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Comparative Analysis Between Cost and Risk Based on the Sensitivity Method

Constantinos Challoumis

*National and Kapodistrian University, Athens, GREECE
Faculty of Economics and Political Science*

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Abstract

This paper is about the comparison of cost and risk in the tax system. The results show that the risk decreases the tax revenue and the same result is with the costs. The applied methodology is based on the S.M. (Sensitivity Method) where the comparison between the cost and the risk happens through graphical analysis. The mathematical background and the theory of the money cycle specify the behavior of these variables. The objective of this work is to reveal the interaction between these variables. The scope of the paper is to confirm the behavior of the theory of the Cycle of Money considering these variables.

Keywords: cycle of money, sensitivity method, cost, risk.

1. Introduction

The money cycle counteracts the variables of the risk and the cost. The quantification analysis of the sensitivity of the tax system to the cost and risk is done by the application of the S.M. (Sensitivity Method) (Bergh, 2009; Bourdin & Nadou, 2018; Challoumis, 2020d, 2020a, 2021d; Corti et al., 2020; Ginsburgh & Weber, 2020; Levi, 2021; Ortun et al., 2017; Paes-Sousa et al., 2019; Rumayya et al., 2020; Tvaronavičienė et al., 2018; Urwannachotima et al., 2020; Woody & Viney, 2017; Παπακωνσταντίνου et al., 2013). The background of this method stands on the behavior analysis of mathematical equations. According to bibliography (Challoumis, 2018a, 2018b, 2023g, 2023b, 2023a, 2023i, 2023c, 2023j, 2023k, 2023d, 2023l, 2023e, 2020a, 2023m, 2023o, 2024b, 2024c, 2024a, 2020b, 2021b, 2021a, 2022a, 2022b, 2023h, 2023f). The cycle of money is the theory where the Q.E. method and also the Sensitivity method have been applied (Aitken, 2019; Arai et al., 2018; Biernaski & Silva, 2018; Buonomo et al., 2020; Challoumis, 2018c; Diallo et al., 2021; Fernandez & Raine, 2019; Hasselman & Stoker, 2017; Hyeon Sik Seo & YoungJun Kim, 2020; Kananen, 2012; Khadzhyradieva et al., 2019; Kroth et al., 2020; Leckel et al., 2020; Loayza & Pennings, 2020; Montenegro Martínez et al., 2020; Nielsen et al., 2019; Ruiz et al., 2017; Scholvin & Malamud, 2020; Soboleva I.V., 2019; Syukur, 2020; Taub, 2015; Ustinovich & Kulikov, 2020; Watanabe et al., 2018). The Sensitivity Method is based on the concept of how sensitive is a variable. To achieve this there are two steps:

- It should be defined as the equation that is under examination, according to the applied theory.

- Following the same concept of the Q.E. method it is the case that one variable is there in the one case, and the other case is omitted. The basic difference between the Sensitivity Method to the Q.E. method is that Sensitivity does not use the generator, to produce random values, but there is each time a condition that should be satisfied.

The S.M. (Sensitivity Method) is plausible to be applied using a combination of mathematics and programming (Challoumis, 2018c, 2021i, 2022c, 2023p, 2023n, 2023q, 2023r, 2023u, 2023t, 2023s, 2024e, 2024d, 2021j, 2021e, 2021c, 2021d, 2021g, 2021h, 2021f, 2022d; Challoumis & Savic, 2024). The quantification of quality data is the concept of the S.M. (the same happens with the Q.E. method, but from a different point of view (Aakre & Rübbelke, 2010; Baker et al., 2020; Blundell & Preston, 2019; Bowling et al., 2019; Brownell & Frieden, 2009; J. N. B. Campos, 2015; Carattini et al., 2018; Díaz et al., 2020; Fan et al., 2020; Fronzaglia et al., 2019; Gocekli & Comertler, 2021; Grabs et al., 2020; Hai, 2016; Liu et al., 2018; Maestre-Andrés et al., 2019; Marques, 2019; OECD, 2017, 2020; Persson & Tinghög, 2020; Silva et al., 2020; TUTER, 2020; Wright et al., 2017).” Then, it is plausible to quantify quality data. In our analysis, this method is used for clarification of the behavior of the impact factor of the global tax revenue.

2. Literature review

The impact factor of tax revenues of countries which are tax heavens, s according to the bibliography (Challoumis, 2018c, 2021j, 2022c, 2023p, 2023n, 2023q, 2023r, 2023u, 2023t, 2023s, 2024e, 2024d, 2021c, 2024f, 2024g, 2021e, 2021i, 2021d, 2021g, 2021h, 2021f, 2022d; Challoumis & Savic, 2024). It is determined as that:

$$s = \frac{k+l}{r+c+t+i} \quad (1)$$

“Therefore, are countries that receive the products that are taxed in different countries. This allocation of profits between profits and losses permits the enterprises that participate in controlled transactions of the transfer pricing activities to maximize their utility. But, contemporaneously the tax revenue from a global view has declined. Then, the loss of tax income from some countries is more than the profits that make the countries which are tax havens. Thereupon, the symbol of s the impact factor of tax revenue from a global view, and there are some coefficients which are k, l, r, t , and c . Thus, the symbol of k is about the impact factor of capital, l is the impact factor about the liability of the authorities on the tax system. The interpretation of the liability is about how unbalanced it is the tax system. The parameter of r is about the risk, the t is about how much trustworthy is the tax system from the view of cost (Arabyan, 2016; Arbel et al., 2019; Camous & Gimber, 2018; J. Campos et al., 2019; Chubarova et al., 2020; de A. Dantas et al., 2018; de Vasconcelos et al., 2019; Farah, 2011; Goldsztejn et al., 2020b, 2020a; Hartz & John, 2009; Herrington, 2015; Islam et al., 2020; Jia et al., 2020; Kartini et al., 2019; Lajas & Macário, 2020; Martinez & Rodríguez, 2020; Marume, 2016; Nash et al., 2017; Noland, 2020; Peres et al., 2020; Torres & Riaño-Casallas, 2018; Tummers, 2019). The i is about the requirements of the intangibles (different relation from the intangibles which are proportional to capital). The symbols with the “ $\sim$ ” are accordingly the same thing but from the view of the uncontrolled transactions. Thus, the numerator is proportional to the income of taxes, as the investments and the stable tax environments, with a lack of cost enhance the tax income (Acs et al., 2016; Adhikari et al., 2006; Andriansyah et al., 2019; Kanthak & Spies, 2018; Korenik & Wegrzyn, 2020; Kreft & Sobel, 2005; Ladvocat & Lucas, 2019; Nayak, 2019; Ud Din et al., 2016). On the other hand, the denominator is inverted and proportional to the tax income, as the risk, the cost, and the unbalance of taxation cause less tax income. Moreover, for $\tilde{s}$:

$$\tilde{s} = \frac{\tilde{k}+\tilde{l}}{\tilde{r}+\tilde{c}+\tilde{t}+\tilde{i}} \quad (2)$$

It is determined the aggregate impact factor of tax revenues, which is symbolized by $\hat{s}$, and is defined by the next equation:

$$\hat{s} = s + \tilde{s} \quad (3)$$

Based on the prior equations it is plausible to proceed to the identification of the behavior of the impact factors of tax revenues in the case of tax heavens and the case of the non-tax heavens. Then, s is a factor that allows the comparison between the controlled with the uncontrolled transactions. Thence is plausible to have a standalone behavior analysis of controlled transactions and a combined behavior analysis between the controlled transactions with the uncontrolled transactions. The next section analyzes the impact factor of tax revenues with the rest impact factors.”

This methodology is illustrated below:

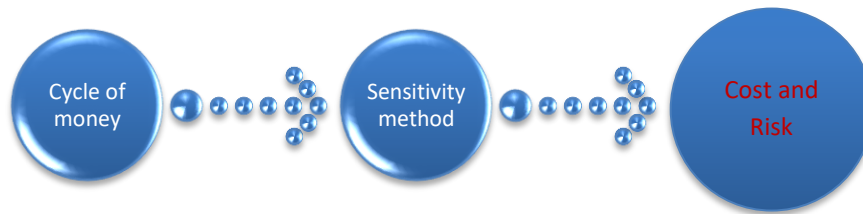


Figure 1. S.M. (Sensitivity Method)

The previous scheme followed the Sensitivity Method to determine the behavior of the global tax revenue in the case that the existence of the cost and the ideal case that this factor is avoided.

