

Giving in Numbers®

2026 EDITION

The unrivaled leader in benchmarking on corporate social investments, in partnership with companies.

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State of the Industry

Total Community Investments

Chief Executives for Corporate Purpose®



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State of the Industry

2025 fundamentally reshaped the environment in which companies make community investment decisions in the U.S. H.R. 1, also known as the One Big Beautiful Bill Act (OBBBA), signed into law on July 4, 2025, introduced a 1% floor on deductions for corporate charitable contributions taking effect in 2026, adding a new layer of uncertainty around deductibility and international giving. What has long been the gold standard of corporate philanthropy, giving 1% of pre-tax profit away, is now the threshold companies must reach before any of their corporate charitable contributions are eligible for tax deductions.

In parallel, executive orders targeting inclusion programs prompted companies to make difficult choices, with 24% reporting they are stepping away from purpose-led programs while 26% chose to double down¹. The reduction of federal support for programs ranging from SNAP benefits to USAID-

funded international development created sudden funding gaps in communities, prompting 31% of companies to step in with additional grants². Changes to long-standing scholarship and student aid programs, as well as proposed restrictions on contributions to Donor Advised Funds for non-itemizing tax filers under H.R.1, further unsettled the giving infrastructure that many corporate programs rely on. Across CECP's Pulse Surveys over the last year, the most consistent theme was strategic reassessment. Fifty-five percent of companies report they are actively refreshing their community investment, societal engagement, or sustainability strategy, driven primarily by policy shifts (39%) and changes in overall business strategy (43%)³.

At the headline level, giving appears steady. In a sample of 152 companies, median Total Community Investment (TCI) reached US\$23.7 million and the top quartile exceeded US\$66.2 million. In a

two-year matched set, median TCI rose 7.5% from 2024 to 2025, with top-quartile TCI climbing 10.6%, but the apparent growth is being driven by a smaller group of companies making significantly larger investments, not by broad-based expansion across the field. Fifty-two percent decreased their community investment over the same period, and aggregate TCI was essentially flat. The results of a January 2026 CECP Pulse Survey show that 42% of companies expect their 2026 budgets to decline while only 33% expect an increase⁴. The apparent stability of 2025 may prove to be an anticipation year shaped by front-loaded giving ahead of the 1% floor, rather than a new baseline. As companies recalibrate strategy, the data in this section captures a field taking different approaches in maintaining commitment to community investment under tightening tax, regulatory, and budgetary pressure.

Trends

Total Community Investments

In 2025, TCI across all survey participants reached US\$18.8 billion (N=152). Companies contributed a median of US\$23.7 million, while top-quartile companies contributed US\$66.2 million or more.

Relative to revenue, median TCI was 0.11%, while top-quartile TCI reached 0.21%. As a percentage of pre-tax profit, median TCI was 0.78%, compared with 1.64% for the top quartile.

Table 1: TCI as a Percentage of Financial Performance, 2025	Median	Top Quartile
TCI as a Percentage of Revenue (n=138)	0.11%	0.20%
TCI as a Percentage of PTP (n=133)	0.78%	1.61%

TCI – What’s Included?

Direct Cash (DC):

Investments from corporate headquarters or regional offices

Foundation Cash (FC):

Investments from corporate foundations

Non-Cash (NC):

Product donations, Pro Bono Services, other in-kind support

The Median Rose, but Most Companies Pulled Back

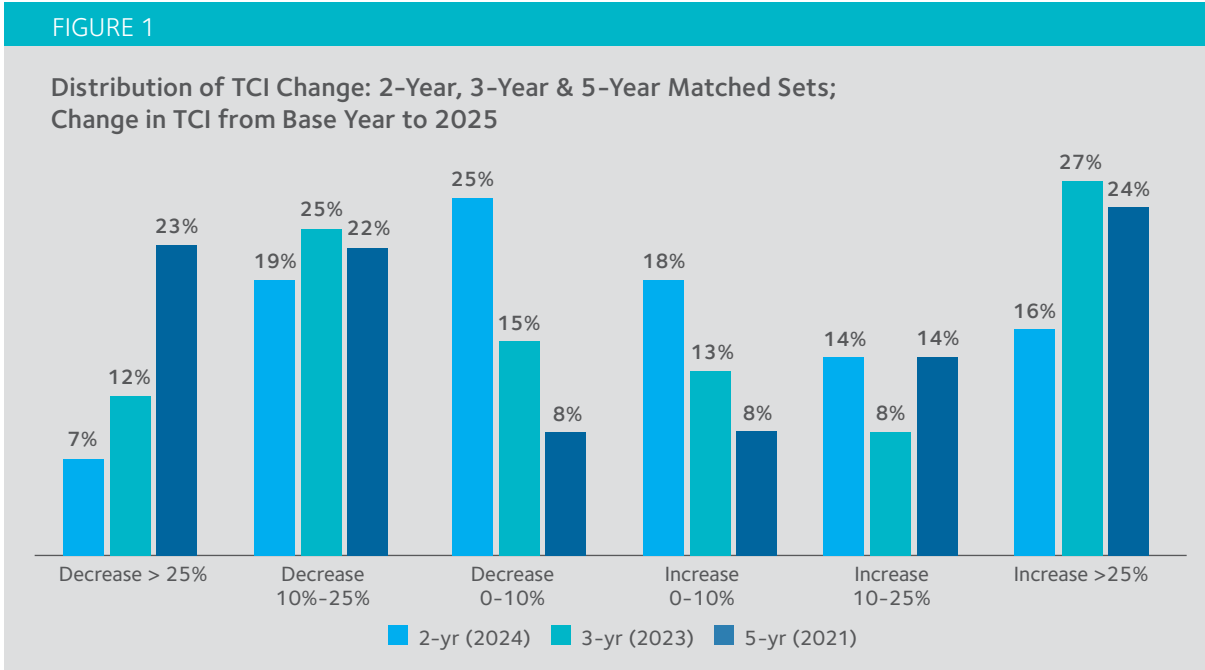
Among 139 companies that reported TCI in both 2024 and 2025, median TCI rose from US\$21.9 million to US\$23.5 million, an increase of 7.5% after adjusting for inflation. Top quartile numbers indicate a similar story, rising 10.6% from 2024 to 2025 (US\$60.6 million to US\$67.0 million).

