

THE COMPARISON OF RELIGIOUS NONPROFIT ORGANIZATIONS
BETWEEN MAINLAND CHINA AND TAIWAN: A COMPARATIVE
CASE STUDY BASED ON TZU CHI

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Introduction

Religious NPOs in Taiwan, which shares a highly similar culture, religious tradition, customs, and language with mainland China, have been becoming more professional and diverse after withstanding a long-term authoritarian regime. Nonprofit organizations in mainland China have been increasing at an amazing rate in the past two decades, and the religious sector is now organized to actively participate in providing social services as well. Prior to nonprofit organizations, religions have played an important role in providing social services to people in need (Cadge & Wuthnow, 2006), but religions' roles in this nonprofit sector have not garnered sufficient attention. Religious NPOs in both mainland China and Taiwan follow rather different developmental paths. Why do they follow dissimilar paths? There are, of course, numerous answers to this question. However, I suggest that the different institutional environments shape religious nonprofit sectors and influence their developmental trajectories. In this thesis, I use a Buddhist charity –Tzu Chi– as a comparative case study and propose three factors to explain the different developmental trajectories between Taiwan and mainland China. Politics is the principal reason that influences religious NPOs and it also shapes both the nonprofit sector and the religious sector, exerting an indirect influence.

Nonprofit Organizations in Mainland China and Taiwan

The Definition of Nonprofit Organizations

The definition of the nonprofit sector is disputable and obscure as the concepts that describe its boundaries are “so murky and imprecise” (Salamon & Anheier, 1997, p. 9). The nonprofit sectors in various countries, cultural contexts, historical processes, and societies also have evident differences. As Salamon and Anheier (1997) stated, the terms used to describe this range of institutions were plentiful such as “nonprofit sector,” “nongovernmental organizations,” “charitable sector,” “independent sector,” “voluntary sector,” and “tax-exempt sector.” A structural and operational definition of the nonprofit sector’s characteristics are: institutionalized to some extent, private (institutionally separate from government), self-governing, non-profit-distributing (not returning profits generated to their owners or directors), and non-compulsory (involving some meaningful degree of voluntary participation) (Powell & Steinberg, 2006; Salamon & Anheier, 1997; Salamon, Sokolowski, & Associates, 2004). As Powell and Steinberg (2006) discussed, this is an operational definition rather than a legal one. It comprises formally constituted and registered organizations as well as informal organizations without legal status.

Mixed usages of the concept of nonprofit organizations also occur in mainland China and Taiwan. Nonprofit organization (NPO), nongovernment organization (NGO), civil society organization, voluntary organization, philanthropic organization, the third sector organization etc. were all used to refer to the same type of organization in different contexts. To keep this thesis consistent, I use “nonprofit organizations” or “NPOs” to refer to this type of organization.

The Classification of NPOs in Mainland China and Taiwan

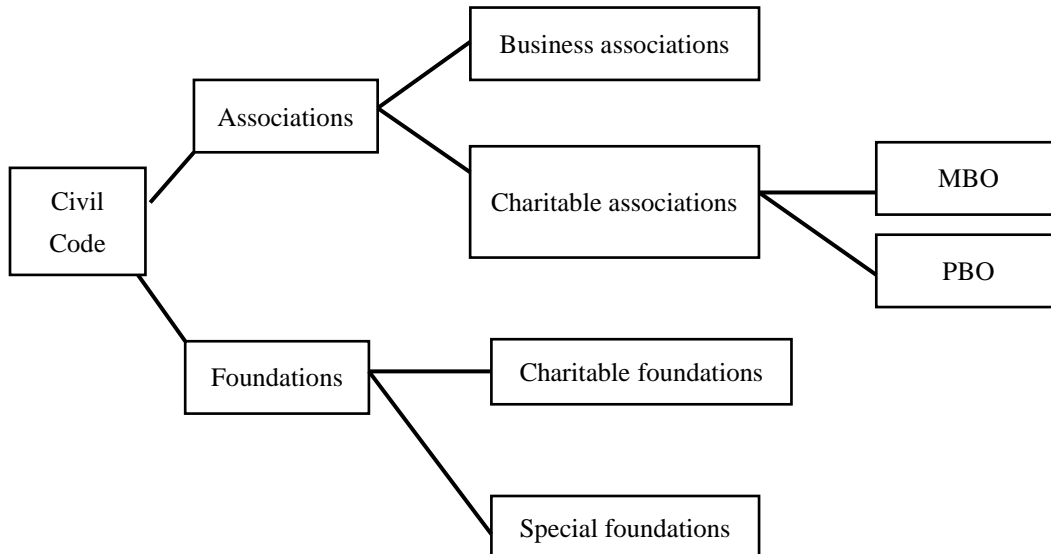
According to Chinese government regulations, the full range of legally-registered non-profits has been divided into three categories: social organizations (shehui tuanti, 社会团体), civil non-enterprise institutions (minban fei qiye, 民办非企业), and foundations (jijinhui, 基金会). Social organizations include membership, trade and professional associations; civil non-enterprise institutions refer to nonprofit service providers (Yu, 2006). However, in China, it is worth noting that numerous nonprofit organizations are not permitted or cannot meet the requirement to register with bureaus of civil affairs. Those NPOs usually register as business corporations or more commonly do not register with any bureaus. Overall, Chinese NPOs are constituted of legally registered NPOs and those having commercial business licenses or without any legal registration (Schrader & Zhang, 2012; M. Wang, 2007).

Nonprofit organizations in Taiwan are classified into two types according to the *Civil Code*: associations and foundations (Feng, 2003). According to the Civil Code, both associations and foundations belong to the category of “Legal Persons.” Associations are built on natural persons such as trade associations and joint associations, while foundations are built on endowments. The associations can be divided into two types: business associations and charitable associations. A charitable association aims to promote public welfare, culture, academics, religion and charity (Jia & Wang, 2004). Business associations operate according to other particular statutes (See the Figure 1 in the P. 4).

Charitable associations also can be categorized as Mutual Benefit Organizations (MBO) e.g. alumni associations and association of fellow provincials, and Public Benefit

Organizations (PBO), e.g. Association for the Promotion of Women’s Rights (Feng, 2000).

Figure 1. Classification of NPOs according to Taiwanese Civil Code



Adapted from “An analysis of status quo and functioning of the non-profit organizations in Taiwan,” by P. Wu, & W. Lu, 2002, *Academic Journal of Kang-Ning*, 4, P. 166.

Except for the Civil Code, the regulations and laws in the Taiwanese nonprofit sector can be roughly classified into four categories at this stage: the *Civil Associations Act*, regulations of supervising foundations of government ministries, tax laws and regulations, and donation laws (Feng, 2000).

According to the Civil Associations Act, “associations are under the jurisdiction of the social welfare authorities of the central, provincial and municipal government” (Feng, 2003, p. 315). In the Civil Associations Act, civil associations are divided into three categories: professional associations, e.g. trade unions and labor unions; social associations, e.g. academic associations and guilds; political associations, e.g. political

parties. Some civil organizations have complied with requirements of the Civil Associations Act, but they have not registered in the courts due to various reasons. Therefore, these types of organizations are called “non-legal persons” (Jia, 2005, p. 128). Non-legal person is not “illegal.” They can implement projects as other registered NPOs but do not have status of “legal person.”

The fundamental difference of non-registered NPOs between Taiwan and mainland China is whether registration is the prerequisite of NPOs’ legitimacy. In mainland China, registration is a precondition for NPOs to legally exist, whereas non-registered NPOs in Taiwan which are in accordance with the Civil Associations Act can legally carry out activities. Even though both Taiwanese and Chinese citizens enjoy the freedom of associations according to their respective Constitutions, the establishment of Chinese NPOs has to obtain the approval of agencies of civil affairs.

The Comparison of Chinese and Taiwanese NPOs’ Characteristics

Features of Chinese NPOs. Chinese nonprofit organizations have three important and unique features. First of all, unlike the western countries where the law is, or at least is supposed to be, above any party, the Chinese Communist Party (CCP) policies have a supreme position in daily supervision and regulation. Both government and CCP authoritative agencies at all levels take the responsibility to supervise nonprofit organizations. Fundamentally, the government supervision of nonprofit organizations is designed to enhance and strengthen the CCP command over associations (Yu, 2006). Generally, government regulations emphasize the daily registration, approval and supervision, while CCP policies mainly take macro-control of nonprofit organizations, especially making a decision to encourage, lead, or limit their development in some

important occasions. Yu (2006) pointed out that the co-existence of the government and the CCP in supervising nonprofit organizations reflects the special relationship between government and party, law and policy, rule of law and rule of man in China's politics.

Another important feature, as Ma (2006) points out, is the contradictions of NPOs' policies in both documents and practice. She holds the opinion that "the most serious inconsistency in the NGO policy is not all NGOs enjoy the same legal status and corresponding rights" (Ma, 2006, P. 70). To those government-controlled political organizations, such as people's organizations and mass organizations, the government gives full support, while political dissident groups and unauthorized religious practices are rigorously repressed.

The government adopts a prudent attitude towards religious organizations. Even though religious organizations have a non-governmental and non-profit nature, they cannot benefit from the legal status of social organizations (Ma, 2006). According to regulations, religious organizations have to register with the State Bureau of Religious Affairs (their "professional supervisory agency") and local agencies. No matter if religious organizations carry out traditional activities of worship and prayer or offer charitable and social services, they all have to be obedient to government control.

The attitudes towards funding also reflect the contradictions in government's NPO policy. Ma (2006) embraces the view that NPOs have taken on many tasks and responsibilities of government, but they do not attain funding support and sufficient authority from the government. On one hand, the government does not allow the NPOs to become autonomous; on the other hand, it also pushes NPOs to realize financial self-sufficiency, which suggests that the government will not lend funding to them.

The third feature is that NPOs have limited autonomy and independence. Chinese NPOs cannot enjoy the same degree of autonomy as those in many western countries (Ma, 2006). The lack of autonomy and independence is reflected in many aspects, such as a high entrance threshold, lack of support, the contents of services and activities being severely limited, and a complicated process of approval. For instance, all NPOs have to conform to CCP's ideological principles such as showing their loyalty to the Party (Ma, 2006). However, even though Chinese NPOs have to be dependent on the state, this does not mean that the government fully controls them (Y. Lu, 2009). With the economic reform and administrative decentralization, the state has become more fragmented and disjointed, and therefore NPOs can enjoy more autonomy (Y. Lu, 2009). Furthermore, Chinese NPOs should not be regarded as homogeneous. In reality, some nonprofit organizations enjoy more de facto autonomy and fare much better than others, whereas some NPOs encounter more barriers and restraint, reflecting in different levels of autonomy, achieving organizational sustainability and development, mobilizing public support (Y. Lu, 2009).

This situation of dependent autonomy is attributed to the state-society relationship in mainland China. H.-H. Wang and Wang (2006) suggested that the patron-client relationship between the state and society may explain the lack of independence among Chinese NPOs. The patron, i.e. the Chinese government, owns numerous resources which are urgently needed by clients, i.e. nonprofit organizations. The patron provides resources for clients and seeks clients' political support as rewards. An unequal exchange relationship is built based on such interaction of resources and power (H.-H. Wang & Wang, 2006). In the situation of restricted external environment and lacking essential

resources, many nonprofit organizations have to resort to complying with the government. Thus, to many Chinese NPOs, independence has to yield to the precondition of survival.

Features of the Taiwanese NPOs. As a society just emerging from an authoritarian regime, the development of the Taiwanese NPO sector has many interesting and unique characteristics.

First of all, most NPOs are young and small. According to a sample survey (Kuan, Duh, & Wang, 2010), most NPOs (61%) were established after 1987 (lifting of martial law). The more recently established NPOs are more willing to register with agencies. This may be attributed to the transformation of the Taiwanese government's management strategies: from strict control of NPOs during martial law to tutoring and supervising them after the lifting of martial law (Kuan et al., 2010). The switching of the government's attitudes and management strategies contributes to stimulating NPOs' establishment and registration, and many NPOs are inclined to register in order to obtain legitimacy and public trust. Most NPOs are small. The medium of full-time staff and part-time staff in NPOs are three and one, respectively (Kuan et al., 2010).

Secondly, the Taiwanese NPOs form a new reformism, integrating the nonsocial movement sector into the social movement sector¹ (S. Wang, 2006). In the past, NPOs mainly emphasized traditional charity such as poverty relief and education (i.e. nonsocial movement-oriented organizations). Now, an increasing number of NPOs get involved in public issues and participate in lobbying (i.e. the social movement sector). The two types

¹ According to S. Wang (2006), Taiwanese nonprofit organizations are roughly divided into two types: social movement organizations and nonsocial movement organizations.

of organizations have more collaboration and form a new reformism: providing social services and also advocating for public issues(S. Wang, 2006).

The third feature of the Taiwanese NPO sector is policy lobbying. Policy lobbying (known in the U.S as political lobbying) is an important method to promote public policies and achieve the public good. However, compared with mainland China where lobbying is very rare and even not allowed, policy lobbying of NPOs in Taiwan is very active. In Taiwan, the types of policy lobbying can be divided into four categories (Chiang & Chen, 2000): administrative lobbying, legislative lobbying, judicial lobbying and international lobbying. In order to attain goals, NPOs often adopt the following strategies: direct lobbying, indirect lobbying, and public relations lobbying (Chiang & Chen, 2000). NPOs' lobbying can contribute to formulating policies that are in accordance with social justice and is also beneficial to establishing better collaboration between the government and NPOs (Chiang & Chen, 2000). The *Child and Youth Sexual Transaction Prevention Act* (promulgated in 1995) was initiated by the Garden of Hope Foundation and effectively promoted as a bill (Chiang & Chen, 2000). This was a good example showing that the Taiwanese NPOs play a more active and effective role in enhancing public policies and public welfare.

Finally, NPOs' features between northern and southern Taiwan are also distinctive. The northern organizations are more mature and diverse, whereas southern organizations mainly provide social welfare and social services (Kuan & Duh, 2008; L.-C. Liu & Wang, 2013). Even though social welfare associations occupy the greatest portion among all kinds of NPOs in both northern and southern Taiwan, NPOs of southern Taiwan identify themselves more closely as philanthropic and social welfare

groups, and northern NPOs focus more on culture and education. The northern districts have developed diverse professional organizations such as education, community and professional associations, whereas southern NPOs still remain at the stage of providing social service (L.-C. Liu & Wang, 2013). In terms of the size of associations, northern organizations are larger and are mainly composed of professional and middle classes, whereas southern organizations are smaller, and almost half are composed of lower-middle classes (L.-C. Liu & Wang, 2013). Some studies (Chen, 2007; Kuan & Duh, 2008; Tung, 2004) have shown that the social ethos between northern and southern Taiwan also is different. Chen (2007) showed that Kaohsiung City (a city in southern Taiwan) maintains a traditional society but Taipei City (capital of Taiwan, in northern Taiwan) is more like a modern society. Chen (2007) and Tung (2004) pointed out that Taipei citizens expressed more post-materialism values (e.g. more concern or support for fairness, freedom of speech, identity of society), but Kaohsiung citizens show more materialistic values (e.g. social stability, income enhancement, and efficiency of development). These disparities are caused by long-term differences in developmental conditions and historical processes (L.-C. Liu & Wang, 2013).

Analysis of NPOs' Institutional Environments in Mainland China and Taiwan

The Definition of Institutional Environment

According to Scott (2003), organizations are not just technical systems which transform inputs into outputs. Organizations are also human systems, political systems, social systems, and cultural systems: “The organizations are shaped by political and legal frameworks, the rules governing market behavior, and general belief systems” (p.134). The institutional environment not only contains formal regulations, laws and documents, it also contains norms and cultural factors. Scott (2001) pointed out that institutions consist of cultural-cognitive, normative and regulative elements, which interplay to sustain and support organizational behaviors. This is true of Chinese and Taiwanese nonprofit organizations as well.

The Institutional Environment of Chinese NPOs

Nonprofit organizations have long been affected by China's political and social systems, which form the country's distinct institutional environment. China's institutional environment can be classified into three levels (H.-H. Wang & Wang, 2006). The first level is the CCP's attitudes and management method of social organizations. Under the prerequisite of control, CCP opens limited space for the social organizations if they develop along with the directions of “not threatening the authority” and “sharing the public service”(H.-H. Wang & Wang, 2006). The second level is the practical policy environment which is composed of laws. The third level constitutes administrative regulations promulgated by ministries and commissions at all levels. Yu (2006) argues that besides the regulations and laws discussed above, the Constitution, which provides the fundamental legitimacy for the formation of citizen associations, and the informal

institutions (i.e. the government attitudes towards nonprofit organizations, such as the “the hidden rules” [p.112]), also constitute the institutional environment of nonprofit organizations.