3. Results

The cost is in interaction with the impact factor of tax revenues. In this behavioral analysis is determined the model which clarifies the behavior of the impact factor of tax revenues with the existence and with the avoidance of the impact factor of tax sensibility (Challoumis, 2018e, 2018d, 2022e, 2023y, 2023x, 2023w, 2023v, 2023z, 2024h, 2024l, 2024m, 2024j, 2019e, 2024k, 2019a, 2019d, 2019c, 2019b, 2020d, 2020c, 2021k). Then, for the application of the Sensitivity Method:

$$t > l > i > r > k > c \quad (4)$$

Therefore, it is plausible to proceed to a quantity analysis using equations (1), (2), and (4). Therefore, applying the Sensitivity method and choosing the appropriate magnitudes for the coefficient:

Table 1. Compiling coefficients

Factors	Values of s	Values of s'
k	0,4	0,4
i	0.6	0.6
l	0.7	0.7
r	0.5	-
c	0.3	-
t	0.8	0.8
fs	<0.3	<0.3
fi	<0.3	<0.3

The prior table presents the data that are under examination to be able to compile the model and confirm that the impact factor of cost declines the tax revenue (Challoumis, 2018e, 2018f, 2020d, 2020c, 2021k, 2023v, 2023y, 2023x, 2023aa, 2023ab, 2023ah, 2023ad, 2018d, 2023w, 2023z, 2023ae, 2023af, 2023ag, 2023ac, 2024m, 2024k, 2024h, 2024j, 2019b, 2024l, 2024n, 2024o, 2024p, 2019f, 2019d, 2019e, 2019a, 2019g, 2019c).

Therefore, using the Sensitivity Method:

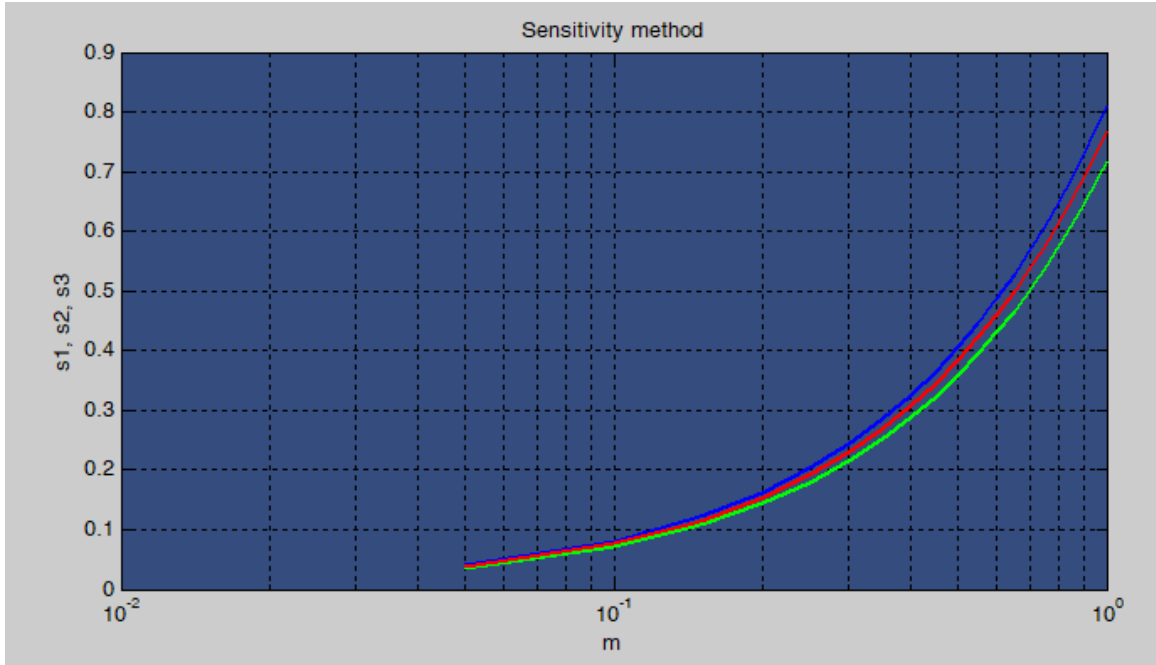


Figure 2. Application of S.M.

In logarithmic forms, the red line is about the case that there doesn't exist cost, and the blue line is the case that there does exist risk. The green line is the case that there are all the variables. It is confirmed by the theoretical background of the theory of the money cycle (or the theory of the cycle of money).

4. Conclusions

This paper examined the case of cost and risk and how interact with global tax revenue. Then the companies that participate in controlled transactions prefer as expected the tax environments that have unstable law rules and insecure economies. This has an impact on the companies that participate in controlled transactions to be increased in numbers because that way can allocate their profits and losses better. Then, the decrease in cost could rapidly increase the tax revenue. Simultaneously the decrease of risk increases the tax revenue. Then, the decrease in risk and cost leads to an ideal case for the money cycle.

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Appendix

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% Sensitivity Plot of Cycle of money (C)(R)2024 Constantinos Challoumis
m=0:0.05:1;
k=0.4*m;
l=0.7*m;
j=0.6*m;
r=0.5*m;
c=0.3*m;
t=0.8*m;
w=0.6*m+0.5*m+0.3*m+0.8*m;
p=0.6*m+0.3*m+0.8*m;
q=0.6*m+0.5*m+0.8*m;
s1=k+l/w*m;
s2=k+l/p*m;%the multiplication is made to avoid constant by the division
s3=k+l/q*m;
i=0;

plot(m,s1,'green',m,s2,'blue',m,s3,'red')
grid on
title('Sensitivity method')
xlabel('m')
ylabel('s1, s2, s3')