While the matched-set results suggest a modest upward shift in giving levels, growth was not broad-based across companies. This pattern is reflected in aggregate TCI among survey participants, which was essentially flat (-0.2% change), and with 52% of companies decreasing spending in 2025. In other words, the median rose because increases among companies that expanded their investments were large enough to outweigh declines among those that reduced spending.

What the Data Reveals

While median TCI increased in 2025, the majority of companies reduced investment. This signals that maintaining or increasing community investment is becoming an intentional and strategic choice, rather than a default baseline.

Over a longer time horizon, this split becomes more apparent. Across a five-year matched set, median TCI declined by 8% from US\$32.1 million to US\$29.6 million (n=95), and TCI as a percentage of revenue decreased from 0.15% to 0.12% (see Figure 1). The field has not returned to the elevated levels of investment seen in 2020 and 2021, when companies responded to the COVID-19 pandemic and social justice movements.



Trends *continued*

Within both 3- and 5-year matched sets, slightly more than half of companies saw TCI decline (52% and 54% respectively), while over one quarter grew by more than 25%. The distribution is becoming increasingly polarized, though aggregate numbers remain largely similar.

A Closer Look

The two-year distribution is less polarized than longer windows: only 7% of companies cut TCI by more than 25% (compared to 12% and 23% over three and five years), and 16% grew by more than 25% (compared to 27% and 24%). In short, year-over-year changes were concentrated in the middle brackets, with 43% of companies moving less than ±10%.

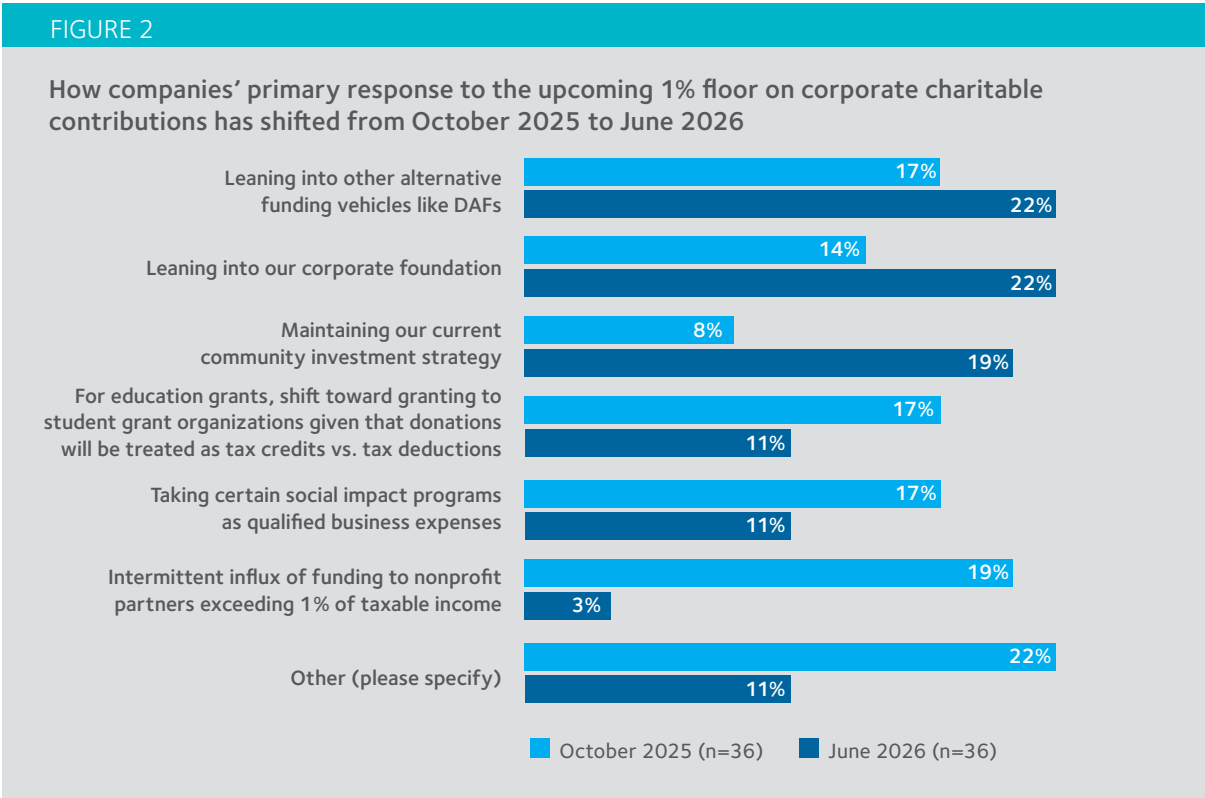
Industry patterns reinforce this picture. Technology (median change +19%) and Consumer Discretionary (+8%) companies led in growth over the two-year window, while Health Care (-9%) and Materials (-11%) declined most. Financials, the largest sector by respondent count (n=43), was roughly flat at +1.9%.