The institutional environment of nonprofit organizations in China is complicated and changing. I will analyze it from these levels.

Firstly, the attitudes of CCP towards nonprofit organizations have been undergoing an evolving process. According to Ma (2006), the policies of the CCP on nonprofit organizations can be divided into three stages: (1) From 1949 to 1966, CCP initiated the nationalization of private institutions and founded government-controlled “non-governmental” organizations; (2) all formally established “non-governmental” organizations were forced to halt during the Cultural Revolution period from 1966 to 1976; (3) the general but not complete regulatory system of NPOs has been in place since 1978 (p. 61). I will focus on the last stage in this thesis.

Since 1978, the CCP’s attitudes and policies for nonprofit organizations have been positive overall (Yu, 2006). The People’s Republic China Constitution (1982) ensures the legal status of nonprofits and basic rights of forming associations for citizens. Since the period of Economic Reform and Openness, the CCP has formulated a series of policies such as carrying out a socialist market economy and regulatory reforms of rural and city areas, which objectively creates the institutional space to legalize nonprofit organizations (Yu, 2006). However, the CCP’s top leaders retain keen and prudent awareness of the potential protests launched by these associations (Ma, 2006). The CCP controls nonprofit organizations mainly by CCP formal policies such as instructions, notifications, regulations, and decisions, as well as Party leaders’ directives, speeches, papers and so

on. When the circumstances become less politically stable, or the CCP considers that the development of nonprofit organizations is too robust in a period, which may be out of its control, the CCP promulgates a series of documents aiming to control and regulate this field, e.g. the policies issued in 1989 and 1998 (P. Liu, 2013; Yu, 2006).

The second level is composed of laws and regulations. The government enforces strict registration requirements but lenient oversight of nonprofit organizations (P. Liu, 2013). The most criticized NPO regulation is dual registration, which can be called a “registration by professions, dual responsibility and multitier management” (Ma, 2006, p. 64). According to the current regulations, newly formed nonprofit organizations must have the approval of their professional supervisory agency (yewu zhuguan danwei), which are organizations authorized by the government to supervise nonprofit organizations. After obtaining the approval, NPOs are eligible to register with the Ministry of Civil Affairs (MOCA) or local bureaus of civil affairs, which are registration departments. A new nonprofit organization has to be rigorously assessed by both a registration department and a professional supervisory agency. This dual registration sets high and strict thresholds for entering this sector. The procedure results in many problems. Firstly, it causes a great deal of wasted time, high cost, potentially conflicting standards of assessment and censorship by the different authorities involved (P. Liu, 2013). Secondly, if no professional supervisory agency is willing to supervise, which often happens, or if government authorities are unavailable or unwilling to make an assessment, the nonprofit organizations lose their access to the legislation process (P. Liu, 2013; Ma, 2006). Finally, it is not uncommon for a NPO to be supervised by a mismatching professional agency, e.g. educational bureaus oversee technological NPOs

(Yu, 2006). Furthermore, the regulations also strictly limit the scope and funding of activities an association can carry out. Otherwise, these activities will be regarded as illegal (Yu, 2006).

Despite the strict registration procedures, the oversight of these associations is loose, or called “Lenient oversight” (Liu, 2013, P. 80). Except for the annual examination, the assessment and supervision of these registered organizations are very rare (Jia, 2003). As for those groups not technically qualifying for legal registration, but without the likelihood of engaging in political protests, the government often treats them permissively and allows them to operate (Liu, 2014).

Historical Development of the Nonprofit Sector in Taiwan

The Repressive Period (From 1949 to late 1970s). When Japanese colonial rule ended after World War II, Taiwan was taken over by the Nationalist Party (Guomintang or Kuomintang, KMT). The KMT was defeated by the CCP in mainland China and then retreated to Taiwan in 1949. Under the tension between the Straits of Taiwan, the KMT adopted Martial Law and established its domination, which was called “state corporatism” (J.-m. Wu, 2013, p. 378). The ruling KMT practiced state corporatism and set up a special bureau to control and monitor all civil and social organizations and groups (Hsiao, 2005). The KMT built a corporatist structure to control all organizations, and their supervision permeated through political, cultural and social spheres (F. T.-Y. Wang, 2007; J.-m. Wu, 2013).

During this period, the freedom of speech and association was suspended. Nonprofit organizations were also under strict regulation (Wang, 2007). According to Hsiao (2005), existing NPOs had no autonomy in a political sense, and all associations

were under government surveillance. Under martial law, the state could intrude upon any gathering without any approval, no matter what the associations were, such as study groups, unions, and religious groups (F. T.-Y. Wang, 2007). Hsiao even described the NPOs in this period as “de facto bureaucratic arms of the KMT party-state” (2005, p. 42).

The NPOs in this period can fall into several categories:

(1) Party-affiliated NPO. Under the KMT’s control over civil society, a special NPO emerged as part of the KMT which aimed to suppress potential oppositional voices (F. T.-Y. Wang, 2007). The Anti-Communism Chinese Patriotic Youth Association (ACCPYA) is an example. It was established in 1952 under the KMT and chaired by Chiang Kai-shek’s son. To achieve the implicit goal of regulating and monitoring student organizations in colleges, ACCPYA established a network of nationwide resort centers and recruited scions of the elites into its membership. It tried to distract students from the growing passion for political activities (F. T.-Y. Wang, 2007).

(2) Foundation. According to Hsiao (2005), charitable foundations were established only by the rich and powerful or politically well-connected people and companies in this period. These foundations assisted people in poverty or in need while socially or politically important reforms were not added to agenda.

(3) Local NPO. The real grassroots NPOs were inactive under strict monitoring and control, and they were preempted by the NPOs established by the KMT (Hsiao, 2005, p. 64).

(4) Western charity and middle-class social club. During the Cold War, Taiwan became part of the democratic camp and began to receive aid from the U.S.. Besides military and financial aid, many American-based religious groups arrived and established

their organizations, becoming the major providers of charity work (F. T.-Y. Wang, 2007). Besides religious input, they also transplanted urban, secular, middle-class social clubs such as the Rotary Club and Lions Club (Hsiao, 2005).

The transitional period (1980s). Taiwan underwent an intense political and social change in this period. After the 1987 lifting of Martial Law, Taiwan's politics became more liberalized, which initiated the ascending wave of social mobilization (Ho, 2012). On one hand, the KMT began to co-opt Taiwanese into the upper and upper-middle classes of the state, which expedited the process of weakening the authoritarian state (F. T.-Y. Wang, 2007). Furthermore, numerous social movements and civil protests occurred, which contributed to awakening the civil society (Hsiao, 2005; F. T.-Y. Wang, 2007). Externally, Taiwan lost the China seat in the United Nations (UN), which meant that the UN-related organizations left Taiwan and could not assist local NPOs (F. T.-Y. Wang, 2007).

In this period, an increasing number of NPOs that advocated change and reform appeared, and their claims covered diverse aspects such as gender equality, consumer protection and human rights (Hsiao, 2005). The decade from 1986 to the mid-1990s was a golden age of social movements. At this stage, labor movements, environmental protection movements, student movements, community citizen movements and so on emerged and flourished, and diverse social forces coexisted in the atmosphere of political liberalization (J.-m. Wu, 2013). At the same time, facing the withdrawal of international NPOs, Taiwanese also gradually developed their localized and indigenous NPOs (Hsiao, 2005).

Democratization (from 1990s to present). After the martial law was lifted in 1987, many foundations and membership associations were established (Hsiao, 2005). The explosion of NPOs was the result of the social protests and movements in the previous decade. The political movement from the 1970s to 1980s, and the social movement from the 1980s to 1990s, greatly weakened the KMT's authoritarian regime and promoted democratic progress (Fan, 2013).

By 2006, the number of Taiwan's national associations had increased to 6,920, 7.5 times more than in 1988 (F. T.-Y. Wang, 2007). Religious groups and social service/philanthropic associations increased 36 times and 13 times, respectively.

Several contextual factors can be used to explain the rapid growth and change of the NPO sector in this stage (Hsiao, 2005). The first factor is political liberalization. Social movements and their formalized organizations have been the result of the institutionalization of Taiwanese democracy, and the removal of political obstacles also contributed to the growth of NPOs. The second factor, as Hsiao (2005) mentioned, was the spread of publication and freedom of access to mass media, which also enhanced public awareness and cultivated civic spirit. The third factor (Hsiao, 2005) is the new middle class and intellectuals who have also played an important role in enhancing the development of NPOs. The last factor (Fan, 2013) is that Taiwanese immigration organizations overseas greatly contributed to democratic progress. With an increasing number of students studying abroad, these students actively built the connection between Taiwan and the American Congress, media and think tanks, which strongly supported democratic movements in Taiwan.

Comparison and Contrast: Nonprofit Sectors in Mainland China and Taiwan

The comparison of nonprofit organizations in mainland China and Taiwan can be roughly divided into micro- and macro- aspects. Concerning micro-aspects, studies focus on the characteristics of NPOs and relationship within this field, comparing the classification of NPOs, the funding source, and the scope of NPOs (Hsiao et al., 2004; Jia & Wang, 2004). In macro-aspects, studies discuss the differences of laws and regulations between mainland China and Taiwan, the state-society relationship that the nonprofit sector can reflect, the traditional culture and the historical processes among the two regions (Chan, 2005; Hsiao et al., 2004; Jia & Wang, 2004; Weller, 2005).

In the micro-aspect, the discussions mainly focus on the internal workings of the nonprofit sectors. For example, charitable associations (See the graph on p.3) include “political groups” (e.g. political parties) according to Taiwanese laws. Temples and religious groups are included in special foundations (also see the graph on p.3). However, both political and religious groups are not included in the nonprofit organization system in mainland China (Jia & Wang, 2004). Concerning the funding source, according to a comparative study of four cities – Taipei, Hong Kong, Xiamen and Guangzhou (the latter two cities are in mainland China) – Chinese city NPOs received their highest portion of funding from the government, whereas Taipei’s NPOs received their largest portion of funding from donation (Hsiao et al., 2004). In this comparative study, Hsiao et al. (2004) found that many Chinese NPOs (Guangzhou NPOs: 81%, Xiamen NPOs: 47%) drew their leaders from the government or the CCP, whereas 23% of Taipei NPOs’ core members run for office. Even though the nature of the leadership among Taiwan and mainland China is different, the proportion of government officials in NPOs cannot be

rigidly regarded as an index to assess the autonomy of NPOs in a regime because NPOs can utilize flexible methods (e.g. political methods) to attain their goals (Hsiao et al., 2004). In other words, NPOs (civil society) and government are not separate, not in opposition; they are interacting in multiple ways in both regions (Hsiao et al., 2004).

The Relationship between the State and the NPO Sector

Mainland Chinese society has experienced several transformations of the state and society. Each transformation has resulted in a new system of social construction (S. Lin, 2007). In the past, the system of social construction centered on party organizations (Lin, 2007) and was based on work units (*danwei*), which were universal organizational forms widely adopted by all social organizations in mainland China (F. Lu, 1989). In recent decades, Chinese society has provided more space for the nonprofit sector (S. Lin, 2007). In the opinion of S. Lin (2007), the CCP's attitude towards nonprofit organization experienced four stages: strictly restraining their establishment (1984-1989), attempting to incorporate nonprofit organizations into unified government administration (1989-1998), strengthening the CCP's leadership and direction of NPOs through CCP organizational forces in order to ensure its political impact on these groups (1998-2002), and integrating social organizations and exploiting their functions (2002-present). Lin (2007) points out that the two systems coexist in Chinese society today. The CCP regards NPOs as an essential force to cooperate to strengthen and enhance its governance and tries to bring NPOs' functions into play.

Taiwan also experienced a similar stage like mainland China until 1987, when martial law was lifted. At that stage, only one social organization was allowed to be established in each social sector. The regulations also focused on political control, and the

independent interest groups found it hard to survive in that context before the 1980s (Weller, 2005). Weller (2005) pointed out that both the CCP's control since 1989 and the KMT's control over the NPO sector before 1987 were corporatist social control. Only the groups that fit state notions of modern organization and political pliancy could survive and grow larger. Facing more and more protests and resentment, the KMT President Chiang Ching-Kuo chose to tolerate the foundation of the Democratic Progressive Party (DPP), which formed in 1986, and further lifted martial law in 1987, which provided substantial space and freedom for social organizations (F. T.-Y. Wang, 2007). A series of new political arrangements such as elections rapidly changed the relationship between the state and society (F. T.-Y. Wang, 2007). The corporatist heart of the system was completely gone, and the legal system which shaped the nonprofit sector also switched from emphasizing social control to financial control (Weller, 2005).

Even though regulations and supervision in both mainland China and Taiwan are relatively strict by world standards, the logic of the two systems is very different (Weller, 2005). According to Weller (2005), there are several important differences of civil associations between Taiwan and mainland China. First of all, lifting of martial law is not only a beginning of democratization, but also a result of a series of social movements and advocacy. Even before the lifting of martial law, advocacy groups had been pushing Taiwanese government to loosen restrictions on associations and society. In elections, KMT also faced intense competition with its opposition from other parties or groups in local precincts. Secondly, although many foundation leaders in both China and Taiwan are government officials or retired officials, the attributes of leaders' arrangement are different. Weller (2005) points out that these Chinese officials work, on one hand, to

maintain government control of foundations; on the other hand, it is a way of shifting fiscal responsibility to the civil society sector. Despite this, many foundations and NPOs welcome cadres to be leaders because these officials can help them to obtain more resources and information. Around one third of the core leaders of Taiwanese foundations and social associations became government officials and 23% of the leaders ran for public office. The officials in Taiwan are usually elected, and “the impetus is always from the bottom up” (Weller, 2005, p. 87). To some degree, retired officials working as core leaders of foundations is an indirect way of Chinese government strengthening control of the nonprofit sector, whereas Taiwanese politicians use foundations as a springboard into electoral politics and would like to have better access to the ear of government (Weller, 2005).

Taiwanese civil society is not mature. Some research pointed that Taiwan’s civil society has the risk of “re-colonization” (F. T.-Y. Wang, 2007). As the Taiwanese government encounters more and more pressure to increase social welfare, it tries to expand the service by contracting out to NPOs. The NPOs’ roles have shifted from citizenship advocacy to grant recipients under the government’s action of co-opting the civil associations into its apparatus. F. T.-Y. Wang (2007) also pointed out NPOs have to compete or bid for government resources if they want to expand the scale of social services. Therefore, even though the Taiwanese NPO sector enjoys a comparatively free and loose environment, the way of attaining government support (e.g. bidding for contract service) may lead to over-depending government funding and increasing the risk of re-colonization.

Laws and Regulations

Until now, there have been no specific laws but only government regulations supervising and guiding the nonprofit sector in mainland China². The Charity Promotion Law has been in limbo for almost ten years since it was proposed in 2005³. The Chinese Constitution of 1982 stipulated freedom of association but did not provide details about how the freedom can be exercised and protected (Weller, 2005). In the current regulations, the classification of nonprofit organizations is not complete. Even though nonprofit organizations are classified into social organizations, civil non-enterprise institutions and foundations, this classification method has resulted in many problems. For instance, it is inconsistent with the classification in tax laws and therefore makes no contribution to unifying regulation and supervision (M. Wang & Jia, 2003). The dual registration system, which has been discussed above, also incurs numerous criticisms.

The incomplete and inconsistent regulations in the Chinese nonprofit sector result in many conflicts in practice. For example, according to *The Interim Measures for Registration of Civil Non-enterprise Institutions*, a registration agency can issue certificates of civil non-enterprise institutions to individuals, partnerships and corporations according to different contexts. Civil non-enterprise institutions are not allowed to engage in profitable activities and usurp or divide assets or the accepted donations and grants. When the certificates are issued to individuals, problems may be incurred. According to legal theory, individuals have the rights to lawfully possess, utilize, profit from and dispose of property, which has conflicted with the principle of not

² The Charity Law of P.R.C just passed on March 16, 2016 at the 12th National People's Congress and it will take effect on September 1, 2016.

³ Refer to The International Center for Not-for-Profit Law:
<http://www.icnl.org/research/monitor/china.html> (Retried June 17, 2016)

distributing profits as civil non-enterprise institutions (Lan, 2009). These inconsistent provisions also leave much space for illegal behaviors.

In Taiwan, only five ministries promulgated regulations related to foundations (*caituan faren*) in the 1980s. By the 1990s, 14 ministries had promulgated relevant regulations to respond to an increasing number of foundations, which reflected that the government had to respond to the emerging NPO sector in Taiwan (Kuan, 2000).

