or Scandinavian countries, the many social or popular movements emerging around the turn of the 19th century and their ways of organizing slowly became the new civil society norms. Step by step these new norms were squeezing out the previous regime and its practices into the margins of what has been portrayed as an emerging “popular movement marinade” (Hvenmark & Wijkström, 2004), as they were also heavily supported by the policies and practices of the now developing welfare state and its many burgeoning institutions (Lundström & Wijkström, 1997).

The old Swedish charity regime had a strong base in classic philanthropy, and many of the organizations were often guided by traditional volunteering and charity practices. Such practices could today perhaps best be understood as key components residing in welfare regimes closer to what Esping-Andersen (1990) would describe as either corporatist/conservative or liberal regimes. The new popular movement regime in Sweden was instead grounded in a very different type of logic. This alternative regime was drawing its core ideas from the institutional language and framework of the emerging social movements of that time, thus affiliating closer with the social-democratic welfare regime that became so strong in the Scandinavian countries. This new civil society regime was riding high on conceptual pillars associated with the new large-scale democratic associations with an active membership open to everyone as the ideal rather than dependent on private donations and volunteers, closed fraternal societies, and the charities of the protestant middle-classes (Wijkström, 2016; Wijkström & Zimmer, 2011).

Traditional strongholds for a more pronounced role for (and thus also positive attitudes toward) the philanthropic tradition would historically have been found in various Christian communities or existing in politically more value-conservative or possibly liberal environments at the time, as opposed to the emerging social-democracy and more leftist or socialist settings. Many such strongholds of the earlier dominant philanthropic logic in Swedish society were either neutralized during the run of the 20th century (through a far-reaching secularization and the existence of a dominant and fairly liberal state church) or forced into political minority positions, as a result of an expanding and very successful Social-Democracy, early on striking political alliances with both the farmers and the liberals on different matters.

Furthermore and at least as important, many previously experienced needs for philanthropic initiatives and demands for private charitable institutions in, for example, social welfare, health care, education, or the field of culture were not as visible or experienced as pressing anymore. This situation was, like in the other Nordic countries at the time, primarily the direct result of the combination of the Nordic welfare state and the expansion and growth of an extensive public sector on one hand, and the almost parallel emergence of a wide range of strong popular movements on the other. These movements were—and are still in many cases—functioning as the representative voices or the watchdogs for many vulnerable groups, people in minority positions, or marginalized issues. Workers, women, youth, and people concerned about environmental matters but also persons with different disabilities and ethnic or immigrant backgrounds were able—sometimes even encouraged by the authorities—to establish and run their own organizations.

## **A Negotiated Space of Existence and Potential Sites of Resistance**

The combined and coordinated efforts of these two types of actors—new public sector bodies and the emerging popular movement organizations—very efficiently closed down or made obsolete many of the previous spaces where the earlier philanthropic logic and alternative charitable practices could continue to thrive. Remaining actors from older civil society eras surviving under the new popular movement regime have had to navigate carefully in the different social and political atmosphere and environment. At the same time, however, this development probably also turned some of the earlier social spaces—including foundations and charitable societies—into potential sites of resistance.

Surviving—perhaps even thriving—within this carefully negotiated space of existence in Sweden for philanthropy and foundations, we can notice even today a substantial number of Swedish foundations, both older and newer ones. With the support of a unique set of new data on Swedish foundations, we will in this article illustrate and discuss both the stability of and the changes in the foundation world in Sweden. We will do this through a comparative approach using some of the corresponding foundation realities of Germany and the United States as important points of departure but also with an ambition to include and relate to relevant scholarship on the situation in the other Scandinavian countries.

We do need to remind ourselves, however, that although in this article they are seen and analyzed comparatively, national foundation worlds still differ considerably between countries and contexts. As, for example, noted in Hopt, Walz, von Hippel, and Then (2006), even such a crucial legal criterion and regulation as the expected duration of a foundation seems to differ substantially between countries with a civil law tradition (e.g., Germany, Austria, and the Nordic countries) and the common law countries (e.g., the United Kingdom and the United States).

In the article, we will be illustrating that (a) the Swedish foundation landscape reminds us of the situation in the other Nordic or Scandinavian countries, although

with some minor but important differences between the countries. We will also (b) argue for some similarity with the German foundation sector, first and foremost when it comes to the type of embeddedness of foundations, which might set the Swedish sector apart from its U.S. counterpart. We will further be able to (c) point out what we believe is one of the major differences between Sweden and both the German and the U.S. case, namely, the weak or insignificant links between religion (churches, religious communities, etc.) and foundations in contemporary Sweden. We instead find support for a strong—and seemingly growing—affiliation and proximity between Swedish foundations and other parts of civil society. This feature might be a defining character of the foundation world in Sweden, perhaps also in the other Nordic countries. Finally, by using data from our most recent survey, we can (d) present the contours and a profile of all the 1,400 new foundations created in the period 2002 to 2012. This provides us with a clear picture of the most current development in the Swedish world of foundations.

### **The Scandinavian Case: Comparative Notes**

In comparison to the other Nordic countries, the Swedish foundation world seems to best resemble the Danish situation in size as well as in structure and maturity. With approximately 12,000 to 14,000 foundations in each country (Habermann, 2007; Thomsen, Poulsen, & Børsting, 2015; Wijkström & Einarsson, 2006), both societies stand out as fairly foundation-dense in comparison to most other countries, given their relatively small populations with 10 million inhabitants in Sweden and almost 6 million citizens in Denmark. In both countries, social services followed by education and then research top the list of most popular foundation topic fields, and both countries also seem to have roughly the same number and proportion of active foundations in religion as well as culture (Habermann, 2007; Wijkström & Einarsson, 2004). Although comparative data for the year of establishment for individual foundations in the foundation population is difficult to obtain, the fact that both Denmark and Sweden have long histories of autonomy and independence, with no major periods of colonization or occupation by other nations, indicates that the two countries both have mature foundation populations.

### ***Substantial Foundation Assets, but in Many Small Foundations***

Based on an earlier—very rough—first attempt to compare the density of the Swedish foundation sector with those in the United States and Germany, it was estimated that the per capita foundation wealth was at least the double in Sweden compared to the United States (excluding in Sweden the special labor market and retirement foundations). Similarly, the grant-making segment of the population in the Swedish foundation sector was estimated to be close to 3 times as asset-dense in per capita terms as the German grant-making foundations (Wijkström, 2001a). Even if based on older and less than optimal and ideal comparable data, and even if only foundation wealth data from Sweden (and none of the other Nordic countries) were used, our initial assumption from

this comparison is that at least the Danish and the Swedish foundation per capita wealth very well might match or even surpass the foundation asset density of both the German and the U.S. case.

Most Scandinavian foundations are, however, pretty small also in international comparison—with the exception of a handful of foundations in each country—and the description of the Danish situation provided by Ulla Habermann (2007) is an accurate way to describe also the Sweden case: “[T]he country is cluttered with small charitable institutions, often with so little resources that they find it difficult to live up to the expectations of their own statutes” (p. 130; see Boje & Ibsen, 2006, p. 229, for a similar comment on the Danish situation). According to Håkon Lorentzen (2007) a corresponding picture seems to be true also for Norway where “traditional, philanthropic foundations of the nineteenth and twentieth century were numerous but with few exceptions tended to be small” (p. 263).

Where the foundation populations in Sweden and Denmark seem to differ is first of all the fact that in the Danish system, there is special legislation for corporate or industrial foundations in Denmark, a segment of some 1,300 foundations that, according to Thomsen et al. (2015), either “own business companies or are involved in direct commercial activity” themselves (pp. 6-7; see also Ibsen, 2006; Johansen & Møller, 2005; Lund & Berg, 2016; Werlauff, 2012). In the words of Hansmann and Thomsen (2013): “Industrial foundations are autonomous nonprofit entities that own and control one or more conventional business firms” (p. 1). Such foundations are particularly common in Northern Europe—for example, in Denmark, Germany, and Sweden—where they own and control a number of internationally prominent companies. Even if Sweden, Norway and Finland also have foundations that both own corporations and run commercial operations, as discussed by, for example, Katarina Olsson (1996), they are not as prominent or influential as they seem to be in the Danish foundation landscape, and there is no separate Swedish legislation for this type of foundation in the same manner as in Denmark. In the Danish foundation community, commercial and charitable activities are not seldom intertwined and combined in these special industrial foundations (Thomsen, 2017).

The experienced success in Denmark with this special focus on what could be understood as a special type of “ownership foundations” is probably also one of the reasons why an observer like the Danish professor Erik Werlauff has been arguing that “it would be good if Denmark could become ‘the Delaware of foundations’ in a European context” (Werlauff, 2012, p. 1, our translation).<sup>3</sup> The practice of strong ownership foundations for industrial corporations has recently also been discussed as a remedy to the short-termism experienced as a problem in many economies (Børsting, Kuhn, Poulsen, & Thomsen, 2017).