Among companies that reported reasons for year-over-year changes, the most common factors among those reporting decreases were budget constraints or cost-cutting (12.5%) and strategic reprioritization (11.1%). Among companies reporting increases, top drivers were strategic reprioritization (13.4%), company financial performance (10.4%), and one-time events, such as disaster response (10.4%).

Table 2: 5-year matched set, Top-quartile median TCI Ratio	
Year	TQ / Median Ratio
2021	2.47x
2022	2.56x
2023	2.50x
2024	2.42x
2025	2.79x

Top Givers are Pulling Away

Expanded matched sets show a growing divergence between median and top-quartile giving over the longer term. In a five-year matched set (n=95), the inflation adjusted median TCI fell from US\$32.1 million to US\$29.6 million (-8%), while top quartile companies held steady, rising slightly to US\$82.5 million. The gap between them widened: top quartile giving is now 2.79x the median, up from 2.47x in 2021 (see Table 2).



Policy Framing

The One Big Beautiful Bill Act (P.L. 119-21), enacted on July 4, 2025, introduced a 1% floor on deductions for corporate charitable contributions, effective for tax years beginning after December 31, 2025. Under this provision, corporate charitable contributions are only deductible to the extent they exceed 1% of taxable income, up to the existing 10% ceiling.

The 2025 data in this report captures how companies may have responded in anticipation of the new policy. The modest uptick in median TCI and stronger top-quartile performance are consistent with the possibility that some companies front-loaded contributions ahead of the 1% floor. Over the last year, companies have considered a range of responses, with the primary response centered on reviewing contribution levels, timing, and eligibility under the new deductibility rules (see Figure 2).

What counts toward the 1% floor?

Direct Cash (DC) + Amount transferred from company to foundation + Value of Product Donations + Value of other Non-Cash (NC)

What doesn't count?

Community investments to internationally headquartered NGOs, the value of pro bono hours, and Foundation Cash (FC)

What this means

Among the 133 companies that reported a positive pre-tax profit (PTP), the median estimated deductible giving rate was around 0.39% of PTP, well below the 1% floor. Roughly 4 in 5 CECP companies fell below that threshold, meaning they would receive no charitable deduction under the new law for the 2026 tax year based on 2025 giving levels.

While Median TCI as a percentage of pre-tax profit was 0.78% in 2025, the effective cash-based ratio is 0.39% when non-cash contributions from Pro Bono Services are excluded, meaning many companies' current giving levels fall below the threshold at which deductions begin.

The law also carries implications for international giving. Contributions to organizations outside the U.S. may not be eligible for deduction, which accounts for nearly 20% of aggregate TCI.

As the gap widens between median and top-quartile levels of social impact investment, one factor consistently distinguishes higher-performing companies: the depth to which corporate purpose is integrated into decision-making and measurement.

What to Watch Next

Companies should monitor whether current giving levels are sustainable or further concentrated post 2026 and evaluate how their giving structure (cash vs. non-cash, domestic vs. International) align with the new deductibility provisions.

Corporate Purpose

Purpose Metrics

In 2025, 44% of companies reported having purpose-aligned giving metrics. These companies reported median TCI of US\$34.6 million, compared to US\$18.1 million for those without purpose-aligned giving metrics, a ratio of nearly 2 to 1. This gap exceeds differences in company size: median pre-tax profit was US\$3.12 billion for the purpose-aligned group versus US\$2.54 billion (1.23x) for the non-purpose-aligned group, meaning the TCI gap is proportionally larger than size alone would predict. When measured as a percentage of pre-tax profit, giving levels are nearly identical across groups (0.79%). The distinction is in absolute commitment and scale.

The Broader Business Case

CECP's [Corporate Purpose: Driving Business Value](#) report reinforces these findings. Across the S&P 1200, 92% of companies now have a purpose statement. The differentiator is no longer whether a company has a purpose, but how deeply that purpose is embedded in governance, incentives, and risk management. CECP's Purpose Integration Index groups companies into three stages: stated purpose, operationalized purpose, and purpose-driven systems. Companies at the purpose-driven systems stage show 2x higher nominal revenue, lower voluntary turnover, and nearly 2x community investment.

Purpose Strategies Diverge

Despite the demonstrated benefits of corporate purpose, companies are making difficult decisions in the current environment. Since January 2025, 26% of companies report they have doubled down on their corporate purpose strategy, while 24% have stepped away. Another 28% report no change. This split shows a field moving in different directions at the same time: some companies are holding ground, others are advancing, and others are pulling back. Over time, these differentiated choices will help show which approaches sustain commitment and impact moving forward.

Community Investments

KEY FINDINGS:

- In 2025, non-cash contributions accounted for 67% of aggregate TCI, but this concentration reflects a large number of product donations in Health Care and Consumer Staples. At the company level, direct cash remains the most prevalent vehicle, reported by 97% of companies at a median of US\$11.1 million.
- The aggregate funding mix shifted toward cash over three years: direct cash as a percentage of TCI rose from 15% to 23% and non-cash declined from 73% to 59% in a matched set. However, median company-level non-cash was essentially flat, indicating the shift is concentrated among large product donors rather than broad-based change.
- Nonprofits focused on education lost the largest percentage of TCI over the last three years: Higher Education declined 4.7 percentage points and K-12 Education 3.8 percentage points, representing a median loss of US\$1.3 million per company, while “Other” gained 2.0 percentage points.
- In the first year of data collection, 60% of companies reported operating scholarship programs, funded equally through corporate cash (56% of companies), and foundation cash (52%).
- Companies are directing a median 51% of TCI through their top four focus areas. K-12 Education was cited as the top priority by 28% of companies, followed by Community and Economic Development at 20%.
- For the first time since 2020, *Giving in Numbers* included a regional breakdown of non-HQ international investments. North America, Latin America and the Caribbean, and Asia Pacific were cited as top regions, receiving 66% of listed international Community Investments.