while (s1(i)>s1(i+1))
    i=i+1;
end

m(i)
s1(i)
```



Role of Family Structure and Livelihood Strategies in Shaping Migration Decisions among Kham Magars in Rukum East, Nepal

Dipak Raj Rai

Kathmandu University, School of Education, Lalitpur, NEPAL

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Abstract

This article explores the role of family structure and livelihood strategies in shaping decisions for selecting migration types and destinations among rural families. This ethnographic study was conducted among the Kham Magar indigenous community in Rukum East district of western Nepal. Information was obtained through in-depth interviews, participant observation and living with the people in their context. The study reveals that family dynamics, such as household size, income levels, and resource availability, influence the decision to select the type and destination of migration. Families that are economically constrained but have a larger size adopt seasonal and labor migration to Indian and Nepali cities, while families with financial resources send members to Malaysia, Gulf countries or even Europe. Smaller and low-income families involve more in the pastoral and seasonal labor migration during the lean agricultural season. Livelihood diversification, driven by economic needs and environmental factors, further shapes family migration patterns. Migration decisions are largely made collectively, often influenced by collaborative discussions among family members. Additionally, community perceptions further shape migration choices, with returning migrants gaining social status depending on the destination and financial success. The findings highlight the complex role of family needs, socioeconomic conditions, and community perceptions in determining migration outcomes, offering a nuanced understanding of migration as both an economic necessity and a social aspiration for rural families.

Keywords: family structure, livelihood strategies, migration decisions, Kham Magars, Nepal.

1. Introduction

Migration decisions are influenced by numerous socio-economic factors, including the family structure and livelihood strategies. Family dynamics and features are central to the migration process and significantly influence migration decisions for selecting the types and their destinations, often driven by the need to support household income conditions and stability (Lauby & Stark, 1988; Black et al., 2022). This indicates that family structures and livelihood requirements play a role as a collective strategy in family migration decisions.

Previous studies have shown that family size, peer pressure, and household characteristics play important roles in shaping migration decisions (Wondimagegnhu & Fantahun, 2023; Tegegne & Penker, 2016). Tao and Shi (2023) mention that the interdependence of family structure and livelihood activities is particularly evident, where household features such

as size and labor force influence both livelihood strategies and migration decisions. Moreover, Black et al. (2022) claim that individuals migrate for family reasons and seek employment opportunities which are linked to family stress and livelihood constraints.

The composition of the family plays a significant role in shaping migration patterns and selection of the destination, as families take into consideration factors such as education for children, benefits for the ageing people, employment opportunities, kinship and social networks to fulfil their economic needs (Jong et al., 2019; Peng et al., 2017). It is invariably recognized that the connection linking the aspects of family structure, livelihood strategies and the decisions to migrate is intricate and multidimensional. According to Ayele and Degefa (2022), the composition of a family undoubtedly affects the different ways of earning a living and most importantly, these ways of earning a living are what influence when and where people migrate. This connection is further stressed and illustrated with the arguments by Tao and Shi (2023), whereby they argued that family structure affects the decision to migrate through socio-economic factors including strategies of livelihood, which play a key role in mitigating risks or improving the household conditions in the context of migration.

Empirical evidence supports these claims, showing that larger family sizes and existing migrant networks positively correlate with the likelihood of migration (Wondimagegnhu & Fantahun, 2023). Generating income for food, clothing, health care and education investment also influences the migration decisions of the family (Rai & Dangal, 2023). Pandey (2018) finds in his study in the far western region of Nepal that family structure, economic standing and newer opportunities to work outside the country play important roles in shaping migration decisions. In rural Ethiopia, ecological degradation and insufficient resources prompt families to seek alternative livelihoods through migration highlighting how environmental factors can intersect with family structure and livelihood strategies to influence migration decisions (Tegegne & Penker, 2016).

Although studies are carried out related to this topic, there remains a gap in knowing how family structures and livelihood strategies impact the migration of the rural Kham Magar community in Rukum East district of Nepal. The specific culture, social and economic settings of this region could reveal different patterns and dynamics in the migration decision-making processes that have not been fully explored. Therefore, this research aims to explore the role of family structure and livelihood strategies in shaping the decision of the family for the types and destinations of migration among Kham Magar people in Rukum East, western Nepal. The study will be helpful to elucidate and contribute towards more understanding of migration patterns in Nepal. The subsequent sections of this article outline the research methods, present the results and discussion and conclude the paper.

2. Research methods

2.1 *Study area*

The field study was conducted in the Gabang, Saipatung, Budhadedda, Khabang, and Janga villages of Bhume Rural Municipality in western Nepal's Rukum East District. These villages are heavily populated by Kham Magar, an indigenous community. The families are heavily involved in seasonal and pastoral migration in the allocated area, as well as labour migration to India and Gulf-countries.

2.2 *Sampling*

The study gathered data from 35 experienced migrants, comprising 19 males (54%) and 16 females (46%). The research was conducted in four distinct stages: April–May 2021,

August–September 2021, March–April 2022, and November–December 2023. During these periods, researchers collected data through in-depth interviews and participant observations. Participants were selected purposively after being informed about the study and providing their consent. To ensure confidentiality, pseudonyms were given to protect the identities of those involved in the research.

2.3 Research design and tools

This research employed an ethnographic qualitative approach, utilizing in-depth interviews, participant observation, and immersion in the community's natural setting to gather information. The researcher conducted in-depth interviews with a diverse group of migrants, varying in age, education, and socioeconomic status. Interviewees included pastoral migrants, seasonal workers in India, Gulf countries and South Korea, short-term laborers in construction and industrial sectors, as well as family members of migrants. A prepared interview guideline was used, with flexibility for expansion as needed. Observations focused on how families interact and make decisions. A local person who was familiar with the researcher facilitated introductions between researchers and villagers, enabling smooth communication, interviews, and translations with community members.

2.4 Data analysis and interpretation

Mobile audio recording was done to capture in-depth interviews, key informant interviews, and discussions, while a notebook was used to document field observations and visits, which was later organized and securely stored. Following the completion of information gathering and field visits, all interviews, observation notes, and memos underwent translation and transcription into the appropriate format. The information was coded to evaluate and establish themes. A theoretical or thematic analysis was performed on the most representative participant narratives based on the collected data. The results were then validated using observation, key informant interviews, and field notes.

3. Result and discussion

3.1 Influence of family structure and status on migration types and choices

The family structure measure includes whether or not the respondent is from a married family, has at least one child, or is a family whose members are ready for the migration but have dependents. This kind of family situation has different motivations and orientations for migration than single migrants. Similarly, Luthra et al. (2018) say that age is also likely to affect the type of migration and integration, with younger migrants more likely to move in a flexible and “footloose” way than older potential immigrants.

Kham Magar families with bigger sizes are more likely to migrate for a living because there is a lack of arable land for cultivation and crops to meet their necessities and they also have more individuals as labourers in the family. Mid-size and middle-class families' main objective of migration is employment. Similarly, rich families decide to send their children to Europe, South Korea, and wealthier countries because they have money or access to loans to invest in migration. In contrast, middle-income families select Gulf countries and Malaysia as the destination of migration. These families also send migrants to Indian, and Nepali cities like Kathmandu, Dang, Butwal, and Baglung and do small businesses. On the other hand, low-income families choose India and cities within Nepal for employment instead of Gulf nations or Malaysia. Low-income families commonly struggle to cover the costs associated with passports, application fees and

travel. Additionally, they need to generate quick remittances to meet household necessities which makes it difficult to wait a prolonged time for the migration process. Poor families often work daily for their subsistence, leaving them with limited resources for their migration opportunities. The families with the above-mentioned features, mostly the elder son and daughter are compelled to pursue labour migration as they have to carry the responsibilities, particularly in the absence or incapacity of the father. The intensity depends on the family income, risk-taking capacity and access to the source of funds to pay for the cost of migration. One participant, Ms Sujata (27 years) explains that:

Based on need and affordability, larger (big-size) families are more involve in migration for employment. I would say that wealthy families send their members to Europe, Korea, and rich countries, while middle-class families send members to the Gulf countries and Malaysia. Lower-income families, on the other hand, send their members to Indian and Nepali cities.

Migration is an increasing trend among middle and low-income Kham Magar families after the newly constructed road linkages because travel duration has decreased. Similarly, those families who are already involved in labour migration move again as they have experience and some income to fund the migration process. Small families migrate for subsistence earnings to sustain their families but families of larger sizes with good incomes want to stand with their status and prestige in society so they seek easy jobs and good earning opportunities in more advanced countries and areas. Likewise, big families move more temporarily maintaining multi-houses in the origin at least by some members of the family and some migrate and build a house in the new destination. Dilman Budha (33 years), intra-village migrant shares that:

I migrated to the Himachal Province of India for seasonal work. Later, we migrated from our hillside village to an emerging road-head town in Saipatung, Kankri but we maintain both houses in the hillside village and in the town.

However, rich families move more permanently as they can afford to buy land and build a house in the cities. Low-income families cannot afford to move permanently by purchasing land and building a house so permanent migration is less among this segment of the family. Nevertheless, all household sizes with varying economic capacities of families migrate seasonally to the designated pastoral land as per the customary governance rules imposed by Gwala Raikar Samiti (village headers committee). Hill and Milewski (2007) mention that the family-life course (changing family structure): marriage, first childbirth when it occurs to marriage formation and second childbirth are connected to migration. This is also true among the Kham Magar families based on their family life course they decide the types and destinations of the migration. When they get married, they also take a loan for the marriage ceremony and they send their son abroad to pay off the loan. Similarly, when the first baby is born, they think of the increasing cost to look after the child and education expenses and they think of earning from outside of their village. The desire to stay in a nice house with a more pleasant environment to raise their children and support the education of children would be a determinant for migration. The growing size of the family and the need to select a school for their children's education are other important factors influencing the migration choices and destinations for the married couple, which are also directly linked to their social status.