However, the regulations of the nonprofit sector are confused and inconsistent, lacking a unified regulation. In Kuan's (2000) research about Taiwanese foundations, he found that the legal system of the nonprofit sector is overlapping and disordered. The regulations are issued by different agencies, without one unified law and a specific agency to regulate them. In addition, these regulations also do not clearly stipulate the jurisdiction and responsibility of central and local governments. This leads to a result that some local foundations are also supervised by central governments and thus impose heavy burdens on central government (e.g. daily supervision). It also lacks a united regulation about the minimum amount of initial funding of a foundation, the number of members on foundation boards and so on.

In registration regulations, Taiwan also has a similar "dual registration" process. After obtaining the approval of a professional supervisory agency, an NPO can register in a court, which means it has been legally registered (Jia & Wang, 2004).

Brief Discussion

Compared with Taiwan, religious NPOs in mainland China have less space and freedom. CCP still maintains a prudent and conservative attitude towards religion and the nonprofit sector, both of which are sensitive and are monitored closely. At the level of

laws and regulations, the legal system of the nonprofit sector in mainland China is immature and incomplete, stifling the development of NPOs and also leaving gaps for illegal behaviors. In such a legal and political environment, Chinese NPOs are struggling in a contradictory situation. On one hand, they are trying their best to maintain their independence and to strive for justice, citizens' rights and public goods in a limited space. On the other hand, they have to seek cooperation with the state and generally comply with or support the state's policies and views in order to survive in such an environment (Ma, 2006). Chinese NPOs usually adopt the "non-confrontational approach" and pragmatic strategies to reduce state's pressure and tight monitoring.

After the lifting of martial law, Taiwan has basically transformed into a more democratic society, which encourages and stimulates the nonprofit sector. Basically, the Taiwanese nonprofit sector is comparatively independent and is seldom interfered with by government or business enterprises (Kuan & Duh, 2009). This independence has become an important cornerstone for the development of civil society in Taiwan. At this stage, Taiwanese NPOs mainly concentrate on providing social services and promoting moral values, and political participation and advocacy are not active. Even though the nonprofit sector in Taiwan has greatly developed, it has also encountered many problems such as the professionalization of NPOs, immature laws in this field and the membership base is not strong (Fan, 2004; Kuan & Duh, 2009).

In the aspects of culture and history, Taiwan was colonized by Japan for half a century, influenced by Pacific Island cultures and supported by America for several decades, which has formed a relatively and culturally independent society, though it has been deeply affected by Chinese civilization. Due to a series of historical, cultural and

political factors, the nonprofit sector in Taiwan today forms a very different pattern compared with mainland China.

Religions and Religious Philanthropy

Overview of Religion in Mainland China and Taiwan

Religions in China. Religion has long been regarded as one of the most important origins of philanthropy. Compared with other leading centers of civilization, Europe and India, “the place of religion in society is the least clearly recognized in the case of China” (C.-K. Yang, 1961, p. 3).

According to Yang (1961), religion can be distinguished into two types: institutional religion and diffused religion. Institutional religion “has a system of theology, rituals, and organization of its own, independent of other secular social institutions” (Yang, 1961, p. 20). In contrast, diffused religion is deeply embedded in secular life and daily practices. “(I)ts theology, rituals, and organization [are] intimately merged with the concepts and structure of secular institutions and other aspects of the social order”(Yang, 1961, p. 20). Diffused religion also develops its organizational system based on its beliefs and rituals. However, this organizational system is not independent but an integral part of the organized social pattern.

Li (1998) pointed out that, compared with western religions which are mainly institutional religions, one of the most important characteristics of Chinese religions is its diffuse feature. Unlike institutional religions such as Buddhism, Christianity and Islam, diffused religion does not have systematic doctrines, piles of religious canons, and strict religious organizations (Li, 1998). Chinese religious beliefs are often merged with daily practices without clear boundaries.

There are several important characteristics in Chinese religions. First, temples, shrines, altars and other religious rituals were widespread in mainland China before the

1960s (C.-K. Yang, 1961). Almost every Chinese village had its own ancestral shrines or temples, which were places for villagers to worship, to celebrate public life, and for recreation. Spirit tablets or ancestral tablets are also common in most Chinese homes even today. In traditional festivals, many villages still hold rituals or performances to commemorate ancestors, even though the rituals go far beyond the religious meaning. We can find that the daily practices present the strong and ubiquitous influence of religion in Chinese society.

The second important feature is that ordinary Chinese people have mixed religious concepts. By the end of the Qing Dynasty in 1911, Confucianism, Buddhism, and Daoism, which were called the three teachings (*sanjiao*), had long been officially recognized and supported by the Chinese government (Goossaert, 2011, p. 173). Goossaert (2011) pointed out the Chinese government supported “plurality” but not “pluralism”. That means the government just endorsed the three teachings but did not favor religious differences and new religions. The practices of the three teachings are still commonly seen in Chinese society. In some occasions, representatives of the three teachings were invited by villagers and communities to officiate at their festivals, offering sacrifices and submitting prayers to the gods on their behalf (Goossaert, 2011). Though other folk religions (also called popular religions) do not obtain official support, they extensively and mixedly exist in Chinese concepts and practices. Chinese hybrid religious concepts also reflect on the mixture of the belief contents and daily life. Chinese traditional religious belief contains ancestor worship, god worship, routine rituals and sacrifice, magical practices and even worldviews (Li, 1998). The religious belief was

immersed into all aspects of culture and daily practices, without rigid religious organizations and systematic doctrines.

The third significant feature is that religious belonging comes from geographic regions. Unlike institutional religions, Chinese diffuse religions are rather different and have their own distinctive regional characteristics, from cities to villages, the North to the South, the West to the East (Hou & Fan, 2001). In traditional society, even in most parts of the rural areas today, “the prime criterion for religious participation is not to believe, but to belong to a community, such as the village temple community, the clan, or a pilgrimage association” (Goossaert, 2011, p. 187). In the same community, many teachings or religions coexist and are not exclusive of each other. People can attend different worship and rituals based on their will.

Religions in Taiwan. Aboriginal peoples had been main residents in Taiwan before inland people immigrated to it. These aboriginal peoples belong to the Malayo-Polynesian family with regard to physical features, language, and sociocultural characteristics (Mabuchi, 1960). Aboriginal peoples mainly believed primitive religions, e.g. ancestor worship and spiritualism. Although unknown that when the first Chinese people settled, some small settlements and bases for maritime traders and pirates existed before the 17th century (Jones, 2003). It has been several hundred years that a large number of inland people immigrate to Taiwan, along with skills, culture, religions, norms, kinship and languages. There are several important immigration waves. For example, Zheng Chenggong, a loyal chief commander sailed to Taiwan in 1661 after suffering a devastating defeat, followed with several thousand troops (Jones, 2003). In 1949, Chiang Kai-shek fled to Taiwan after being defeated by CCP, also taking numerous KMT

military, money, and elites (including religious leaders). Basically, the descendants of those early Chinese settlers are usually called “Taiwanese” (Benshengren, 本省人), whereas those more recently arrived Chinese (mainly referring to the people coming with and after Chiang Kai-shek) are identified as “Chinese” or “mainlanders” (Waishengren, 外省人) (Dittmer, 2005; Huang, 2003).

With an increasing number of inland people settling in Taiwan, the conflicts between aboriginal peoples and immigrants⁴ escalated, including benefits, tradition, culture, and belief conflicts. Aboriginal peoples are in a disadvantaged position and mainly reside in mountain areas and less developed areas.

In the mid -19th century, Dominican missionaries came to Taiwan and initiated a rapid development stage of Catholicism. Catholicism quickly spread among aboriginal peoples: baptized aboriginal peoples accounted for 22% among the total number of people who were baptized from 1955 to 1958, whereas the population of aboriginal peoples only constituted 2% of a whole population (Chiu, 2006a). Catholicism also developed among the mainlanders at an amazing rate: from around 13,000 Catholic disciples to 265,000 within 10 years (Madsen, 2012). It is because some of the mainlanders were Catholic followers in mainland China, and several thousand Catholic priests were expelled from the mainland by CCP and then came to Taiwan to preach (Madsen, 2012).

⁴ There are two groups of corresponding terms: Taiwanese/Chinese (mainlanders) and aboriginal peoples/immigrants. Taiwanese people mainly refer to early settlers who immigrated to Taiwan before 1949, and its counterpart denotes the people who followed Chiang Kai-shek to come to Taiwan in 1949. Aboriginal peoples are different ethnic groups and they settled in Taiwan before the 17th century. The counterpart of aboriginal peoples are immigrants, who are Han, Hokkien- and Hakka-speaking Chinese people.

Similarly, Taiwanese Protestantism experienced a rapid stage in development from 1949 to the mid-1960s. A series of reasons lead to the blooming period of Protestantism: a large number of Protestant priests came to Taiwan, people seeking psychological dependence due to a long-term war trauma, and the support from western Protestant churches (Chiu, 2006c). American Protestant support played a crucial role in promoting the development of Taiwanese Protestantism. After the mid-1960s, the Protestantism developed rather slowly and almost stagnated, partly attributed to the Taiwan-U.S. relationship and the U.S. trap in the Vietnam War (Chiu, 2006c).

Taiwan has a rich tradition of folk religions. In around 1945 (End of Japanese rule), over 95% of Taiwanese people followed folk religions. There were 65% of Taiwanese adults followed folk religions even in 1985 (Chiu, 2006b). Especially in the early period of immigration, immigrants strongly depended on folk religions. During the reclaiming process, immigrants formed coexisting tribes or clans based on previous geographical relationships in mainland China, folk religions as the spiritual support and the basis of clan and tribe consolidation (Chiu, 2006b).

Taiwan also has Buddhism, Daoism, Confucianism, and Islam. These religions share the same origin with mainland China because these religions came to Taiwan with mainland immigrants. However, several important factors shape the development of Taiwanese religions. First of all, Taiwanese religions (e.g. Buddhism) were influenced by Japanese religions and culture. Taiwanese people were prevent from traditional Chinese religions and converted to the nexus of State Shintô in the Japanese colonial period (1895-1945) (Jones, 2003). In addition, Taiwanese religions (e.g. Catholicism and Protestant Christianity) were strongly supported by western countries whereas mainland Chinese religions were in an isolated situation after CCP took powder. Western religious organizations and religious

charities in Taiwan were in a blooming stage after the World War II. However, Christianity in mainland China was severely repressed by CCP before 1980s, and even today Roman Catholic in China cannot join the Patriotic Association⁵. Furthermore, Taiwan retained a richer tradition of folk religions (Jia & Wang, 2004), which is represented in diverse folk religions, more types of activities and projects, and wider social influences.

In sum, Taiwan is a pluralistic religion region. It can be roughly classified as three categories based on its origins (Taiwan Ministry of the Interior, 2005). The first category contains those traditional religions from mainland China, such as Buddhism and Daoism. The second category religions are from foreign countries, such as Protestantism and Catholicism. The third category religions refer those regional religions that were created in Taiwan, such as Teachings of the Heavenly Emperor (Tiandijiao, 天帝教). Since the 1990s, many new religions emerge in Taiwan, e.g. Maitreya Great Tao (Miledadao, 弥勒大道).

Religious Philanthropy in Mainland China and Taiwan

The spirit of philanthropy in Chinese society has a long history (Laliberté, Palmer, & Wu, 2011; Simon, 2013). According to Laliberté et al. (2011), before the modern notion of philanthropy emerged in China, Chinese religious associations had been conducting philanthropic and other social service. Ample evidence of notions of benevolence and compassion can be found in many Chinese religions (Laliberté et al., 2011; Simon, 2013). Considering the contents and length of the thesis, practices of folk religions will not be discussed. I mainly cover the domestic religions, i.e. Confucianism,

⁵ Chinese Patriotic Catholic Association (CCPA) is the only Catholic organization officially recognized by the Chinese government. CCP does not allow religious organizations own allegiance to foreign forces (Rome Pope) and thus CCPA is autonomous Pope.

Buddhism⁶, Taoism, and foreign religions i.e. Catholicism and Protestant Christianity in this thesis.

In Confucianism, *ren* is its core concept, which means “benevolence” and “humanity”. It is usually understood as an attitude of love. “Concern for public welfare was an idea with a long history in the Confucian tradition” (Simon, 2013, p. 56) .

Guangren Tang (the Hall for Spreading Benevolence) is a good example of Confucianist philanthropic notions. It was established in 1878 and aimed to help orphans and chaste widows.

Buddhism, the second traditional teaching, has a long and deep influence on the development of Chinese philanthropy. Buddhism greatly promoted the moral base of charity especially in the Song Dynasty (Simon, 2013). In recent decades, new forms of Buddhism have revived in Taiwan and greatly developed charities and social service such as Tzu Chi and Fo Guang Shan.

However, the most common form of religious practice and religious-based philanthropy is through folk religion, which integrates Buddhism, Taoism, and Confucianism. Folk religion is based on regions and often forms mutual aid associations. The benevolent temples were very common in mainland China before 1949 and now they are still widespread in Southeastern Asia, Hong Kong and Taiwan (Laliberté et al., 2011). These mutual-aid associations are mostly influenced by the notion of benevolence and charity.

⁶ Buddhism originated from Indian and was introduced into in Han Dynasty (206 B.C – 220 A.D). Buddhism has been well merged into Chinese notions and culture during the long-time developing. Therefore I classify it as domestic religions in the thesis.

From the 19th century, Protestant Christianity and Catholicism began to provide social services in China. Missionaries preached to Chinese people and also built hospitals and provided social services to help the poor and the victims of natural disasters. In the early stage of preaching, establishing hospitals and eliminating illiteracy were important goals of their missions (Laliberté et al., 2011).

Methodology

This thesis depends mainly on secondary resources and a field study conducted in Tzu Chi branches in the U.S.. Secondary resources include academic resources, e.g. journal articles, dissertations or theses, and conference papers, and non-academic resources, e.g. Tzu Chi websites, yearbooks, and government websites.

Plentiful research about Tzu Chi has provided abundant descriptions about Tzu Chi's organizational practices, such as missions, projects, interactions with government and so on. However, few of these studies have compared Tzu Chi in different regions, nor have they systematically studied Tzu Chi's institutional environment. Since no primary research is available in Taiwan and mainland China, this thesis depended on data from other research to compare and summarize these dissimilarities between Taiwan and the mainland.

The statistics about Taiwanese religious charities were gathered from S. Wang (2001) and the Taiwan Ministry of Interior (MOI). The MOI is in charge of Taiwan's internal affairs, and it publishes the *Statistical Yearbook of Interior* every year, which contains the number of religious NPOs, the kinds of social service they provide, and distribution of charities among different regions and religions. It is a comprehensive and authoritative resource that provides a basic understanding of the development of religious charities in Taiwan. In mainland China, the statistics about the number of churches and temples are from the State Administration for Religious Affairs of P.R.C (SARA). It is a Chinese government agency that is in charge of religious affairs. SARA provides the information about the Chinese government's religious policies, attitudes, and religious activities.

Fewer statistics about Chinese religious charities are available compared to Taiwan. It is because Chinese statistics bureaus do not compile the lists of religious charities and their social services. Therefore, this thesis could not outline the mainland China's religious sector and its trend as it did for Taiwan.

Religious Philanthropy in Taiwan

In the following paragraphs, I will discuss the development and current situation of philanthropic charities in Taiwan.

Firstly, I will discuss the historical development and characteristics of religious NPOs in Taiwan. To provide a clear contour of the development of religious charities in Taiwan, I made five tables to introduce the historical trends of religious charities after lifting the martial law and the distribution of charities of different religions. The five tables are as follows: The Development of Taiwanese Religious Charities after the Lifting of the Martial Law (Table 1), General Conditions of Social Services of Religions (Table 2), and General Conditions of Social Services of Different Religions in 1996/2001/2013 (Table 3-5).

By combining the political, economic and cultural background, I will further analyze the background and factors that influence the development of Taiwanese religious charities.