Total Community Investments

Funding Type Prevalence

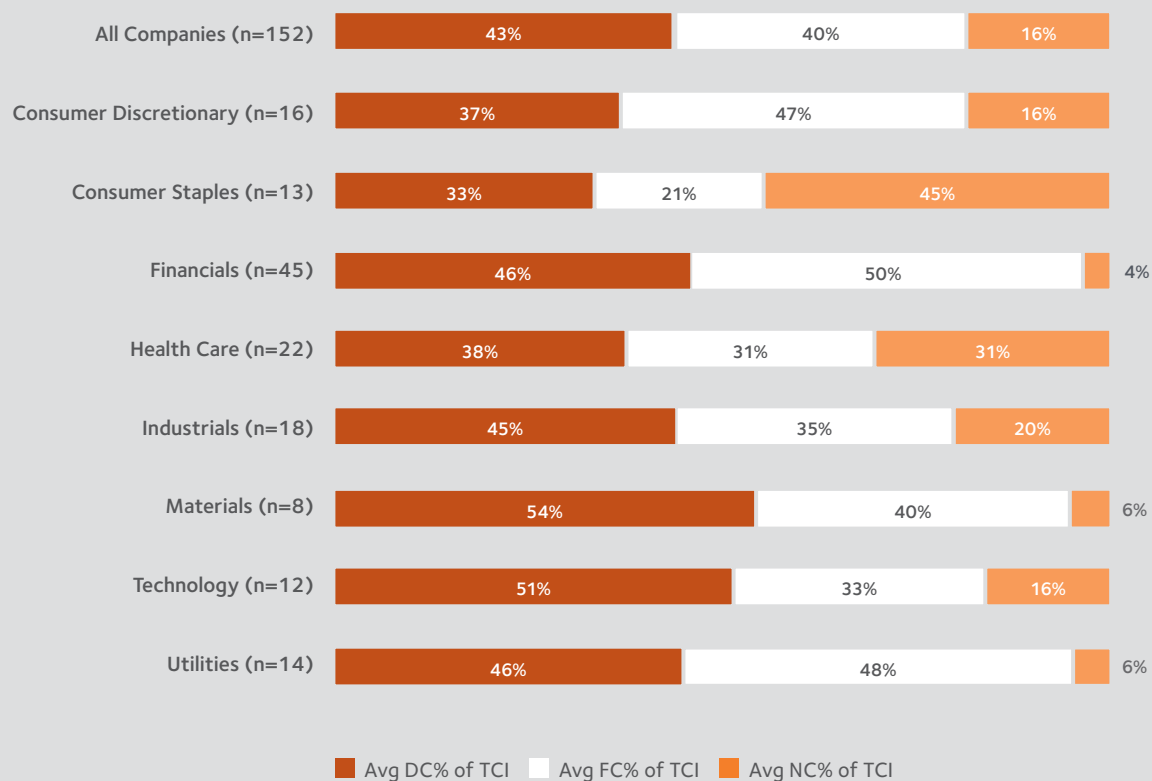
Direct cash remained the most prevalent funding type in 2025, reported by 97% of companies at a median of US\$11.1 million, followed by foundation cash (84%, US\$9.9 million) and non-cash (66%, US\$2.5 million). However, the aggregate amount inverts that order: non-cash accounted for 67% of TCI dollars, direct cash 19%, and foundation cash 14%.

Industry Breakdown

Funding mix varies sharply by industry. The average Consumer Staples company directed over 45% of TCI through non-cash channels. Financials relied primarily on foundation cash (50%) and direct cash (46%), with minimal non-cash contributions (4%). Although Health Care companies report a balanced funding type breakdown (direct cash 38%, foundation cash 31%, non-cash 31%), pharmaceutical product donations from a handful of companies drive the sector's aggregate non-cash percentage to 89%.

FIGURE 3

Industry Breakdown of TCI by Funding Type, 2025 (Average Percentages)



Total Community Investments *continued*

Direct Cash and Foundation Cash Breakdowns

Of itemized direct cash, 72% originated from charitable budgets and 28% from business-unit or departmental budgets (see Table 3). Nearly half of direct cash was reported without a breakdown. Foundation cash was distributed primarily through grants (84% of itemized dollars), with matching gifts at 14% and volunteering at roughly 2%.

Non-Cash Breakdown

Among the US\$12.6 billion in non-cash, US\$7.3 billion was itemized by type: 89% product donations, 10% the value of pro bono services, and 1% other. A substantial US\$5.3 billion was reported without a breakdown.

The aggregate can be misleading: Non-cash dominates aggregate TCI, but most companies are primarily cash givers. The company-level medians (DC US\$11.1M, FC US\$9.9M, and NC US\$2.5M) are more representative of the typical corporate donor.