3.2 Family dynamics in migration decision-making

There is evidence that the collaborative goals of household members impact migration decisions. Haberfeld et al. (1999) conclude from studies on migration in India that suggest migration-related decisions should be examined not only in terms of utility maximization by individual migrants but also in terms of risk minimization at the household level. The hardship of some members, in particular, will influence the division of labour within a family and thus

migration decisions (Fengbo et al., 2016). Migration decisions are not only made by assessing the cost and benefits, in reality, it is also made often in the context of unique needs, urgency, stress and above all uncertainty and insufficient information about livelihood options (Czaika et al., 2021). Families decide whether to migrate based on cost and benefit, personal unique needs, available information, the gradual formation of aspirations, time for migration, resource accumulation, livelihood opportunities, the success of other migrants, network and seasonal factors, such as the necessity to send family members for labour.

There are five types of family migration decisions among Kham Magars: joint family decisions, decisions made by the family head, individual decisions supported by the family, decisions supported by the parents-in-law, and forced decisions made by the Gwala Raikar Samiti (headers village committee). In a joint family decision, the father, elder sons, or sometimes the mothers are sent to work to earn money based on the household situation, and the family supports the entire process of migration. Family members contribute to the cost of going abroad for labour employment by agreeing to take the risk of migration as well. In this case, family members also force sons to work abroad. In general, families decide who will go to India for seasonal work or transhumance migration in pastoral lands, and who will stay at home to care for their cattle in low lands, including chickens, and pigs, and manage agricultural plantations. Mr. Madan Budha Magar (29 years) says:

Families discuss and decide who will go hillside for cultivation and livestock rearing and also decide who stays on the lowland to look after pigs, and chickens and take care of their crops.

The following interview excerpts are derived from a conversation with Mr. Prakash (35 years) and provide insight into one example of how family decisions are made:

My wife and I decided to move to Saipatung village and built a house on the road headside. We thought that since this location has road access and my other house is on a hillside, we could at least stay here when travelling on a long journey. We also considered potential business opportunities. I've now rented out five rooms and earning money.

Similarly, Ms. Kristi (23 years) explains that:

Regarding migration, my husband and I decided that he would seek employment opportunities abroad. Since we had a loan, I was the one who suggested sending him for the job, and he agreed. I obtained a loan from microfinance to pay for agent fees and travel expenses.

The family makes the migration decisions considering the destination, family network, expected earnings, the logistics of the trip, and the budget for the travel and paperwork. Usually, the older son is chosen for the migration before the younger brothers. Similarly, the father plays a central role in deciding who migrates, with family support. If the father has already migrated then the parents-in-law facilitate the decision-making process in the extended family. Mr Dipak Gharti (30 years) explains:

I decided to migrate to India for work because I wanted to help my parents. My mother quickly arranged a loan after I shared my plan. However, after my return from India, I discussed with my parents about going to Malaysia, and the parents contributed 50%, while my parents-in-law contributed 50% to pay the travel cost and agent fee. My older sister and older brother accompanied me to Kathmandu International Airport to do my farewell.

This shows that two families who are united through marriage, help each other not only in agricultural work but also in sending their adult children to migrate for employment. However, the eldest son and daughter also make the personal decision to migrate for employment,

having witnessed the financial and livelihood struggles of the family. Mr Aakash (18 years), a high school student, explains that:

My third sister migrated with her own decision to work outside of our village but my elder sister and elder brother left home after a family discussion. I remember the discussion was made at home and they shared a plan of where they wanted to go. Since they left the village, all of them are supporting my education while I study here in Saipatung village.

Similarly, Gwala Raikar Samiti (headers village committee) customary rules compel Kham Magar families to adopt seasonal migration to their five designated pastoral highland areas for specific months where they take their cattle backed by the marijuana plantation and minimal other agricultural practices. Thus, households decide on migration based on family needs, family size, economic conditions, labour available in the family, duration of migration and customary rules.

3.3 Effect of livelihood diversification strategy on migration decision

Livelihood diversification is the practice of working in the conventional farming sector while also working in other sectors, such as small entrepreneurship-related activities, to increase the number of income-generating activities in any field (Biswas & Mallick, 2021). Labour migration has become a way of life for many households necessitated not just by economic hardships, but also by cultural beliefs and social reasons (Sunam & Adhikari, 2016). The livelihood opportunities and the level of livelihood diversification of the family based on location, natural resources and socio-ecological context help or hinder migration. Families who want to diversify their livelihood by traditionally being influenced by climate change adopt seasonal migration and transportation and technology have expanded the destination of temporary migration (Biswas & Mallick, 2021). Kham Magar families have been adopting seasonal or temporary migration from a long time ago to different locations which is one of the best strategies to diversify their livelihoods. The road linkages and construction of the Mid-hill region road (*Pahadi Lok Marga*) have expanded migration destination areas and shortened the travel duration.

Similarly, access to the internet through smartphones made easy communication between migrants and prospective migrants, providing required information about livelihood-making opportunities outside their village. Kham Magar people adopt various strategies to enhance and secure their livelihoods, which affects the selection of the types, destinations, and duration of the migration. Thus, migration decisions are closely aligned with each family's livelihood strategies. The choices of the migration type and destination depend on food security, environmental adaptation, cash earning (quick remittance) opportunity, accumulation of assets and supporting the cost of education. Former Ward Chairman, Nar Bahadur Budha (65 years) mentions:

People from our villages decide to migrate to different destinations with the hopes of providing basic needs for families, obtaining food security and education, and saving money for festivals. Many migrate to our region's pastoral hillside areas to raise livestock, engage in small-scale farming, and gather herbs. Families also send members of their households to seek employment in India, Malaysia, the Gulf countries, and Nepali cities during the non-farming season to earn cash income so that they can support families for loan payments, house construction, clothing and education.

Kham Magar families who pursue traditional livelihood through cattle rearing, choose designated pastoral lands for specified months for migration. Meanwhile, families with low-income and small landholdings select Nepali cities and India for employment during lean agriculture season to generate extra income to support their families with food, clothing, and some

cash for social activities. Lean seasons might occur due to agricultural downturns, and temporary migration is an important coping strategy for a significant number of impoverished rural families in developing countries (Shonchoy, 2015). Pastoral livestock management and crop farming are essential for subsistence even if they are not effectively integrated with the official economy in the study region. This is because agricultural goods are critical for the livelihoods of the majority of low-income households (Hauck et al., 2016). This has helped families to maintain their homes and keep family members in the village where their forefathers lived and expect their children to continue living.

Kham Magar families move seasonally in search of jobs they are familiar with, including construction work or jobs involving farming and animal husbandry. Additionally, seasonal migration is employed to adjust to the climate, the growing season, and the efficient utilization of regional resources. Families with multiple livelihood goals such as food security, supporting children's education and loan payments choose various types of migration based on the available persons in the family. For example, a family decide to send some members for pastoral migration that contributes to food security, and some members are sent for the seasonal migration to India which helps families cover school fees and clothing expenses. Additional members may go to the Gulf countries to pay off the loan taken for the family function or to build a house. This is their coping strategy for uncertainty that migrants may take time to search the jobs and send money so they adopt different types of migration to mitigate the risk. Ms Kristi (23 years), intra-village migrant and seasonal migrant explains that:

My small family migrated to Saipatung, near the road from our village and constructed a new house. We migrated here expecting that we would send our son to a good school and also do a small business. I have rented out rooms and run a retail shop. We have a loan taken at a high interest rate from a village money lender to build this house so my husband now works in Kullu, India in the construction field, hoping that we can pay it back soon. I also want to close shop and migrate during the season to India because I want my son to be sent to an English medium boarding school.

In Kristi's story, we see that families migrate to support their children's education, pay off loans and expand livelihoods so they combine different types of migration to increase the overall family income. Similarly, Bhangintha (45 years) experienced in intra-village, seasonal and international migration described:

Our agricultural yields were not enough for our family for a whole year so I went to India and Saudi Arabia. I and my wife lived for four years in India then I migrated to Saudi Arabia for 7 years. I aimed to earn money and support my children with their school fees and better clothing. After I returned from Saudi Arabia, I built this new house and also bought another land with a house in Sahumara village. I supported, my two daughters, to complete their grade twelve level of education and my son is studying in an English medium school. Now, we raise cattle and run a small business and my daughter also works in a Cooperative. Each year, I and my two daughters migrate to India for one or two months to earn quick cash for the family needs and festivities.

Bhangintha's story illustrates that a family's goals and expectations for needs and wealth accumulation influence choosing the types, duration and who would be involved in migration. In short, families make two types of livelihood decisions one is based on economic reasons and the second one is related to environmental adaptation that ultimately helps families select economic and environmental migrations. The economic migrants are the ones who want to reduce poverty, obtain a better future for their children and get employment. Environmental migration is chosen when a family want to cope with the climate and environmental challenges. However, livelihood diversification strategy by seasonal/temporary migration also helps families to block long-term or permanent migration. Abizu, (2018) finds how families adopted migration

as livelihood diversification in his study where 32% of Nigerians mentioned an increase in the living standard, 34% reduced poverty, 8% increased in social status and 16% of families empowered. Thus, the types of livelihood strategies adopted by Kham Magar families influence their selection of migration destinations and types. Kham Magar families are wise and strategic in expanding family income through pastoral migration to designated pastoral land, which is backed by agricultural activities. Among Kham families, if the family wants primarily to respond to the limited resources and basic needs then they adopt seasonal and pastoral migration. Meanwhile, those who wish to accumulate wealth and pay off larger loans for house construction prefer migration to the Gulf and Malaysian countries.

