# Giving in Numbers® 2026 EDITION

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

Chief Executives for Corporate Purpose®

CECP

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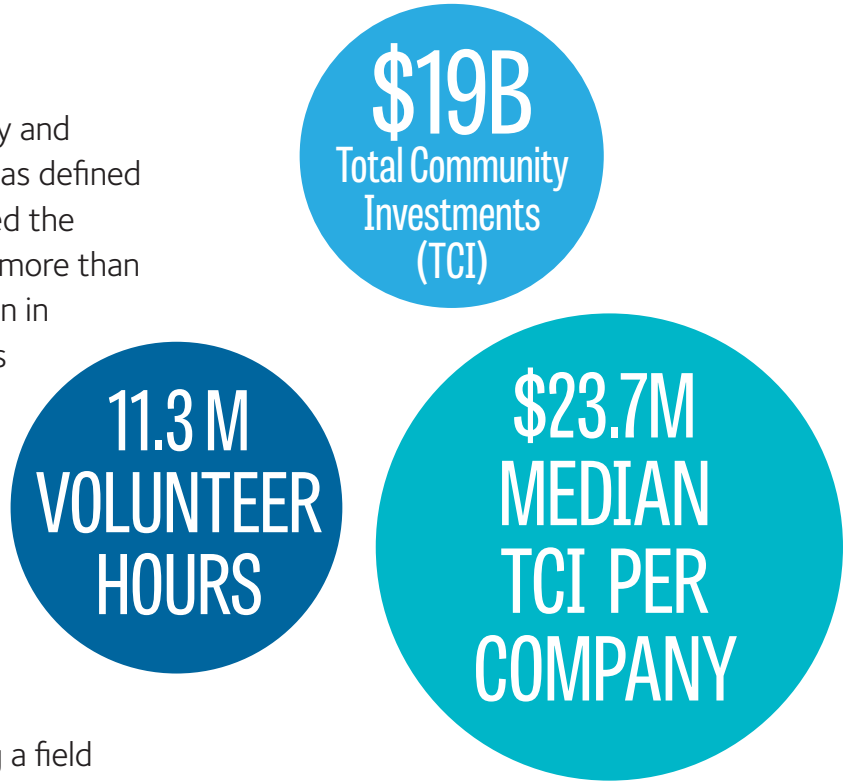

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# Executive Summary

## About this Report

CECP's *Giving in Numbers®: 2026 Edition* is the premier industry survey and research, providing the standard-setting criteria in a go-to guide that has defined the field and advanced the movement. Over 25 years, CECP has created the largest and most historical dataset on trends in the industry, shared by more than 700 multi-billion-dollar companies, representing more than $529 billion in corporate social investments over that time. Embraced by professionals across all sectors globally, *Giving in Numbers* shows how corporations invest in society through cash and in-kind/product, employee volunteerism and giving, and impact measurement. Whether it's by answering quick questions or facilitating in-depth presentations to company teams, boards, and CEOs, CECP serves as a trusted advisor to companies, providing and analyzing the crucial data that they need to advance their strategy and measure the business value.

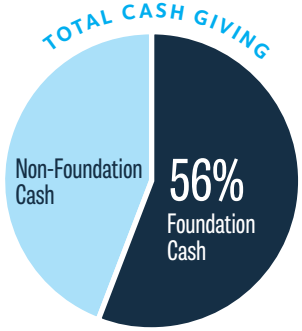



This year's findings draw on 2025 data from 152 companies, capturing a field navigating significant policy, economic, and organizational changes while continuing to align community investment with long-term business and societal goals. Despite a more complex operating environment, companies demonstrated resilience through strategic focus, continued employee engagement, sustained foundation investment, and increasingly efficient management of social impact programs.

# Key Findings

↑8% YoY

**Community investment remained resilient amid significant policy and market shifts.** Median Total Community Investment (TCI) increased to US$23.7 million in 2025, up nearly 8% among matched set companies from 2024, while top-quartile giving grew even faster. Although many companies reassessed budgets and strategies in response to new regulatory and tax considerations, the data show that organizations continue to prioritize community investment as a strategic business function




**Corporate foundations continue to play an increasingly strategic role.** Foundations remain a core component of corporate philanthropy, with 84% of companies maintaining a foundation and foundations administering 56% of total corporate cash giving. Median transfers to foundations reached US$10 million, reflecting the continued importance of foundations as long-term partners for delivering focused, scalable social impact initiatives.

**Companies are becoming more intentional about where and how they invest.** Organizations directed a median of 51% of TCI through their top four strategic focus areas, demonstrating continued alignment between business priorities and social investment. Community and Economic Development, Education, and Heath & Social Services remained the most common focus areas, while Environment, Civic and Public affairs categories gained momentum as companies adapted to evolving stakeholder needs.

>50%

**Operations teams are delivering greater impact with similar resources.** While median community investment staffing declined modestly, organizations managed a substantially larger scope of work. Recipient organizations per Full-Time Equivalent (FTE) increased 18%, and cash managed per FTE increased 33%, suggesting that teams are leveraging improved processes, technology, and external expertise to expand impact with existing resources.




94%

**Employee engagement programs remain a cornerstone of corporate purpose.** Volunteering and matching gifts continue to be among the most widely available employee engagement tools. Average volunteer participation remained around 25%, while 94% of companies offered matching gift programs, demonstrating continued commitment to connecting employees with community impact. Although some program formats have evolved alongside changing workplace expectations, employee engagement remains a critical channel for strengthening culture and purpose



**CSR teams are moving closer to employees and workplace culture.** Human Resources remained the most common organizational home for community investment activities, overseeing 23% of functions in 2025. This shift toward HR and other people-focused roles suggests companies are increasingly connecting social impact with employee engagement, recruitment, retention, and culture, positioning CSR as a more integrated part of the employee experience.

# 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 down[1]. 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 grants[2]. 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 increase[4]. 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 |
|---|---|---|
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |

**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.

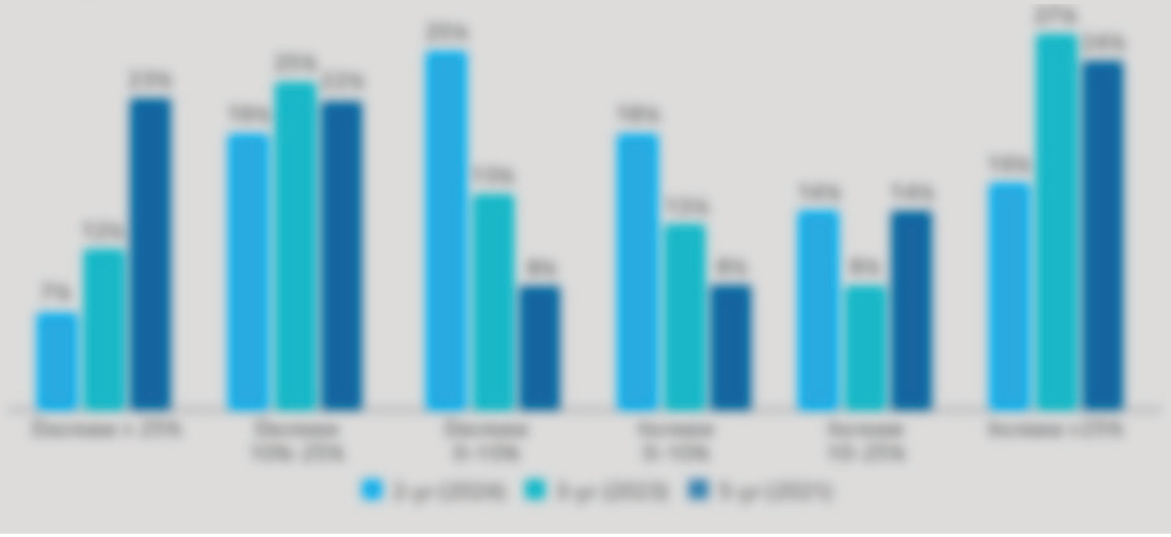
## What the Data Reveals

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.