Table 3: Breakown of TCI by Funding Type and Sub-Category		
Direct Cash Breakdown		
Sub Category	Aggregate \$ (2025)	Percentage of DC reported
Charitable (CR/A/R budget)	\$1,258,645,702	36.3%
Strategic (BU/dept budgets)	\$501,654,101	14.5%
Breakdown Not Available	\$1,702,557,205	49.2%
Foundation Cash Breakdown		
FC Sub-category	Aggregate \$ (2025)	Percentage of FC reported
Grants	\$1,521,386,784	56.1%
Volunteering	\$30,943,933	1.1%
Matching Gifts	\$250,492,140	9.2%
Breakdown Not Available	\$911,424,881	33.6%
Non-Cash Breakdown		
NC Sub-category	Aggregate \$ (2025)	Percentage of NC reported
Product Donations	\$6,479,247,359	51.5%
Pro Bono	\$688,421,384	5.5%
Other Non-Cash	\$84,758,841	0.7%
Breakdown Not Available	\$5,332,503,419	42.4%

Funding Type and Program Area Trends

Changes in Funding

In a three-year matched set from 2023-2025 (n=124), direct cash rose from 15% to 23% of total TCI, foundation cash rose from 12% to 18%, and non-cash declined from 73% to 59%. This shift appears concentrated among the largest product donors, where year-to-year changes in non-cash contributions can materially affect aggregate totals. At the company level, however, non-cash giving was relatively stable, with the median declining by just US\$0.25 million from 2023 to 2025.

Non-Cash Breakdown Trends

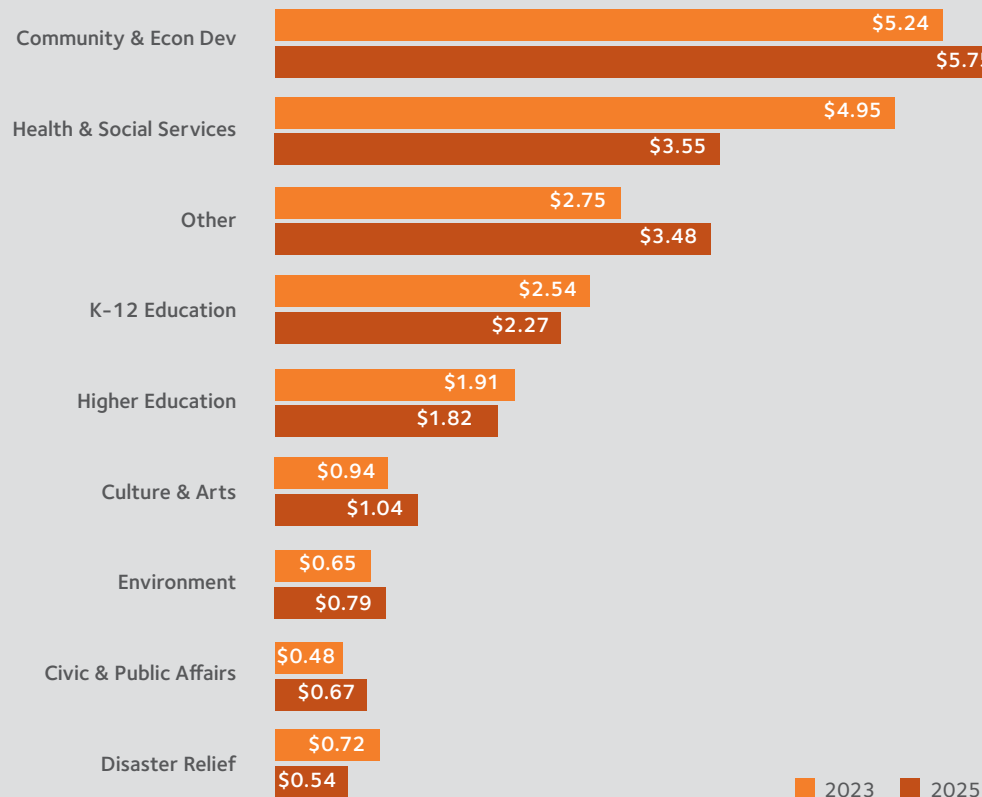
While non-cash became a smaller percentage of TCI, its internal composition remained steady. From 2023-2025, product donations held at roughly 89% of itemized non-cash giving among matched companies (n=66), with the value of pro bono services at 10%, and other non-cash support at approximately 1%.

Program Area Allocation 2025

Among the companies in the 2023-2025 matched set (n=72) that funded each area, Health and Social Services received the largest median percentage of TCI (14.6%), followed by Community and Economic Development (14.0%), "Other" (11.1%), K-12 Education (5.3%), and Higher Education (4.4%). Notably, "Other" had the third highest median dollar amount of any program area at US\$3.48 million, trailing only Health and Social Services (US\$3.55 million) and Community and Economic Development (US\$5.75 million), showcasing a growing number of investments that fall outside of conventional program areas (see Figure 4).

FIGURE 4

Program Area Median Spend, Million USD 2023-2025



Funding Type and Program Area Trends *continued*

Program Area Trends

Among 72 companies in a three-year program-area matched set, median investment allocations shifted across all nine categories, with increases across five program areas and decreases across four (see Figure 5).

The largest increases in percentage of TCI were in Civic and Public Affairs (+39%), “Other” (+27%), and Environment (+22%), followed by Community and Economic Development (+10%) and Culture and Arts (+10%). The steepest declines were in Health and Social Services (-28%), Disaster Relief (-26%), and K-12 Education (-11%).

Higher Education and K-12 Education lost 8.5 percentage points of median TCI over three years: Higher Education fell 4.7 points, from 9.1% to 4.4%, while K-12 declined 3.8 points, from 9.2% to 5.3%. This combined decline highlights the broader reduction of TCI being allocated toward education, with these two categories losing more ground together than either suggests on its own.