Table 1. The Number of Taiwanese Religious Charities by Type and Year

	Catholicism						Protestant Christianity					
	1941	1951	1961	1971	1981	lifting of martial law	1941	1951	1961	1971	1981	lifting of martial law
Medicine	3	14	20	4	2	3	2	12	8	3	-	10
Education	-	12	32	3	-	-	2	7	6	1	-	1
Children	-	-	2	1	1	1	2	3	34	2	-	1
Elder	-	-	1	2	1	5	-	1	2	1	1	24
handicapped	-	-	2	14	2	3	2	5	4	1	-	-
Women	-	-	1	3	2	1	-	-	-	1	1	3
Youth	-	1	6	6	2	2	2	4	12	8	3	1
Taiwanese aborigines	-	-	3	2	-	-	-	-	6	6	4	1
Teenager	-	-	-	1	-	-	-	-	2	2	-	-
Business Consultant	-	-	1	5	-	1	-	-	4	10	-	-
Community	-	-	-	-	-	-	-	-	-	4	1	-
Synthesis	-	3	6	7	-	2	-	1	4	2	4	4
Total	3	30	74	48	10	18	10	33	82	41	14	45

(continued)

Table 1. The Number of Taiwanese Religious Charities by Type and Year (continued)

	Buddhism						Total
	1941	1951	1961	1971	1981	Lifting of martial law	
Medicine	-	-	1	4	7	7	100
Education	1	1	2	3	1	4	76
Children	1	2	6	1	3	-	60
Elder	-	-	3	4	-	3	48
handicapped	-	-	-	-	-	4	37
Women	-	-	-	-	-	12	24
Youth	-	-	-	-	-	-	47
Taiwanese aborigines	-	-	-	-	-	-	22
Teenager	-	-	-	-	-	-	5
Business	-	-	-	-	1	1	23
Consultant	-	-	-	-	-	-	5
Community	-	-	-	-	-	-	5
Synthesis	-	-	1	2	-	4	40
Total	2	3	13	14	12	35	487

Adapted from “*Dang dai Taiwan di qu zong jiao fei ying li zu zhi de zhuan xing yu fa zhan [The transformation and development of religious nonprofit organizations in contemporary Taiwan ,]*” by S. Wang, 2001, Taipei, Taiwan: Hungyeh Publishing., p.99.

Table 2. The Development of Social Services of Religions (1981-2013)

End of Year	Medical Institutions		Cultural Institutions						
	Hospitals	Clinics	Universities & Colleges	Junior Colleges	Vocational Schools	Middle Schools	Primary Schools	Preschools	Others
1981	44	41	5	4	—	56	11	2,011	—
1986	32	100	5	6	—	40	11	593	—
1991	56	57	8	12	—	51	10	450	—
1996	63	58	10	1	8	28	9	564	689
2001	65	17	9	4	8	21	20	464	554
2002	54	17	9	2	7	23	13	479	550
2003	35	14	9	2	8	23	15	386	572
2004	24	9	9	2	5	26	10	375	529
2005	24	8	9	3	4	22	12	356	555
2006	28	6	9	3	3	24	13	362	587
2007	25	9	8	3	3	28	16	364	568
2008	24	11	11	5	3	25	15	352	555
2009	25	12	11	5	2	26	17	375	576
2010	25	12	11	4	2	26	16	355	535
2011	26	12	12	4	2	25	13	343	525
2012	26	10	13	5	2	27	15	343	529
2013	27	11	12	5	3	30	21	324	517

(continued)

Table 2. The Development of Social Services of Religions (1981-2013) (continued)

End of Year	Public Welfare & Charity Work					
	Homes for the Elderly	Institutions for the Disabled	Institutions for the Youth Guidance	Welfare Foundations	Social welfare Services Centers	Others
1981	14	—	—	—	—	—
1986	19	—	—	—	—	—
1991	21	—	—	—	—	—
1996	84	194	14	107	76	88
2001	19	28	14	84	76	156
2002	19	26	15	80	80	168
2003	22	19	6	71	78	169
2004	25	20	7	61	67	161
2005	22	18	8	101	106	174
2006	24	21	11	109	129	240
2007	25	22	16	84	130	214
2008	26	27	13	70	139	225
2009	26	29	11	71	127	223
2010	23	38	12	69	112	153
2011	22	31	13	73	118	212
2012	22	34	11	65	123	218
2013	24	33	11	95	119	192

Resources come from Taiwan Ministry of the Interior website: <http://sowf.moi.gov.tw/stat/year/list.htm> (Retrieved on June 17, 2016)

Table 3 General Conditions of Social Services of Different Religions in 1996

Religions	Medical Institutions		Cultural Institutions						
	Hospitals	Clinics	Universities & Colleges	Junior Colleges	Vocational Schools	Middle Schools	Primary Schools	Kindergarten Nursery Schools	Others
1996	63	58	10	1	8	28	9	564	689
Temples	21	45	3	1	4	2	—	136	426
Daoism	9	23	—	—	—	1	—	44	239
Buddhism	12	21	3	1	4	1	—	87	171
Li-ism	—	—	—	—	—	—	—	—	—
Tian Di Jiao	—	—	—	—	—	—	—	—	—
Yi Guan Dao	—	1	—	—	—	—	—	1	12
Tian De Jiao	—	—	—	—	—	—	—	4	4
Ru Jiao	—	—	—	—	—	—	—	—	—
Mi Le Da Dao	—	—	—	—	—	—	—	—	—
Others	—	—	—	—	—	—	—	—	—
Churches	42	13	7	—	4	26	9	428	263
Catholicism	17	7	2	—	4	21	7	200	93
Protestantism	25	6	5	—	—	5	2	224	164
Islamism	—	—	—	—	—	—	—	1	—
Tian Li Jiao	—	—	—	—	—	—	—	—	—
Others	—	—	—	—	—	—	—	—	—

(continued)

Table 3 General Conditions of Social Services of Different Religions in 1996 (continued)

Religions	Public Welfare & Charity Work					
	Homes for the Elderly	Institutions for the Disabled	Institutions for the Youth Guidance	Welfare Foundations	Social welfare Services Centers	Others
1996	84	194	14	107	177	88
Temples	41	23	4	81	69	33
Daoism	16	7	2	55	32	14
Buddhism	21	13	1	23	32	17
Li-ism	—	—	—	—	—	—
Tian Di Jiao	4	3	—	—	—	—
Yi Guan Dao	—	—	1	3	—	2
Tian De Jiao	—	—	—	—	3	—
Ru Jiao	—	—	—	—	—	—
Mi Le Da Dao	—	—	—	—	—	—
Others	—	—	—	—	—	—
Churches	43	171	11	26	108	55
Catholicism	15	59	1	5	32	28
Protestantism	24	113	10	21	61	36
Islamism	—	—	—	—	—	—
Tian Li Jiao	—	—	—	—	—	1
Others	—	—	—	—	—	—

Source from: Taiwanese Ministry of the Interior: <http://statis.moi.gov.tw/micst/stmain.jsp?sys=100> (Retrieved on June 17, 2016)

Table 4 General Conditions of Social Services of Different Religions in 2001

Religions	Medical Institutions		Cultural Institutions						
	Hospitals	Clinics	Universities & Colleges	Junior Colleges	Vocational Schools	Middle Schools	Primary Schools	Kindergartens Nursery Schools	Others
2001	65	17	9	4	8	21	20	464	554
Temples	10	11	4	4	2	3	6	154	403
Daoism	5	5	—	1	—	1	1	70	226
Buddhism	5	5	4	1	2	2	1	82	163
Li-ism	—	—	—	—	—	—	—	—	1
Tian Di Jiao	—	—	—	—	—	—	—	—	—
Yi Guan Dao	—	1	—	—	—	—	—	2	11
Tian De Jiao	—	—	—	—	—	—	—	—	2
Ru Jiao	—	—	—	1	—	—	2	—	—
Mi Le Da Dao	—	—	—	1	—	—	1	—	—
Others	—	—	—	—	—	—	1	—	—
Churches	55	6	5	—	6	18	14	310	151
Catholicism	31	4	2	—	6	14	9	157	63
Protestantism	24	2	3	—	—	4	5	149	88
Islamism	—	—	—	—	—	—	—	3	—
Tian Li Jiao	—	—	—	—	—	—	—	3	—
Others	—	—	—	—	—	—	—	3	—

(continued)

Table 4 General Conditions of Social Services of Different Religions in 2001 (Continued)

Religions	Public Welfare & Charity Work					
	Homes for the Elderly	Institutions for the Disabled	Institutions for the Youth Guidance	Welfare Foundations	Social welfare Services Centers	Others
2001	19	28	14	84	76	156
Temples	10	9	9	66	49	55
Daoism	5	3	4	47	31	22
Buddhism	5	5	3	15	14	32
Li-ism	—	1	1	—	—	—
Tian Di Jiao	—	—	—	—	—	—
Yi Guan Dao	—	—	1	4	2	—
Tian De Jiao	—	—	—	—	2	1
Ru Jiao	—	—	—	—	—	—
Mi Le Da Dao	—	—	—	—	—	—
Others	—	—	—	—	—	—
Churches	9	19	5	18	27	101
Catholicism	6	14	—	4	7	24
Protestantism	3	5	5	14	20	76
Islamism	—	—	—	—	—	—
Tian Li Jiao	—	—	—	—	—	—
Others	—	—	—	—	—	—

Source from: Taiwanese Ministry of Health and Welfare

http://www.mohw.gov.tw/cht/DOS/Statistic.aspx?f_list_no=312&fod_list_no=5355 (Retrieved on June 17, 2016)

Table 5 General Conditions of Social Services of Different Religions in 2013

Religions	Medical Institutions		Cultural Institutions						
	Hospitals	Clinics	Universities & Colleges	Junior Colleges	Vocational Schools	Middle Schools	Primary Schools	Preschools	Others
2013	27	11	12	5	3	30	21	324	517
Temples	6	5	8	2	—	8	8	63	351
Daoism	2	—	1	1	—	—	—	16	187
Buddhism	4	5	7	1	—	8	7	44	139
Li-ism	—	—	—	—	—	—	—	—	5
Tian Di Jiao	—	—	—	—	—	—	—	—	1
Yi Guan Dao	—	—	—	—	—	—	1	2	15
Tian De Jiao	—	—	—	—	—	—	—	—	2
Ru Jiao	—	—	—	—	—	—	—	—	1
Mi Le Da Dao	—	—	—	—	—	—	—	—	1
Others	—	—	—	—	—	—	—	1	—
Churches	21	6	4	3	3	22	13	261	166
Catholicism	9	6	3	3	3	19	10	142	52
Protestantism	12	—	1	—	—	3	3	116	108
Islamism	—	—	—	—	—	—	—	3	2
Tian Li Jiao	—	—	—	—	—	—	—	—	2
Others	—	—	—	—	—	—	—	—	—

(continued)

Table 5 General Conditions of Social Services of Different Religions in 2013 (continued)

Religions	Public Welfare & Charity Work					
	Homes for the Elderly	Institutions for the Disabled	Institutions for the Youth Guidance	Welfare Foundations	Social welfare Services Centers	Others
2013	24	33	11	95	119	192
Temples	11	21	6	81	74	64
Daoism	6	15	1	47	49	51
Buddhism	5	6	4	26	21	12
Li-ism	—	—	—	2	—	—
Tian Di Jiao	—	—	—	—	—	—
Yi Guan Dao	—	—	1	6	4	1
Tian De Jiao	—	—	—	—	—	—
Ru Jiao	—	—	—	—	—	—
Mi Le Da Dao	—	—	—	—	—	—
Others	—	—	—	—	—	—
Churches	13	12	5	14	45	128
Catholicism	8	10	4	5	14	38
Protestantism	5	2	1	9	31	88
Islamism	—	—	—	—	—	—
Tian Li Jiao	—	—	—	—	—	2
Others	—	—	—	—	—	—

Source from: Taiwanese Ministry of Health and Welfare

http://www.mohw.gov.tw/cht/DOS/Statistic.aspx?f_list_no=312&fod_list_no=5355 (Retrieved on June 17, 2016)

Table Analysis

Period analysis. According to Table 1, the total number of religious charities has increased since the 1940s. However, the trend of the development was zigzag, with the number of most kinds of religious charities reaching their peaks in the 1960s and declining since then. Taking youth charities as an example, the number of Catholic youth charities reached six in 1961 and 1971 but went down to two after lifting of martial law. The zigzag development also occurred in the Protestant youth institutions (Table 1). The number of Buddhist charities in most fields were comparatively less than that of Catholicism and Protestantism before the lifting of martial law, but the Buddhist charities approximately maintained the increasing trend, which did not have an apparent peak or trough.

After the lifting the martial law, the number of charities in most fields kept declining (Table 2). Among three categories of institutions (medical institutions, cultural institutions and institutions of public welfare and charity work), the degree of decline in medical institutions is the most severe. For instance, the number of religious hospitals and clinics dropped from 63 and 58 in 1996 to 27 and 11 in 2013, decreasing by 57.14% and 81.03% respectively (Table 2). Most kinds of institutions in the field of public welfare and charity work also declined, especially institutions for the disabled dropping by 82.90%. However, the development of cultural institutions changed with different types of institutions. The number of primary schools, middle schools, and universities and colleges was increasing at different levels, while vocational schools and preschools declined rapidly (Table 2).

Trend analysis among different religious NPOs. To better understand the roles and contributions of different religions, I have adopted the same classification method as the Taiwanese Ministry of Health and Welfare. This method classifies the Daoism, Yi Guan Dao, Buddhism⁷ and other indigenous religions in the “temple” category and classifies Catholicism, Protestantism, Islam and other foreign religions in the “church” category (From Table 3 to Table 5). The two categories of religions have different preferences in developing social services. In medical institutions, more than 60% of hospitals were established by church religions while the majority of clinics were created by temple religions (Table 3). Nowadays with the rapid decline in the clinics run by temple religions, the proportion of clinics between the two categories of religions is almost the same (See Table 3 and Table 5). The total number of hospitals has been decreasing, but the hospitals run by church charities still account for the majority.

In cultural institutions, the majority of schools (from primary schools to universities) were built by church religions (Table 3). However, the number of universities and colleges supported by church religions in recent years has decreased by 42.9% from 1996 to 2013, and the counterpart of temple religions has surpassed it (Table 5). Among the institutions of public welfare and charity work, most kinds of charities in this category were also run by church religions in 1996 (Table 3). Similarly, these church charities have been declining rapidly and now the temple charities account for the majority (Table 4 and 5). For instance, 61% of social welfare service centers (Table 3) were run by church religions in 1996, but now only 37.8% of them are run by church religions. Welfare foundations were special among all types of religious charities since

⁷ Buddhism was transmitted to China from Indian in Han Dynasty (206 BCE-220 CE). Buddhism was highly integrated with Chinese indigenous culture so it often regarded as an indigenous religion.

welfare foundations run by temple religions are always accounting for the majority (around 80% or above) from 1996 to the present (from Table 3 to Table 5).

In the past 20 years, the number of most types of NPOs has been declining (Table 2). For example, hospitals and clinics have been declining by 57.14% and 81%, respectively (Table 2). Charities in the category of public welfare and charity work have also experienced different levels of decline, from 11.21% (Welfare Foundations) to 82.99% (Institutions for the Disabled) from 1996 to 2013. Nonetheless, the social welfare service center is an exception since it has increased by 56.68%, from 76 in 1996 to 119 in 2013. Unlike the other two categories of charities, about half of cultural institutions slightly increased in number (Table 2). For instance, primary schools increased from 11 in 1981 to 21 in 2013.

Social welfare organizations run by western religions have experienced several stages (Table 1). The first stage is the traditional philanthropy (from the 1940s to 1960s), which focuses on education and medical health. At this stage, the majority of religious charities were operated by western religions (mainly Catholicism and Protestantism) whereas Buddhist charities had a rather limited number. Besides providing social services, western religions also played other roles such as advocacy and sermon (S. Wang, 2001; Y. Zhong, 2005). Entering the 1970s (the second stage), the church charities entered a transformation stage. Church charities covered more types of service and more people in need and began to pay more attention to the disabled and to women in this period (Table 1), as well as continuing to support medical health and education (S. Wang, 2001). At the second stage, the number of medical and educational institutions rapidly decreased whereas the charities for women and the disabled increased significantly (Table

1). In the 1980s (the third stage), religious charities developed into a stage of diversity. They began to pay attention to more fields and to cover more other marginalized people such as Taiwan Indigenous Peoples, fisher men and so on⁸. However, the total number of religious charities in the 1980s was less compared with that of the 1960s and 1970s. The types of social service that church religions provided were closely related with social problems and social issues at that time (S. Wang, 2001).

The pattern of temple religions was different. Table 1 indicated that the number of Buddhist charities were increasing from the 1940s to the 1980s, which was rather different from the western religious charities. Since the 1990s, the temple charities also experienced decline in medical institutions and cultural institutions (Table 3/4/5). However, most types of temple charities in public welfare and charity work remained the same and even increased slightly.

Overall, both temple and church charities experienced the zigzag pattern in the past 60 years. Temple charities began to develop charitable organizations later than church charities and their size and number were also smaller than that of church charities. In most types of charitable organizations, the number of church charities surpassed the temple charities. The church charities also provided more diverse services and served more people.