FIGURE 1

Distribution of TCI Change: 2-Year, 3-Year & 5-Year Matched Sets; Change in TCI from Base Year to 2025



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. [illegible] companies led in growth over the two-year window, while [illegible] 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 | 2.63x |
| 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).

FIGURE 2

How companies' primary response to the upcoming 1% floor on corporate charitable contributions has shifted from October 2025 to June 2026



# 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 Total Community Investments (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 (53%) and direct cash (46%), with minimal non-cash contributions (4%). Although Health Care companies report a balanced funding type breakdown (direct cash 39%, foundation cash 31%, non-cash 31%), pharmaceutical product donations from a handful of companies drive the sector's aggregate non-cash percentage to 69%.

FIGURE 3

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



## 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$11.1 million, FC US$9.9 million, and NC US$2.5 million) 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 US$ (2025) | Percentage of DC reported |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| **Foundation Cash Breakdown** | | |
| FC Sub-category | Aggregate US$ (2025) | Percentage of FC reported |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| **Non-Cash Breakdown** | | |
| NC Sub-category | Aggregate US$ (2025) | Percentage of NC reported |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |

# 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

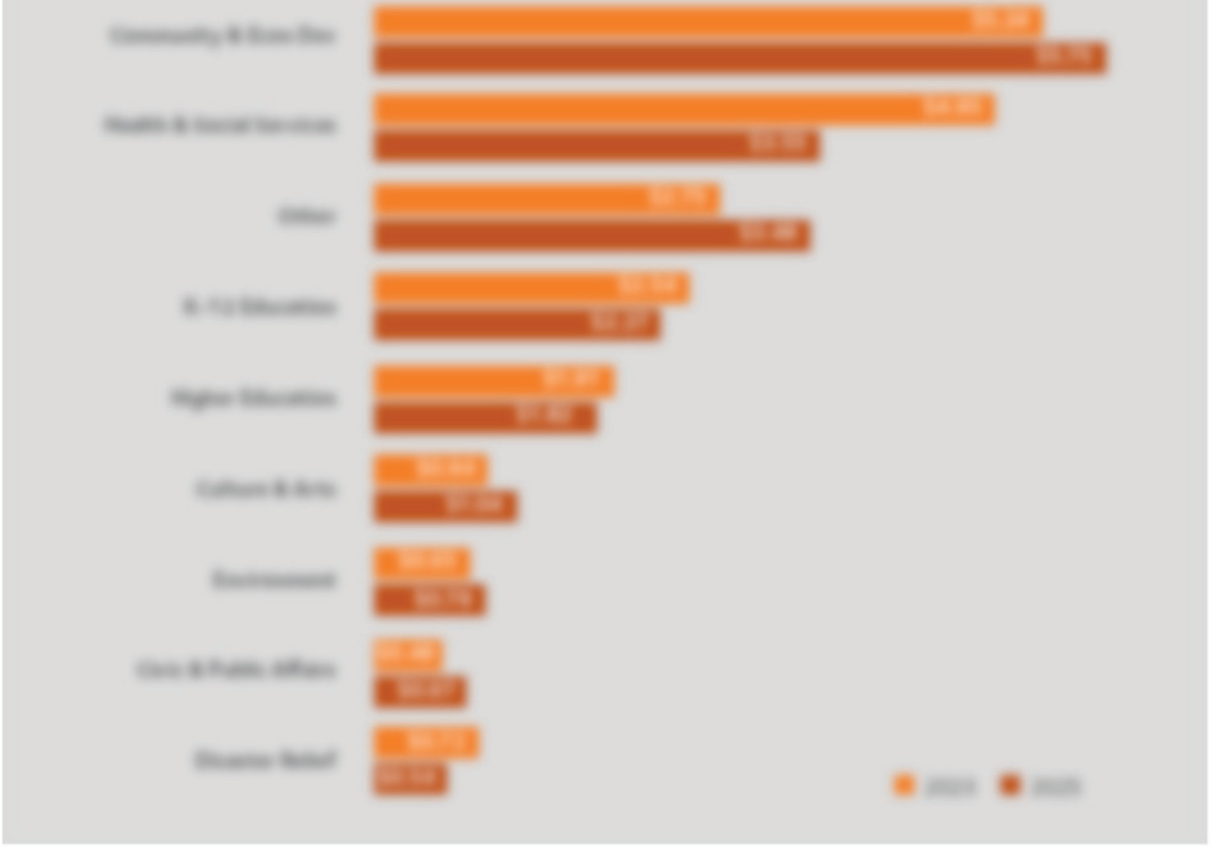
While non-cash became a smaller percentage of TCI, its internal composition remained steady. From 2023-2025, product donations held at roughly 89% of itemized non-cash giving among matched companies (n=66), with the value of pro bono services at 10%, and other non-cash support at approximately 1%.

## 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 US$), 2023-2025



## 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 scolarship 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