Scholarship Prevalence (New for 2026)

For the first time, the *Giving in Numbers* survey collected data on corporate scholarship programs. Among the 140 companies that answered, 60% reported running scholarship programs in 2025. Funding sources were split nearly evenly: 56% of companies with scholarship programs funded their programs with direct cash and 52% funded their programs with foundation cash.

FIGURE 5

Median Program Area Community Investment, Percentage Change 2023–2025

Program Area	
Civic and Public Affairs	39%
Other	27%
Environment	22%
Culture and Arts	10%
Community and Economic Development	10%
Higher Education	-5%
K-12 Education	-11%
Disaster Relief	-26%
Health & Social Services	-28%

Changing Community Investment Priorities

Higher Education and K-12 Education experienced a decrease of over 8 percentage points of median TCI from 2023 to 2025. This does not necessarily signal that companies value education less, but rather are reprioritizing community development, environment, and “Other” categories. If education is a stated strategic priority, assess whether funding levels still match the declared focus.

Focus Areas

Top Focus Areas by Prevalence

Companies were asked to rank program areas according to how closely they align with their strategic priorities (see Figure 6). The most common areas companies list as their top four were Community and Economic Development (51%), K-12 Education (46%), and Health and Social Services (43%).

When companies identified their single topmost focus area, K-12 Education led at 28%, followed by Community and Economic Development (20%) and Health and Social Services (17%). Environment was cited as the top focus area for 12% of respondents.

When combined, K-12 and Higher Education make education the most prevalent focus area: 64% of respondents include it among their top four areas, and 39% rank it as their top priority. Despite the declines in TCI dollars and percent noted above, education remains the most widely cited strategic focus for corporate community investment.

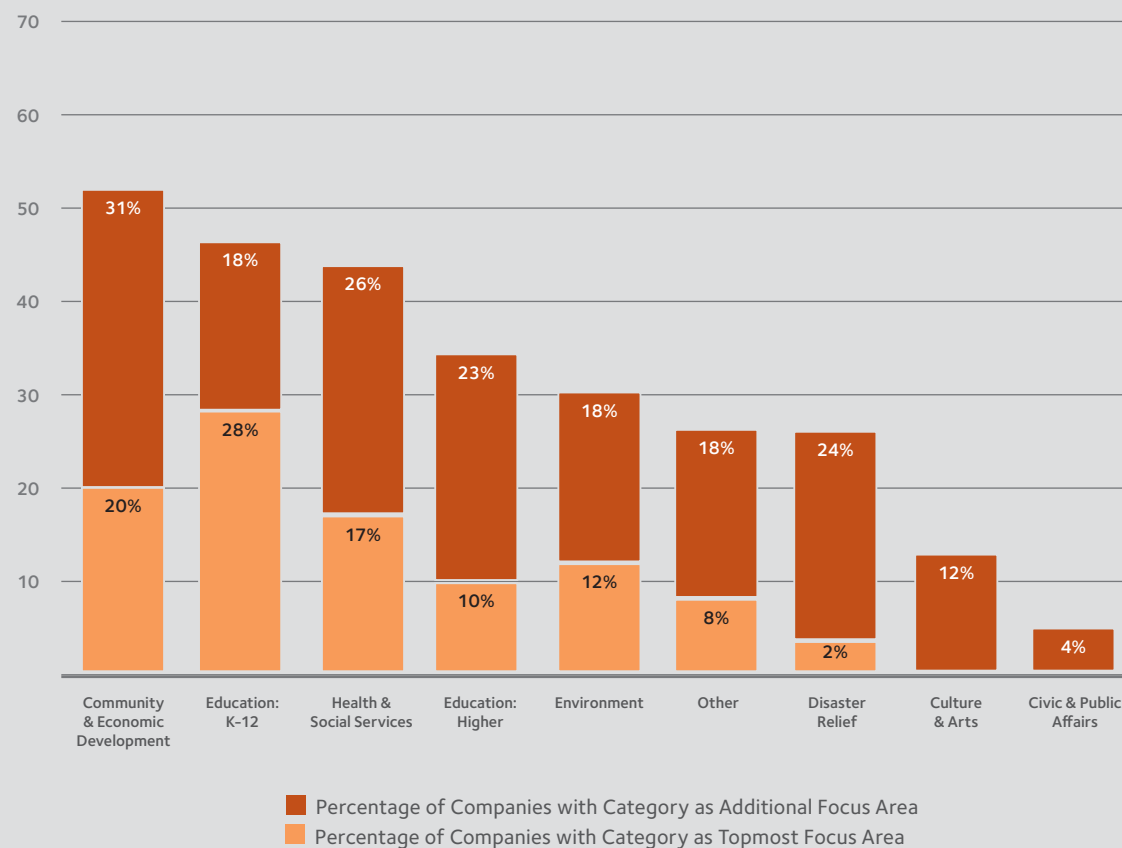
Funding Alignment with Focus Areas

For most companies, strategic focus areas account for a meaningful percentage of giving. Among the 77 companies that reported strategic-program dollars, the median company directed 16.8% of TCI to its top focus area, while the top quartile directed 32.8%. When all four focus areas are combined, median alignment rises to 50.9% of TCI (n=76), with the top quartile at 75.5%. For the typical company, roughly half of TCI flows through declared strategic focus areas, while the remainder supports lower-ranked priorities and other flexible community investment needs.

Industry priorities often reflect where companies see the clearest connection to their business. Health Care companies most often named Health and Social Services as their top focus area (71%). Technology and Industrials companies were more likely to prioritize K-12 Education, at 70% and 67%, respectively. Financials companies most often pointed to Community and Economic Development (38%), while Consumer Staples companies most commonly focused on Environment (50%).