Social Contexts of Religious Charities in Taiwan: State, Society and Religion

The development of religious charities is predicated on the social context, which directly affects the number of charities, the types of services, the patterns and distribution

⁸ Resource from the Presbyterian Church in Taiwan <http://www.pct.org.tw/links.aspx>

of different religious charities. Under the influence of the macro-environment, religious charities show distinctive characteristics at different stages of the development.

1945-1965: the patron-client period. In 1945, Japan returned the sovereignty of Taiwan to the Republic of China, and four years later, Chiang Kai-shek and the remaining KMT forces fled to Taiwan. Chiang Kai-shek retained the absolute power and implemented an authoritarian regime in Taiwan. The international environment was friendly to Chiang's government since the American government actively assisted and supported the KMT to recover economics and counterattack mainland China on one hand; on the other hand, the KMT government was the legitimate representative of China in the United Nations, which was conducive for international religious groups to implementing programs in Taiwan.

In terms of social welfare policy, the KMT government implemented the patron-client and residual welfare policy (C.-W. Lin, 2005). Patron-client networks were important methods that KMT adopted to maintain the authoritarian regime. "Patron-client politics refers to a reciprocal exchange between two actors of unequal political power and socioeconomic status. Patrons offer material and nonmaterial goods to supportive clients, who in return lend political support to their patrons (Wu, 1987, p.14-15). To ensure the cohesion of ruling coalitions, the ruling elites in some authoritarian regimes allocate political and economic privileges among loyal clients." (Tien, 1996, p. 107) In this stage, the KMT government still intended to counterattack mainland China so it adopted a large military budget (W.-I. Lin, 2012) and the budget for social welfare was rather limited. In addition, the government assigned the majority of remaining social welfare resources to the military, officials and teachers, who were regarded as the most important forces to

maintain social stability (W.-I. Lin, 2012). Marginalized groups and other welfare programs attracted little attention. This welfare system is called “residual” (C.-W. Lin, 2005). Therefore, this institution left much space for religious charities.

This period (1940s – 1960s) was also called a stage of traditional philanthropy, when western religious charities mainly focused on supporting medicine and education (Wang, 2001). After World War II, Taiwan encountered the arduous task of restoring the society and its industries. Western religious groups played several roles in Taiwanese society, such as the service providers, social advocacy, and the vanguard of society. Some scholars called these religions as “practical religion” (Leiby, 1984) since they actively cared for secular affairs. Nonetheless, the expansion of social service is also a process of preaching (Wang, 2001; Zhong, 2005).

At this stage, there were few temple charities in Taiwan. Because the society was devastated and the economy was depressed after World War II, most believers were not self-sufficient. Unable to support themselves, they were certainly not able to donate money to temples, which was one of the most important funding sources for temple charities. However, church charities obtained funding from overseas and had a long history of developing charities. Thus, the church charities played a much more important role in providing social welfare at this stage.

1965-1989: the transition period. In the 1960s, Taiwan built export processing zones and actively expanded the exportation trade. Since the 1960s, Taiwan’s economic situation has greatly improved, the average economic growth from 1961 to 1971 reaching

9.0% on average⁹ per year. The production from manufacturing industry was around nine times that of agriculture production in 1981¹⁰.

The KMT government also began to enhance social welfare policy to deal with a series of social problems brought by rapid industrialization. The government promulgated a set of policies and laws such as Social Assistance Investigation of Taiwan Province Law (1967), Labor Insurance Rules (amended) (1968), Plan to Re-construct the Poor and Disabled (1972), and Plan for Health and Wealth (1973)¹¹. Even though the KMT government implemented many new laws, Holliday (2000) argued that this social welfare was still productivism-oriented. He explained that “the two central aspects of the productivist world of welfare capitalism are a growth-oriented state and subordination of all aspects of state policy, including social policy, to economic/industrial objectives” (Holliday, 2000, p. 709). Therefore, these new laws and policies did not really change the situation of social welfare in Taiwan, which still only benefited specific occupations such as government officials and military personnel.

The international environment gradually switched to being favorable to the Peoples’ Republic of China (PRC). In 1971, the United Nations recognized PRC as “the only legitimate representative of China to the United Nations” and expelled “the representatives of Chiang Kai-shek from the place which they unlawfully occup[ied] at the United Nations”¹². In the 1970s, the relations between PRC and the U.S. improved,

⁹ From Taiwan National Statistics <http://statdb.dgbas.gov.tw/pxweb/Dialog/NI.asp> (Retrieved April 6, 2016)

¹⁰ From Taiwan National Statistic <http://statdb.dgbas.gov.tw/pxweb/Dialog/Saveshow.asp> (Retrieved April 6, 2016)

¹¹ From <http://www.npf.org.tw/post/3/5577#sthash.wGRBFc7n.dpuf>.

¹² From United Nations General Assembly Session 26 Resolution 2758. Restoration of the lawful rights of the People's Republic of China in the United Nations A/RES/2758(XXVI) page 1. 25 October 1971. [http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/2758\(XXVI\)](http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/2758(XXVI)) Retrieved 2/26/15.

and the American government transferred diplomatic recognition from Taipei (Taiwan) to Beijing (PRC)¹³. Many western countries began to establish diplomatic relations and no longer acknowledged Taiwan's position in the United Nations. A series of great changes in the international environment drove Taiwan into diplomatic isolation. Besides the failure in diplomacy, Taiwan also suffered from the withdrawal of international organizations at this stage. Many international organizations only supported sovereign states, so once Taiwan was expelled from the UN, these organizations withdrew their branches in Taiwan.

Religious charities in the 1970s went through a transitional stage (Wang, 2001, p. 101). Religious charities were expanding their scope to assist labor, fishermen, Taiwanese aborigines, abused children and so on (Y. Zhong, 2005), while the number of religious charities in traditional supportive fields, medicine and education, decreased sharply (Table 1). This change corresponded with the social circumstances. With the expansion of industrialization and the growth of exports in the 1970s, the capital-labor conflicts also escalated and became intense. Some labor organizations formed and helped workers to protect their rights. The conflicts between Taiwanese aborigines and government and Han Nationality, respectively, also became intense due to several reasons including government's policies and rules (Chen, 2009). Religious charities aiming to help aborigines were gradually organized in this context.

Due to the rapid change of the international environment in the 1970s, the number of church charities, which depended on overseas sources, decreased (Table 1). However, some new religions (mainly Buddhism) have emerged since the late 1960s. For example,

¹³ Based on the 1979 U.S.-P.R.C. Joint Communiqué <http://www.state.gov/r/pa/ei/bgn/35855.htm> (Retrieved on April 6, 2016)

the most famous Buddhist organizations (sects) in Taiwan, Tzu Chi and Fo Guang Shan, were created at this stage. Most of the new religions are temple religions. The social services they provided have been scattered and unsystematic, mainly focusing on temporary disaster relief and poverty relief (Zheng, 2010).

When entering into the 1980s, an increasing number of social groups formed. The lifting of the martial law in 1987 positively promoted the development of associations and the establishment of the Democratic Progressive Party (DPP). The DPP and social movement organizations had more chances to have their voices heard and attracted more attention to social welfare policies (Lin, 2012). In the 1980s, a series of laws and policies were issued such as the Program to Strengthen Infrastructure of Grassroots Level (1983), the Program to Increase Farmers' Income (1983), the Labor Standards Act (1984), and the Farmers' Health Insurance Rules (1989)¹⁴. Protestant charities still expanded the scope of their services they provided, and Presbyterianism actively participated in the social activities of "caring for human rights" (Zhong, 2005, p. 35).

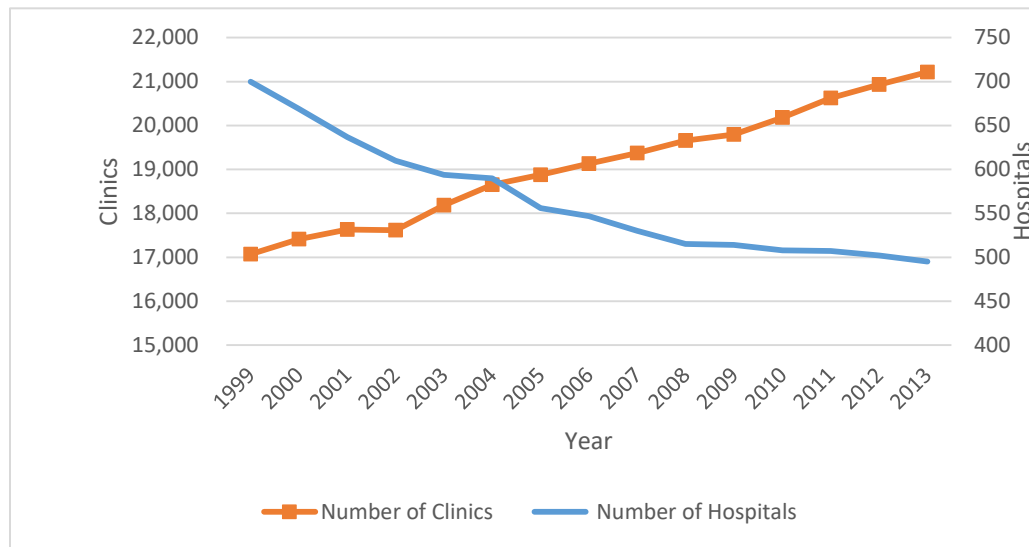
Since the 1990s until present: diversity and pluralism. Taiwanese economic slowed to 6.3% per year since the 1990s and it has gradually lost its advantage as an export processing region compared with other developing regions such as mainland China and Southeast Asian countries. The DPP became the ruling party in 2000, which was a significant milestone in history and ended the times of Kuomintang's monopoly of power. Social welfare achieved great progress during the DPP's duration (2000-2008), especially in the aspects of old-age benefits, employment safety and gender equality (Lin, 2012).

¹⁴ <http://www.npf.org.tw/post/3/5577>

More social welfare-related laws have been issued but the number of religious charities has been declining. I will take the health care services as an example here. Health care services in Taiwan are delivered through a predominantly private system. For example, 70% of Taiwan's hospital beds are private and 53% of all doctors work in private clinics. The rest of Taiwan's doctors work in hospitals, many of which are private (Cheng, 2010).

There is a wide discrepancy between the very high bed occupancy rates in large hospitals (especially medical centers) and the much lower rates in small and medium-size hospitals. Over time, the trend for the hospital sector has been towards even greater concentration of resources and delivery of services in large hospitals, especially in medical centers where high-tech medicine is available. Indeed, while the total number of beds has increased rapidly since the implementation of the National Health Insurance in 1995, many small and medium-size hospitals in Taiwan have closed their doors or reduced their number of beds. Small and medium-size hospitals simply are not in a position to compete with the large hospitals for resources, and thus cannot adequately compete for patients. The Figure 2 below shows the decrease in the total number of hospitals and the increase in the total number of primary care clinics, respectively (Cheng, 2010).

Figure 2: Changes in the number of hospitals and clinics in Taiwan (1999-2013)



Resources come from Taiwan Ministry of Health Welfare http://www.mohw.gov.tw/en/Ministry/Statistic.aspx?f_list_no=474&fod_list_no=5170 (retrieved on Oct.3 2016)

In 1988, Taiwanese hospitals were classified into four categories after accreditation: medical center, regional and local hospital, and clinic. The payment to the hospital varied with different levels of hospitals. Medical centers got the highest payment while clinics obtained the lowest payment. Therefore, hospitals competed to transform to medical centers for better payment. The number of hospitals decreased by 29.3% from 1999 to 2013.

Like other hospitals, the hospitals which were operated by religious charities also declined in the past several decades. With the specialization of work and concentration of resources, religious charities lacked the competitiveness to build big hospitals and medical centers due to the limited funding and technology. This also may have been related with health insurance reform, which needs further research.

Summary

Church charities experienced consistent and rapid growth up to the 1960s but have since decreased significantly. Meanwhile, temple charities have maintained a consistent but slow growth. Religious charitable organizations in Taiwan experienced a zigzag progress. After World War II, religious charities played an active and significant role in poverty relief and social recovery. They even provided social services earlier than the Taiwanese government and took care of the people in need, which were important complements of government. In the early period, church charities were more important and played a positive role in restoring society.

Religious charities now cover a wider and more diverse scope of social services, even though the total number of religious charities has declined. Religious charities are far more than a service provider. They not only provide service, but also actively protect basic rights, advocate, and struggle for social justice (Zheng, 2010). However, the reasons for the decline of these charities are complicated, and the factors may influence each other. For example, due to professionalization and specialization, more resources (money and technology) are needed to build a hospital or medical center, which makes the building more difficult than before. This might be one of the reasons for the decline of religious charities in the medical field, but more research is needed.

The relationship between religious charities and the government is subtle and changing. At the early stage, religious charities in Taiwan actively conducted poverty relief and service provision. They were important complements of government. During the 1970s and 1980s, the Taiwanese economy experienced dramatic development, and society experienced huge reforms. The government also expanded the social welfare

system and gave more attention to social services. At this time, the relationship between religious charities and the government switched to a partnership. However, since the church charities also play the role of advocating and fighting for social justice, the relationship with the government is sometimes tense.

In the whole process, church charities and temple charities developed along rather different trajectories. Church charities developed earlier and obtained abundant experience overseas, which led them to develop more systematically and professionally. The mid-1960s was a key turning point because church charities seriously decreased after that. Several factors may contribute to the decline. First of all, the development of western religions in Taiwan entered a slow-growing or even stagnant stage. The U.S. was struggling to cope with the Vietnam War and the domestic anti-Vietnam War movement in the 1960s, which left no energy to support Taiwan. Taiwanese Protestantism had a close relationship with the U.S. so its development almost came to a standstill (Chiu, 2006c). Additionally, a series of events led to the fading of Catholicism in Taiwan. The Roman Pope changed theological theories and the way to operate, resulting in conflicts between clergies and laities (Madsen, 2012). The missionaries who came to Taiwan in the 1940s became old and could not widely preach like before (Li, 1991). Furthermore, the United Nations no longer recognized Taiwan's diplomatic position, and many international religious organizations withdrew from Taiwan, which also contributed to the decline of religious charities. The development of temple charities increased with the expansion of the government social welfare system. On one hand, the temples have obtained more donations from disciples with the improvement of the economy; on the other hand, the government also has encouraged or urged temples to assume more

responsibility (Zheng, 2010). However, the temple charities lack plans, and the service provision is scattered or residual. In addition, constructing public infrastructures also aims to attract more disciples and donations, which is more self-interested. The scopes of social service that temple charities provide is also narrower than church charities. Comparatively, their relationship with the government is less tense (Zheng, 2010).

Overall, religious charitable organizations in Taiwan have obtained legal protection, and they are closely entangled with public affairs. Even though sometimes their relationship with government is tense, religious charities and government have heavily depended on each other.

Religious Philanthropy in Mainland China

Introduction

The religious charitable sector in mainland China experienced a different developmental trajectory. In this section, I will briefly discuss the several stages of religious philanthropic organizations, the characteristics of the present stage, and the background of the development. Through comparing the religious charitable development between mainland China and Taiwan, I find some similarities and differences in their developmental trajectories. Several hypotheses will be proposed in the next chapter.

Several Stages of Religious Philanthropy in Mainland China

Chinese religious philanthropy before 1949. In traditional China, religious organizations conducted substantial and diverse philanthropic activities and social services (Simon, 2013). The disciples and clergy of Buddhism, Daoism, and Confucianism conducted benevolent behaviors or formed organizations such as orphanages to help the people in need (Laliberté et al., 2011; Simon, 2013). As discussed in the previous chapter, the most common practical form of religious practice and religious-based philanthropy was through popular religion. The temples were not only the places where people went to pray and sacrifice, but also the places where the poor obtained free medical services (Laliberté et al., 2011).

In the 19th century, an increasing number of missionaries entered China with the growth of the Opium trade, bringing western thoughts as well as western religions (Miller, 2006). In this period, Protestant and Catholic missionaries provided social services and carried out charitable organizations, such as building western education and hospitals. Healthcare was the earliest sector that was conducted by churches. Advanced

western medical techniques were brought in and saved a lot of people's lives (Zhou & Zeng, 2006). The hospitals and clinics set up by churches were spread from coastal areas, e.g. Shanghai and Guangzhou, to inland provinces, such as Yunnan and Shanxi Provinces (Zhou & Zeng, 2006). The expansion of religious charities was also a process of preaching; numerous people were converted to disciples.