## 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.

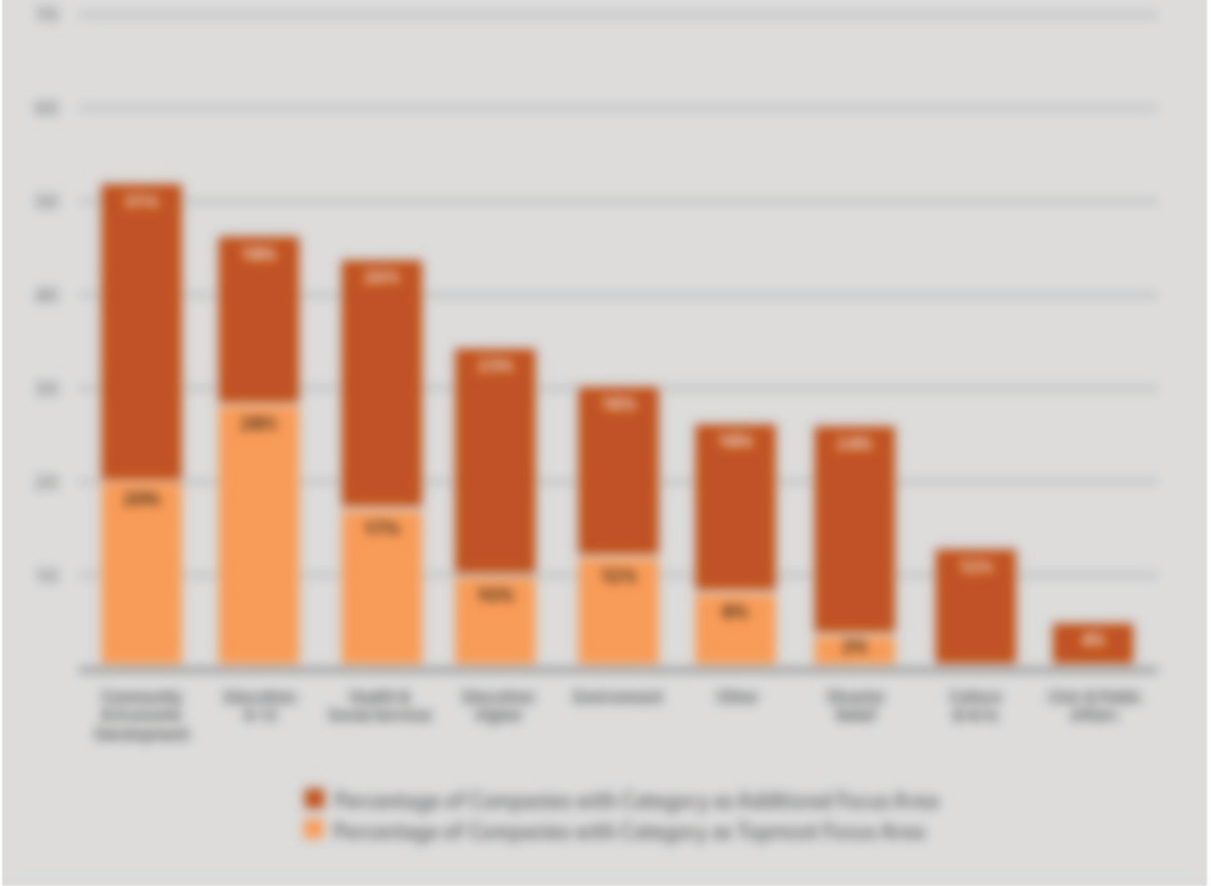
## Funding Alignment with Focus Areas

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, Technology and Industrials companies were more likely to prioritize K-12 Education, Financials companies most often pointed to Community and Economic Development, and Consumer Staples companies most commonly focused on Environment.

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 and Health Care as the most globally oriented.

FIGURE 7

Percentage of Companies Making International Community Investments, 2025



## 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 US$ (2025) | Percent of $ going to each region |
|---|---|---|
| [redacted] | [redacted] | [redacted] |

## 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.

# Employee Engagement

## KEY FINDINGS:

- Volunteering remains one of the most widely available employee engagement channels, with an average of 25% of employees participating in company volunteer programs. Virtual Volunteering continues to be the most commonly offered option.
- Return to office mandates may be reshaping volunteer program offerings. Volunteer Time Off, Virtual Volunteering, and Flexible Scheduling all declined in a three-year matched set.
- Matching gift programs remain nearly universal, offered by 94% of companies, while average employee participation in these programs reached 21%. Year-Round programs account for 63% of all matching-gift dollars.
- Matching-gift program design remains stable. Ninety-two percent of Year-Round programs continue to use a 1:1 match ratio, and the most common match cap was US$5,000.
- The new combined metric reveals substantial overlap between matching-gift and volunteering programs, indicating that they typically reach the same employees rather than different segments of the workforce. Among reporting companies, 35.7% of employees either donated or volunteered, and among those reporting both rates, half reported overlap of at least 11% of employees.
- Companies are increasingly utilizing broader workforce engagement programs. Sixty percent of companies reported offering an Employee Assistance or Hardship Fund, while Employee Resource Groups, mentorship programs, and sustainability initiatives remain widespread.

# Volunteering

## Total Community Investments Participation

Volunteering remains one of the most accessible pathways for employee engagement, allowing employees to contribute time, expertise, and skills in support of community initiatives. In 2025, companies continued to offer a wide range of volunteer opportunities, with employee participation levels remaining relatively stable compared to recent years at an average of 25%. Smaller companies generally reported higher participation rates than larger employers, suggesting that workforce size, culture, and program administration may continue to influence employee engagement outcomes.

Participating companies reported a median of approximately 64,000 volunteer hours per company and a median of 2.4 hours per employee. These figures represent an increase from prior-year benchmarks and suggest that participating employees are contributing more time to volunteer activities.

## Program offerings

Companies continue to offer employees multiple ways to volunteer. Virtual Volunteering remained the most common volunteer offering for both domestic and international employees, reaching 74% and 49% of companies, respectively. Dollars for Doers (68%), Volunteer Time Off (66%), and Pro Bono Service (65%) were also widely available domestically (see Figure 8).

FIGURE 8

Percentage of Companies Offering Each Volunteer Program, 2025



| Table 5: Program Offering % Change (2023-2025) | Domestic | International |
|---|---|---|
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |

FIGURE 9

Median Employee Participation Rate by Volunteer Program, 2025 (Programs Above 5%)




## Program-Specific Participation

Participation levels varied significantly by volunteer program type. Broad-access programs, such as flexible scheduling and team volunteer events, generally engaged a larger percentage of employees than specialized opportunities, such as board service programs (see Figure 9). This pattern suggests that accessibility and barriers to entry continue to impact employee engagement, but they may not be sufficient on their own. Virtual Volunteering was the most widely offered volunteer option yet fell outside the top five program types for participation, indicating that easy-to-deploy programs may still struggle if they do not resonate with employees.

## Matched Set Trends

A three-year matched set (n=123) indicates modest growth in volunteer participation and volunteer hours between 2023 and 2025. Volunteer hours increased 10.4% over the period, while participation rates also improved modestly by 2.3%. However, recent changes in employee flexibility warrant attention. Return-to-office expectations continue to increase among large employers. Recent research found that 54% of Fortune 100 employees were subject to five-day in-office requirements by mid-2025, up 11% from a year earlier, while 85% of companies reported having formal return-to-office policies. These mandates have coincided with declines in domestic offerings for Virtual Volunteering (-6.5%), Volunteer Time Off (-1.6%), and Flexible Scheduling (-2.4%). While available data cannot directly attribute changes in participation to these policies, the timing is notable and may provide an explanation for differences in engagement outcomes across companies. Company-Wide Days of Service, which are also experiencing the ramifications of productivity mandates, reduced CSR staff capacity, and increased costs to organize, reported the largest decline among program offerings in both domestic (-20.3%) and international (-11.4%) categories.

## A Closer Look: Volunteering in an Evolving Workplace

As workplace models continue to shift, companies may need to reassess whether volunteer programs are easy to access within employees' schedules. Flexible Scheduling, Volunteer Time Off, and Virtual Volunteering can help reduce participation barriers and sustain participation over time.

# Matching Gifts

Matching gift programs remain one of the most established employee engagement tools available to companies. By amplifying employee donations, these programs can passively allocate money to areas where the company operates or that resonate with employees.