Compared to the two other countries, both with smaller foundation populations in absolute numbers—Finland with approximately 2,400 foundations (Herberts & Hohti, 2015) and Norway with approximately 9,000 foundations (Sivesind, Lorentzen, Selle, & Wollebæk, 2002)—both Denmark and Sweden stand out as more foundation-mature societies. While both Denmark and Sweden seem to have developed substantial foundation sectors with long and deep historical traditions, the situation in the two other major Nordic countries historically might be better

summarized by the simultaneous lack of a strong and urban “liberal tradition and a wealthy upper class with a philanthropic spirit,” as Lorentzen (2007, p. 263) has described the Norwegian situation.

### *Operating Foundations: Today Primarily a Matter of Government Policy*

Interestingly, in comparison to the rather heavy focus on grant-making foundations in Sweden, the contemporary Norwegian foundation sector is dominated not by grant-making foundations but by operating foundations, often established by—or at least with substantial financial support from—government or other public sector bodies. In total, operating foundations make up as much as two thirds of all the foundations in the Norwegian foundation sector, according to Dugstad and Lorentzen (2010). In Sweden, only some 10% (approximately 1,500 entities) can be defined as operating foundations, active primarily in fields like Culture and Recreation, Social Services, Education, and Development and Housing (Einarsson & Wijkström, 2015). In this sense, the Swedish foundation sector bears close resemblance with the Finnish case, as is pointed out by Gouwenberg et al. (2015) also in a recent study where we can find in both Sweden and Finland a grant-making share of the foundation population of about 90%. The Swedish foundation landscape thus seems to resemble also the U.S. situation, as the U.S. foundations engage primarily in “the making of grants to other charitable organizations and to individuals, rather than the direct operation of charitable programs” (Hammack & Anheier, 2013, p. ix). However, both these types of foundations—grant-making and operating—exist in parallel in Sweden, very much like in, for example, the German or the Austrian foundation landscape (Schneider, Millner, & Meyer, 2015; Strachwitz, 2001).

The Norwegian population of operating foundations is interesting. They have been “established since the seventies, in the fields of service provision, research, cultural institutions, and more recently volunteer centres” (Sivesind & Arnesen, 2015, p. 8; see also Lorentzen, 2001). Such operating foundations in Norway have often been set up by (or at least in close proximity to) different public sector bodies (Lorentzen, 2007), which is a practice noticed for Denmark also and described as a kind of “quango” (quasi-governmental) actor by Ibsen and Habermann (2006, p. 98). The same praxis was common in Sweden also, up until the introduction of the new foundation law in the mid-1990s (Isoz, 1997). In Sweden, prior to the new law such foundations were often established without sufficient capital or endowment of their own from the start. To be able to fulfil their purpose these foundations were instead dependent on capital refills in the form of annual grants or appropriations from local or national government bodies. The use of this type of appropriation foundation (*anslagsstiftelse*) by the government met with an increasing critique and resistance in Sweden during the 1990s, primarily from auditing bodies within the public administration, and new, less permissive regulations were implemented (Riksdagens Revisorer, 2000; Riksrevisionsverket, 1990).<sup>4</sup>

The particular appropriation form of foundation had thus also been popular in Swedish government, and such bodies were often used in areas like Culture and



Recreation and Regional Development. But the sheer existence of such foundations was increasingly perceived to reduce the “governmentability” of government. Established by earlier governments, such entities were seen as a way to bind also future governments and thus reducing the opportunities for implementing a new political agenda. In the preparatory work to the new law, the appropriation foundation existed as a separate form, but in the final version it was abandoned, probably as a result of criticism (Wijkström & Einarsson, 2004).

In our new survey, we can see that the creation of new public sector–related foundations has come to an almost complete halt during the period from 2002 to 2012, even if the already existing foundations in the category continue to grow in terms of assets, for example, among the foundations used by municipalities for handling their ownership of real estate and their public housing (shown in a table later in the article). This development is probably at least partly influenced by the new and harsher regulations implemented by the administration to restrict or at least curb the use of the appropriation form by government.

## Swedish Foundations: Current Roles, Character, and Contours

Public good or charitable foundations (*allmännyttiga stiftelser*) make up an important—and growing—part of Swedish civil society. As a salient illustration of this growth, we know from before that the foundation segment’s part of the total nonprofit economy in Sweden more or less doubled in the last decade of the previous century (1992–2002). From generating a modest 12% of the nonprofit sector’s total operating costs in 1992, in 2002 the share of the foundations had already grown to represent almost a quarter (23 %) of operating costs in the nonprofit sector, thus almost doubling its share of the nonprofit economy. This happened in a nonprofit sector that itself expanded during these 10 years and more than doubled its economy in nominal terms, going from SEK 60 billion to SEK 125 billion in operating costs (Wijkström & Einarsson, 2006; see also Wijkström & Lundström, 2002).

Swedish foundations do not have a strong common identity historically, which is a trait they seem to share with their Norwegian counterparts (Lorentzen, 2004). Furthermore, more or less across the entire foundation sector, the role of foundations is—to a surprisingly strong degree—described in terms of being a complement rather than a substitute to state or municipality arrangements. They often seem to identify (and be identified) with their particular area of expertise or field of interest, such as youth work, environment or scientific research, or an institution with which they have some kind of formal or historical bond, like a university, a congregation, or a municipality (Wijkström, 2007; Wijkström & Einarsson, 2004). Sometimes their roles as organizational tools or instruments or power are being mentioned, while functions like redistribution of wealth, innovation and change, or pluralism have not been a strong part of the story why foundations exist or what role they play in society (Wijkström, 2007; Wijkström & Einarsson, 2004).

**Table 1.** Swedish Foundations: Development During the Period 2002-2012.

	2012 No. of foundations	Growth (2002), %	2012 Assets (€ million)	Growth (2002), %
Social Services and Care	4,100	+7.9%	4,900	72%
Education	2,800	+9.8%	3,900	64%
Research	2,800	+12%	13,500	72%
Culture and Recreation	1,600	+18.5%	1,600	105%
Development and Housing	900	+12.5%	4,600	63%
Religion	700	+16.7%	500	39%
Health Care and Hospitals	700	+7.7%	1,200	68%
International Activities	350	+75%	300	75%
Environmental	300	+20%	300	65%
Other, not elsewhere classified	250	+66.7%	200	89%
Total	14,500		31,000	

The one single field where Swedish foundations seem to be understood today as something more than a complement to government is the field of Research, and this is also the subsector where some of the absolutely largest foundations in Sweden are found. The size and importance of this particular segment of the foundation sector in the country make it stand out in comparison to the situation in other countries (Einarsson & Wijkström, 2015). It is interesting to note that a group of Swedish and other large Scandinavian foundations, among them some influential research foundations, recently have been active in a number of initiatives trying to shape a more unified identity among foundations both in Sweden and in the other Nordic countries. This is also the one space of overlapping both interests and tensions between the foundation world and government receiving at least some limited scholarly attention (cf. Braunerhjelm & Skogh, 2004; Einarsson, 2009; Einarsson & Wijkström, 2015; Melz, 2018; Sörlin, 2005).

### *The Contemporary Contours of the World of Swedish Foundations*

What we also know today is that 10 years after our first detailed survey in 2002 of the Swedish foundation world, the Swedish foundation population grew to a total of about 14,000 foundations in 2012, with a total wealth of approximately SEK 120 billion. The available foundation assets thus increased by almost 80% as compared to 2002, and while “their promise makes them important, it is the wealth that makes foundations possible and impressive” (Hammack & Anheier, 2013, p. 3). In this section we will present the most recently available contours of the Swedish foundation population. We will provide the reader with more and better details than ever before available, illustrating the character and the development of this sometimes obscured or hidden part of society (see Zunz, 2016, for an interesting discussion on why the U.S. history of philanthropy is not being treated as an important part of American history).

In Table 1, the contours of the Swedish foundation sector in 2012 is compared to the situation in 2002, by using the International Classification of Nonprofit Organizations system.<sup>5</sup> The category of Social Services and all types of Education (excluding research) are still number one and number two in terms of total number of foundations. In terms of assets, however, the field of Research still dominates the foundation picture, which it has done from the 1900s and onward (Wijkström & Einarsson, 2004). Most of the foundations active in both Social Services and Care and Education are very small and primarily grant-making bodies, although there are also some few examples of operating foundations in these fields.

Swedish foundations of all categories are expanding, both in numbers and in assets. The two most expansive fields of foundation activity in the first decade of the new millennium are International Activities, with a 75% increase of both the number of foundations and their total assets, and Environmental matters, where we notice a 50% increase of foundations and 65% increase of their combined foundation assets. These two fields are both still among the smallest fields in the Swedish foundation world, but the clear increase in both numbers of new foundations and in foundation assets might herald an interesting change of priority among a new generation of founders. Development and Housing is a mixed category where we find foundations with the explicit aim to promote economic development, providing housing assistance to different groups and also regional development. A number of savings bank foundations are also sorted under this category, but the expansion we can note is primarily related to those foundations engaged in housing, where the increase in value of their property and real estate represents the bulk of the expansion.