In the first half of 20th century, religious charities still expanded. Here are some statistics about the contribution of British and American Protestant Christian churches: by 1937, they built 300 hospitals, 21,000 beds, and 600 small clinics. French Catholic churches also created around 70 hospitals, which owned around 5,000 beds (Zhou & Zeng, 2006). In the survey of 1918, in Jiangsu Province alone there were 29 Protestant hospitals. Besides, many famous college hospitals were also established by religions such as Peking Union Medical College Hospital and Xiangya School of Medicine. In addition, a lot of famous colleges and universities were also established by churches such as Yenching University, University of Nanking, and Lingnan University (Guangzhou). What was more, middle schools and primary schools spread all over the country. The church schools were almost free, which provided the poor children with educational opportunities (Wei, 2008).

Buddhism, Taoism and folk religion had the tradition to create charities to help the marginalized people. When missionaries came in the 19th century, philanthropic organizations were built with western forms and ideas. Overall speaking, the religious philanthropy in traditional China prospered.

Religious philanthropy of People's Republic of China. After the CCP took power, the philanthropic sector and religious sector stagnated. The government closed,

disbanded or nationalized all charities. A small number of charities remained but the government became the only financial supporter. The government also set up some new philanthropic organizations, but all the funding was from the budget exclusively (Zhou & Zeng, 2006).

The religious sector in mainland China recovered in the 1980s. Religious organizations began to conduct political rehabilitation, recovered the daily religious work, restored working temples and churches and reorganized religious personnel. Until the end of the 1990s, only a tiny number of religious organizations began to initiate and explore the religious philanthropic and public services. Some religions began to form their own organizations for public goods in the 1980s rather than only donating as in the past (Zhang, 2008). For example, Buddhism formed philanthropic organizations to assist education, alleviate poverty, and relieve disaster at this stage. Jinde Charity, another instance, the first and also the largest Catholic nonprofit organization in China, was established at this stage, too (Gao, 2008). Since 2000, the number of religious charities has been increasing rapidly, and the services they provide also have become more diverse. Village temples, which are the setting for popular religions sacrificing and praying, also gradually play an increasingly important role in providing social services (Laliberté et al., 2011). I will discuss this point later.

Deng, Zheng, and Xie (2008) analyzed the resurrection of religious charities in mainland China from the perspectives of demand and provision. The economic reform and open policy has been carried out for more than 30 years. Inequality and social problems have been increasing due to immature market, morality disruption, and government failure and so on. The polarization of the rich and poor also aggrandizes the

risk of social instability. Both market and government failures leave space for religious charities to develop. In addition, the religious organizations also have the impulse to promote the social services and assist the people in need because most religious doctrines have the notions of “philanthropy” and “charity”. For the aspect of provision, the policy environment becomes more flexible and loose. The increasing number of disciples and religious organizations also provide a huge potential resource for social services. Therefore these factors become important conditions for the development of religious philanthropy in China.

Since few surveys of religious philanthropic organizations have been conducted, I can just show some statistics to reflect the religious donations (see Table 6 below).

Table 6. Buddhism Contributions in Social Services¹⁵

Time	Events	the amount of donation (RMB)
1991	Anhui, Jiangsu Provinces Floods	5 million
1996	Disaster Relief	2 million
1998	Chang Jiang, Nen Jiang-Songhua River Floods	40 million
2003	Prevent SARS disease	5 million
2004	Indonesia Tsunami	13 million

Adapted from “Religious NPOs: New model of religious social services” by G. Deng, Q. Zheng, and X. Xie, 2008, *Retrospect and expectation of Chinese religious philanthropic career*, Beijing, China: China Religious Publisher, p. 102.

¹⁵ In mainland China, donation goes beyond individuals’ good willing. It is also a result of political mobilization especially when encountering severe disasters. The amount of donation is often used as an index to assess officials or organizations. Therefore, the amount of donation not only simply represents the public’s willingness and humanity, it is a result that is attributed by many complicated factors, such as the effectiveness of political mobility and political game. The donation of Indonesia Tsunami is an international assistance and it also involves political mobility. This is different from the donation organized by individuals or organizations to support foreign countries. The former one contains state willingness while donation implemented by NPOs reflect more voluntary spirits. Foreign nonprofit organizations are forbidden to accept donations in mainland China according to Chinese laws. The case of foreign NPO will be discussed in later text.

The Characteristics of Religious NPOs in Mainland China

Religions have a long tradition of conducting philanthropic events. Chinese religions also promote the voluntary spirit and develop social services in many regions. For example, some large Buddhist temples, e.g. the Nanputuo temple in Xiamen, are centers for local charity. They collect significant money from disciples and redistribute this to programs that assist the elder or sick people (Madsen, 2011). Similarly, some Christian NPOs, e.g. Catholic Jinde Charities, also promote the social services and provide assistance for developing community leadership (Madsen, 2011). Chinese religious NPOs have some distinct characteristics comparing with those in Taiwan.

First of all, the total number of religious charities is small, and religious charities are distributed rather unevenly. In some provinces or cities, the religious charities are active; while in some other places, there are few charities. For example, there were 212 Catholic hospitals and clinics nationwide in 2007 (Zhang, 2008), 66 of which were in Shaanxi Province and 51 of which were in Hebei Province. However, only one was in Guangxi and Jilin Province respectively. The scope of religious charities are also limited in local areas. The development level of these charities is also rather different (J. Liu, 2008).

Secondly, the religious charities are still in a primitive stage overall. In the legal aspect, there have not been any specific laws to guide the religious issues and religious philanthropy sector until now (J. Liu, 2008, 2012). In addition, religious charities lack the professional knowledge and skills in social welfare, religious welfare, and social work. The goal of Chinese religious philanthropy is mainly still to assist instant and temporary poverty or disaster relief. Besides, the service providers are mainly priests, sisters, or

disciples, who lack particular training and professional knowledge (J. Liu, 2008). The total number of religious charitable organizations is also small. There is even no nationwide survey and statistics to assess the development of religious charities. Therefore we lack a basic understanding of the overview of the religious charities.

Thirdly, the types of social services provided by religious charities are rather limited. According to Wei (2008), the core philanthropic activities are mainly disaster relief, poverty alleviation, helping children to go to schools and assisting the disabled and the old. Since the CCP took power, no university and omnibus hospital has been built.

Another interesting point worth noting is that village temples or solidary groups even play the role of supervising village cadres and promoting the provision of public services in some rural areas. After the CCP took the power, all temples, shrines, and ancestral halls were regarded as superstition, and most of them were demolished. However, the village temples and folk religions have gradually revived in recent years. Tsai (2002, 2007a, 2007b) found that the villages with solidary groups had better public services such as roads, schools and infrastructure. Solidary groups, such as lineages, temples, and churches, have reorganized many social, religious, and social welfare activities, which promoted the revival of philanthropy in village areas. At the same time, solidary groups also indirectly pushed the village cadre to improve the public services by integrating supervision and informal accountability (Tsai, 2002, 2007a). Tsai (2007b) found that “ people are more likely to use moral standing to reward local officials for good public goods provision when there are local solidary groups – groups based on shared moral obligations as well as shared interest” (p. 355). Tsai (2007b) pointed out when the structure of solidary groups can overlap and coordinate with government

structures, solidary groups can supply local government officials with consequential incentives, motivating government to offer public services.

The Macro-environment of Religious Philanthropy in Mainland China

In this part, I will briefly discuss the macro environment of religious charities since 1949, including religious policy, the development of non-religious philanthropic organizations, social and economic change.

Religious policy in mainland China since 1949. The relationship between the CCP and religions has been changing. According to Laliberté (2011b), the evolution of the religious policy of the CCP after 1949 can be divided into three stages.

The first stage is from 1949 to 1957. Freedom of religions was partly reflected in individuals whereas religious organizations rarely had space to develop. The Constitution protected the “freedom of religion” of individuals but limited the social expression and organization of religions (Laliberté, 2011b). Religious associations were discouraged and were not allowed to be involved in the fields of health care and education since this may be regarded as subversive actions (Laliberté, 2011).

The second stage is during the Great Leap Forward and the Cultural Revolution (1957-1978). Preceding policies regarding individuals’ right of religions were repudiated. The religions suffered severe sabotage: clergy had to return to mundane life, and believers were ridiculed, outraged or even physically attacked (Laliberté, 2011b). At this stage, religions were almost wiped out (Madsen, 2011).

The third stage is from 1978 until present. The Reform and Opening brought limited space for religions. The State Administration of Religious Affairs (SARA), which had been abolished during the Cultural Revolution, was reinstated since Deng Xiaoping

took power in 1978. The revised Constitution stipulates individuals can enjoy the freedom of religions again (in theory) but holding religious ceremonies, fundraising and proselytizing are severely restricted to the places (usually churches, temples and mosques) which are registered with agencies(Laliberté, 2011b).

The CCP also transforms the pattern and the form of the religion sector for the purpose of control. As discussed above, diffused and institutional religions mixedly existed in traditional China, and the boundaries between daily practices and religious ceremonies were blurring. However, modern regimes repressed or excluded the patterns of diffused religions and forced existing religious patterns to meet the requirement of its rule. For example, the CCP government only recognizes five religions (Buddhism, Daoism, Islam, Protestantism, and Catholicism) from all the religions that existed in China and have legitimized and institutionalized the five religions (Goossaert, 2011). The CCP government has also re-divided the people into two groups: believers and nonbelievers of the institutionalized religions, with not recognizing those people who believe folk religions or worship ancestors. As a result, the religious communities, on one hand, have been resisting such policies; on the other hand, more and more people declare that they are disciples of the five religions (Goossaert, 2011), which is beyond what the CCP expects.

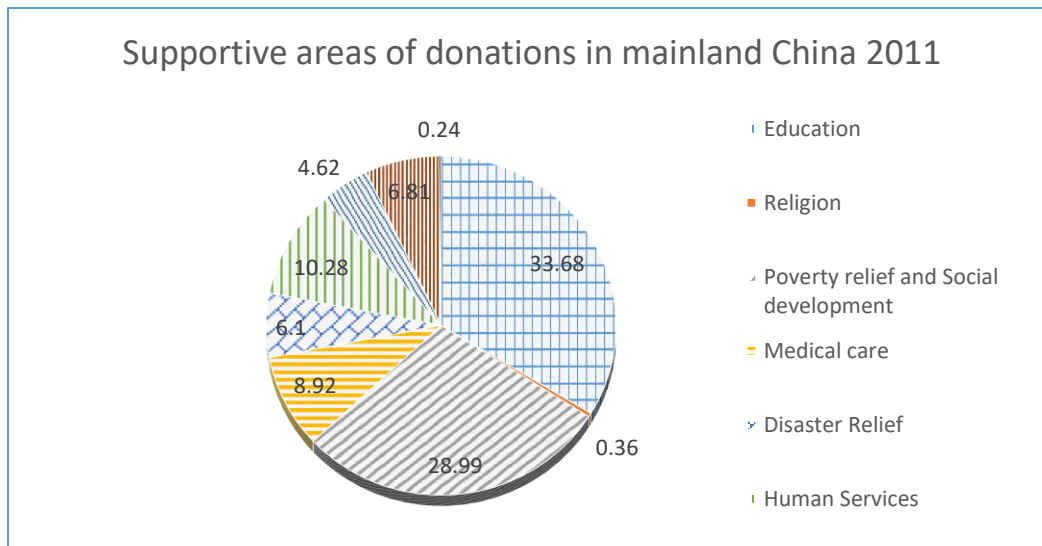
In recent years, the political and legal atmosphere seems to have become more flexible. The Chinese government's principle of "harmonious society" gives more space for religions. All levels of the Chinese government appear to show more support for religious affairs, even though the support is limited in some aspects. The renaissance of Buddhism is utilized by local governments to attract more tourists and stimulate the local

economy. Islam, which is mainly distributed among frontier minorities, is regarded as an important diplomatic tool by the Chinese government to improve its relationship with neighbor countries (Laliberté, 2011b), considering the fact that the neighbor countries share more common culture and religions with minority Muslims in China.

Even though the atmosphere seems more flexible than before, the religious policies and regulations are still ideology-driven and have no substantial variation compared with that in the pre-Cultural Revolution stage (F. Yang, 2012). Furthermore, there are some aspects of the Chinese religious renaissance that is believed to be away from civil society. Some Catholic communities, especially in the countryside, may adopt a hostile attitude toward outsiders and to the state as they had been victims of heavy government repression for decades (Madsen, 2011). Not only local deity worship, but also Buddhist, Daoist, and Christian worship may appear to be anti-rational and anti-modern. In Chinese cultural aspects, “Chinese religions point away from the sober, civil, interlocking voluntary social association that Western theories presume to be the basis of a democratically oriented civil society” (Madsen, 2011, p. 36).

Due to long-term repressive religious policies and ideology propaganda, the public in mainland China lack understanding of religions, and they also do not pay attention to the development of religions. From the Figure 3 below we can find that only 0.36% of donations were used in supporting the religious sector, comparing with education (33.68%) and poverty relief and social development (28.99%). Without obtaining the public’s understanding and trust, it is difficult for the religion sector to carry out charitable projects.

Figure 3. Distribution of Donations in Mainland China 2011.



Adapted from “2011 China philanthropic donation report,” by Z. Meng, J. Peng, and Y. Liu, 2012, Beijing, China: Chinese Society Press, p. 165.

Overall, Chinese religious NPOs face many obstacles including sensitive religious identity, long-term repressive religious policy and lacking the public’s support. The roots of Taiwanese religions are better reserved and the religious basis in Taiwan is more solid. The martial law was lifted in 1987 but the politics had become relaxed before that. The comparatively relaxed political atmosphere created space for the religious development.

The previous sections are a basic summary of historical stages and institutional environment of religious NPOs in China and Taiwan. In the next section, I will discuss a Buddhist charitable organization that operates in the two places. Through the discussion of this organization, I will bring forward a preliminary analysis framework and then outline an agenda for future research.

A Comparative Case Study Based on Tzu Chi

Introduction to Tzu Chi

The Buddhist Compassion Relief Tzu Chi Charity Foundation (Tzu Chi) is the largest Buddhist charitable organization in the world. It was established in 1966 on the east coast of Taiwan by Master Cheng Yen and some of her disciples. Today, it has developed branches and offices in 48 countries and regions¹⁶. Mainland China is one of the most important regions where Tzu Chi aims to develop its programs. In more than half of the provinces in Mainland China, Tzu Chi has conducted projects or organized charitable activities.

Tzu Chi in Mainland China

Tzu Chi's contact with mainland China. The first time that Tzu Chi provided charitable service for Mainland China was in 1991, when Central China and East China suffered devastating floods¹⁷. At that time, the relationship between the mainland and Taiwan was very sensitive and unclear. In order to get access to the mainland and to assist victims, Wang Duan-zheng, the vice president of Tzu Chi, expressed Tzu Chi's charitable spirit and promised not to preach and to avoid political involvement. Finally, Tzu Chi reached a compromise with the mainland government¹⁸. This opportunity to provide disaster relief allowed Tzu Chi to initiate its charitable programs in mainland China.

¹⁶ This is the data in 2012:

http://tw.tzuchi.org/en/index.php?option=com_content&view=article&id=1092&Itemid=282&lang=en

¹⁷ From http://www.tzuchi.org.cn/index.php?option=com_content&view=article&id=232&Itemid=303

¹⁸ Wang Duan-zheng conveyed to mainland government the spirits of Tzu Chi in this humanitarian aid. One goal: disaster relief. Two principles: help the areas suffering floods most severely and distribute materials to victim directly. There were a large areas of lands hit by floods so Tzu Chi had to select areas most needing help. Three NOTs: Not mentioning politics, not publicizing, not missionizing purposely. Four kinds of materials: food, clothes, house and medical help. Five collaboration: hopes to get the assistance of local government in scrolls of victims, vehicles, working places etc. The compromise had a significant influence in initiating and promoting the progress of Tzu Chi in mainland. Refer to (Laliberté, 2013).

During the past twenty years, Tzu Chi has carried out many programs and covered a wide range of fields: 1301 instances of bone marrow delivery, 2 hospital buildings, 19060 water wells, 4882 houses, 55 Project Hope Schools, and providing subsidies for 105,802 students¹⁹.