## Participation

Average employee participation in matching-gift programs reached 21% in 2025. Participation rates varied considerably by program type, with year-round matching policies generating the broadest engagement among employees. Among reporting companies (n=99), median employee charitable giving reached US$2.2 million, reflecting employee donations regardless of whether they were matched. Median company matching-gift contributions were slightly lower at US$2.0 million, while the top quartile reached US$5.7 million; both figures reflect only the company-funded match.

Additionally, 73% of companies reported maintaining a dedicated matching gift budget, with the median dedicated budget also at US$2.0 million. These new metrics provide insight into how companies manage employee-giving commitments internally.

## Matching Gifts as a Percentage of Total Cash

Matching gifts continue to represent a significant employee-driven component of corporate cash contributions. In a three-year matched set (n=102), matching gifts as a percentage of total cash declined from 11.2% in 2023 to 9.8% in 2025. Median employee contributions declined more sharply, falling 14% (US$3.26 million to US$2.80 million) over the same period. While causation cannot be established, the trend is consistent with broader economic data showing continued pressure on household finances despite record corporate profitability. As companies maintained giving commitments, employees may have had less discretionary capacity to contribute, resulting in matching gifts accounting for a smaller percentage of total cash contributions, as both company matching-gifts budgets and employee discretionary spending decline.

| **Table 6: Matching-Gift Programs, 2025** | Percentage of companies offering program | Share of Total Matching-Gift US$ Contributions | Most Common Ratio | Most Common Program Caps |
|---|---|---|---|---|
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |

## Program Offerings

Matching gift programs continue to be nearly universal among participating companies. In 2025, 94% of companies reported offering at least one matching-gift program. The most common program type remains year-round policy, offered by approximately 90% of companies. Dollars for Doers programs were offered by 62% of companies, while workplace-giving campaigns were offered by 42%. Disaster relief programs were reported by 31% of companies.

Program design remains consistent despite broader economic uncertainty. Year-round policies continue to lead in contributions, accounting for 63% of all matching-gift dollars. Nearly all year-round programs (92%) maintain a 1:1 match ratio, while common program caps remain concentrated below US$10,000, suggesting companies have largely maintained their commitment to employee-giving programs even as participation patterns and employee capacity continue to evolve.

## Matched Set Trends

Matching gift program availability remained remarkably stable over a three-year matched set, with approximately 95% of companies offering programs over that period. Median matching-gift totals were also largely unchanged between 2023 and 2025, at US$2.05 million. However, program composition did shift during this period. Year-round policies became increasingly prevalent, rising nearly nine percentage points, and Dollars for Doers programs expanded from 54% to 60%. Workplace-giving campaigns declined modestly from 48% to 43%.

Meanwhile, average employee participation in matching gifts increased approximately two percentage points. These trends suggest that companies are gradually moving away from time-bound giving models toward programs that encourage sustained employee engagement throughout the year.

# Combined Participation

New in 2025, companies were asked to report a combined matching-gift and volunteer participation rate. Among companies reporting the metric (n=77), the median combined participation rate was 34%, and the top quartile reached 50.2%. Unlike matching-gift or volunteer participation alone, the combined metric provides a clearer view of the percent of employees companies actually engage through social impact programs. Among companies reporting matching-gift, volunteer, and combined participation rates (n=67), an average of 11.1% of employees took part in both programs, compared with 12.1% who only gave and 12.2% who only volunteered. Roughly a third of eligible employees engaged through at least one program, meaning the combined rate is about a quarter lower than the two program rates would suggest if added together (see Figure 10).

FIGURE 10

Combined Matching Gift and Volunteer Participation (Average %)



## A Closer Look: Beyond Participation

Employee engagement programs increasingly serve multiple functions. Beyond generating social impact, they help create opportunities for connection, belonging, mentorship, and professional development.

As organizations continue adapting to changing workforce expectations, these programs are becoming increasingly important components of employee experience strategies rather than stand-alone social impact initiatives.

# Social, Environmental, and Civic Employee Engagement

FIGURE 11




Companies increasingly recognize that employee engagement extends beyond volunteering and charitable giving. Employee Resource Groups (ERGs) remain nearly universal, with 94% of companies reporting active programs. Sustainability-focused employee engagement programs were offered by 75% of companies, while mentorship programs were available at 71%. In a 2-year matched set (n=120), employee engagement programs remained largely stable from 2024 to 2025, with Learning and Development programs (including DEI initiatives) representing the only notable decline, falling from 68% to 62%.

Additional initiatives were less common but still part of the broader engagement landscape. Acts of Kindness programs were reported by 29% of companies, while 27% offered voter registration initiatives.

Several new metrics were introduced in this year's survey, including opportunities for connection at work and employee hardship funds. Approximately 68% of companies reported offering connection-oriented programs, while employee assistance funds emerged as a notable employee support mechanism, with 60% of respondents reporting that they offer such a program. Among reporting companies, the median amount distributed through hardship funds was over US$98,000 and the median maximum award per employee was US$3,000, though award limits ranged from US$1,000 to US$25,000 (see Figure 11).

# Implications

Data on employee engagement in 2025 suggest that participation opportunities remain widespread across the corporate sector. Companies continue to invest in volunteering, matching gifts, ERGs, mentorship programs, and new forms of employee connection.

Yet participation outcomes are not rising at the same pace as availability. The new combined participation metric suggests that many companies are reaching the same employees across multiple engagement platforms rather than expanding engagement broadly across the workforce. Additionally, increases in program availability have outpaced gains in employee participation, signaling that participation may increasingly depend on employee capacity, workplace flexibility, and employers' ability to reduce barriers to engagement rather than simply expanding the ways to engage.

# TRENDS IN ACTION: Wells Fargo



As companies look for ways to develop early-career talent while helping address growing community needs, many are exploring partnerships that connect employee development with community impact. Wells Fargo's collaboration with Taproot Foundation offers one example of how those goals can come together, showing how employees can build skills while helping nonprofits address organizational challenges.

In 2025, Wells Fargo partnered with Taproot to develop and embed a nine-week skills-based consulting experience, the Innovation Sprint, into its early talent strategy. Designed to accelerate early-career development while expanding nonprofit access to business expertise, the program connects college interns with nonprofit organizations to work on real-world challenges while creating meaningful opportunities to apply their skills in support of community needs. For companies seeking practical ways to blend professional development with purpose-driven work, the model shows how skills-based service can be incorporated into existing talent programs.

> *"This program redefines how we think about impact—bringing our business, our people, and our communities closer together through shared goals and meaningful partnerships."*
>
> ANNA BARD, HEAD OF EMPLOYEE VOLUNTEERISM, DISASTER & GLOBAL PHILANTHROPY, WELLS FARGO

The program was developed through collaboration among Wells Fargo's Philanthropy and Community Impact and Human Resources teams alongside Taproot Foundation. Together, they designed a program that supports talent development, enhances nonprofit capacity, and helps meet Community Reinvestment Act service qualification requirements.

The Innovation Sprint pairs interns with 25 nonprofit partners for a structured, high-impact experience. In 2026, nearly 400 interns and their supporting advisors collaborated in teams to develop solutions for nonprofit operational and strategic challenges, culminating in a pitch competition where the teams presented their ideas to nonprofit and company stakeholders.

