Laying Away Treasure
Many Americans were charmed when, a couple weeks before Christmas, an anonymous lady walked into a Toys R Us store in Bellingham, Massachusetts, and paid off the remaining layaway balances of 150 families. Described as a "bubbly, older woman" living in the area, she gave the store manager a hug and a $20,000 check to close all the accounts. She wasn't the first such angel—in 2013 a Florida man spent about the same amount at a local Walmart paying off the balances of strangers. Some of the Bellingham beneficiaries were interviewed by the local paper. Linda, who had only $9 when she went into the store to hold some toys for her two boys, had a remaining balance of just $50, "but to me that's a lot of money, and that someone would go and do that gave me chills." An elated Diane Brewer said the gift meant she wouldn't have to work extra shifts during the holiday to pay for her child's presents.

Some other beneficiaries took the counsel of the man born on Christmas day who said "lay up for yourselves treasures in heaven, where neither moth nor rust destroys." They announced they were taking the funds they had expected to pay on their store balance and donating them to charity.

Port in a Storm
When a disaster hits, Americans are eager to open their wallets to help. Unfortunately they get lots of chances. In a typical recent year there were 300 major natural calamities worldwide, causing 10,000 deaths and $180 billion in damages. Yet donors often have no clear idea of what happens to their contributions or whether they are used in the best ways possible.

Recently, the Center for Disaster Philanthropy teamed up with Foundation Center to try to help the major donors who often lead disaster recoveries improve the targeting of their help. Their 2014 report, Measuring the State of Disaster Philanthropy, looks at 884 grants totaling $111 million made by foundations like Gates, Cargill, Rockefeller, Moore, Lilly, and Hilton that are among the most bountiful disaster-relievers.

Funded by Lori Bertman and the Pennington Foundation, the report looked at 2012 disasters from Hurricane Sandy to droughts, earthquakes, monsoons, and typhoons worldwide. The broader categories included not only natural disasters, such as weather emergencies, but also manmade accidents and complex humanitarian emergencies.

The majority of this funding was for natural disasters. Almost half was given in relief efforts, with the rest going to things like recovery, reconstruction, and preparedness. The report is part of a larger initiative to track disaster-response dollars. An online data platform will be launched in late 2015, adding more “tools to the toolbox” of foundations that want to act in response to dire human need.

Church Tax
Since 2012, Germany has made giving to Caesar what is Caesar’s, and to God what is God’s, a legal mandate. The government acts as an intermediary for tithing. Contributions of around an additional 9 percent of income taxes are collected from Catholic, Lutheran, Jewish, and other registered believers and used to finance the activities of their church or synagogue. Refusal to pay the tax can cause churchgoers to be denied communion and other rites, even funerals. Not only church and state but also commerce are now enmeshed in Germany: a new twist to the law has banks actively investigating the religious affiliations of their customers in order to levy the corresponding tax on their accounts.

Clergy of participating denominations lobbied heavily for the law before its passage. Facing declining congregations, they saw it as a steady way to secure their revenue. Ironically, if predictably, Germans are now cutting ties with their churches in droves in order to avoid the compulsory levy. Meanwhile, some Muslim leaders, whose congregations are not yet included in the program, are seeking to join it.

Some denominations opted out, not taking any money from the government, and exempting their members from the tax. “For us, it’s about building a living congregation, and the freedom to choose how you want to worship is very important to us,” one evangelical pastor told the Wall Street Journal.