In terms of total wealth, the field of Research overshadows all the other fields with a net increase of more than €5 billion during the latest studied 10-year period, which is expected considering their prominent position all through the 1900s. The foundations active in the field of Culture and Recreation, however, surprise us by reporting more than double the volume of total assets between the years 2002 and 2012 and a substantial growth of almost 40% of the actual number of foundations during the same time period. Finally, all three welfare fields—Education, Social Services and Care, and Health Care and Hospitals—are expanding in the number as well as wealth of foundations in these fields. This is of course interesting new data that should be further explored for one of the model or classical Social-Democratic welfare states, according to, for example, Esping-Andersen (1990), where institutionalized philanthropy and private charity were historically either treated as a kind of institutional abomination in the system or at least completely neglected (see Wijkström, 2017, for an analysis of the slowly emerging new landscape of intermediaries and support initiatives in Sweden for both philanthropy and foundations).

### *The Embeddedness of Swedish Foundations*

According to foundation scholars like Toepler (2007) and Adloff (2010), the deep-seated embeddedness of the German foundation sector seems to be one of the most important factors distinguishing it from its U.S. counterpart. The Swedish case in this

sense seems more closely related to the German situation, not the least in the fact that large and important segments of the Swedish foundation sector were still around the turn of the millennium to be understood as active and embedded primarily within a Social-Democratic vision of and regime for society (Wijkström, 2007; Wijkström & Einarsson, 2004; see also Johansson & Meeuwisse, 2017).

One important strand in such a Social-Democratic vision is the very explicit division of labor regarding the major fields of a highly institutionalized welfare state like Sweden between public sector bodies and philanthropic or private charity arrangements. In such a model the state and the public sector are the number one funder of welfare like health care and education (through taxes). Government is further exercising the main regulatory capacity and is the only relevant policy maker. Finally, government (local, regional, or national) is also the primary provider of the actual welfare services being produced. Private welfare solutions are in such a model often rare and expected to be only marginal and complementary in relation to government and public sector solutions. This is still the major and overarching narrative for the relationship between state and foundations in Sweden, despite the fact that the overall development in the main fields of Swedish welfare during the past couple of decades has run along a more market-liberal and New Public Management-oriented course, and even if some few seeds for an altered balance in the division of labor between the sectors can be noticed in our new data.

To better understand the current embeddedness of Swedish foundations, we have coded each of the 14,500 Swedish public benefit foundations existing in 2012 according to their main affiliation with actors from other sectors or spheres in society.<sup>6</sup> As a result we can now see also that the Swedish foundation population is heavily embedded in wider society. This embeddedness consists either of links to or an affiliation with (a) actors or bodies in the institutional complex in society defined by the state or government logic (public sector); (b) with other actors, causes, or movements in the wider civil society sphere; or (c) companies found within a business or commercial setting (corporate sector). The latter case refers to a situation where the foundations in question have been established and/or are controlled by the owners or the managers of for-profit corporations. Some 4,500 foundations have been defined as independent foundations, thus carrying no strong connection or tie to a single actor in any of the three spheres: government, civil society, or the business community.

Foundations set up and controlled by corporations were not as many; we found slightly more than 500 such foundations in our population. It is not possible in Sweden for individuals or other legal entities to legally “own” a foundation in a traditional sense, but different forms of control and power mechanisms can be introduced to secure influence and control from a particular group of organizations, a certain family, a value-based community, or a public sector body, like a municipality. This is often regulated in the bylaws of the foundation where certain organizations or other bodies, for example, are granted the power to appoint board members or even tasked with the mandate to change certain parts of the bylaws. For the embeddedness analysis presented here we have, however, not been able to get into such detail, and the results

presented here might very well be an underrepresentation of the actual number of foundations affiliated with the corporate world or different forms of business interest.

Among the foundations with a clear and strong affiliation with the corporate world, two research foundations created in the 1960s by one of the major Swedish banks (Handelsbanken) are salient examples. These foundations were set up as a sign of gratitude to—and with the expressed aim to honor the importance for the bank of—three earlier CEOs of the bank. Today, these foundations together control approximately €400 million and have been distributing grants for research amounting to between €10 and €20 million annually during the past years.

Examples of foundations where their wealth originally has come from the corporate world—but are *not* included in our category “Corporate Foundations”—would be the many 20th-century foundations closely affiliated with the influential and powerful Wallenberg family. These foundations have been established by different members of the family, and some of these Wallenberg foundations are among the most prominent and wealthy foundations currently found in the Swedish foundation landscape. Also the Nobel Foundation stands out in this category of foundations, established as it was in 1900 on the will of the Swedish industrialist Alfred Nobel, but with no control of the foundation for the original corporation. This is the foundation that today is responsible for managing the assets made available through the will for the awarding of the world-renowned Nobel Prizes. A more recent—but equally salient—example is the foundation created and endowed by the founder of IKEA, Ingvar Kamprad, and his family members and their companies through the joint donations of approximately €200 million during the years 2011 and 2012. Neither of these foundations, and a wider range of other foundations with similar backgrounds and arrangements, are considered to be corporate foundations since the “underlying” corporations where the fortunes were originally made no longer have any formal claim on or influence over the foundation, its operations, or the distribution of wealth and grants.

One of the most important types of actor creating foundations in Sweden during the second part of the 20th century has been different parts of government, as already discussed. In many cases, these foundations are still in existence today, in particular on municipal level, despite an overall ambition by several public sector bodies going back to the 1990s to reduce or at least curb government’s possibility to establish and run foundations (Riksdagens Revisor, 2000; Riksrevisionsverket, 1990). Many Swedish foundations have thus historically been set up and operated in close proximity to government bodies, other public sector institutions, or local municipalities, for example, to fund scientific research, which also was one of the key areas for a number of very large foundations established by Swedish government in the early 1990s (Sörlin, 2005).

As already noted, the government-related segment of the Swedish foundation world has, however, experienced only a modest expansion in the following 10 years (2002–2012), compared to the development among foundations classified as either Independent or Civil Society foundations (see Table 2).

The establishment of foundations normally requires a substantial amount of assets. In a country like Sweden, historically with a high tax regime, public sector actors or

**Table 2.** The Embeddedness of Swedish Foundations: Sphere Affiliation in 2012 and the Development Since 2002 in Percentage Within Parenthesis.

	No. of foundations	Assets (€ million)
Government-related foundations	5,450 (+0%)	8,700 (+30%)
State, municipality, etc.	2,730 (+0%)	4,800 (+26%)
Hospitals, academia, etc.	2,720 (+0%)	3,900 (+34%)
Civil society foundations	3,940 (+16%)	4,090 (+64%)
Nonprofit and voluntary bodies	2,740 (+25%)	3,500 (+75%)
Church of Sweden	1,200 (+0%)	590 (+18%)
Corporate foundations	530 (+6%)	2,400 (+18%)
Community foundations	10 (+0%)	10 (+11%)
Independent foundations	4,570 (+34%)	15,800 (+90%)
Total no. of foundations	14,500	31,000

bodies have been able to accumulate or control substantial resources, on national and municipal levels. It is thus not a far step that some of these resources become transferred to or transformed into foundations. In Table 2 we can see that almost 5,000 such foundations were identified in our population from 2002, where about half of them were related to specific institutions like hospitals or universities. Such foundations are primarily of endowment character (more seldom fund-raising), very small, and even if they might be important for activities like a scholarship program, the institution is not really dependent on them. The situation is thus very far from the U.S. case where the endowment of a university can be huge (Hammack & Anheier, 2013), granting them an independence in relation to government completely unheard of in Sweden.

### *The embeddedness of foundations*

A number of the affiliated foundations are operating bodies, such as the foundation created in 1915 to house the Swedish Red Cross University College, which was established as a school for nurses already in 1867, then as the first nonreligious educational facility for nurses in Sweden. Nearly 4,000 foundations in our new population have further been defined as being “affiliated with” or “belonging to” different civil society institutions. In this group we can notice both operating and different forms of grant-making foundations supporting a wide variety of topics. The Church of Sweden was the single most important “host organization” for these civil society–affiliated foundations, with close to 1,000 (primarily smaller grant-making) foundations within its realm, which carries us over into our next subject.

### *A Note on Swedish Foundations and the Role of Religion and Churches*

What seems to differ significantly in the Swedish case, however, compared both to the German case and the U.S. case is the important role of religion and the strong institutional links between different church institutions (congregations, church-related

welfare providers, etc.) and “their” foundations. A close proximity between religion and foundations seems to be the case still in the United States as well as in Germany (see, e.g., Anheier, Förster, Mangold, & Striebing, XXXX; Hammack, 1998). Not only do religion and the role of different religious institutions seem to be a much more important part of the foundation history in these two other countries, but also the contemporary religious embeddedness of the foundation sector seems to be much thicker in both the United States and Germany than in highly secularized Sweden (see Table 2).