Though Tzu Chi was enormously devoted to developing its charity in mainland China, its legal status was not recognized until January 14, 2008, when it registered as a nonpublic foundation with an initial investment of 100 million RMB (approximately \$16 million) with the Ministry of Civil Affairs (Compassion Relief Tzu Chi Foundation, 2011). Since then, Tzu Chi has become the first nationwide overseas nonprofit organization in mainland China, and Tzu Chi in the mainland is headquartered in Suzhou, Jiangsu Province. Even to date, Tzu Chi does not operate other branch foundations in the mainland (Compassion Relief Tzu Chi Foundation, 2015). Basically, the registration of Tzu Chi in mainland China is extremely difficult. Even today, Suzhou Tzu Chi is the only entity that can be registered as a foundation. Interestingly, before Tzu Chi was formally registered as a nonpublic foundation, it was registered as a Taiwanese sole proprietorship enterprise with the Suzhou Administration for Industry and Commerce in 2004. At the early stage, most Tzu Chi's members were Taiwanese people who lived or worked in the mainland. Gradually, more and more mainland citizens participated in Tzu Chi activities. Then, the Tzu Chi "company" opened other branches in the mainland, such as in Chengdu, Sichuan Province in 2009. It is worth noticing that these branches were registered under the name Tzu Chi *company*, rather than Tzu Chi *foundation*. To date, this Taiwanese sole proprietorship enterprise in Suzhou still exists with the name Suzhou Tzu

¹⁹ Data from Tzu Chi Year Book 2013.

Chi Compassion Company (Suzhou Ciji Cishan Zhiye Zhongxin Youxiangongsi).

Likewise, the Suzhou Tzu Chi Clinic was also registered as a joint venture (the Taiwan Tzu Chi foundation and a mainland enterprise) with the Suzhou Administration for Industry and Commerce.

In contrast to Taiwan, the mainland Chinese government has adopted a dual registration system to control and manage social organizations, i.e., professional supervisory agencies and bureaus of civil affairs. Tzu Chi is supervised by two government agencies in the same way as other social organizations in China: it was registered with the Ministry of Civil Affairs, while its professional supervisory agency is the State Administration for Religious Affairs. This dual registration system comprises strict approval procedures and investigations that preclude Chinese nonprofit organizations, especially grassroots organizations, from legally registering with bureaus.

The development of Tzu Chi in mainland China. In the mainland, one of the most important principles to survival is to keep a low profile. Due to its two sensitive identities as “Taiwanese” and “religious,” Tzu Chi has to maintain caution in all aspects, such as fundraising, publicizing, recruiting members, organizing activities and being exposed by the media. Though Tzu Chi has registered as a foundation, the scope and contents of its social services are limited, as are those of other religious philanthropic organizations (K. Wu, 2015).

Due to the Chinese Communist Party’s sensitivity to “illegal assembly,” Tzu Chi has to circumspectly design and organize activities and strictly control its participants. Usually, only the person who is invited can enter into its gathering or offices. In addition, the sacred decorations such as the portrait of Cheng Yen, Buddhist paintings or portraits

are seldom seen in the mainland branches. The religious ceremonies, which usually can deeply impact and touch participants and members, are also limited. The sacred nature has thus been dramatically diminished, which may impair Tzu Chi's effects on the mainland population.

Additionally, mainland media also intentionally decreases the exposure of Tzu Chi to limit its influences. For example, if a mainland patient successfully gets the bone marrow delivery from a Tzu Chi hospital in Taiwan, the media may not mention "Tzu Chi" but just mention a hospital from Taiwan. Though Tzu Chi has implemented a large number of philanthropic projects and provided numerous social services, citizens in the mainland know little about Tzu Chi or have never even heard about it. The lack of publicizing of media makes it difficult for Tzu Chi to develop and attract more volunteers. Like other overseas NGOs, dealing with the government relations is a knotty problem.

The relationship of Tzu Chi with the Chinese government. The primary precondition for Tzu Chi's entering into mainland China is not to oppose the government. At this point, Tzu Chi has rich experiences. It maintains a good relationship with the Taiwanese government, and it was not suppressed even during in the martial law. Therefore, it obtained the permission to enter the mainland and implement its charitable projects. Overall, Tzu Chi is yielding and tractable to government. It often serves the function of cultivating society to coincide with the state and its policies (Chang, 2005) and also providing social relief (Laliberté, 2011a). Nonetheless, the permission of Tzu Chi's operation in the mainland does not mean the Chinese government has adopted the same liberal approach as the Taiwanese government

has in regulating religious organizations and the provision of social services (Laliberté, 2013). In fact, the relationship between Tzu Chi and the mainland government is complicated and subtle. Laliberté (2003) pointed out that the activities of Tzu Chi in the mainland suggest the existence of a symbiotic relationship between society and state officials at the local level. China's central government cares more about the Cross-Strait relationship (Taiwan and mainland China), and hopes Tzu Chi may bridge the two sides. Yet, local governments pay more attention to the benefits that Tzu Chi can produce. For example, setting Tzu Chi branches in local areas may bring more Taiwanese investments because many Taiwanese businessmen have an affinity for Tzu Chi (Laliberté, 2011a, 2013). Additionally, Tzu Chi can provide social services, which is also favored by local governments. Therefore, it is a political calculation and game among local governments, the central government and Tzu Chi (Laliberté, 2013).

Similarities of Tzu Chi between Mainland China and Taiwan

The development of Tzu Chi in mainland China and Taiwan has some similar points. First of all, Tzu Chi adopts a gentle and mild way to conduct traditional philanthropy. Tzu Chi's activities mainly focus on disaster relief and assuaging the people in pain or suffering, but Tzu Chi rejects solving the structural issues that result in people's suffering (Laliberté, 2003). This is one of the most significant characteristics of Human-oriented Buddhism, which Tzu Chi belongs to. Human-oriented Buddhist organizations play a role of ameliorating hardship during times of social change, rather than a role of active advocacy; they emphasize self-cultivation and self-promotion at an individual level to improve the society, instead of criticizing politics from the society level (Xuan, 2003). Similarly, Tzu Chi does not encourage people to oppose government or take fierce

actions, but it adopts gentle and mild methods to initiate appeals among the general public (Chang, 2005). Basically, Tzu Chi follows a trajectory of traditional philanthropy in both the mainland and Taiwan. It is submissive to governments and is cautious not to touch the issues that may pertain to social structures.

Being obedient and tractable to government is Tzu Chi's important principle in both mainland China and Taiwan. Tzu Chi's compliant attitudes towards both governments effectively obtain the authorities' approval so that Tzu Chi can carry out its charitable projects under the state watch. On one hand, authorities welcome such docile partners that do not condemn the governments and can effectively provide social services; on the other hand, Tzu Chi's development also can show government's tolerant and lenient attitudes towards religions, which successfully presents a bright image of liberal government (Laliberté, 2013). Thus, both governments have adopted a utilitarian approach and attitudes towards Tzu Chi's development.

The Comparison of Tzu Chi in Mainland China and Taiwan

Hypotheses and Preliminary Findings

To explain the differences discussed above, I bring forward three hypotheses.

Hypothesis 1 (the state-society relationship). The state and society relationship decisively influences the development of religious nonprofit organizations. Specifically, a strong state can more significantly shape the development of religious NPOs by controlling resources, legitimacy, and the space for growth. However, a comparatively weak state has less power to dominate the development of religious nonprofit organizations.

Mainland China is a typical strong state country. First of all, the government possesses almost all the resources that NPOs need to develop. For example, only public foundations are allowed to fundraise publicly whereas other NPOs (e.g. social organizations) have no such qualification, restricting their growth space. In addition, the government's initiation and motivation of charitable events provide the foundation of legitimacy for religious NPOs (Ming, 2014). In other words, even though many charitable events are initiated by a combination of top-down (government to NPOs) and bottom-up (NPOs to government), the primary motivation of implementing charitable projects is from the state. Religious NPOs are allowed to conduct charitable projects only if they respect the state's authority and obtain permission from the state. Ming (2014) stated a case of Jinde Charities, which is a Catholic charitable foundation founded in Shijiazhuang City, Hebei Province. In Jinde Charities' case, if this foundation wants to provide assistance for a specific region, this Catholic foundation has to first contact the Hebei Province government. Then, the Hebei government communicates and coordinates

with the local government of the region which Jinde Charities aims to assist. Charitable projects can be commenced after the confirmation from the local government. Even if Jinde Charities does not contact Hebei government, the region that receives assistance also contact the Hebei government to acquaint Jinde Charities and check Jinde's identities to make sure that Jinde does not come to preach. Therefore, in a strong state, the government's support is the foundation of legitimacy, and cooperating with government is indispensable to most religious NPOs.

Taiwan was an authoritarian regime, but now it is moving towards more liberalized and democratic state. Comparatively, Taiwan is a weak state country. The fundamental motivation to inaugurate a charitable event or organization in Taiwan comes from society, whereas the motivation of the counterpart in mainland China is from the state. The Chinese government controls the examination and approval authority, the threshold of entry and restricts policy environment and resources, which are all indispensable prerequisites of NPOs' survival. Even if mainland China has many grassroots NPOs that are not initiated by the government, these grassroots NPOs have to resort to the government's support or acquiescence for their survival.

Tzu Chi's development in mainland China and Taiwan is also deeply influenced by the state-society relationship. First of all, Tzu Chi's names and missions in mainland China are different from those in Taiwan. In Taiwan, Tzu Chi's full name is the *Buddhist Compassion Relief Tzu Chi Foundation*, while its full name on the mainland is the *Compassion Relief Tzu Chi Foundation*, which lacks the word "Buddhist." It is likely that reducing the religious implication makes it easier to be accepted by Chinese authorities. Additionally, mainland Tzu Chi's missions are apparently fewer than those of Taiwan.

According to mainland Tzu Chi's 2014 annual report, Tzu Chi's permitted project scope includes developing social relief, advancing medical and health projects, supporting educational and cultural development, and developing other charitable activities that should obtain advance permission from professional supervisory agencies (Compassion Relief Tzu Chi Foundation, 2011, 2015). Comparatively, Taiwan's Tzu Chi has eight missions, yet four of the missions are not listed in mainland Tzu Chi's chapter, including international relief, bone marrow donation, environmental protection and community volunteers. Because Chinese authorities are concerned about donated money flowing outside of the mainland, they prevent the donations, including money and materials collected by mainland Tzu Chi, from being distributed to assist other places outside of the mainland (X. Zhong, 2011). Since mainland Tzu Chi is a non-public foundation, it is not permitted to publicly fundraise. Its revenues come from voluntary donations of Taiwanese individuals and enterprises, overseas donations, and mainland donations. According to X. Zhong (2011), the funding used in mainland programs is only 1/3 from mainland donations, while the rest of the funding comes from overseas or Taiwan. This fundraising requirement indicates that with every one dollar collected in the mainland, two dollars from overseas should be collected to match. These rules hinder Tzu Chi from developing charitable programs in mainland China due to numerous funds needed from overseas.

In contrast, the majority of donations in Taiwanese Tzu Chi comes from its members' individual fundraising, e.g. encouraging their family, friends or colleagues to donate money. According to Taiwanese Tzu Chi's 2014 annual report, its total income in 2014 was 7.6 billion NT dollars (approximately \$233 million), 94.5% of which was from

small donations. Tzu Chi's development also obtains the great support from the Taiwanese government. Taiwanese Ministry of the Interior allocated 20% of its total revenues for Tzu Chi's perpetuity reserve²⁰, approximately \$46 million in 2014.

To sum up, the Chinese government has more power to influence the development of Tzu Chi than the Taiwanese government, reflecting in the control of resources and funding, the tolerance of civil force (limiting the community volunteers) and the space for religious NPOs' development.

Hypothesis 2 (Interaction between the state and the nonprofit sector). The interaction between the state and the nonprofit sector influences the developmental strategies that NPOs choose. Specifically, the interaction of state-nonprofit can affect nonprofits in three ways: how nonprofits expand externally, how they develop internally, and how they play the role in society.

The interaction of the state and the nonprofit sector is a dynamic process, and the interaction keeps changing in both regions. The development of nonprofit organizations in both regions also varies with the dynamic interaction. Here I briefly discuss the respective interaction of the state and the nonprofit section in the two regions and then explain how the interaction influences the Tzu Chi's development.

Through the disintegration of the work units (See the state-society relationship on p.19) system, which was a universal organizational form widely adopted by all social organizations in mainland China (F. Lu, 1989), more space for the nonprofit sector has risen in Chinese society (S. Lin, 2007). As Lin (2007) mentioned, China has entered a stage of integrating social organizations and exploiting their functions since 2002. With

²⁰ http://tw.tzuchi.org/financial/103charity/index_charity1.html

the primary condition of not confronting the state, other standards and boundaries of selecting recipients are blurry and flexible.

Mainland China is in a selective patron-client relationship. The state selectively distributes resources to those NPOs which show their loyalty. Nonetheless, the exchange relationship is not even. Many grassroots organizations are assigned numerous tasks and responsibilities but do not obtain resources and authority from the government to implement projects or provide social services (Ma, 2006). For instance, Tzu Chi cannot obtain resources from the mainland government, and it even has to utilize overseas funds or register as a business company (e.g. Suzhou Tzu Chi Clinic) to complete projects in China. In summary, the Chinese government selects recipients through blurry and flexible principles, and Chinese NPOs has to smartly circumvent these obstructions to survive.

By contrast, Taiwan has achieved a huge advance in political liberalization and civil society. In the 1970s and 1980s, a series of movements, such as labor movements, environmental protection movements, student movements, and community citizen movements, emerged and flourished (J.-m. Wu, 2013). After the lift of martial law, the political atmosphere became more relaxed. Laws and regulations that promoted NPOs accordingly were initiated to respond to an increasing number of NPOs (Kuan, 2000). Under the influence of liberalization, Tzu Chi's members increased rapidly, reaching four million in number (Denoon, 2006).

Here I will specifically explain how the interaction of the state and the nonprofit sector influences the development of Tzu Chi.

First of all, the state-nonprofit relationship affects how Tzu Chi publicizes and expands. Publicizing is a significant method for NPOs to make themselves known to the

public. Before the media was widely used in publicizing, Tzu Chi was known mainly through acquaintances in Taiwan. With the development of technology and media, Taiwanese Tzu Chi has actively adopted a range of media such as magazines, radio stations, publications, and television programs. Tzu Chi's daily events and programs can be broadly spread among its members all over the world. This substantially influences the public in Taiwan.

On the contrary, mainland Tzu Chi is still mainly based on the acquaintance network and very limited media exposure. Mainland citizens cannot obtain these stations and television programs publicly, which reduces the channels and chances for the mainland people to become acquainted with Tzu Chi. In addition, there are only a few public media reports about Tzu Chi's activities and contributions in the mainland. The different ways of expansion enormously impact Tzu Chi's development, including its developmental speed and size.

Second, the state-nonprofit relationship also influences the way Tzu Chi develops internally. Tzu Chi branches widely spread all over Taiwan. According to *Tzu Chi Year Book 2014*, Taiwan Tzu Chi has involved 74,662 certified members, and has built 142 liaisons²¹ in Taiwan. Tzu Chi has also incurred a voluntary campaign in Taiwan that citizens actively devote themselves to their communities (Chang, 2005). Nonetheless, only 6,000 volunteers and 34 liaisons (only one liaison was registered with civil affair bureau) have been in mainland China²² (Compassion Relief Tzu Chi Foundation, 2015). In addition, to circumvent the state's regulations, some Tzu Chi liaisons have registered

²¹ Liaisons include foundations, branches, offices, units and entities that are formally founded in localities (e.g. medical, educational and humanity entities).

²² This is a number from Tzu Chi's official number but the real number of certified members should be larger than it.

as for-profit companies, and most Tzu Chi liaisons in mainland China are not registered at all. In a strong state country, Tzu Chi's development is implicit and zigzag, compared with the situation in Taiwan.

In addition, the developmental strategies that Tzu Chi adopts in China and Taiwan are different: it is regarded as a model of nonprofit organizations in Taiwan but has to keep low profile in mainland China. Specifically, Tzu Chi is cautious in every event and action in mainland China. At the same time, it also resorts to smart strategies to unfold its projects under the tightened state watch. For example, Tzu Chi still retains business status that was registered with the Suzhou Administration for Industry and Commerce even after obtaining the permission of registering a foundation. Under the business status, mainland Tzu Chi can accomplish more projects and impact a broader scope of mainland citizens. Registering Tzu Chi as a company instead of a nonprofit organization has many benefits: no need to find a professional supervisory agency to supervise itself, lower entry threshold, more flexibility to operate, less intervention from the government and so on. In other words, Tzu Chi's development in mainland China is implicit and indirect, prudently dodging violating the state's regulations. In contrast, the way that Taiwanese Tzu Chi implements charitable projects is open and public. It possesses vast resources and expand further its activities in many fields, such as health care, education and culture. Tzu Chi is also in a dominant position of humanistic Buddhism in Taiwan (Laliberté, 2004), and it actively motivates the public to devote to community building and environmental protection. Nonetheless, a similar point between Taiwanese and mainland Tzu Chi is that they both shun politics. Master Cheng Yen adopts the strategy of avoidance in the approach of politics (Laliberté, 2004).