FIGURE 6

Prevalence of Priority Focus Areas, 2025



International Recipients

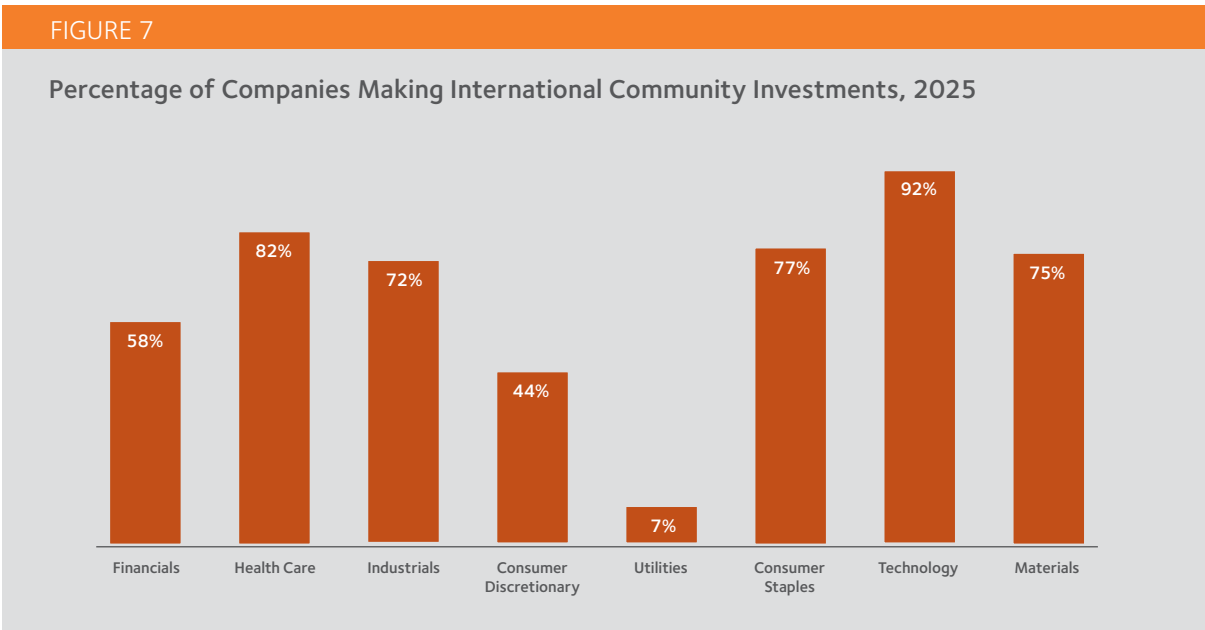
Domestic Vs. International

In 2025, 96 of 152 companies (63%) reported making community investments to international end-recipient organizations (see Figure 7). Among the 68 companies that reported dollar amounts, the median international percent of TCI was 16.4%, with the top quartile at 37.2%. In aggregate, 82% of reported dollars went to domestic recipients and 18% to international recipients. Industry participation in international giving varies sharply, with Technology (92%) and Health Care (82%) as the most globally oriented, followed by Consumer Staples (77%), Materials (75%), and Industrials (72%). Financials (58%) fell near the middle, while Utilities remained mostly domestic at 7%.

Regional Breakdown of International CI (New for 2026)

This year’s report brings back a look at the regional breakdown of international community investments (see Table 4). Of the US\$1.73 billion going to international community investments in 2025, US\$1.30 billion was assigned to a specific region as shown in Table 4.

Although North America (excluding companies headquartered in the region) and Latin America received almost half of region-identified international dollars, more companies directed investments to Asia-Pacific (34) and Europe (32), suggesting broad geographic reach even where total funding was less concentrated. Industry patterns in regional allocation



are also distinct. Health Care companies directed the largest volume to North America, and Consumer Staples companies concentrated in Latin America and the Caribbean. Technology companies distributed TCI more evenly, with substantial allocations to Europe and Asia-Pacific.

Table 4: International Community Investment by Region	Aggregate \$ (2025)	Percent of \$ going to each region
North America (ex-HQ) (n=26)	\$318,338,339	24.6%
Latin America & Caribbean (n=31)	\$308,710,035	23.8%
Asia Pacific (n=34)	\$228,152,747	17.6%
Europe (n=32)	\$184,350,516	14.2%
Region Not Available (n=17)	\$143,413,261	11.1%
Africa (n=22)	\$82,561,382	6.4%
Middle East (n=18)	\$29,366,281	2.3%

Matched-Set Trends

In a three-year matched set (n=27), international community investment remained relatively stable as a percent of TCI, moving from 34.5% in 2023 to 32.2% in 2025. However, 2025 levels are 4.7 percentage points below 2024, a notable shift as the new 1% floor places greater emphasis on domestic charitable contributions.

OBBBA Implications

Under the One Big Beautiful Bill Act, corporate charitable contributions made to organizations located outside of the U.S. do not count toward the 1% floor. Companies with significant international portfolios should evaluate how to sustain their global commitments.