While it is difficult to estimate the exact extent of church-related foundations in the United States, David Hammack (1998) argues, “In the U.S. it was the separation of church and state at the time of the American Revolution and the adoption of the Constitution that created the constitutional and political space for [. . .] endowed foundations.” In a similar vein, Hammack and Anheier (2013) confirm the strong religious component and embeddedness of many of the U.S. foundations. An abundance of examples and cases are provided where religious matters clearly is one core business of foundations in the United States, historically as well as today. “In 1950, for example, half of the foundations in Texas and more than one-third in California emphasized their religious commitments” (Hammack & Anheier, 2013, p. 68). The authors return to the matter of religion later in the book:

Even as secular tendencies often have seemed to overshadow faith traditions, religion has remained a central focus for many foundations. Moving beyond their earlier focus on the “mainstream” Protestant denominations and Reform Judaism, foundations increasingly support evangelical Protestantism, Catholicism, and Orthodox Judaism. (pp. 126-127)

While the actual number and the wealth of religious foundations in the United States is difficult to establish, for Germany, we today know that about 20,000 foundations have been established under ecclesiastical law, in addition to 926 church foundations existing under civil law (Anheier et al., XXXX). Most of these foundations further seem to still be engaged in different welfare areas, either by operating their own welfare institutions in education or care or by offering some form of economic support for vulnerable people without the means, thus strengthening this difference between Sweden and the other two countries.

### *Civil Society–Embedded Foundations*

With the exception of less than 1,000 (often smaller) foundations affiliated with the Church of Sweden (the previous state church), the religious embeddedness of Swedish foundations is weak in comparison today. There exists no separate ecclesiastical law for church-related foundations, like in Germany, and neither the formal nor the cultural role of religion in society more in general is not as significant as in the United States. Also in Sweden, individual foundations with strong religious ties can be found, but most of the existing cases of foundations clearly affiliated with religious institutions or congregations in Sweden are fairly old and in many of the cases this affiliation is rather nominal. With a few exceptions most foundations related to a church or other houses of worship

are further pretty small and the religious ties are not as strong as they used to be, even if this category of foundations also is expanding, according to our new data (Table 1).

What is important to mention in the Swedish case, however, as an alternative embeddedness to that of church or religion, is the wider civil society category, as already indicated above. In 2002, about 16% of all the public good foundations (and 11% of their assets) were in some way affiliated with a civil society organization—other than that of the Church of Sweden (see Table 2). Ten years later, in 2012, both the number of Swedish foundations that are closely related to some kind of civil society environment—embedded in civil society—and their assets have increased substantially and more so than both the categories of government-related foundations and corporate foundations (Table 2). This seems to be a direction in which at least also the German foundation sector is moving, according to Anheier et al. (XXXX), although perhaps somewhat later and maybe at a slower speed than in Sweden.

The discussion in this and the two previous sections might be framed by using Figure 1 from the introductory article in this special issue (XXXX). Even if there is a sizeable amount of government-related foundations in Sweden, the foundation sphere is dominated by independent or civil society–affiliated foundations with only a few business-related foundations. This situation becomes even more pronounced when we turn to the growth of both foundations related to civil society and independent foundations (see Table 2). This is a development that further strengthens the thesis of this article that we can see a movement of Swedish civil society from more of a classical Social-Democratic regime toward a civil society regime that is perhaps more liberal and thus also more open to other types of actors.

### *Earlier Suspicion and Hostility Toward Foundations in Sweden*

Katarina Olsson, as one of only a very few prominent and active foundation scholars in Sweden today, argues in her PhD thesis from 1996 that the general attitude in Sweden toward foundations is one of clearly positive colors. She writes that the attitude in Sweden today is that: “foundations are something good and beneficial for society at large” (Olsson, 1996, p. 437). This kind of general positive attitude toward foundations, understood as a special sort of institution providing money for good things, may at one level ring true when talking to the person on the street, which also seems to resonate well with the current positive image of the foundation in the United States (Hammack & Anheier, 2013, p. 43). But this is only part of the story in the Swedish case.

Along the dominant Swedish popular movement tradition described earlier, neither the idea nor the existence of private charitable foundations is easily integrated or combined with the ideas of a highly developed and general welfare state or a strong labor or trade union movement. The picture of charitable foundations established by industrial, financial, or other type of elites to either help unfortunate fellow humans through charity and philanthropy or improve their own societal standing does not sit well with traditional Social-Democracy. Often, this negative perception was due to the type of people or values associated with the foundations, but sometimes the nondemocratic and member-less forms of the foundation were also part of problem.



Both the negative image and critique of Swedish foundations have previously been summarized into one of three major approaches. The first approach being (a) one of suspicion of individual selfishness, greed, and misuse of foundations. The second approach is described as (b) an irritation with the inefficiency and inflexibility sometimes associated with foundations. The third approach is expressed (c) in terms of a disagreement over the proper use of foundations as instruments of power or corporate control (Wijkström, 2001b).

In a previous and perhaps even more critical vein, some U.S. foundation scholars have also identified and given voice to similar strands of critique (see, e.g., Margo, 1992; Nielsen, 1972; Ylvisaker, 1987, for some earlier and interesting critical accounts). To whom are these institutions accountable? As emphasized in a more recent and relevant scholarly account of philanthropy by Reich, Cordelli, and Bernholz (2016), matters of power and legitimacy are highly problematic in developed democratic societies when it comes to philanthropy (see also Weinryb, 2015). Philanthropy is in many cases a form of power-wielding, irrespective of its good intentions and moral character, which is brought forward in an elegant way in the collection of essays provided by Hammack and Heydemann (2009) in the analysis of how modern-era U.S. philanthropic institutions are engaged in “projecting institutional logics abroad.”

However, this clearly critical stance seems to at least earlier perhaps have been coming from or been pushed into more of a marginal position in the United States than in the Nordic countries—or at least in the Swedish case—where this more or less became the dominant approach and often also the official government position toward foundations in many instances during the 1900s.

The most recent development in the field has, however, been the establishment of a number of umbrella bodies to promote and protect the interest of nonprofit welfare actors: philanthropy in general and foundations in particular. *Stiftelser i Samverkan* (an interest organization for foundations with ties to the European Foundation Center), *Famna* (an umbrella and lobbying organization for nonprofit welfare institutions, primarily active in health care and social services), and *Filantropiskt Forum* (an initiative initiated by a nowadays well-established entrepreneurship think tank to promote philanthropy) are currently probably among the most prominent. In combination with the launch of a number of public events to present and promote different models and methods for the development of philanthropy and a new line of charitable work, as well as producing inspiring examples, these new institutions and initiatives are key actors and arenas in a new emerging landscape of philanthropy and voluntarism that has expanded substantially in Sweden since the early 1990s (see Wijkström, 2017, for additional data and more discussion on the development of the field).

These efforts have probably contributed to a less negative attitude toward, as well as better conditions for, Swedish foundations. We have recently also been able to note a somewhat improved legal landscape for foundations in Sweden. An entirely new foundation law was introduced around the shift of the millennium (cf. Isoz, 1997) granting more stability and predictability to this legal form. Slightly more generous tax treatments for foundations compared to before have also been implemented, benefiting foundations active outside of the earlier more limited range of tax-exempt purposes. The field of Culture and Recreation is, for example, one of the fields now better

off in terms of the types of activity that receive a favourable tax treatment. The playing field is becoming more leveled taxwise in comparison with the other major nonprofit form in Sweden, the voluntary or nonprofit association.

## The New Foundations: Historical Roots and New Assets

In this final empirical section of the article we will present the most recent developments of the Swedish foundation world. Like in Germany, also Swedish foundations are in one way very much “a product of the present and not the past,” to repeat the words of Anheier et al. (XXXX). The absolute bulk of public good foundations in Sweden were, for example, created in the 20th century. Almost 75% of all foundations existing at the turn of the millennium, and more than 90% of total foundation assets, originate from the establishment of foundations during the 1900s, according to our previous study. Some 9,200 of these foundations—which is close to two thirds of the total population of public good foundations (13,760 foundations) in 2012—were in fact established as late as in the period 1950 to 1999. This is a pattern observed also for Denmark where researchers found that about half of the Danish foundations existing in 2004 were established after 1975, and as many as 18% after 1990 (Ibsen, 2006). Only some 800 Swedish foundations (less than 6%) predate the start of the 20th century (Wijkström & Einarsson, 2004).

### *Historical Processes and Structures Defining the Available Space for Foundations*

Although the contemporary foundation scene in Sweden to a high extent is defined by more recent waves of foundation capital, the contours of the entire Swedish foundation sphere are however very much a combined product of rather long historical processes where the new openings in the foundation landscape as well as the structures of previously closed-down or “overgrown” parts of the landscape to a large degree tend to define or at least indicate the space available for philanthropy in general and for foundations in particular.

With a start in the middle of the 19th century, a newly established municipality (and county) administration slowly assumed responsibility for the provision of welfare at the local level. In the process the Church of Sweden was successively separated from earlier responsibilities—and influence. As a result of (a) a rather thorough educational reform (*folkskolereformen* 1842), (b) a new regulation of the care of the poor (*fattigvårdsförrådning* 1847), and (c) the above-mentioned fundamental reform of the public administrative system on local and county level (*kommunalreformen* 1862), the pillars for a far-reaching division of labor between the Church of Sweden and the local municipalities in the provision of welfare were erected already in the mid-1800s.