> *"Partnership is what makes this work possible—we help translate business skills into nonprofit impact while ensuring the experience is structured, rigorous, and meaningful for everyone involved."*
>
> KYLE PENNISI, MANAGING CONSULTANT, TAPROOT FOUNDATION

For Wells Fargo, the program serves as both a talent accelerator and a connection point, linking interns more deeply to the company's purpose as well as strengthening their professional networks across the business and community. For interns, the program provides an opportunity to apply critical thinking, collaboration, and problem-solving skills in real-world contexts while managing competing priorities.

The model is designed to create value across three dimensions: nonprofit partners receive actionable recommendations tailored to their needs; interns and advisors build skills, relationships, and engagement through purpose-driven work; and Wells Fargo demonstrates how companies can integrate talent development with community impact. In a post-program survey,

> *"By embedding skills-based service into our early talent programs, we're giving interns a practical way to build confidence, strengthen collaboration, and see how their skills can contribute to community impact."*
>
> TAMARA HAZLET, HEAD OF EARLY CAREERS AND TML TRANSFORMATION & INNOVATION, WELLS FARGO

100% of nonprofit participants rated the experience and recommendations as "good" or "excellent," and all expressed confidence in implementing aspects of the proposed solutions.

The Innovation Sprint demonstrates how skills-based service partnerships can support both talent development and nonprofit capacity. By bringing together interns, nonprofit organizations, and cross-functional teams, the model offers one example of how companies can connect talent development with community impact.

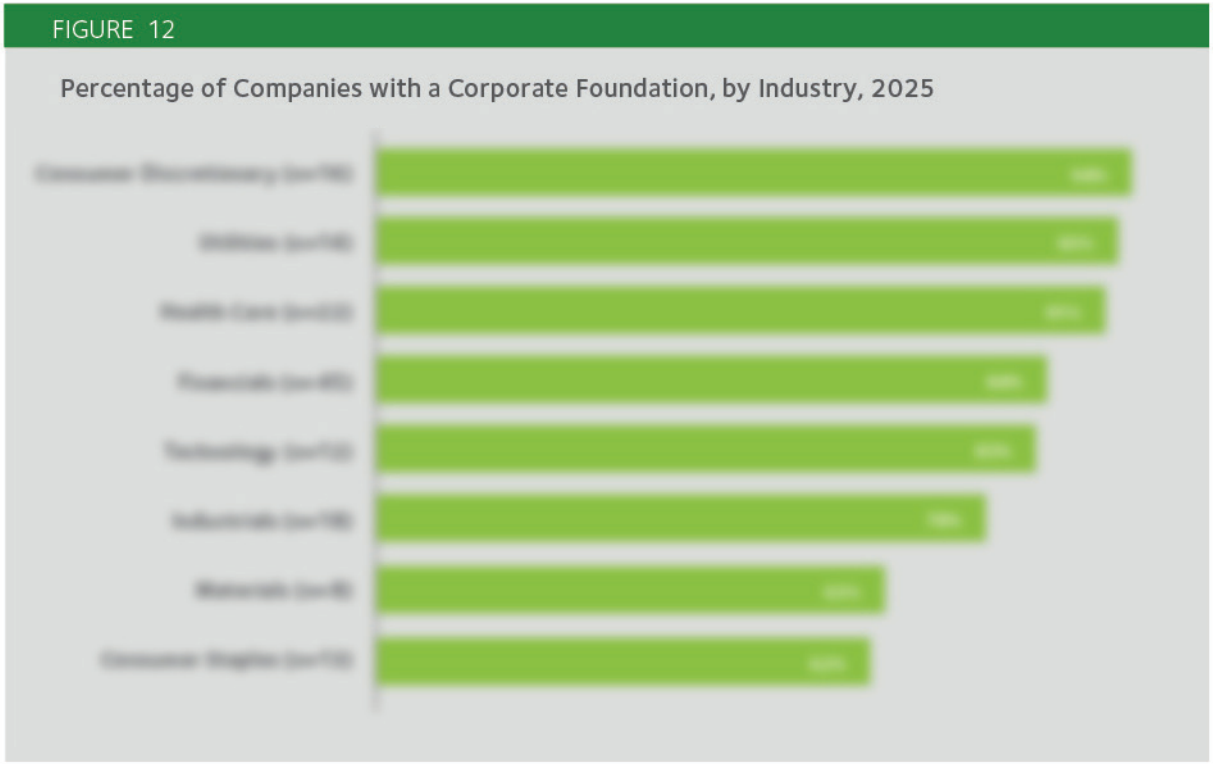
# Corporate Foundations

## KEY FINDINGS:

- Corporate Foundations remain a core element of corporate social impact. Eighty-four percent of companies report having a foundation, with 90% reporting ancillary funding vehicles such as foundations, trusts, or donor-advised funds.
- Foundations are becoming more strategically differentiated. Among companies disclosing information on strategy (n=105), 57% report that foundation giving differs from corporate giving.
- Foundations play a central role in cash giving. Among companies with foundations and direct cash contributions, foundation cash represented over 56% of total cash contributions on average and over 59% at the median.
- Median corporate transfers to foundations reached a median of US$10 million in 2025 among companies reporting positive transfers, although transfer levels varied substantially across companies.
- Matched-set results indicate stable foundation prevalence alongside rising transfers (three-year set) and flat staffing levels, suggesting foundations are handling more activity with unchanging staffing and operating models.

# State of Corporate Foundations

FIGURE 12




Corporate foundations have long been a feature of the *Giving in Numbers* report, but foundation-related information has historically been distributed across multiple sections, primarily within Operations & Management. As corporate foundations have assumed a more prominent role in how companies organize and deploy corporate social investments, the 2026 edition presents this information in a standalone section.

Foundation prevalence remains high among corporations, yet the more revealing story is how companies are using foundations. Data on foundation strategy, funding flows, and organizational structure suggest that foundations increasingly function as specialized vehicles for directing philanthropic resources, differentiating giving approaches, and managing significant levels of cash contributions.

## Foundation Presence

Corporate foundations remain highly prevalent among participating companies. In 2025, 84% reported maintaining a foundation or trust. When donor-advised funds and ancillary giving vehicles are included, the percentage increased to 90%. These findings suggest that most companies have established formal mechanisms for directing charitable investments, tapping into different approaches as needed to accomplish their social impact strategies. However, their prevalence often varies across industries. Among sectors with sufficient sample sizes (see Figure 12), prevalence was highest in Consumer Discretionary, Utilities, and Health Care. Consumer Staples and Materials reported comparatively lower rates. Geographically, foundations were more common among U.S.-headquartered companies than among non-U.S.-headquartered companies, although foundation use remained widespread across both groups (see Table 7).

**Table 7: Foundation Presence by Geography, 2025**

| Geography | Percent with Foundation |
|---|---|
| U.S. (n=141) | 85% |
| Non-U.S. (n=71) | 84% |
| Total (n=212) | 84% |

# Foundation Structure

## Foundation and Giving Vehicle Counts

Foundations are not always singular entities. Among companies maintaining foundations, 22% reported having more than one foundation. The median number of foundations among companies reporting foundation counts was two, with reported counts ranging from one to fifteen. Many companies are also utilizing ancillary giving vehicles, such as a trust or donor advised fund, alongside their foundation. While 28% of companies reported using at least one ancillary giving vehicle, only 7% did so without also having a foundation, suggesting these structures typically complement existing foundations rather than serve as substitutes. Among companies reporting ancillary vehicles, the median number was one, with counts ranging as high as twelve.