3.4 Community perception in shaping migration decisions of the families

Numerous positive and adverse impacts of migration are realized not just by migrant families, but also by those who have not migrated, including people in the villages, local towns, and across Nepal as a whole (Sunam & Adhikari, 2016). People from the Kham Magar community, who are out-migrated get a kind of respect as migration was their part of living and practices. However, seasonal or pastoral migration, in which all families engage in cattle-raising and marijuana plantation, is viewed as a necessity rather than a marker of social status. This pastoral migration is considered a customary obligation and part of their livelihoods rather than a source of prestige.

Many young people from the Kham Magar community dreamed of serving in the British or Indian forces, but few did so. The perception of the local community is that all young people (men) should leave the area in search of employment and that few consider starting micro-enterprises in their locality. This community mindset, rooted in tradition, both encourages or pressures families to send their members for migration. Comparatively, migrants who worked in India and returned village were afforded less status than the people working in Malaysia, Gulf countries, South Korea etc. However, those who serve in the Indian armed forces are widely respected.

The Kham Magar community assigns various status labels to migrants such as '*Kalapahade*' for those who migrated and worked for a long time in India, '*Arabe Lahure*' for the migrants who work in Gulf Countries or '*Bideshi Lahure*' for all international labour migrants. Mr. Dilman (33 years) says:

I am not sure why people who worked in India are known as Kalipahade. But, it must be that they worked in Himachal in the Kullu area of India. Kalapahad is the blacktop hill that top is seen as black and naked. Those who stayed longer time India for earnings have received their nickname Kaalipahade.

Pahari (1991) explains that the term *Lahuray (Lahure)* refers to the one who goes to or returns from Lahore – was the name assigned to any hill-man who pursued his fortunes in the armies of states to the west of Nepal. In this present time, *Lahure* is a commonly used term to identify the people who worked outside the country and have returned. This phrase (*Lahure*) has evolved in its meaning to encompass all migrant workers and appears in Nepali folk songs and short stories (Ahmadzadeh, 2017). Parents and elders often scold younger family members by comparing them to others who already become *Lahure* (migrants working abroad) which compels young children to seek foreign labour employment as family family-driven decision. The status and respect migrants receive in family and community depend largely on migrants' earnings and visible improvements in homes and families. This raises the question: Why are migrants held in high regard within their families and villages? Mr Gharti (30 years), a returnee migrant explains:

Non-migrants don't understand our struggle but they think we have earned money so they see and respect us. They say that 'Lahure has come back' yet some people

earned well within the country who are not counted as Lahure by the community. This perception encourages the family to make migration decisions.

Those who earned a good amount of money and improved their living standard were respected well in the village. Likewise, Mr Gobardhan (30 years old), an intra-village migrant explains that:

There is one saying "A son needs to see the world." This belief is deeply rooted in the families and society in our village so male members of the family take responsibility for internal/international labour migration under the motivation and often compelled by family expectation.

Migration decisions among Kham Magar families are shaped by the perceptions of their community. Migrations, both pastoral and labor, are culturally embedded and distinct social statuses are ascribed to the destination of the migration and remittances. The perceptions and social attitudes towards migration and the visible benefits of migration influence families to encourage younger generations to seek employment outside the village and perpetuate the cycle of migration.

4. Conclusion

Migration decisions in Kham Magar families are familial, with individual choices supported by immediate or extended family members. Family structure plays a role in migration that affects the selection of types and destinations of migration. The size and class of the family, along with their economic capacity, access to loans, and networking capacity, determine the types, duration, and destination of migration. The purpose of migration varies depending on the size of the family; for example, larger families are more likely to migrate to meet their basic needs and have more laborers available, whereas rich families decide to send their children to a better school or send their members to wealthy nations to accumulate assets as they can invest money or have access to financial services. Moreover, low-income families require seasonal or temporary migration for them to create income opportunities. Similarly, the livelihood diversification strategy of the family also affects migration. Families who want to adopt traditional livelihoods influenced by the climate or weather choose temporary or seasonal migration, whereas families with multi-level goals such as food security, education support, loan payment, and so on combine several types of migration. Families who want to increase their income from overlapping migration can earn money from seasonal migration and use that money to fund international labour migration. The perception of the community also plays a role in the migration decisions because the community tags "*Kalapahade*" for the person who worked in India for many years and "*Lahure*" for those who worked outside Nepal and India, not limiting to soldiers. Those who earned well and returned from Malaysia, the Gulf nations, and other bigger countries are highly respected, encouraging families to consider migration. Additionally, the community has the perception that men have to "see the world and test it," which encourages the families to send their young men outside of their place to earn.

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The Activities of Ethiopian Jews Associations in Israel

Aleligne Admasu

*South-West University "Neofit Rilski", Blagoevgrad, BULGARIA
Faculty of Philosophy*

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Abstract

A non-profit organization in association is a legal and regulated way to raise resources and conduct activities for the public good. While a non-profit organization offers an excellent opportunity to advance social and community goals, its establishment and management involve many challenges, especially in the areas of management, resource mobilization, and compliance with legal requirements. Therefore, it is important to carefully consider the advantages and disadvantages and examine whether the legal structure of a non-profit organization is the most suitable for the organization's goals. Background to the Difficulties of Absorption Ethiopian non-profit organizations were established to deal with many challenges of absorption, integration, and cultural preservation. They play a status in empowering the community, providing tools to improve social and economic status, and shaping policies that support the rights of community members. Reasons for their establishment of Ethiopian non-profit organizations stemmed from several key reasons, which were related to the social, economic, and cultural needs of the Ethiopian community in Israel, and include the following issues. Ethiopian immigrant associations were an important tool in dealing with the complex challenges that the community encountered in Israel, and they served as a source of support, pride, and identity, as well as a lever for social and cultural change.

Keywords: Ethiopian Jews, Ethiopian immigration to Israel, Israel studies, associations in Israel.

1. Introduction – What is an association under Israeli law?

Under Israeli law, an association is a non-profit organization established to promote social, public, cultural, educational, or any other purpose that is not intended to generate financial profit. In Israel, associations are regulated under the Associations Law, 1980, and are considered independent legal entities that can manage activities, hold assets, and enter into contractual obligations.

2. Main characteristics of an association:

1. Predefined goals: An association is established for a specific purpose, such as helping the needy, education, culture, health, environmental protection, etc. The goals must be detailed in the associations by laws.
2. Non-profit management: All the association's income is used solely to achieve its goals, not for distribution among its members or management.

3. Association members: An association includes at least two members who commit to supporting its goals. The members constitute the association's general assembly, which is the supreme body authorized to make decisions.

4. Institutions of the association:

- o General Assembly: Meets at least once a year to discuss key issues, such as approving financial statements, and electing a board of directors, and a chairman.

- o Board of Directors: Responsible for the ongoing management of the association.

- o Audit Committee or Auditing Body: Audits the association's financial and administrative conduct.

5. Association's Bylaws: A document that defines the association's operating rules, including goals, rights, and obligations of the association's members, and the organization's structure.

6. Supervision and Control: In Israel, associations are subject to supervision by the Registrar of Associations at the Ministry of Justice, who must ensure that they operate by the law and their goals.

An association is a legal and regulated way to raise resources and conduct activities for the public good (Yaffe, 2007).

3. Advantages of establishing a non-profit organization in Israel

An association in Israel offers many advantages compared to other types of organizations, mainly due to its unique nature as a non-profit entity. Below are the main advantages of an association:

1. Tax Exemption and Benefits

- Income Tax Exemption: Non-profit organizations can be recognized as a public institution under Section 9(2) of the Income Tax Ordinance and benefit from exemption from paying tax on their income.
- Donation Approval under Section 46: Non-profit organizations can grant donors a tax credit for their donations, which may encourage donations.
- VAT exemption: In some cases, associations can obtain non-profit status (non-profit institution), which exempts them from paying VAT.

2. Possibility of receiving donations and funding

Associations can raise funds from diverse sources, such as:

- Private donations. Grants from philanthropic foundations.
- Support from government ministries and local authorities.
- Crowdfunding campaigns.
- Many individuals and businesses prefer to donate to associations due to their social nature and the tax benefits they offer.

3. Social status and positive image

- Associations are perceived as organizations with social and philanthropic values, and therefore they attract volunteers, partnerships, and public support.

- Association status strengthens trust among donors, partners, and broad audiences.

4. Limited liability

- Association members are not personally liable for the association's financial obligations to the association unless they act contrary to the law or the association's bylaws.

5. Government funding and collaborations

- Associations can apply for government funding and dedicated support for social projects.
- They are often key partners of local authorities and government ministries in providing services to the public.

6. Community involvement and volunteering

- Associations offer a platform for people who are interested in volunteering, thereby recruiting quality personnel at no cost.
- Through volunteering, associations promote social involvement, networks of contacts, and collaborations in the community.

7. Flexible structure and independent management

- Associations have great freedom of action in determining their goals and methods of operation if they comply with the law.
- Their management structure allows for flexibility and adaptation to market needs and social changes.

8. Non-profit activity

- Since all profits or donations are directed to the realization of the goals of the association, this conveys credibility and caring, unlike for-profit organizations that can be perceived as focusing on personal gain.

9. Transparency and public trust

- The obligation to submit financial statements and annual reports to the Registrar of Associations requires associations to operate transparently, which strengthens public trust.

10. Possibility of social change

- Associations are a powerful tool for leading social, environmental, or cultural change. They provide a voice for disadvantaged populations, work to promote social justice, and fulfill roles that are not always fulfilled by the government or the business sector (Atlas, 2023).