The Church of Sweden was—through its many congregations and well-established dioceses—prior to these changes heavily involved in both the governance and the actual provision of welfare during the 1800s. No other church or religious community provided or governed any substantial volume of welfare in Sweden in this period. In

**Table 3.** New Swedish Foundations Created in the Period 2002-2012.

	No. of foundations	Assets (€ million)
Social Services and Care	290	172
Education	240	100
Research	290	427
Culture and Recreation	240	73
Development and Housing	120	204
Religion	100	36
Health Care and Hospitals	60	14
International Activities	160	20
Environmental	60	24
Other, not elsewhere classified	100	43
<b>Total</b>	<b>1,660</b>	<b>1,331</b>

education (primary and secondary) as well as in the rather rudimentary social welfare arrangements of this period, the new municipality regime was introduced in a step-by-step fashion, culminating during the early decades of the first half of the 20th century, when the separation became more or less final. In combination with the expanding welfare state institutions also at national level in the 20th century, this development meant that many earlier philanthropic initiatives and charitable institutions organized by the Church of Sweden and other philanthropic or religious institutions were neither needed nor particularly welcome any more (e.g., Christiansson 2006; Engel, 2006).

The process was neither linear nor carried out in accordance with a strict plan but rather the result of many and complicated negotiations around the financing and responsibilities related to the different areas of welfare and education. Since the Church of Sweden, and her different institutions, was the only other major welfare provider beside the emerging public sector arrangements, her slow retreat and diminishing influence also meant that philanthropic bodies outside of the welfare state proper either disappeared from the scene entirely or were assigned very marginal and often highly complementary positions in relation to the expanding welfare state apparatus. The old institutions were often dissolved or merged with the public sector. The new renegotiated situation was thus the result of both slow and uneven processes and negotiations, which on top of everything also were overlapping.

Even if the formal grip of the previous state church in Sweden in some welfare fields remained up until the 1930s, as described above, the situation was a-changing and leading up to the situation in Sweden in the beginning of the 1990s where almost all welfare services in Sweden were financed, regulated, and provided more or less entirely by government and public sector bodies.

### *The New Millennium Wave of Swedish Foundations (2002-2012)*

Based on our most recent study, we know today that another 1,400 Swedish foundations were created in the decade 2002 to 2012, thus roughly matching the number of

new foundations created during the 1980s (SOU, 1995), which is the only other period for which we have somewhat comparable data. These 1,400 new millennium foundations together represent close to €1 billion in new foundation assets, to be added to the earlier wealth of the Swedish foundation sector (Table 3).

The contours of this most recent addition to the Swedish foundation landscape confirm the earlier dominance of the research foundations—in terms of the share of total capital that these foundations control—at the same time as they point to some potentially interesting changes. Despite the most recent and strong historical roots described in the previous section pointing away from welfare funded or provided by foundations, the increasing number of new foundations found in what is often understood as the core domains of the traditional welfare state—education, social services, health care—might indicate a growing interest in these areas (cf. Lundström & Wijkström, 2012, for a similar increased general interest in welfare-related matters by Swedish nonprofit actors). It is, however, too early to be able to say whether this development is heralding a more stable increase of Swedish foundations and foundation interest in welfare. It is also important to note that the majority of these new welfare foundations primarily are grant-making and not operating foundations, and thus only a minority of these foundations are new schools or care centers being established, although there are some examples.

In the new foundation story line developing since the early 1990s, the continued heavy focus on research in the Swedish foundation population is interesting, not the least since it seems to depart from both the situation in the United States and the one in Germany. This appears to be a special or unique feature of the Swedish foundation regime, where the earlier introduced idea of a carefully negotiated space of existence of foundations in a strong Social-Democratic political and social landscape is perhaps best illustrated. This is also the only policy area in which we might be able to speak about Swedish foundations in something else than a complementary position, as a result of the size and importance of these foundations in the Swedish landscape for research funding (Einarsson & Wijkström, 2015).

One part of the explanation for this strong dominance of research foundations in the contemporary Swedish world of foundations is, however, probably also found in the relatively weak—and still also challenged—position of philanthropic and charitable (public good) foundations in what is traditionally understood as the core fields of the welfare state, such as social services and primary education, at least from the middle of the 20th century and onward. The dominance of the research foundations is thus at least partly also a result of the disappearance of almost all major actors in the fields of education and social services during the Social-Democratic regime and the parallel expansion of the welfare state.

## **Discussion and Conclusions**

The development of the Swedish foundation landscape tells a fascinating story of both strong traditions and slow structural changes, as the decades are replacing the preceding ones (Wijkström & Einarsson, 2004). This picture is enhanced further by our latest

set of data presented in this article. The story becomes particularly interesting both when compared with the situation in the other neighboring Nordic countries, pointing to both substantial similarities and some important differences, and in comparison to two such huge foundation countries like the United States and Germany. Let us below summarize the findings in a few points. Please note, however, that some of these final conclusions and points for further reflection are somewhat speculative as a result of a still limited or even nonexistent research in the social sciences on the role of foundations in society in general, and on foundations in the Scandinavian countries in particular. This leaves us with a still rather scarce and scattered foundation scholarship from which to extract data and conduct more detailed and comparative analyses.

First of all, we have identified a strong and growing Swedish foundation sector: together with the Danish sector the strongest among the Scandinavian countries. Sizewise, at least, the Danish and the Swedish sectors are possibly stronger—per capita—in terms of aggregated foundation wealth than both their U.S. and German counterparts. The most recent foundation sector growth is visible in the already dominant field of scientific research but interestingly also in fields often associated with strong and heavily institutionalized welfare states—like primary education and social care—where a steady increase both of the number and the assets of foundations can be noticed. It is too early to decide whether this latter and potential advancement by the foundation population into education and social services herald or will bring about any more substantial changes or not, especially with the entire welfare scenery currently being re-shaped and politically re-negotiated, but the Swedish foundation scene in this sense could be moving in the direction of the situation in Germany (see Sarah Förster (2018) for an interesting comparison).

The overall position and role of foundations (and philanthropy in general) in Sweden are in almost all major cases still one of complementarity in relation to government or the public sector, which we would assume is a picture that will hold for the rest of the Scandinavian cases also. The one and only possible exception visible in Sweden today would be scientific research, where some of the major private foundations and other philanthropic institutions as a result of both their size and the position they hold in the field wield some influence through their role as funders. In this sense, they can perhaps be seen as a substitute—and not only as a complement—to government-provided funding for research. They thus exist in a corner of the Swedish foundation population, where their position is still carefully negotiated in relation to, and very much embedded within, an existing government-funded and government-controlled system. The idea of a carefully negotiated space for foundations—as well as for philanthropy at large—is salient for several fields in the Swedish foundation landscape, but nowhere is it probably as important as in the field of research funding where some of the larger Swedish foundations today clearly are offering more than a complementary role (see also Einarsson, 2009; Sörlin, 2005).

Furthermore, from a situation earlier defined both by suspicion and by hostility, the overall conditions for philanthropy as well as for private foundations and other charitable institutions in Sweden have now somewhat improved during the last couple of decades (see also Villadsen, 2007). This might be an area where the experiences

between the Nordic countries differ, where maybe private foundations in both Denmark and Finland already earlier experienced a more positive climate, while the Swedish and possibly also the Norwegian situation perhaps share more similar—and harsher—conditions historically. In this development, Sweden now occurs to be moving closer to the stronger and more positive situation for philanthropy and foundations that seems to exist in both Germany and the United States. The past couple of decades can perhaps be seen as a period of reduced or diminishing conflicts between state and philanthropy in Sweden, even if one of the first initiatives by the Social-Democratic and Green government assuming power in 2015 was to dissolve the most recent legislation implemented by the Parliament and the earlier Conservative and Liberal alliance government to grant tax-exempt status to private gifts and donations to a larger number and wider selection of charitable and nonprofit institutions than before.

A number of new umbrella or advocacy organizations at least partly covering also philanthropy and foundations have appeared during the very same period, a development that is also visible in Europe—through Swedish foundations engaging in, for example, the European Foundation Centre—and on Nordic level. We can also note an improved legal landscape for foundations in Sweden during the past couple of decades, which together with the increased number of advocacy or interest bodies might be understood as paving the way for a more positive attitude and climate for philanthropy, as discussed in the previous point.

Also Swedish foundations are—like their German and Scandinavian counterparts—heavily embedded in larger societal settings and networks, perhaps to a higher degree than found in the corresponding U.S. situation, according to previous studies (see contribution by Toepler, XXXX). Historically, the state or public sector has been important for the social embeddedness of foundations in Sweden, at least during the 1900s. The strong dependency on public policies as well as its proximity to the public sector administration, not the least in welfare matters, is probably one of the most obvious defining factors for understanding the Swedish foundation landscape. This part of the close affiliation with the state seems, however, to have lost some of its strength during the past couple of decades, at least partly as a result of a more critical stance by a couple of public audit bodies toward the use of foundations by government. But this shift might also be understood in the light of the policies introduced by the conservative and liberal government in power during the very first years of the new millennium. Instead, we can notice a substantial increase during 2002 to 2012 of both the category defined as independent foundations, pointing to a development possibly leaning toward more of a U.S. situation, and of foundations closely affiliated with or controlled by (other parts of) civil society, which on the other hand might point to a situation resembling the development of the German foundation sector.