# Foundation Strategy

## Foundation Differences

Corporate foundations provide companies with flexibility in how they accomplish their social impact strategy. While direct corporate social investments may be closely tied to immediate business priorities, foundations can support a wider range of objectives, including employee engagement, long-term community relationships, capacity building, and systems change. Among responding companies, 57% reported at least one difference between foundation and direct giving strategies, 41% differentiated by program type, 24% differentiated by focus area, and 12% differentiated by both program type and focus area (see Table 8). Forty-three percent reported no strategic differentiation.

The data suggests distinctions between programs were considerably more common than differences in philanthropic focus areas.

**Table 8: How Companies Differentiate Foundation and Corporate Giving**

| [illegible] | [illegible] |
|---|---|
| [illegible] | [illegible] |
| [illegible] | [illegible] |
| [illegible] | [illegible] |
| [illegible] | [illegible] |
| [illegible] | [illegible] |

## Foundation Funding

Foundations play a significant role in corporate cash giving, accounting for an average of 56% of total cash among companies with foundation cash contributions. In a five-year matched set, foundation cash went from 38% of Total Community Investments (TCI) in 2021 to 44% in 2025. Since foundation prevalence was steady, existing foundations are likely managing more money, rather than new foundations driving the increase. The survey also collected information on the percentage of foundation grants that could be used to cover indirect costs or operating expenses. Respondents reported an average allowable maximum of 60%.

## Foundation Transfers

In 2025, the median transfer from corporation to foundation was US$10 million. Reported transfers ranged from US$190,000 to more than US$504 million. The wide distribution demonstrates that while foundations are common, the scale of funding varies considerably. Within a matched set of companies that reported transfers in both 2024 and 2025 (n=39), fewer than half increased their transfers, while a majority reduced them; three companies accounted for nearly 90% of total gains. These findings suggest that growth in foundation transfers was driven primarily by a small group of companies rather than widespread increases across the dataset.

## A Closer Look: Why Maintain Separate Foundation and Corporate Social Investment Strategies?

Only 42.9% of companies reported no distinction between foundation and corporate giving strategies. The majority reported at least one form of differentiation, particularly around program types supported (e.g., Matching Gifts vs. Strategic Program).

This finding suggests that companies increasingly use foundations to support distinct grantmaking approaches, funding mechanisms, and investment horizons. Instead of serving solely as administrative extensions of direct giving programs, foundations appear to serve specific roles in a company's social investment strategy.

**Table 9: Key Metrics on Foundations, 2025**

| Industry | Percentage of Companies with a Foundation | Median Foundation Cash Among Companies with a Foundation (US$ Millions) | Share of Foundation Cash from Total Cash Among Companies with a Foundation (Average) |
|---|---|---|---|
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |

# Matched Set Trends

Corporate foundations remain a common feature across companies, with prevalence largely unchanged in recent years. Within a three-year matched set, the percentage of companies with foundations held steady between 82% and 84% from 2023 through 2025, while median staffing remained unchanged at four Full-Time Equivalents (FTEs). Over the same period, median corporate foundation transfers declined 41% in 2024 before rising to US$6.1 million in 2025,16% above 2023 levels.

The matched-set findings also mirror a broader trend observed throughout this year's TCI section. Among companies with foundations, median TCI was 9% higher in 2025 than in 2024, and the top quartile increased by 13%. At the same time, most companies (53%) decreased TCI spending, with a median per company decline of 1.2%. The group total rose while most individual company TCI spending fell, reflecting the same divergence among foundation activities that has been seen throughout this section. Growth is increasingly concentrated around top-quartile companies.

## A Closer Look: Capacity Without Expansion

The matched-set results point to a notable development: foundation structures remained steady while funding increased. With prevalence and staffing largely unchanged, the rise in transfers suggests companies may be relying on existing foundation teams and governance models to manage more philanthropic capital rather than expanding headcount proportionally.

# Implications

Corporate foundations provide a window into how corporate social investments continue to evolve. The data indicates foundations are becoming increasingly central to the management and deployment of corporate dollars into communities. More than simply vehicles for grant administration, foundations appear to be serving as specialized institutions providing much needed continuity during periods of change. As companies respond to evolving community needs, stakeholder expectations, and economic conditions, foundations can allow organizations to adjust funding approaches while maintaining long-term commitments aligned with their theory of change.

Several themes from the broader report are also reflected in foundation activity. Funding levels remain concentrated among a subset of larger contributors and companies are becoming more deliberate in how they allocate philanthropic resources. Established foundation structures are being used to manage larger grant portfolios without comparable growth in staffing. Together, these findings point toward a more structured approach to corporate social investments.

The data does not yet provide evidence that companies have altered foundation types, tax status structures, or transfer practices in response to the H.R. 1 (One Big Beautiful Bill Act) 1% charitable deduction floor. However, results of CECP Pulse Surveys have indicated companies are exploring these possibilities, as noted in this year's State of the Industry section.

As companies continue to refine how corporate social investments are governed and deployed, foundations appear poised to play an increasingly important role in translating social impact strategy into action.

TRENDS IN ACTION

# Building for impact: A dual approach to improving global health



The Bristol Myers Squibb Foundation (BMS Foundation) is an independent charitable organization dedicated to improving global health through local capacity building and health systems strengthening. The BMS Foundation works across four pillars: adult cancers, pediatric cancers and blood disorders, brain health, and clinical trials. What distinguishes the BMS Foundation is the intentional approach to delivering its mission.

**Portfolio-Based Grantmaking: Building Evidence Through Multiple Approaches**

Across its adult cancer and brain health pillars, the BMS Foundation uses a portfolio-based grantmaking approach. It begins by identifying a complex global health challenge—such as improving lung cancer outcomes or expanding access to care for individuals living with a serious mental illness—and then intentionally builds a portfolio of complementary grants that address the challenge from different perspectives. Some grantee partners test new approaches to community awareness or patient navigation. Others strengthen workforce capacity, improve diagnostic and referral pathways, or develop integrated models of care. Together, these investments generate a broader evidence base than any single project could achieve.

Across the portfolio, the BMS Foundation funds projects with a longer view—investing in people, partnerships and implementation to strengthen the health systems that sustain progress beyond any individual grant.

**Signature Programs: Co-Designing Comprehensive Solutions for Scale**

While some global health issues benefit from a portfolio of complementary grants, others call for a more comprehensive approach organized through a long-term strategic partnership.

In these cases, the BMS Foundation identifies a principal implementation partner with the expertise, reach, and capacity to address the challenge comprehensively, while bringing in additional collaborators when needed. Together, they co-design large-scale solutions, invest over the long term, and continuously implement, evaluate, and refine the model. These partnerships allow the BMS Foundation to integrate multiple components into a coordinated approach while generating evidence that can inform broader adoption and scale.