In conclusion: an association is an effective platform for people and organizations interested in promoting public, social, and community goals while taking advantage of tax advantages, transparency, and public trust.

4. Disadvantages of establishing a non-profit organization in Israel

Despite the many advantages of an association, some disadvantages and challenges are important to consider before establishing or managing an association. Below is a breakdown of the main disadvantages:

1. Economic limitations

- Prohibition of profit distribution: An association cannot distribute profits among its members or founders. All income must be used for the association, which may limit the incentive to establish it.
- Reliance on donations and grants: Associations are often dependent on external sources such as private donors, philanthropic foundations, or government funding, which may lead to volatility in income sources and economic instability.

2. Bureaucratic burden, associations are required to meet many legal and bureaucratic requirements, such as:

- Registration with the Registrar of Associations.
- Submission of annual financial statements and verbal reports.
- Holding a general meeting once a year.
- Appointment of an audit committee or auditing body.
- Applying for tax permits or government grants.
- Bureaucracy can be a significant burden, especially for small or volunteer-run nonprofits.

3. Transparency and Reporting

- The required transparency requires the nonprofit to publish its financial statements and activities. While this is an advantage for public trust, it may expose the organization to criticism or sensitive information from a competitive perspective.

4. Competition for Resources

- In a market where many nonprofits operate with similar goals, there can be fierce competition for donations, grants, and government support.
- Small nonprofits sometimes have difficulty raising resources to the same extent as larger, more established nonprofits

5. Flexibility Limitations

- Because a nonprofit is committed to the goals defined in its bylaws, changing goals or the direction of its activities requires approval at a general meeting and sometimes also an update from the Registrar of Nonprofits, which can be a cumbersome process.
- Many nonprofits are required to operate within strict tax laws and procedures, which limits their flexibility.

6. Management and Volunteering

- Managing an NGO requires time, skills, and perseverance. In many cases, the NGO relies on volunteers or professionals who are willing to work for relatively low wages.
- Lack of resources to pay adequate wages may lead to high employee turnover and damage to professionalism and management stability.

7. Risk of dependence on funders

- NGOs that rely on a small number of large donors or on government funding may encounter difficulties if one of the sources of funding is cut off.

- Certain donors or foundations may demand influence over the NGO's operations, which may conflict with its original interests and vision.

8. Withstanding public criticism

- NGOs are often measured by their level of social impact, and failure to advance their goals may result in public criticism and damage to their reputation.
- Negative publicity or suspicions of improper management can cause great damage to an association, even if the allegations are false.

9. Complexity in recruiting professional employees

- Many associations have difficulty competing with business organizations in providing financial conditions and promotion opportunities, which sometimes leads to difficulty in recruiting professional and skilled personnel.

10. Risk of closure

- If an association does not meet the requirements of the law (such as failure to submit reports on time or prolonged inactivity), the Registrar of Associations may issue a dissolution order.
- Closing an association involves complex legal and financial procedures.

In conclusion: While an association offers an excellent opportunity to promote social and community goals, its establishment and management involve many challenges, especially in the areas of management, resource mobilization, and compliance with legal requirements. Therefore, it is important to carefully consider the advantages and disadvantages and examine whether the legal structure of an association is the most suitable for the organization's goals (Midot Association, 2013).

5. Background to the establishment of Ethiopian immigrant associations

Data: According to the Central Bureau of Statistics, the Ethiopian immigrant population constitutes approximately 1.7% of the Israeli population and numbers approximately 180,000 people, nearly half of whom are native-born Israelis.

Various studies indicate that despite the willingness of Ethiopian immigrants to integrate into Israeli society, many of them have difficulty doing so, mainly due to constant confrontation with stigmas against them (Zawdu 2016) and discrimination based on their skin color (Shashon-Levi and Shoshana, 2014).

The integration of Ethiopian immigrants in Israel over time has been prevented due to their dark skin color. This blackness is not metaphorical but physical and is expressed in visual distinction and the foreignness attributed to them in the local context.

Here are some of the main reasons for the establishment of numerous associations of Ethiopian immigrants in Israel: preserving cultural identity and tradition, social and economic support, overcoming difficulties in absorption in Israel, fighting against racism and discrimination, assisting children and youth, promoting education and personal empowerment, political representation, developing awareness and fighting for rights (Frankel, 2012) (Ben-Eliezer, 2010).

5.1 Preserving identity and culture.

After the great immigration from Ethiopia, many of the immigrants found themselves in a state of cultural isolation and a complete difference between life in Israel and life in Ethiopia. The associations are designed to preserve Ethiopian identity, culture, and customs, and to help the younger generation recognize and connect with their roots while coping with assimilation into Israeli culture (Sousan, 2013).

5.2 Accessibility and community services.

The Ethiopian community, especially in the 1990s and 2000s, suffered from challenges in education, employment, and health. Many associations were established to address these needs and to aid in finding work, improving the level of education and enlightenment, and providing psychosocial assistance to people in the process of integrating into the Israeli system.

5.3 Fight for rights

The Ethiopian community has experienced and still experiences a fair amount of discrimination, whether in the state or public institutions, especially in the areas of employment, education, and the Israeli police. The associations represented the community's struggles against the state and Israeli society. They pushed for changes to laws and agreements aimed at improving the status and rights of Ethiopians (Shashon-Levi & Shoshana 2014).

5.4 Assistance to young people and the promotion of education

The Ethiopian community in Israel found itself lagging in areas such as academic and professional education, etc. The associations worked to promote education and training among the younger generation, assisted in providing scholarships and professional guidance, and made efforts to improve the community's awareness and understanding of opportunities in the labor market.

5.5 Social support and assistance to people in the absorption process

Immigration from Ethiopia was not easy, and many of the immigrants encountered significant difficulties, such as language, social isolation, traumatic experiences from the war and immigration, and lack of preparation for absorption in Israel. The associations worked to assist in this area, both from a psychosocial perspective and in terms of guidance to Israeli services and systems (such as the health system, housing, welfare, etc.).

5.6 Promoting political issues

Some of the associations also worked to raise awareness and demand a change in government policy regarding the status of immigrants from Ethiopia. For example, the issue of systemic vulnerabilities in the community, institutionalized discrimination, and the question of the integration of members of the community into Israeli society. Such activity also included legal battles and protest actions.

In conclusion, the associations of Ethiopian immigrants were established to deal with many challenges of absorption, integration, and cultural preservation. They play an important role in empowering the community, providing tools to improve social and economic status, and shaping policies that support the rights of community members.

The establishment of Ethiopian immigrant associations stemmed from several key reasons, which were related to the social, economic, and cultural needs of the Ethiopian immigrant community in Israel and included the following issues (Dahan Kalev, 2017).

6. Activities of Ethiopian immigrant associations

According to the Israeli Registrar of Associations: The total number of associations among the Ethiopian community in Israel is 226. The number includes existing associations, associations that have applied to register, inactive associations, and associations that have been registered and archived, of which 179 associations are currently active.

The main areas of interest for which they were established are related to the need to preserve identity and culture, accessibility, and community services. Fighting for rights, assisting young people and promoting education, social support and assisting people in absorption processes, promoting political, social, cultural, economic, and political issues of the Ethiopian community in Israel (Dressler, 2010).

To assist in the optimal integration of the community into Israeli society the activities may vary depending on the association and its specific goals because there are common activities, and the main ones are:

6.1 *Activities in the field of education and personal empowerment*

Non-profit organizations that deal with the field of education and personal empowerment work to provide tutoring and academic assistance to children and youth, provide scholarships to students of Ethiopian origin, and develop personal empowerment programs and life skills for youth and adults.

Education and personal empowerment are fields that complement each other and aim to provide individuals with tools, knowledge, and support for personal, professional, and social development.

Education refers to the process by which knowledge, skills, and values are transferred, to develop a person's abilities and integrate them well into society.

Assistance to children and youth of Ethiopian origin who are sometimes in distress, both academically and socially. Many non-profit organizations operate in this field, providing educational guidance, educational assistance programs, and programs to prevent crime or criminal behavior.

One of the main goals of non-profit organizations promoting education and personal empowerment is to encourage future generations to invest in their studies and advance in the education system. Many of the associations dedicate resources to developing the academic skills of young people from the community, helping them find their way into military service, academic studies, and integration into the labor market.

6.2 *Examples of educational activities*

1. Formal learning: Studies in schools, universities, and academic institutions.
2. Informal enrichment: Classes, workshops, and lectures that expand knowledge in various fields (science, art, technology, and more).
3. Tutoring and academic support: Help for students who are having difficulties or who want to improve their academic achievements.
4. Values education: Programs to instill values such as tolerance, mutual respect, democracy, and equality (Yaffe, 2007).

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6.3 Personal empowerment

Personal empowerment is a process in which a person learns to recognize their abilities, strengthen their self-confidence, and develop tools that will help them reach their goals and face life's challenges.

6.4 Examples of personal empowerment activities

1. Empowerment workshops: for example, strengthening self-confidence, developing interpersonal communication, or time management.
2. Mental and emotional support: support groups, psychological counseling, or coaching.
3. Development of life skills: dealing with stressful situations, making decisions, and standing up to situations of uncertainty (Ya'akobi, 2015).

Personal and community leadership: courses for leadership development, encouraging personal initiatives and social projects Integrating education and personal empowerment in non-profit organizations,

Within the framework of non-profit organizations operating in this field, education and personal empowerment are combined to help people fulfill their potential, break through social and economic barriers, and strengthen their sense of belonging and self-confidence.

For example, a non-profit organization that assists youth may offer tutoring alongside workshops for emotional empowerment and developing leadership skills, to help them succeed in their studies and face life's challenges.

6.5 Activities in the field of cultural and heritage preservation

Non-profit organizations that are engaged in the field of cultural and heritage preservation work to preserve tradition, such as Sigid holiday celebrations, art workshops, music, and dance that express Ethiopian culture, documenting personal stories and the history of immigration.