The Swedish foundation sector is clearly skewed when it comes to size of assets, where the majority are pretty small grant-making foundations and the minority (but controlling most of the assets) are a small number of very large grant-making institutions that in the terminology of Table 1 in the introductory article by Anheier et al. (XXXX) rather can be seen and understood as a small population of professional philanthropists. There are also a few large operating foundations active as service providers, predominantly within the fields of health care, social services, and

education. The Swedish foundation sector could—by applying the terminology of Figure 2 in the introductory article of this special issue—be described as dominated by grant-making foundations with a few operating foundations active primarily within different fields of welfare provision. If we look at the roles that Swedish foundations play we can note that the funding of research is the dominating field in terms of capital or available assets, which might suggest that Swedish research foundations mostly play a substituting role. At the same time the two largest fields in terms of number of foundations are social services and education, which suggests that many Swedish foundations also play an important but often neglected role complementing state or government programmes. Finally, the current growth of the number of foundations in smaller and earlier more insignificant fields of the Swedish foundation sector, such as Culture and Recreation, Religion, Environment, and International activities might point to new or maybe competing roles among Swedish foundations, although the time frame is still very short (10 years) and the growth is not overwhelming.

To conclude and summarize: the Swedish foundation sector is today primarily one of complementarity rather than substitution. Foundations are, in all major fields except perhaps the funding of scientific research, as a population playing a marginal or complementary role. Contradicting this situation, and maybe somewhat paradoxical, the current Swedish foundation sector seems to be both wealthy and growing.

The world of foundations is one characterized by slow changes, maybe slower than in other parts of society. Still, subtle and not seldom slow changes in the public–private borderland are steadily “redefining what is public (state) and what is private. As a result, the borders between what is private and what is public are becoming blurred, and a number of foundations are central in this process” (Wijkström, 2001a, p. 244).

Foundations in Sweden are still primarily embedded within the earlier strong 20th-century social contract based on an extensive Social-Democratic welfare state regime. This is a social contract where government and the public sector have a strong position and dominant role, in particular when it comes to the funding, regulation, and provision of welfare, and where philanthropic foundations are understood to exist and operate—if at all—primarily in the margins. We might nevertheless see some limited evidence of what could perhaps be described and understood as a slow, ongoing philanthropic turn in Swedish society that would maybe also go better hand-in-hand with the market-liberal and neo-conservative turn of the Swedish welfare regime in the decades around the shift of the millenium. Such a development could be heralding a set of new roles to play and possible positions to take in society also for foundations and other private charitable institutions while our general understandings of both the role of philanthropy in particular and the position of civil society in general are being reembedded in a new or at least renegotiated Swedish social contract (Wijkström, 2012).

### **Declaration of Conflicting Interests**

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

## Funding

The author(s) received no financial support for the research, authorship, and/or publication of this article.

## Notes

1. The work on this article has been made possible by a grant to the lead author from Riksbankens Jubileumsfond (Grant P15-0377:1) and a generous donation to the Stockholm Center for Civil Society Studies from Bertil Edlunds stiftelse.
2. We would like to thank the two anonymous reviewers for valuable comments on an earlier draft, which substantially contributed to developing the article.
3. The Delaware reference in this quotation is most likely due to the fact that this particular state in the United States is one of the most corporate-friendly legal havens in the country, where—as a result—a substantial share of all the major U.S. corporations are incorporated. The comparison signifies thus the importance afforded to this particular Danish type and tradition of corporate-owning foundations, set up to function as the owners of for-profit companies.
4. See Lynge Andersen (2002) for a similar critique regarding the public sector's use of foundations in the Danish foundation population.
5. For the basic principles of the International Classification of Nonprofit Organizations system see Salamon and Anheier (1998). For the Swedish application of this classification system on the Swedish nonprofit sector, see Lundström and Wijkström (1995, 1997).
6. Such a close affiliation has, for example, been considered to exist when the foundation has been set up by actors from a certain sector (e.g., a municipality or a civil society organization), when the board of the foundation is controlled by actors from a certain sphere (e.g., government, or trade union), or if the sole recipient of grants from the foundation is found in a particular sector (e.g., a public hospital).

## References

- Adloff, F. (2010). *Philanthropisches Handeln. Eine historische Soziologie des Stiftens in Deutschland und den USA* [Acts of Philanthropy. A historical sociology of foundations in Germany and the United States]. Frankfurt, Germany: Campus Verlag.
- Ambjörnsson, R. (2017). *Den skötsamme arbetaren. Idéer och ideal i ett norrländskt sågverks-samhälle 1880-1930* [The diligent worker. Ideas and ideals in a sawmill society in Northern Sweden 1880-1930] (4th ed., rev.). Stockholm, Sweden: Carlsson Förlag.
- Amnå, E. (Ed.). (2016). *För det allmänna bästa. Ett kungligt sällskap mellan stat och marknad under 250 år. Kungl. Sällskapet Pro Patria 1766-2016* [For the public good. A royal society in-between state and market during 250 years. The Royal Society Pro Patria 1766-2016]. Stockholm, Sweden: Atlantis.
- Anheier, H., & Daly, S. (Eds.) (2007). *The politics of foundations. A comparative analysis*. London, England: Routledge.
- Arts, W., & Gelissen, J. (2002). Three worlds of welfare capitalism or more? A state-of-the-art report. *Journal of European Social Policy*, 12, 137-158.
- Bernholz, L., Cordelli, C., & Reich, R. (2016). Introduction. In R. Reich, C. Cordelli, & L. Bernholz (Eds.), *Philanthropy in democratic societies: History, institutions, values* (pp. 1-15). Chicago, IL: University of Chicago Press.



- Blomqvist, P. (2004). The choice revolution: Privatization of Swedish welfare services in the 1990s. *Social Policy & Administration*, 38, 139-155.
- Boje, T., & Ibsen, B. (2006). Den danske frivillige nonprofitsektors organisation og omfang—sammenfattning [The Danish voluntary nonprofit sector's organization and size – a summary]. In T. Boje & B. Ibsen (Eds.), *Frivillighed og nonprofit i Danmark* [Voluntarism and nonprofit in Denmark] (pp. 217-242). Copenhagen, Denmark: Socialforskningsinstituttet.
- Braunerhjelm, P., & Skogh, G. (Eds.). (2004). *Sista fracken inga fickor har. Filantropi och ekonomisk tillväxt* [There are no pockets on the last tailcoat. Philanthropy and economic prosperity], Stockholm: SNS Förlag.
- Bäckström, A. (2014) *Välfärdsinsatser på religiös grund: förväntningar och problem* [Welfare provision on religious basis: expectations and problems]. Skellefteå: Artos & Norma.
- Børsting, C., Kuhn, J., Poulsen, T., & Thomsen, S. (2017). *Industrial foundations as long-term owners*. Copenhagen, Denmark: Copenhagen Business School. Retrieved from <https://ssrn.com/abstract=2725462>
- Christiansson, E. (2006). *Kyrklig och social reform: motiveringar till diakoni 1845-1965* [Church and social reform: justifications for deaconry 1845-1965]. Skellefteå, Sweden: Artos.
- Dugstad, L., & Lorentzen, H. (2010). *Stiftelser i det moderne Norge* [Foundations in modern Norway] (ISF Report 2010:9). Oslo, Norway: Institutt for samfunnsforskning.
- Einarsson, S. (2009). Sweden: Exploratory overview of research foundations. In *Understanding European research foundations: Findings from the Foremap project* (pp. 95-120). London, England: Alliance Publishing Trust.
- Einarsson, S., & Wijkström, F. (2015). *The EUFORI Study: Sweden country report*. Luxembourg: Publications Office of the European Union.
- Engberg, J. (1986). *Folkrörelserna i välfärdssamhället* [The popular movements in the welfare society]. Umeå, Sweden: Umeå universitet.
- Engel, C. (2006). *Svenska kyrkans sociala arbete—för vem och varför?* [Social work in the Church of Sweden – for whom and why?]. Stockholm, Sweden: Ersta Sköndal högskola.
- Esping-Andersen, G. (1990). *The Three Worlds of Welfare Capitalism*. Hoboken, NJ: John Wiley & Sons.
- Förster, S. (2018). *Philanthropic Foundations and Social Welfare. A Comparative Study of Germany, Sweden and the United Kingdom (England)*, Dissertation submitted to the Hertie School of Governance in the Doctoral Programme in Governance, Berlin: Hertie School of Governance.
- Gouwenberg, B., Karamat Ali, D., Hoolwerf, L., Bekkers, R., Schuyt, T., & Smit, J. (2015). *The EUFORI Study: Synthesis report*. Luxembourg: Publications Office of the European Union.
- Gustavsson, M. (2016). Från gåvoekonomi till rentierkapitalism: Pro Patrias intäkter och samlade tillgångar 1775-2012 [From gift economy to rentier capitalism: the revenues and assets of Pro Patria 1775-2012]. In E. Amnå (Ed.), *För det allmänna bästa. Ett kungligt sällskap mellan stat och marknad under 250 år. Kungl. Sällskapet Pro Patria 1766-2016* [For the public good. A royal society in-between state and market during 250 years. The Royal Society Pro Patria 1766-2016] (pp. 223-268). Stockholm, Sweden: Atlantis.
- Habermann, U. (2007). Denmark. In H. K. Anheier & S. Daly (Eds.), *The politics of foundations: A comparative analysis* (pp. 130-143). London, England: Routledge.
- Hammack, D. C. (1998). *Making the nonprofit sector in the United States*. Bloomington: Indiana University Press.
- Hammack, D. C., & Anheier, H. (Eds.). (2013). *A versatile American institution. The changing ideals and realities of philanthropic foundations*. Washington, DC: Brookings Institution Press.