Global HOPE (Hematology Oncology Pediatric Excellence) is one example. Co-developed with Texas Children's Hospital, the program has trained more than 9,100 healthcare workers and provided access to care for over 32,000 children living with cancer and blood disorders in Sub-Saharan Africa, building toward the WHO childhood cancer survival target of 60%.

The Robert A. Winn Excellence in Clinical Trials Award Program applies the same co-design approach to clinical research in the United States. The Winn Awards is building a national network of community-oriented clinical trialists with the skills, experience, and community relationships to improve participation in clinical trials, ultimately expanding cutting-edge research and advancing one powerful idea: better science for all.

**Designed for Depth, Built for Scale**

Although these two funding approaches differ in structure, they are grounded in the same philosophy to invest in local leadership, strengthen health systems, and generate evidence that can improve care. Whether through a portfolio of grants or a long-term strategic partnership, the BMS Foundation invests early to develop, implement, evaluate, and generate evidence from innovative models of care.

# Operations and Management

## KEY FINDINGS:

- Corporate Social investment functions operated with leaner staffing structures in 2025. Top quartile staffing declined from 20 to 18 Full-Time Equivalents (FTEs), driven primarily by reductions in corporate community affairs teams, while median staffing remained stable.
- Companies supported more recipient organizations despite lower staffing levels. Median recipient organizations increased from 331 to 358, while recipient organizations per FTE rose from 35 to 45.
- Human Resources increased its position as the most common organizational home for community investment, while Community Affairs functions also gained prominence.
- Median cash community investment managed per FTE increased 34%, from US$1.5 million to US$2.0 million. Foundation teams managed substantially more funding per employee than corporate teams at US$6.4 million.
- Measurement practices remained highly established. Ninety-five percent of companies collected outputs or outcomes data, and the average company collected 3.7 types of evaluative information.

# Staffing and Organizational Structure

## Responsible Departments

The governance structure of social impact teams continued to evolve in 2025. Human Resources remained the most common department responsible for community investment at 23%, followed by Communications (14%), and Community Affairs/Community Relations (13%). Meanwhile, Public Affairs and Sustainability/ESG both declined to 5%, signaling an increasing concentration within people-facing and community-facing roles (see Table 10).

**Table 10: Responsible Departments Overseeing Community Investments, 2025**

| Department | 2024 value | 2025 value |
|---|---|---|
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] |

## Benefits of Organizational Homes

Where community investments sit within the organization signals how influential the function has become. While no single department is inherently better, each structure offers different advantages depending on a company's goals, culture, and approach to social impact. Common benefits include:

**Human Resources:** Supports employee engagement, recruitment, and retention.

**Communications:** Strong storytelling, reputation building, and impact reporting.

**Community Affairs / Relations:** Strong ties to local stakeholders and communities.

**Legal:** Enhanced compliance, risk management, and governance oversight.

**External / Public Affairs:** Alignment with corporate reputation, policy considerations, and public trust.

**Executive Office:** Strong executive visibility, strategic alignment, and cross-functional influence.

## Staffing

Staffing patterns continued to shift in 2025, reflecting a broader move toward smaller, leaner teams. In a matched set of companies that reported staffing metrics for both 2024 and 2025 (n=107), median Full-Time Equivalents (FTEs), defined as employees who oversee, manage, or directly administer corporate/foundation community investments and/or employee volunteering, remained at 9.0 despite the average team size decreasing from 21.5 to 17.8. Both median domestic and international FTEs fell (from 8.2 to 7.8, and 3.0 to 2.7, respectively). Larger teams experienced a more significant decrease in team size, with the top quartile total falling 10% from 20.0 FTEs in 2024 to 18.0 in 2025 (see Table 11). The most notable shift occurred within corporate staff, where top quartile FTEs declined from 16.3 FTEs to 12.0 FTEs. The contrast between stable median staffing and sharper top-quartile declines signals that smaller teams may have been operating at more sustainable levels, while larger teams were more exposed to departmental reductions as companies sought greater efficiency. Despite year-over-year changes to staffing, the sustained level of community investment in this year's report suggests companies are operating with increased discipline and making the most of their current staffing infrastructure.

**Table 11: Median FTEs, 2024-2025**

| Metric | Median 2024 | Median 2025 | Top Quartile 2024 | Top Quartile 2025 |
|---|---|---|---|---|
| [illegible] | | | | |
| [illegible] | | | | |
| [illegible] | | | | |
| [illegible] | | | | |
| [illegible] | | | | |

**Table 12: Median FTEs for companies with and without community affairs and sustainability teams, 2025**

| Group | Median FTEs | Top Quartile |
|---|---|---|
| [illegible] | | |
| [illegible] | | |
| [illegible] | | |
| [illegible] | | |
| [illegible] | | |
| [illegible] | | |
| [illegible] | | |
| [illegible] | | |

## Team Structure

Companies that housed CSR within dedicated teams tended to have larger staffing levels than those where community investment and employee engagement activities were embedded within job responsibilities. In this analysis, those dedicated structures include companies with Community Affairs teams, Sustainability teams, or both (see Table 12). Companies with Community Affairs teams reported a median of 10.0 FTEs compared with 6.5 FTEs among companies without such teams. The difference was even larger among companies with Sustainability teams, which reported median staffing of 13.0 FTEs compared with 6.5 FTEs among companies without Sustainability teams. The most developed organizational model combined both functions. Companies with both Community Affairs and Sustainability teams reported median staffing of 14.0 FTEs, more than double the 6.5 FTEs reported among companies with neither.

# Portfolio Management

## Recipients

Community investment portfolios continued to expand in 2025 despite leaner staffing. In a two-year matched set, median recipient organizations increased from 331 to 358, with growth across both domestic (283 to 302) and international recipients (38.5 to 51). This trend, combined with a simultaneous reduction in average FTEs, is reflected by an 18% year-over-year increase in recipients per FTE, rising from 35 in 2024 to over 45 in 2025. While recipient organizations increased in 2025, the underlying drivers are less clear. The increase may reflect broader geographic reach seen in international recipient expansion, diversification of funding priorities, or changes in grantmaking strategy. Regardless of the cause, the increase occurred alongside lower staffing levels, requiring teams to manage a larger number of relationships. A similar pattern appears in funding responsibility. Median Total Cash per FTE increased from US$1.5 million in 2024 to US$2.0 million in 2025. Foundation cash per FTE increased from US$4.4 million to US$6.4 million in the same timeframe, while corporate cash per FTE remained relatively stable.

This combination suggests companies are increasingly focused on operational efficiency. Rather than scaling management infrastructure alongside community investment activity, organizations appear to be relying on established systems and processes to absorb growing complexity.

### A Closer Look: Managing More Without Growing Teams

The defining operational pattern of 2025 was a combination of lower staffing levels and expanding responsibilities. While median staffing decreased from 10 to 9 FTEs, recipient organizations increased from 331 to 358, resulting in an increase in Total Cash per employee of over 7%.