Benchmarking Tables

MEDIANS BY INDUSTRY	Median Total Community Investments (in US\$ Millions)	Revenue		Pre-Tax Profit	
		Median Total Community Investments as a % of Revenue	Median Total Cash Community Investments as a % of Revenue	Median Total Community Investments as a % of Pre-Tax Profit	Median Total Cash Community Investments as a % of Pre-Tax Profit
All Companies (N=152)	\$23.70	0.11%	0.08%	0.78%	0.69%
Fortune 100 Companies (n=32)	\$90.19	0.12%	0.09%	0.86%	0.77%
Consumer Discretionary (n=16)	\$21.03	0.12%	0.08%	2.25%	1.63%
Consumer Staples (n=13)	\$111.00	0.28%	0.08%	3.21%	0.98%
Financials (n=45)	\$23.90	0.11%	0.11%	0.71%	0.71%
Health Care (n=22)	\$37.48	0.16%	0.09%	0.76%	0.55%
Industrials (n=18)	\$29.98	0.07%	0.05%	0.58%	0.47%
Materials (n=8)	\$8.16	0.06%	0.06%	0.84%	0.79%
Technology (n=12)	\$19.75	0.16%	0.14%	0.52%	0.52%
Utilities (n=14)	\$18.57	0.13%	0.12%	0.79%	0.73%

TOP QUARTILE BY INDUSTRY	Top Quartile Total Community Investments (in US\$ Millions)	Revenue		Pre-Tax Profit	
		Top Quartile Total Community Investments as a % of Revenue	Top Quartile Total Cash Community Investments as a % of Revenue	Top Quartile Total Community Investments as a % of Pre-Tax Profit	Top Quartile Total Cash Community Investments as a % of Pre-Tax Profit
All Companies (N=152)	\$66.21	0.20%	0.15%	1.61%	1.16%
Fortune 100 Companies (n=32)	\$194.24	0.23%	0.15%	2.65%	1.10%
Consumer Discretionary (n=16)	\$42.49	0.32%	0.20%	7.57%	6.96%
Consumer Staples (n=13)	\$325.28	0.43%	0.17%	8.21%	1.68%
Financials (n=45)	\$54.13	0.16%	0.16%	1.27%	1.22%
Health Care (n=22)	\$186.79	1.10%	0.18%	3.25%	1.02%
Industrials (n=18)	\$54.78	0.11%	0.11%	0.85%	0.70%
Materials (n=8)	\$19.66	0.08%	0.07%	1.98%	1.66%
Technology (n=12)	\$110.95	0.21%	0.20%	1.28%	0.84%
Utilities (n=14)	\$37.53	0.17%	0.15%	1.19%	1.12%

Benchmarking Tables

MEDIANS BY REVENUE SIZE	Median Total Community Investments (in US\$ Millions)	Revenue		Pre-Tax Profit	
		Median Total Community Investments as a % of Revenue	Median Total Cash Community Investments as a % of Revenue	Median Total Community Investments as a % of Pre-Tax Profit	Median Total Cash Community Investments as a % of Pre-Tax Profit
All Companies (N=152)	\$23.70	0.11%	0.08%	0.78%	0.69%
Fortune 100 Companies (n=32)	\$90.19	0.12%	0.09%	0.86%	0.77%
Revenue > \$100 bn (n=10)	\$152.99	0.07%	0.06%	0.86%	0.86%
\$50 bn < Revenue <= \$100 bn (n=22)	\$81.65	0.12%	0.09%	0.89%	0.73%
\$25 bn < Revenue <= \$50 bn (n=29)	\$23.95	0.07%	0.06%	0.71%	0.71%
\$15 bn < Revenue <= \$25 bn (n=30)	\$19.22	0.11%	0.10%	0.72%	0.62%
\$10 bn < Revenue <= \$15 bn (n=23)	\$12.89	0.11%	0.07%	0.67%	0.55%
\$5 bn < Revenue <= \$10 bn (n=17)	\$11.71	0.15%	0.13%	0.71%	0.68%
Revenue <= \$5 bn (n=6)	\$3.71	0.13%	0.10%	2.27%	2.27%

TOP QUARTILE BY REVENUE SIZE	Top Quartile Total Community Investments (in US\$ Millions)	Revenue		Pre-Tax Profit	
		Top Quartile Total Community Investments as a % of Revenue	Top Quartile Total Cash Community Investments as a % of Revenue	Top Quartile Total Community Investments as a % of Pre-Tax Profit	Top Quartile Total Cash Community Investments as a % of Pre-Tax Profit
All Companies (N=152)	\$66.21	0.20%	0.15%	1.61%	1.16%
Fortune 100 Companies (n=32)	\$194.24	0.23%	0.15%	2.65%	1.10%
Revenue > \$100 bn (n=10)	\$334.50	0.24%	0.10%	4.67%	1.45%
\$50 bn < Revenue <= \$100 bn (n=22)	\$160.09	0.21%	0.14%	5.64%	1.02%
\$25 bn < Revenue <= \$50 bn (n=29)	\$91.79	0.27%	0.14%	1.63%	1.48%
\$15 bn < Revenue <= \$25 bn (n=30)	\$37.63	0.19%	0.15%	1.31%	0.99%
\$10 bn < Revenue <= \$15 bn (n=23)	\$23.97	0.17%	0.16%	1.53%	0.98%
\$5 bn < Revenue <= \$10 bn (n=17)	\$16.74	0.19%	0.18%	1.38%	1.08%
Revenue <= \$5 bn (n=6)	\$20.17	0.57%	0.57%	8.50%	6.96%

ABOUT CHIEF EXECUTIVES FOR CORPORATE PURPOSE (CECP)

Chief Executives for Corporate Purpose® (CECP) is the only nonpartisan business counsel and network dedicated to driving measurable returns on purpose. We promote responsible purpose-driven business as it increases customer loyalty, builds employee engagement, improves brand trust, attracts top talent, connects with strategic investors, and contributes to the bottom line.

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GIVING IN NUMBERS®: 2026 EDITION

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