- Hammack, D. C., & Heydemann, S. (Eds.). (2009). *Globalization, philanthropy, and civil society: Projecting institutional logics abroad*. Bloomington: Indiana University Press.
- Hansmann, H., & Thomsen, S. (2013). *Managerial distance and virtual ownership: The governance of industrial foundations* (ECGI Finance Working Paper No 372/2013). Brussels, Belgium: European Corporate Governance Institute. Retrieved from <http://www.ecgi.global/working-paper/managerial-distance-and-virtual-ownership-governance-industrial-foundations>
- Heckscher, G. (2010). *Staten och organisationerna* [The state and the organizations]. Stockholm, Sweden: Sober/European Civil Society Press.
- Herberts, K., & Hohti, P. (2015). *The EUFORI Study: Finland country report*. Luxembourg: Publications Office of the European Union.
- Hjalmarsson, E. (Ed.). (2009). *Nya möjligheter. Svenska kyrkans sociala roll i 2000-talets Sverige* [New possibilities. The social role of the Church of Sweden in 21st century Sweden]. Uppsala, Sweden: Svenska kyrkan.
- Hopt, K. J., Walz, W. R., von Hippel, T., & Then, V. (Eds.). (2006). *The European Foundation. A new legal approach*. Cambridge, England: Cambridge University Press.
- Hvenmark, J., & Wijkström, F. (2004, July). *The popular movement marinade. The dominant civil society framework in Sweden*. Paper presented at the 6th international conference of the International Society for Third-Sector Research, Toronto, Ontario, Canada.
- Ibsen, B. (2006). Allmenntnyttige fonde [Charitable foundations]. In T. Boje & B. Ibsen (Eds.), *Frivillighed og nonprofit i Danmark* (Report 06:18, pp. 137-158). Copenhagen, Denmark: Socialforskningsinstituttet.
- Ibsen, B., & Habermann, U. (2006). De selvejende institutioner [Self-owning institutions]. In T. Boje & B. Ibsen (Eds.), *Frivillighed og nonprofit i Danmark* (Report 06:18, pp. 97-136). Copenhagen, Denmark: Socialforskningsinstituttet.
- Isoz, H. (1997). *Stiftelselagen: en kommentar* [The foundation law: a commentary]. Stockholm, Sweden: Norstedts juridik.
- Jansson, T. (1985). *Adertonhundratalets associationer: forskning och problem kring ett sprängfullt tomrum eller sammanslutningsprinciper och föreningsformer mellan två samhällsformationer c:a 1800-1870* [Nineteenth-century associations: research and problems concerning an explosive vacuum or principles and forms of organization between two social formations circa 1800-1870]. Uppsala, Sweden: Uppsala universitet.
- Johansson, H., & Meeuwisse, A. (2017). Social arbete i civilsamhället: mikro-, meso-och makroteorier [Social work in civil society: micro, meso and macro theories]. In S. Linde & R. Scaramuzzino (Eds.), *Socialt arbete i civilsamhället—aktörer, former och funktioner* [Social work in civil society – actors, forms and functions] (pp. 47-74). Lund, Sweden: Studentlitteratur.
- Johansen, H. C., & Møller, A. M. (2005). *Fonde som fundament for dansk industri [Foundations as a fundament for Danish business]*. Odense, Denmark: Syddansk universitetsforlag.
- Jordansson, B. (1998). *Den goda människan från Göteborg. Genus och fattigvårdspolitik i det borgerliga samhällets framväxt* [The good person of Gothenburg. Gender and poor policy in emergence of the bourgeoisie society]. Lund, Sweden: Arkiv.
- Lajevardi, N., Rabinowitz Bussell, M., Stauch, J., & Rigillo, N. (2017). Room to flourish: Lessons for Canadian grantmaking foundations from Sweden, Germany, and the Netherlands. *Canadian Journal of Nonprofit and Social Economy Research*, 8(2), 80-96.
- Lorentzen, H. (2001). Norway: Country report. In A. Schlüter, V. Then, & P. Walkenhorst (Eds.), *Foundations in Europe: Society, management and law* (pp. 206-214). London, England: Directory of Social Change.

- Lorentzen, H. (2004). *Philanthropy and collectivism: Grantgiving foundations in Norway* (ISF Report 2004:015). Oslo, Norway: Institutt for samfunnsforskning.
- Lorentzen, H. (2007). Norway. In H. K. Anheier & S. Daly (Eds.), *The politics of foundations. A comparative analysis* (pp. 254-265). London, England: Routledge.
- Lund, A. B., & Berg, C. E. (2016). *Dansk fondshistoria* [Danish foundation history]. Copenhagen, Denmark: Jurist-og Økonomforbundets Forlag.
- Lundkvist, S. (1977). *Folk rörelserna i det svenska samhället 1850-1920* [The popular movements in Swedish society 1850-1920]. Uppsala, Sweden: Uppsala universitet.
- Lundström, T., & Wijkström, F. (1995). *Defining the nonprofit sector: Sweden* (Working Paper No. 16). Baltimore, MD: The Johns Hopkins Institute for Policy Studies.
- Lundström, T., & Wijkström, F. (1997). *The nonprofit sector in Sweden*. Manchester, England: Manchester University Press.
- Lundström, T., & Wijkström, F. (2012). Från röst till service: Vad hände sedan? [From voice to service: What happened afterwards?] In F. Wijkström (Ed.), *Civilsamhället i samhällskontraktet* (pp. 245-288). Stockholm, Sweden: European Civil Society Press.
- Lynge Andersen, L. (2002). *Fra stiftelse til fond* [From foundation to fond]. Copenhagen, Denmark: Gjellerup.
- Mann, C.-O., Einarsson, T., & Wijkström, F. (2014). *Västerås stift i omförhandlingen av det svenska välfärdskontraktet* [The Diocese of Västerås in the renegotiation of the Swedish welfare contract]. Stockholm: European Civil Society Press.
- Margo, R. A. (1992). Foundations. In C. Clotfelter (Ed.), *Who benefits from the nonprofit sector?* (pp. 207-234). Chicago, IL: University of Chicago Press.
- Matthies, A.-L. (2006). *Nordic civic society organisations and the future of welfare services. A model for Europe?* Copenhagen, Denmark: Nordic Council of Ministers.
- Melz, P. (2018). *Donationsförordningen och forskningsfinansiering. I samklang med nutid?* [The donation regulation and research funding. In harmony with the present?] (Filantropiskt Forum Rapport No. 6). Stockholm, Sweden: Entreprenörskapsforum.
- Micheletti, M. (1994). *Det civila samhället och staten. Medborgarsammanslutningarnas roll i svensk politik* [Civil society and the state. Civic associations and their role in Swedish politics]. Stockholm: Fritzes.
- Nielsen, W. A. (1972). *The big foundations*. New York, NY: Columbia University Press.
- Olsson, K. (1996). *Näringsdrivande stiftelser* [Business-operating foundations]. Stockholm, Sweden: Nerenius & Santérus.
- Reich, R., Cordelli, C., & Bernholz, L. (Eds.). (2016). *Philanthropy in democratic societies. History, institutions, values*. Chicago, IL: University of Chicago Press.
- Qvarsell, R. (1995). Mellan familj, arbetsgivare och stat [Between family, employer and the state]. In E. Amnå (Ed.), *Medmänsklighet att hyra?* [Compassion for rent?] (pp. 19-46). Örebro, Sweden: Libris.
- Qvarsell, R. (2016). Patriotism, paternalism och offentlig vård: Pro Patrias barnbördshus 1774-1951 [Patriotism, paternalism and public-sector care: Pro Patria's maternity hospital 1774-1951]. In E. Amnå (Ed.), *För det allmänna bästa. Ett kungligt sällskap mellan stat och marknad under 250 år. Kungl. Sällskapet Pro Patria 1766-2016* [For the public good. A royal society in-between state and market during 250 years. The Royal Society Pro Patria 1766-2016] (pp. 49-115). Stockholm, Sweden: Atlantis.
- Reuter, M. (in press). Styrning genom granskning och uppstyrning av granskningen. Den statliga tillsynen av äldreomsorgen [Governing through audit. State audit of elderly care]. In B. Jacobsson, J. Pierre, & G. Sundström (Eds.), *Granskningsamhällets organisering* [Organization of audit society]. Lund, Sweden: Studentlitteratur.