Preserving cultural identity and tradition, with their unique culture, wanted to preserve their heritage and customs within a mixed Israeli society, and many non-profit organizations were established to preserve Ethiopian identity while nurturing language, religion, and tradition.

The non-profit organizations help preserve culture and heritage to perpetuate and pass on to future generations the values, customs, traditions and works that distinguish a cultural group or community.

This is an effort to preserve the cultural identity of a community while integrating it in a changing world, including customs and rituals: holidays, religious and social ceremonies, and local traditions. Such as

Learning and transmitting local or traditional languages, traditional clothing, clothing that characterizes a cultural or ethnic group, music and dance and songs, musical instruments and typical dance styles, art and paintings, sculpture, traditional crafts, traditional food and recipes, and unique cooking methods.

Providing workshops and events where the older generation teaches the younger generation, community events: celebrations, festivals, and ceremonies dedicated to community heritage.

Holding events such as the Sigd holiday among Ethiopians, or other ethnic celebrations.

Providing artistic support: Encouraging artistic creation that preserves heritage, establishing museums and galleries that display traditional items.

Assisting in the use of technology, digitizing historical materials (photos, documents, videos), and creating apps and websites that promote culture and heritage.

Aiding for the preservation of culture and heritage among Ethiopian immigrants, such as the Sigd holiday: an annual event that preserves the religious and cultural heritage of Ethiopian Jews, establishing a Museum of Ethiopian Jewry and preserving artifacts, clothing, and documentation of the stories of immigration.

Providing traditional cooking workshops, learning how to prepare traditional dishes such as injera and Dabo, learning dance and singing, holding shows that showcase Ethiopian music and dance, and learning the Ge'ez and Amharic languages.

Preserving culture and heritage is essential not only to ensure that communities maintain their identity but also to connect them to their roots and strengthen a sense of pride and belonging while contributing to the cultural richness of society (Svirsky & Svirsky, 2002).

6.6 Activities in the field of employment and vocational training

Non-profit organizations that engage in the field of employment and vocational training with the assistance of vocational training and job placement programs, courses for developing skills, such as technology, entrepreneurship and management, and support for entrepreneurs from the community.

Non-profit organizations that work for Ethiopian immigrants in Israel play an important role in improving employment and vocational training for the community. The activities focus on helping to fill gaps, strengthening professional skills, creating employment opportunities, and supporting professional advancement. Below is a breakdown of the main areas and activities:

1. Vocational training programs

- Many non-profit organizations are initiating vocational courses tailored to the needs of the labor market:
- Computer and technology courses: training in the field of high-tech, programming, data analysis, and IT services.
- Training in sought-after professions: electricians, technicians, construction, graphic design, etc.
- Certificate studies: real estate brokerage, pension consulting, accounting.
- Special programs for women: Encouraging Ethiopian women to integrate into fields such as entrepreneurship, education, and nursing.

2. Personal development and soft skills workshops

- Resume writing and preparation for job interviews: Improving the ability to present themselves professionally.
- Improving interpersonal skills: Effective communication, teamwork, and time management.

- Personal empowerment and self-confidence: Workshops focused on breaking cultural barriers and alleviating concerns in the labor market.

3. Guidance in the job search process

- Help in finding jobs that match skills and experience.
- Mediation between potential employers and job seekers.
- Collaborations with placement companies and large employers.

4. Support for business entrepreneurship

- Business consulting and guidance: Support in creating a business plan and understanding financial management.
- Financing and loans: Assistance in recruiting Resources for starting new businesses.
- Networking and networking: connecting community entrepreneurs with potential partners and investors.

5. Improving access to higher education

- Encouraging young Ethiopians to enroll in universities and colleges.
- Scholarships and financial assistance for students.
- Preparation for entrance exams (such as psychometrics) and guidance in academic studies.
- Collaborations with academic institutions to improve opportunities.

6. Partnerships with government and public entities

- Promoting national employment programs in collaboration with the Ministry of Economy, the Ministry of Social Affairs, and municipal bodies.
- Connecting the community to government initiatives such as the "National Employment Program" or "High-Tech Promotion Programs."

7. Youth and Young People Initiatives

- Youth Programs: Vocational Education from an Early Age, Assistance in Making Career Decisions.
- Meaningful National Service: Guidance and Guidance in National and Military Service, which provides a Foundation for Future Employment.
- Preparation for the Labor Market: Activities that Combine Employment and Practical Experience for Youth.

8. Empowering Ethiopian Women

- Unique Programs for Women, Combining Vocational Training with Emotional Support.
- Entrepreneurship Workshops for Women, Encouragement to Establish Small Businesses, and Assistance in Finding Employment in Fields That Are Tailored to Their Needs.

9. Promoting awareness and reducing discrimination

- Many non-profit organizations are working to change attitudes among employers and the public to deal with stereotypes and discrimination in employment.

- Campaigns to raise awareness of the importance of diversity and inclusion in the workplace.

7. Examples of non-profit organizations operating in this field

1. Fidel - Association for Education and Social Integration of Ethiopian Immigrants: Works to improve employment through education and training.
2. Olim Beyad: Provides vocational training and pathways for integration into high-tech.
3. Tabka - Justice and Equality for Ethiopian Immigrants: Works both for social justice and to improve employment and training.
4. Free Israel - Ruderman Foundation: Promotes entrepreneurship among members of the community.

In Conclusion, the activity to improve employment and professional training among Ethiopian immigrants is designed to deal with cultural and economic barriers, empower community members, and improve their integration into the modern labor market. Through collaborations, training, and personal guidance, many nonprofits provide the tools necessary to create significant change in community employment (Adva Center, 2022).

8. Activities in the field of combating discrimination and promoting equality

Non-profit organizations that deal with the field of combating discrimination and promoting equality, public campaigns to raise awareness of community contributions and the fight against racism, legal advice and support in cases of discrimination, collaborations with other organizations to promote legislation and government support.

Developing awareness and fighting for rights for private rights, equality before the law, and better living conditions for members of the Ethiopian community. These struggles are seen as part of the general struggle for human rights and freedom in the country.

Non-profit organizations that deal with combating discrimination and promoting equality work to improve the status of the community of Ethiopian immigrants in Israel, to ensure equal rights and to strengthen the sense of belonging and integration into society. These activities touch on many areas such as law, education, employment, and public awareness. Here is a breakdown of the main activities.

1. Legal support and assistance for victims of discrimination, many associations provide legal advice and support to people who have experienced discrimination, racism, or social injustices.

Main activities, individual advice for victims of discrimination in workplaces, educational institutions, or public services, support in complaints against institutions and entities that have acted in a discriminatory manner, and legal representation in claims related to racism or violation of rights.

Example: The Tabka Association provides free legal services in areas such as employment discrimination, over-policing, and protection of rights.

2. Combating over-policing and profiling, associations work to raise awareness of the over-policing and discrimination of Ethiopian immigrants by law enforcement agencies.

Main activities, documenting cases of over-policing, police violence, or false arrests, promoting changes in police policy and the law by contacting decision-makers, and supporting and advocating for families affected by police violence.

Example: Public campaigns led by non-profit organizations such as "My Sister for Women in Israel" to raise awareness of over-policing.

3. Public campaigns and awareness, non-profit organizations promote campaigns to change attitudes among the public and to eradicate stereotypes and racism.

Main activities: Producing social media campaigns to raise awareness of the harms of racism, organizing conferences, seminars, and public events about rights and equality, and collaborating with the media to spread positive messages about the community.

Example: Campaigns by the Olim Beyad association that present success stories of Ethiopian immigrants to break stereotypes

4. Educational activities to promote equality, non-profit organizations focus on educational work with students and educators to combat racism in the education system.

Main activities: Workshops in schools on tolerance, equality, and cultural diversity, training teachers and education teams to deal with latent racism, integrating stories of Ethiopian Jewish immigration into the curriculum.

Example: The Fidel Association operates community counselors in schools to create a positive dialogue between Ethiopians and other students.

5. Promoting policy and social change, associations work in the public arena to promote laws and policies that ensure equality and reduce gaps.

Main activities: Working with the Knesset and the government to promote legislation to prevent discrimination, submitting reports and studies that indicate gaps and discrimination, and creating alliances with other organizations for a joint struggle.

Example: Promoting employment discrimination laws through lobbying in the Knesset, initiated by associations such as Tabka.

6. Community empowerment, strengthening the sense of capability and pride among community members as a response to discrimination.

Main activities: Programs to empower young people and youth, which teach them about their rights and prepare them to fight for justice, developing community leadership that can lead to significant changes, mentoring and coaching programs for young people affected by racism.

Example: Youth empowerment workshops on behalf of the Abraham Foundation Initiatives Association that teach them to deal with social challenges.

7. Representing the community in the media and institutions, an activity aimed at increasing the positive representation of Ethiopian immigrants in the media and decision-making centers.

Activities Main: Promoting the integration of community members in journalism, film, and television programs, encouraging Ethiopian immigrants to run for key positions in the public and political sectors, and producing films and content that reflect the community's contribution to society.

9. Notable NGOs in the field

1. Tabka – Justice and Equality for Ethiopians: Focuses on legal rights and policy change.
2. Ethiopians Connect: Promotes tolerance and equality through education and communication.
3. Fidel – Education and Social Inclusion: Works to eradicate stereotypes through educational programs.
4. The Israeli Association for Ethiopians: Works to promote rights and legal support.

These activities help not only to reduce gaps and discrimination but also to create a more diverse and inclusive society that values the contributions of Ethiopians and preserves their dignity and rights (Basuk, 2014).

10. Activities in the field of welfare and community

Non-profit organizations operating in the field of welfare and community among Ethiopian immigrants are engaged in improving the quality of life of individuals and families in the community while responding to social, economic, and emotional needs. Their activities include providing direct support, economic assistance, community development, and personal and family empowerment. Below is a breakdown of the main areas of activity:

Mosheants from Ethiopia, especially those who immigrated before and after Operation Moshe, encountered many difficulties in social and economic absorption. The organizations helped with guidance and integration into the labor market, medical services, and other services, as well as in obtaining residency or legal rights for people who have difficulty in doing so.