Third, the state-nonprofit sector relationship also impacts the different roles Tzu Chi can play in the two societies. In Taiwan, Tzu Chi has built a broad and firm network, which has composed the foundation of social mobilization. Tzu Chi has a strong ability to promote social mobilization in Taiwan. For instance, Tzu Chi actively publicizes its thoughts of environmental protection and extensively motivates the public to participate in recycling in Taiwan. Different from other kinds of religious environmentalism that emphasize the cultivation of harmonious relationship with environment, Tzu Chi has built an organizational infrastructure for recycling operation (Lee & Han, 2015). Through the interaction in executing projects, participants gradually form a close network and a solidified identity towards the community. According to neo-Tocqueville disposition, the norms and networks powerfully influence the property of public life and the performance of social institutions (De Tocqueville, 2002; Putnam, 1995, 2001). Therefore, the high degree of public participation contributes to Tzu Chi's development and strengthens the Tzu Chi's role in social mobilization.

In mainland China, however, Tzu Chi encounters a varied institutional environment. It is strictly supervised by Chinese authorities so Tzu Chi is not likely to achieve social mobilization. The mission of environmental protection is even not listed in the mainland Tzu Chi's chapter. Tzu Chi's annual or festival assemblies have to be cautious and inconspicuous. These assemblies and ceremonies cannot be widely publicized, and usually only those who obtain an invitation can attend. Tzu Chi has to be circumspect in every step to avoid being expelled. On the contrary, such annual and festival assemblies in Taiwan are more open and grand, and the general public is welcome to attend. Correspondingly, Tzu Chi has only spread within a limited scope in

the mainland, and most mainland citizens are not familiar with it. Therefore, Tzu Chi cannot play the role of social mobilization and building the solidarity among communities in mainland China as it does in Taiwan.

Hypothesis 3 (Religious atmosphere). In a country where the religious atmosphere is friendlier, religious nonprofit organizations are more easily accepted by the people, and more likely to thrive. Religious atmosphere here includes loose religious laws, the public's passion for religions, and the foundations of religions. Taiwan has a richer tradition of religions, and Taiwanese religions are more thriving and diverse. Therefore, religious nonprofit organizations in Taiwan flourish more than those in mainland China.

The prosperity of Taiwanese religions can be reflected in many aspects, for instance, higher proportion of the public having religions, more types of religions, diverse religious activities, and number of churches and temples. Taiwan has 15,386 temples and churches (including monasteries, shrines, and chapels), including 12,106 temples and 3,280 churches. Among these temples, Daoist temples account for 78.3%, Buddhist temples account for 19.5%. Among churches, Protestant churches account for 76.7% and Catholic churches account for 21.8% (Taiwan Ministry of the Interior, 2015). In mainland China, there are 139,000 registered religious places, including 33,000 Buddhist temples, 9,000 Daoist temples, 25,000 Protestant churches and 6,000 Catholic churches and registered Catholic locations²³. On average, every 1,553 Taiwanese people have a temple or church, whereas every 9,856 Chinese people have a temple or church²⁴.

²³ From State Administration for Religious Affairs of P.R.C <http://www.sara.gov.cn/zwgk/17839.htm> (retrieved on April 5, 2016).

²⁴ According to the CIA statistics, China's population in 2015 is 1,367,485,388 and Taiwan's population in 2015 is 23,415,126.

In mainland China, religions were relentlessly repressed during the Cultural Revolution (1966-1976), and the revival of religions gradually occurred in the late 1970s (Laliberté et al., 2011). However, the notion that “Religion is the opium of the people” is still ingrained in people’s minds and written in textbooks today. People can only worship in temples, churches, and mosques which are registered with the government, yet they place themselves into a potentially illegal position if they worship or conduct religious ceremonies other than the ones officially designated for religious practices (Laliberté et al., 2011).

With the Reform and marketization in mainland China, religions are becoming commercialized. Temples and religious ceremonies are utilized by local governments to attract tourists and have become recreation for the public, sacrificing their holiness and sanctity (China Philanthropy Research Institute, 2013; X. Zhong, 2014). However, the key reason why Chinese religions are not thriving is political factors such as ideology and limited space for religions. Under the rule of strong state, charitable events in the religious field are also initiated by the government. For instance, from the official website of the State Administration for Religious Affairs of P.R.C, the “Religious Charity Week” activity²⁵ has been implemented for several years since 2012. Such activity occurs active only for the week and then is inactive after that. The state-initiated charitable event has lost the civil nature and voluntary spirit, so it is just an extension of the state power.

Tzu Chi’s religious nature is reflected in different forms. Tzu Chi is headquartered in Hualian, which is located on Taiwan’s mountainous eastern coast. Jing Si Abode, with its many Buddhist statues, portraits and other religious decorations, is located in Hualian,

²⁵ From State Administration for Religious Affairs of P.R.C <http://www.sara.gov.cn/xxgk/209754.htm> (retrieved on April 6, 2016)

the center of global Tzu Chi. Reciting Sutras occurs every day, and religious ceremonies are often held there. In other halls or rooms where Tzu Chi members hold activities, basic sacred ceremonies and portraits are also indispensable.

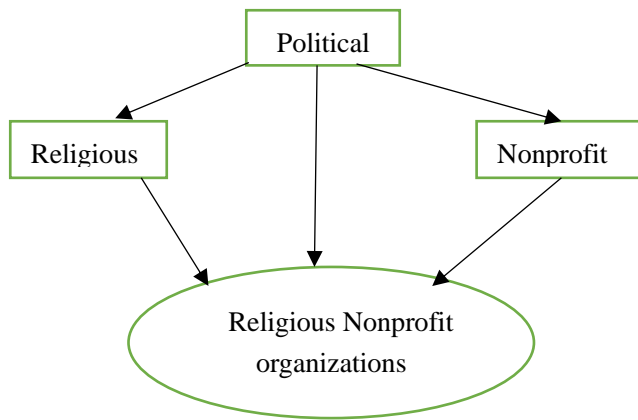
However, Buddhist portraits and statues are only allowed in temples or places that are designated in mainland China. Due to the Chinese government's restricted regulations in proselytization, Buddhist booklets, sheets, and ceremonies are all forbidden during Tzu Chi assemblies or while carrying out projects. The sacred meaning has to be reduced to minimum or eliminated in mainland China, which immensely impairs Tzu Chi's religious influences. In addition to these strict regulations on religions, Chinese people may have less passion and interest in religions than Taiwanese people. This may relate with long-term repression of religions but more research is needed to substantiate it.

In contrast, religions in Taiwan have a more solid foundation. In the post-martial law era, Taiwanese society has also been experiencing huge transformation: changes of the social structure led by liberalization, pressure from overseas and mainland China, marketization and so on (Chiu, 2001). The massive social transformation generates social uncertainty, which thus transforms into individual uncertainty. Taiwanese people have a strong tradition of mysticism, and accordingly are more willing to seek comfort from religions. The emergence and boom of new religions can meet the Taiwanese population's psychological needs (Chiu, 2001). Therefore, Tzu Chi, as a significant set of new religions, has more advantages in Taiwan. By contrast, due to Chinese authorities' strict control, religions have not shown a strong sign of resurgence as they have in Taiwan, even compared with that period of just lifting martial law. Without a strong convention and firm basis of religions among the Chinese population, the sacred meaning

of Tzu Chi may not contribute to its development in the mainland considering the sensitivity of religions.

Summary. In my opinion, these robust differences of the development of Tzu Chi between mainland China and Taiwan are mainly attributable to political, religious, and nonprofit sector factors. Therefore, I propose a basic model (see the Figure 4 below) to explain the relationship of the three hypotheses. In fact, these factors interact with each other and even overlap, while political factors play a key role and exert a decisive impact on religious and nonprofit factors. The relationship of the three factors can be reflected as below:

Figure 4. The influential factors of nonprofit organizations.



Political Factors. Political factors include the political institution, ideology, regime, the power the government and so on. Political factors are an essential role in the differences between the two regions, influencing both religious and nonprofit factors. The type of regime and the level of liberalization deeply shape the form of a nonprofit sector.

Political factors influence the dissimilarities in two ways: direct influences and indirect influences.

Direct influences. Direct influences of political factors include explicit documentation, such as policies, regulations, and laws, which compose the legal environment. The documentation of nonprofit sectors among the Chinese and Taiwanese governments differ over time, reflecting the different policy environment among the two regions. China has a more incomplete and intolerant policy environment, whereas Taiwan has a more mature and open policy environment.

Indirect influences. The ways the state controls the nonprofit sector among mainland China and Taiwan differ. Specifically, the mainland Chinese government is more likely to adopt direct administrative interference in the nonprofit sector, whereas the Taiwanese government is more likely to use indirect ways of control such as financial control of the nonprofit sector.

Nonprofit sector factors. The structures and institutions of the nonprofit sectors in Taiwan and mainland China are diverse. Tzu Chi, as part of the nonprofit sector, is certainly shaped by the level of maturity of the nonprofit sector, its relationship with the state, and its competitiveness. The state-nonprofit sector relationship influences the way that the nonprofit sector develops and expands, the role that the nonprofit sector can play in society, and the scope that the nonprofit sector has. In other words, the relationship impacts how an NPO involves participants, how an NPO develops, and how an NPO influences the public.

Religious factors. Due to the different situations of religions in the two regions, religious nonprofits are differently affected. After the shift of martial law in 1987, the

number of Taiwanese social organizations exploded. The number of religious organizations in 2000 rapidly increased to 304, nearly 18 times the number in 1988 (Kuan, 2000). Kuan (2000) argued that it may be attributed to Taiwanese people having passion for participating in religious events.

Discussion

In fact, political, nonprofit sector and religious factors interplay with each other, and they cannot be regarded separately. Political factors play the primary function and shape the forms of the nonprofit sector and the religious sector through explicit ways, such as laws and policies, and implicit ways, such as indirect control.

The development of Tzu Chi has many differences between Taiwan and mainland China, including its size, the rate and the pattern of development, and the role it plays in society. Entering into a new location, organizations usually have to adopt some changes to adapt to the new environment. Tzu Chi is an organization that is deeply embedded in social and political environments. Its organizational practices and structures are reflections of or responses to rules, conventions, and beliefs built into the wider environment (Meyer & Rowan, 1977; Meyer & Scott, 1983). In this case, political factors play a primary role in impacting the development of Tzu Chi, because the strong state powerfully shapes the other two sectors and indirectly influences Tzu Chi by affecting the other two sectors.

Agenda for Future Research

In this preliminary research, I bring forward three factors that frame the development of religious nonprofit organizations and explain the differences of religious NPOs between mainland China and Taiwan. Even though many other reasons also influence the formation of religious NPOs such as social stratification, culture and regions, political factors play the decisive role and fundamentally impact other factors.

In the preliminary findings, I pointed out that political factors, including political institutions and ideologies, directly limit the space for the growth of religious NPOs, and political factors also indirectly shape religious NPOs by shaping the nonprofit sector and religious sector. Religious NPOs have two identities (nonprofit and religion), so they are also impacted by the nonprofit field and the religious field.

Even though I have pointed out that the state can shape religious NPOs through direct control, (laws and regulations) and indirect control (limiting its publicizing and social mobilization), it is not clear what the specific controlling mechanism is. Are there any other methods used in controlling Tzu Chi's development? Are the controlling mechanisms the same for domestic NPOs and oversea NPOs? Does the controlling mechanism stay the same in different regions (e.g. are they the same in Beijing and Xinjiang)? CCP has been in power in China since 1949, and the country has maintained strong state and weak society. Neither social organizations nor religions can thrive. How does CCP effectively implement the control mechanism in society? Further research is needed to explore the interaction between the state and nonprofit organizations.

The growth of social organizations can contribute to the development of civil society (Putnam, 1995). However, the growth of NPOs may not generate or promote civil

society in some regimes. Taiwanese NPOs belonged to the state corporationalism before the 1970s, whereas these NPOs have been tending toward reformism since the lifting of martial law (Hsiao, 2005). There is no definite conclusion about whether the growth of Chinese NPOs can represent the advancement of civil society. Some studies pointed out that the voluntary spirit shown in grassroots NPOs can promote Chinese civil consciousness and benefit the growth of civil society (Zhu, 2004). However, other studies show that Chinese non-government organizations do not promote democracy, nor do they restrain the power of tyranny (Weller, 2005). Weller (2005) pointed out that China's present situation is roughly similar to that of Taiwan during martial law and he argued that NPOs can create the possibility of civil society after the state experiences a democratic transition.

Ten years have passed since Weller (2005) and Zhu (2004) conducted their research. It is true that the number of NPOs and other kinds of social organizations is increasing, but we are not clear whether they are obedient to the government (Weller, 2005) or they have shown stronger civil force. It is important to know whether the Tzu Chi can generate social capital during the community mobilization in mainland China as they do in Taiwan. Future studies can explore NPOs in different regions (e.g. Beijing and Guangzhou) and compare whether they play similar roles in promoting civil forces. More in-depth empirical studies are needed.

Studies of Tzu Chi are abundant especially about Tzu Chi in Taiwan. However, most studies discuss Tzu Chi's internal management, new religious movements in Taiwan and Tzu Chi's positive effects, whereas they neglect Tzu Chi's essential principles of operation, its role in promoting civil society and its negative effects during the expansion

process. As a global NPO with donations of more than \$230 million²⁶, Tzu Chi's international expansion has to encounter many conflicts with different religions, cultures and institutions. The problems and conflicts are neglected by most studies. This preliminary research compared Tzu Chi in mainland China and Taiwan, but more comparative studies of Tzu Chi in different regions are needed.

²⁶ From Tzu Chi 2014 Annual Report http://tw.tzuchi.org/financial/103charity/index_charity1.html (retrieved on April 6, 2016).

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Curriculum Vitae

Ling Tao

EDUCATION

IUPUI, Indianapolis, IN

M.A. Sociology, October 2016

China University of Political Science and Law (CUPL), Beijing, China

B.A. Business Administration, Minor in Sociology, 2013

University of California Santa Barbara, Santa Barbara, CA

Extension Program, Sociology, Spring 2013

AWARDS AND SCHOLARSHIPS

2013-2015 IUPUI Tuition and Fee Remission Scholarship

2014 Henry Luce Foundation China Philanthropy Internship Award (\$2500 plus travel expenses)

RESEARCH EXPERIENCE

Research Institutions:

Center for Health Policy, Fairbanks School of Public Health, IUPUI Indianapolis, IN

Research Assistant

Sep.2015-Apr.2016

Sociology Department, IUPUI

Research Assistant

Indianapolis, IN

Aug. 2013-Aug.2015

Projects:Irish Revolution and Chinese Delinquency and Parental Styles

Publications:

Bao, W. N., Haas, A., & **Tao, L.** (2016). Impact of Chinese Parenting on Adolescents' Social Bonding, Affiliation with Delinquent Peers and Delinquent Behavior. *Asian Journal of Criminology*. Advance online publication. doi: 10.1007/s11417-016-9239-0

Conference Paper:

Bao, W.-N., Haas, A., & **Tao, L.** (2015). *Chinese parenting, social control, social learning and delinquency*. Paper presented at the 2015 Annual Meeting of the American Society of Criminology, Washington, D.C.

Bao, W.-N., Haas, A., & **Tao, L.** (2014). *Chinese parenting, delinquent peers, and delinquency among Chinese adolescents*. Paper presented at the 2014 Annual Meeting of the American Society of Criminology, San Francisco, CA.

RESEARCH SKILLS

Methods: Descriptive and inferential statistics, questionnaire design, conducting interviews, textual analysis

Software: Proficient in Endnote, Excel, PowerPoint, Word, Publisher, SPSS, EpiData, STATA

Language Skills: English: Professional working proficiency, Mandarin: Native, Cantonese: Full professional proficiency

Certified Skills: The Interuniversity Consortium for Political and Social Research (ICPSR) advanced courses certified (Aug.2016)

CONFERENCE

China Philanthropy Summit
Invited Panel Speaker

Indianapolis, IN
Oct.2014

INTERNSHIPS

Cummins Co. Ltd. Corporate Social Responsibility (CSR) Department
Intern

Beijing, China
May-Aug. 2014

Awarded \$2500 by the Henry Luce Foundation & Indiana University

Guangxi Xijiang Chemical Company (Administration Department)
Summer Intern

Guangxi, China
Aug.2009

Filed documents, entered data, and completed office tasks
Assisted the manager in developing marketing plans

PROFESSIONAL MEMBERSHIPS

Society for the Study of Social Problems, Student Affiliate
American Sociological Association, Student Member

2014-present
2016-present