



CECP's *Giving in Numbers®: 2026 Edition* Finds Corporate Giving Holding Steady Despite Most Companies Pulling Back Ahead of New 1% Tax Floor

Median community investment rose to \$23.7 million, yet 52% of companies cut giving, and roughly 4 in 5 fall below the new 1% tax deduction floor

NEW YORK, October 15, 2026: Chief Executives for Corporate Purpose® (CECP) today released [*Giving in Numbers®: 2026 Edition*](#), the leading benchmark on corporate social investment.

Drawing on 2025 data from 152 companies representing \$19 billion in Total Community Investments (TCI) which includes direct cash, foundation cash, and non-cash such as product donations or pro bono services. The report shows a field under pressure from new tax rules, policy shifts, and tighter budgets. While corporate giving held steady, but that growth is concentrated among a smaller group of top givers. A three-year matched set of companies, from 2023 to 2025, shows stark shifts in median TCI across program areas. Civic & Public Affairs (+39%), "Other" (+27%), and Environment (+22%) saw the largest gains, while Health & Social Services (–28%), Disaster Relief (–26%), and K-12 Education (–11%) saw the steepest declines.

CECP's *Giving in Numbers* remains the premier industry survey and research, providing standard-setting criteria in a go-to guide that has defined the field and advanced the movement. Now in its 26th year, CECP, in partnership with companies, has built the largest and most comprehensive historical dataset on corporate social investment trends, drawing on participation from more than 650 multi-billion-dollar companies and representing over \$519 billion in giving over the life of the survey.

"Corporate giving is no longer on autopilot. With a new tax floor, shifting policy, and tighter budgets, every dollar companies invest in communities is now a deliberate choice," said Daryl Brewster, CEO, CECP. "The companies pulling ahead aren't just giving more, they're building purpose into how they run the business, and the data shows it pays off."

Key findings:

- **Growth is concentrated at the top.** Among matched companies, median TCI rose 7.5% to \$23.5 million, and top-quartile giving climbed 10.6%. Still, 52% of companies decreased giving, and aggregate TCI was flat. Top-quartile givers now invest 2.79x the median, up from 2.47x in 2021.
- **The new 1% floor is a real hurdle.** Under the One Big Beautiful Bill Act, corporate charitable gifts are deductible only above 1% of taxable income, starting in 2026. Median estimated deductible giving was 0.39% of pre-tax profit, so roughly 4 in 5 companies would receive no deduction at 2025 levels. Looking ahead, 42% of companies expect 2026 budgets to decline, and only 33% expect an increase.



- **Employees remain central.** 94% of companies offer matching gifts, average volunteer participation holds at 25%, and 60% now offer employee hardship funds.
- **Foundations carry more weight.** 84% of companies maintain a foundation, and foundations administer 56% of corporate cash giving. The median transfer to a foundation was \$10 million.
- **Teams are doing more with less.** Recipient organizations per staff member rose 18%, and cash managed per staff member rose from \$1.5 million to \$2.0 million. Human Resources remains the most common home for community investment (23%).

"At first glance, 2025 looks like a good year since the median went up, most companies actually cut back, while a smaller group invested significantly more," said Kate Stobbe, Director, Corporate Insights, CECP. "With roughly 4 in 5 companies falling below the new 1% floor, 2026 will test which companies treat community investment as a core strategy and which treat it as a line item."

CECP-affiliated companies can access a custom analysis of the data at no additional cost through CECP's secure online portal on MyCECP or by [contacting CECP](#). Researchers and academics interested in using CECP data can [contact the Insights team](#).

Giving in Numbers: 2026 Edition is sponsored by Bristol Myers Squibb and Wells Fargo. CECP thanks its Innovation Partners—Benevity, YourCause by Blackbaud, Bonterra, and Groundswell—for enabling companies to pull their data in alignment with the research. Download the full public report [here](#).

All companies over \$500M in revenue can still participate in the new survey, and it's completely free. See the survey [here](#) and email insights@cecp.co for more information.

Note to Editors: the report author is available for comment and a more in-depth look at the community investment data collected from 152 of the world's largest companies.

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More than 200 of the world's leading companies seek to improve their return on purpose through access to CECP's solutions in insights and benchmarking. With our companies, we harness the power of purpose for business, stakeholders, and society.

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