- Riksdagens Revisorer. (2000). *Statligt bildade stiftelser* [Foundations created by government]. Stockholm, Sweden: Sveriges Riksdag.
- Riksrevisionsverket. (1990). *Stiftelser för statlig verksamhet* [Foundations for public sector activity]. Stockholm, Sweden: Riksrevisionsverket.
- Rodger, J. J. (2000). *From a welfare state to a welfare society. The changing context of social policy in a postmodern era*. Basingstoke, England: Palgrave Macmillan.
- Salamon, L., & Anheier, H. (1998). Social origins of civil society: Explaining the nonprofit sector cross-nationally. *Voluntas*, 9, 213-248.
- Schneider, H., Millner, R., & Meyer, M. (2015). *The EUFORI Study: Austria country report*. Luxembourg: Publications Office of the European Union.
- Sivesind, K.-H. (2018). Forholdet mellom offentlige, kommersielle och ideelle velferdsleverandører i skandinaviske velferdsstater [The relationship between public, commercial and nonprofit providers of welfare in the Scandinavian welfare states]. *Tidsskrift for velferdsforskning*, 21, 69-76.
- Sivesind, K.-H., & Arnesen, D. (2015). *The EUFORI Study: Norway country report*. Luxembourg: Publications Office of the European Union.
- Sivesind, K.-H., Lorentzen, H., Selle, P., & Wollebæk, D. (2002). *The voluntary sector in Norway: Composition, changes, and causes*. Oslo, Norway: Institute for Social Research.
- Sivesind, K.-H., & Saglie, J. (2017). *Promoting active citizenship: Markets and choice in Scandinavian welfare*. Basingstoke, England: Palgrave Macmillan.
- SOU. (1995). *Översyn av skatteregler för stiftelser och ideella föreningar [Review of taxation regulations for foundations and voluntary associations], Statens Offentliga Utredningar 1995:63, Slutbetänkande från Stiftelse- och föreningskattekommittén*. Stockholm, Sweden: Fritzes.
- Strachwitz, R. G. (2001). Germany: Country report. In A. Schlüter, V. Then, & P. Walkenhorst (Eds.), *Foundations in Europe: Society, management and law* (pp. 133-144). London, England: Directory of Social Change.
- Svalfors, U., & Bäckström, A. (2015). *Trossamfundens sociala insatser, en preliminär undersökning [The social work of religious communities, a preliminary study], Ds 2015:3*. Stockholm, Sweden: Regeringskansliet.
- Svalfors, S. (1997). Worlds of welfare and attitudes to redistribution: A comparison of eight Western nations. *European Sociological Review*, 13, 283-304.
- Sörlin, S. (Ed.). (2005). *"I den absoluta frontlinjen." En bok om forskningsstiftelserna, konkurrenskraften och politikens möjligheter* ["In the absolute front line." A book about the research foundations, the competitiveness and the opportunities of politics]. Nora, Sweden: Bokförlaget Nya Doga.
- Thomsen, S. (2017). *The Danish industrial foundations*. Copenhagen, Denmark: Djøf.
- Thomsen, S., Poulsen, T., & Børsting, C. (2015). *The EUFORI Study: Denmark country report*. Luxembourg: Publications Office of the European Union.
- Thörnberg, E. H. (1943). *Folkkrörelser och samhällsliv i Sverige [Popular movements and society in Sweden]*. Stockholm, Sweden: Bonniers.
- Toepler, S. (2007). Foundation roles and visions in the USA: Comparative note. In H. Anheier & S. Daly (Eds.), *The politics of foundations. A comparative analysis* (pp. 324-339). London, England: Routledge.
- Trydegård, G.-B., & Thorslund, M. (2010). One uniform welfare state or a multitude of welfare municipalities? The evolution of local variation in Swedish elder care. *Social Policy & Administration*, 44, 495-511.
- Trägårdh, L. (Ed.). (2007). *State and civil society in northern Europe. The Swedish model reconsidered*. New York, NY: Berghahn Books.

- Trägårdh, L. (2011). *Det borgerliga samhället: i tur och retur?* [The bourgeoisie society: a return trip?] Stockholm, Sweden: Timbro.
- Trägårdh, L., & Vamstad, J. (2009). *Att ge eller beskattas: avdragsrätt för gåvor till ideell verksamhet i Sverige eller andra länder* [To give or to be taxed: tax deductibility for gifts to charitable operations in Sweden or other countries]. Stockholm, Sweden: Sektor3.
- Vamstad, J. (2015). *Valfri välfärd. Ett medborgarperspektiv på den svenska välfärdstaten* [Elective welfare. A citizen's perspective on the Swedish welfare state]. Århus, Denmark: Arkiv förlag.
- Villadsen, K. (2007). The emergence of "neo-philanthropy": A new discursive space in welfare policy? *Acta Sociologica*, 50, 309-325.
- Vlachos, J. (2012). Är vinst och konkurrens en bra modell för skolan? [Are profit and competition a good model for the school?] *Ekonomisk Debatt*, 40(4), 16-30.
- von Essen, J., & Vamstad, J. (2013). Charitable giving in a universal welfare state: Charity and social rights in Sweden. *Nonprofit and Voluntary Sector Quarterly*, 42, 285-301.
- Weinryb, N. (2015). *Free to conform: A comparative study of philanthropists' accountability*. Uppsala, Sweden: Uppsala University.
- Werlauff, E. (2012). Centrale fonderetlige problemstillinger [Central foundation law matters]. *Erhvervsjuridisk tidsskrift*, 2012, 221-226.
- Wijkström, F. (2001a). Sweden: Country report. In A. Schlüter, V. Then, & P. Walkenhorst (Eds.), *Foundations in Europe: Society, management and law* (pp. 233-246). London, England: Directory of Social Change.
- Wijkström, F. (2001b). Om svenska stiftelser [On Swedish foundations]. In H. Westlund (Ed.), *Social ekonomi i Sverige* [Social economy in Sweden] (pp. 257-277). Stockholm, Sweden: Nordstedts tryckeri.
- Wijkström, F. (2007). Sweden. In H. Anheier & S. Daly (Eds.), *The politics of foundations. A comparative analysis* (pp. 290-306). London, England: Routledge.
- Wijkström, F. (2012). Mellan omvandling och omförhandling (In-between transformation and re-negotiation). In F. Wijkström (Ed.), *Civilsamhället i samhällskontraktet* [Civil society in the social contract] (pp. 1-34). Stockholm, Sweden: European Civil Society Press.
- Wijkström, F. (2016). Slutna rum för nygamla dygder. Ett sällskapsliv på uppmarsch [Closed rooms for revived virtues. An associational life marching forward]. In E. Amnå (Ed.), *För det allmänna bästa. Ett kungligt sällskap mellan stat och marknad under 250 år. Kungl. Sällskapet Pro Patria 1766-2016* [For the public good. A royal society in-between state and market during 250 years. The Royal Society Pro Patria 1766-2016] (pp. 281-317). Stockholm, Sweden: Bokförlaget Atlantis.
- Wijkström, F. (2017). Nytt svängrum för filantropi och frivillighet [New space for philanthropy and voluntarism]. In F. Wijkström & M. Reuter Emami (Eds.), *Civilsamhället i det transnationella rummet* [Civil society in the transnational space] (pp. 379-416). Stockholm, Sweden: European Civil Society Press.
- Wijkström, F., & Einarsson, S. (2004). *Foundations in Sweden: Their scope, roles and visions*. Stockholm, Sweden: Stockholm School of Economics.
- Wijkström, F., & Einarsson, T. (2006). *Från nationalstat till näringsliv? Det civila samhällets organisationsliv i förändring* [From nation state to corporate life? Civil society under transformation]. Stockholm, Sweden: Stockholm School of Economics.
- Wijkström, F., & Lundström, T. (2002). *Den ideella sektorn. Organisationerna i det civila samhället* [The nonprofit sector. Organizations in civil society]. Stockholm, Sweden: Sober förlag.

- Wijkström, F., & Lundström, T. (2015). Rekonstruktionen av det frivilliga: de nya civilsamhällesmedborgarna [The re-construction of voluntarism: the new civil society citizens]. In J. von Essen, M. Karlsson, L. Blomquist, E. Forssell, & L. Trägårdh (Eds.), *Med kärlek till det oordnade [With love for disorder]* (pp. 179-216). Stockholm, Sweden: Ersta Sköndal högskola.
- Wijkström, F., & Zimmer, A. (Eds.). (2011). *Nordic civil society at a cross-roads: Transforming the popular movement tradition*. Baden-Baden, Germany: Nomos.
- Ylvisaker, P. N. (1987). Foundations and nonprofit organizations. In W. W. Powell (Ed.), *The nonprofit sector: A research handbook* (pp. 360-379). New Haven, CT: Yale University Press.
- Zunz, O. (2016). Why is the history of philanthropy not a part of American history? In L. Bernholz, C. Cordelli, & R. Reich (Eds.), *Philanthropy in democratic societies: History, institutions, values* (pp. 44-63). Chicago, IL: University of Chicago Press.

### Author Biographies

**Filip Wijkström**, Associate Professor at the Stockholm School of Economics, is currently Acting Director of the Stockholm Center for Civil Society Studies. His primary research interests are the role of civil society—nonprofits, philanthropy, social movements—in society as well as civil society governance matters. He is currently the holder of two major national grants for research on the governance of welfare in the Church of Sweden and the study of transnational governance of the global university field.

**Stefan Einarsson** holds a PhD in business administration from the Stockholm School of Economics where he is currently engaged as a researcher at the Center for Civil Society Studies. His research interests range from the significance of foundations in society, in Sweden as well as internationally, to strategy and governance in membership-based organizations and cooperatives. In his current research he studies Swedish think tanks, governance in cooperative firms as well as strategy of mutual insurance companies.