1. Financial assistance to needy families, distribution of food baskets and equipment, help on holidays and special days for families in financial distress, distribution of clothing, school supplies, and winter equipment for children.

Support for rent or bills, projects that help families who have difficulty covering basic expenses, providing one-time grants, grants for urgent cases such as medical treatment, purchasing essential electrical appliances, and more.

Example: A project to distribute food baskets for Passover and furniture to low-income families.

2. Emotional and mental support, counseling and emotional therapy, individual or group assistance for youth, adults and families dealing with mental or social difficulties, and support groups for trauma victims or women in distress.

Preventing loneliness among the elderly, regular visits and responding to the needs of lonely elderly people, day clubs for leisure activities, and enrichment for the elderly.

Example: Projects that provide emotional support to at-risk youth or counseling for parents in family management.

3. Community activities and community building, youth and children's clubs, operating educational and social frameworks after school hours, educational programs combined with games, enrichment, and educational assistance.

Community centers for leisure activities, centers that offer classes, workshops, and joint activities for the whole family, community events, celebrations, and traditional ceremonies such as the Sigd holiday, alongside joint cultural activities for the whole of society.

Example: Establishing youth clubs that offer sports activities, music and emotional support.

4. Promoting women and families, empowerment programs for women, workshops to improve life skills and financial management, and professional courses for women to integrate into the labor market.

Support for young families, training for young parents on education, financial management, and family planning, prevention of domestic violence, campaigns to raise awareness of the issue, workshops to prevent violence, and treatment of families in distress.

Example: A project to accompany single-parent women in professional and personal empowerment workshops.

5. Programs for youth at risk, personal guidance and mentoring, programs that provide youth at risk with guidance from instructors and volunteers, strengthening self-confidence and social skills.

Vocational training, projects to integrate youth into professional frameworks or employment programs, day centers for youth at risk, and frameworks that provide youth with emotional support and positive activity in their free time.

Example: The "Circles of Support" project for youth who have dropped out of the education system.

6. Welfare and support for the elderly, assistance with adapted housing, renovation and improvement of living conditions for the elderly, social activities for the elderly, organizing social gatherings, creative circles and cultural tours, guidance in bureaucratic processes, assistance in exercising rights with the National Insurance Institute and government bodies.

Example: Retirement clubs that combine social activity with heritage preservation.

7. Working with young people and immigrant families, absorption and support programs, guidance for new immigrant families, assistance with social acclimatization, and connection to the community.

Projects for second-generation members, assistance in the transition between cultures and the preservation of Ethiopian identity, parenting workshops, and strengthening the bond between parents and children, while dealing with cultural challenges.

Example: Workshops for second-generation members that help in the formation of cultural and interpersonal identity.

8. Collaborations with authorities and institutions, collaborations with local authorities, development of projects for the welfare of the community in cooperation with municipalities and local councils, integration of non-profit organizations in fundraising, and raising resources from public and private institutions to promote social projects.

Example: Collaboration with welfare organizations to provide a comprehensive response to the needs of families.

11. Notable associations in the field:

1. Fidel – Education and Social Integration: operates in the fields of education, welfare and community.
2. Tabka Association: provides legal and social support.
3. Olim Beyad: deals with personal empowerment, education and employment.
4. Ahuzat Olei Ethiopia: operates mainly in providing material assistance to needy families.

The activities of Ethiopian immigrant associations provide a vital support network for the community while improving the standard of living, strengthening social ties, and preserving the values of the unique culture.

They were an important tool in dealing with the complex challenges that the community encountered in Israel, and they served as a source of support, pride, and identity, along with a lever for social and cultural change (Shenhav & Yona, 2018).

12. Conclusion

A non-profit organization is a legal and regulated way to raise resources and conduct activities for the public good. While a non-profit organization offers an excellent opportunity to advance social and community goals, its establishment and management involve many challenges, especially in the areas of management, resource mobilization, and compliance with legal requirements. Therefore, it is important to carefully consider the advantages and disadvantages and examine whether the legal structure of a non-profit organization is the most suitable for the organization's goals.

Background to the Difficulties of Absorption Ethiopian non-profit organizations were established to deal with many challenges of absorption, integration, and cultural preservation. They play a status and role in empowering the community, providing tools to improve social and economic status, and shaping policies that support the rights of community members.

Reasons for their establishment of Ethiopian non-profit organizations stemmed from several key reasons, which were related to the social, economic, and cultural needs of the Ethiopian community in Israel, and include the following issues.

Ethiopian immigrant associations were an important tool in dealing with the complex challenges that the community encountered in Israel, and they served as a source of support, pride, and identity, as well as a lever for social and cultural change.

Ethiopian-immigrant associations were established to deal with many challenges of absorption, integration, and cultural preservation. They play an important role in empowering the community, providing tools to improve social and economic status, and shaping policies that support the rights of community members.

The establishment of Ethiopian immigrant associations stemmed from several key reasons, which were related to the social, economic, and cultural needs of the Ethiopian immigrant community in Israel and included the following issues.

The activities of associations and their goal are to help the community integrate optimally into Israeli society and the activities may vary depending on the association and its specific goals because there are common activities, and the main ones are:

Non-profit organizations operating in the field of education and personal empowerment are combined to help people fulfill their potential, break through social and economic barriers, and strengthen their sense of belonging and self-confidence.

Education in cultural values such as family honor and modesty are a cornerstone in preserving the cultural identity of the Ethiopian community in Israel. Alongside the challenges of integration into modern Israeli society, there is an attempt to preserve these values and pass them on to younger generations, while maintaining a sense of self-respect and belonging. Nonprofits and Community Organizations

Nonprofit activities in the field of cultural and heritage preservation are essential not only to ensure that communities maintain their identity but also to connect them to their roots and strengthen the sense of pride and belonging while contributing to the cultural richness of society.

Preserving the cultural identity and tradition of Ethiopians in Israel is not only about preserving past experiences but also adapting this culture to the future while maintaining ties with ancestors and family members in the community and leveraging traditional values in a way that will preserve Ethiopian pride even in the modern Israeli environment.

Preserving culture and heritage is essential not only to ensure that communities maintain their identity but also to connect them to their roots and strengthen the sense of pride and belonging while contributing to the cultural richness of society as a whole.

Activities in the field of employment and vocational training are the social and economic support for Ethiopian immigrants in Israel is a broad system of activities focused on providing tools, knowledge and support that can improve the quality of life of community members, better integrate them into Israeli society and help them cope with economic and social challenges.

The activity to improve employment and vocational training among Ethiopian immigrants is designed to deal with cultural and economic barriers, empower community members, and improve their integration into the modern labor market. Through collaborations, training, and personal guidance, many associations provide the tools necessary to create significant change in community employment.

These non-profit activities in the field of combating discrimination and promoting equality help not only to reduce gaps and discrimination, but also to create a more diverse and inclusive society, which values the contribution of Ethiopian immigrants and preserves their dignity and rights.

The fight against racism and discrimination against the Ethiopian immigrant community in Israel has been and remains one of the main challenges that non-profits and community organizations work to address. Racism and discrimination against the Ethiopian immigrant community in Israel sometimes stem from negative stereotypes, lack of cultural understanding, and sometimes also from public policy or practices of systemic discrimination.

Non-profit activities in the field of welfare and community of Ethiopian immigrant associations provide a vital support network for the community while improving the standard of living, strengthening social ties, and preserving the values of the unique culture.

Nonprofit activities were an important tool for dealing with the complex challenges that the community encountered in Israel, and they served as a source of support, pride, and identity, as well as a lever for social and cultural change.

Supporting preparation for the IDF while preserving traditional values for young people of Ethiopian descent requires a balance between the need to succeed in military service and

the need to preserve cultural and religious identity. This is comprehensive preparation that includes assistance in understanding the military system, psychological and emotional support, and counseling tailored to the soldiers' cultural and religious needs. The goal is to enable them to enlist and be part of the military system without giving up the values that distinguish the Ethiopian descent community.

Political representation of Ethiopian descent is an important tool for advancing community affairs and achieving equal rights. This representation takes place in the Knesset, local councils, and other public institutions, and helps ensure that state policy considers the needs and struggles of the community. At the same time, there is a challenge in achieving effective representation and preserving cultural values while integrating into the general political system.

In light of all the difficulties of Ethiopian descent in Israel overcoming the absorption difficulties it remains a complex challenge, but many associations and organizations are working in a variety of areas to make it easier for community members to cope and ensure their full and fair integration into Israeli society. The goals are not only to help the community cope with daily difficulties but also to empower it and give it tools for integration and success in the future.

Although amazing associations are working there, there is still a huge need for additional associations that will contribute to social action in Israel in an intelligent way

There are still mountains of areas of action to work on, such as animal welfare, mental health, economic growth, and immigration. There are still many gaps in the world and plenty of room for the foundation of new and effective associations

Quite a few achievements are attributed to the organization of the community. On many levels, the struggle of the organizations has been linked to increasing awareness of the situation of the community in the country. Over the years, the organizations in the community have worked to raise awareness against racist phenomena and discrimination. Accelerating immigration, the right of the kayssim to receive a salary from the state for the religious services they provide, for the implementation of affirmative action policies, etc.

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