## Program Management Costs

In a two-year matched set (n=42), management and program costs declined from US$2.1 million in 2024 to US$1.8 million in 2025. Because management costs per FTE remained essentially unchanged (US$213,000 to US$216,000), the reduction in overall costs appears to be associated with smaller teams rather than changes in individual employee support. Management costs also varied by company size. In total, larger companies reported substantially higher costs than smaller ones, however these organizations generally devoted a smaller percent of cash contributions to their administrations.

## Software, Technology, and Consultant Expenses

As community investment portfolios become more complex, organizations continue investing in the tools and expertise-wide systems needed to manage them. New survey questions introduced in 2025 provide further context on how teams are allocating these resources. Among reporting companies (n=20), median Software & Technology expenses totaled nearly US$250,000, while median Consultant expenses totaled nearly US$30,000. Volunteerism-related operating expenses reached a median exceeding US$300,000. These metrics establish an initial benchmark for portfolio management costs for subsequent *Giving in Numbers* Reports.

FIGURE 13



# Measurement Outcomes

The distribution of spending suggests that portfolio management investments are not uniform across companies. Top-quartile Software & Technology expenses reached nearly US$370,000, while top-quartile Volunteerism costs exceeded US$527,000. Consultant spending demonstrated the greatest variation, reaching over US$145,000 among top-quartile companies.

The comparatively narrow gap between typical and top-quartile Technology spending may indicate that CSR management platforms are becoming a more standardized component of community investment management. Consultant spending appears to follow a different pattern. While many companies reported relatively modest consultant expenditures, a smaller group invested substantially more in external expertise. Although the survey does not capture how consultants are used, the disparity suggests that organizations vary more in their use of outside advisors than in their investment in technology infrastructure.

Viewed alongside rising recipient organizations, higher cash managed per FTE, and stable measurement practices, these findings suggest that some companies may be augmenting internal capacity through technology and specialized external support rather than expanding staffing alone. As community investment portfolios become increasingly complex, management capability may be derived not only from people, but also from the systems and tools that support them.

## A Closer Look: Total Social Value (TSV)

A small group of companies continue to quantify the social value created through their community investment portfolios. Although fewer companies reported this data in 2025, matched-set results suggest organizations using TSV frameworks sustained elevated valuation levels after significant growth between 2023 and 2024.

### Measuring to Manage

Measurement practices remained remarkably stable in 2025. Eighty-three percent of reporting companies collected output data, while 80% collected outcomes data. Ninety-five percent collected either outputs or outcomes, making evaluative measurements nearly universal among participating companies. The average company collected 3.7 of 5 available data types (outputs, outcomes, program activities, program inputs, and participant narratives), indicating the use of multiple forms of performance information rather than reliance on a single metric. Companies also continued collecting information throughout the logic model continuum. Outputs and outcomes remained more common than inputs, suggesting that measurement systems extend beyond activity tracking toward performance assessment.

Measurement cadence changed minimally, as annual outcome reporting remained the standard approach, used by 68% of companies, while only 4% reported never collecting outcome data from grantee partners.

### Measuring Business Value

While social-impact measurement appears broadly established, business-value measurement remains a developing capability. Forty-one percent of companies measured employee-related business value, while 40% measured brand- or customer-related value. Twenty-three percent measured both.

Among organizations measuring employee benefits, employee engagement remained the dominant objective, selected by 54% of companies. Retention and recruitment followed at 15% and 14%, respectively. The strongest evidence of evolution occurred on the brand side. Among a matched set of companies, brand-related measurements increased from 37% in 2023 to 42% in 2025.

## Implications

Community investment functions appear increasingly institutionalized. As giving strategies become more targeted and funding becomes more concentrated, companies appear less reliant on staffing expansion and more reliant on established management systems. Stable measurement practices, disciplined infrastructure growth, and increasing operational leverage suggest that management capability is becoming a critical component of effective community investment.

# Appendix

# TOOLS FOR BENCHMARKING

## USING THIS REPORT

*Giving in Numbers™* is the unrivaled leader in benchmarking on corporate social investments, in partnership with companies.

This section of the report includes:

- Instructions for Benchmarking
- A Year-Over-Year Community Investments Template

## THE BENEFITS OF BENCHMARKING

- Present your company's historical contributions in preparation for budget discussions.
- Contextualize corporate contributions within broader industry and peer group trends to identify alignment and differences.
- Highlight opportunities for new corporate community investment programs or policies.
- Make the business case for increased levels or types of funding support.

### STEP 1. Gather and Record Your Company's Year-Over-Year Data

The template on the next page helps you to create a high-level snapshot of your company's year-over-year corporate contributions. Complete as many sections as are relevant to your goals.

### STEP 2. Identify Internal Trends

Many insights can be gleaned by simply looking at which elements of community investments rose or fell year over year. For example:

**Revenue, Pre-Tax Profit, and Employees:** *By how much will recent changes in profit affect your community investment budget?*

**Total Community Investments:** *Are some types of giving on the rise while others are steady or declining?*

**Employee Engagement:** *Have changes in program offerings influenced the participation rate of employees in volunteer and matching-gift programs?*

**International Community Investments:** *Are community investments abroad rising as your company expands globally?*

### STEP 3. Compare Against External Trends in the Report Findings

Use this template to compare against findings throughout this report.

**Total Community Investments:** *What type of giving at your company changed the most and how does that relate to other companies that increased or decreased community investments?*

**Employee Engagement:** *How engaged are your employees compared to those at other companies? Is your company competitive in its offerings to employees?*

**Program Area:** *How is your company's allocation across program areas similar to or different from the allocations made by other companies in your industry?*

**International Community Investments:** *Does your company give in the international regions in which it does business?*

# YEAR-OVER-YEAR COMMUNITY INVESTMENTS TEMPLATE

Use the following template to create a high-level snapshot of your company's year-over-year Total Community Investments. All $ amounts are in US$.

| LINE # | | 2024 | 2025 | Change | 2025 BENCHMARK |
|---|---|---|---|---|---|
| | CORPORATE FINANCIAL INFORMATION | | | | |
| 1 | Revenue | $ | $ | % | |
| 2 | Pre-Tax Profit | $ | $ | % | |
| 3 | Number of Employees | | | % | |
| | TOTAL COMMUNITY INVESTMENTS | | | | |
| 4 | Direct Cash | $ | $ | % | |
| 5 | Foundation Cash | $ | $ | % | |
| 6 | Non-Cash | $ | $ | % | |
| 7 | TOTAL | $ | $ | % | |
| | EMPLOYEE ENGAGEMENT | | | | |
| 8 | Matching-Gift Contributions | $ | $ | % | |
| 9 | Number of Volunteer Programs Offered | | | % | |
| 10 | Volunteer Participation Rate | % | % | % | |
| | COMMUNITY INVESTMENTS BENCHMARKING RATIOS | | | | |
| 11 | Total Community Investments ÷ Revenue | % | % | % | |
| 12 | Total Community Investments ÷ Pre-Tax Profit | % | % | % | |
| 13 | Total Cash ÷ Revenue | % | % | % | |
| 14 | Matching Gifts ÷ Total Cash | % | % | % | |

| | | 2024 | 2025 | Change | 2025 BENCHMARK |
|---|---|---|---|---|---|
| | COMMUNITY INVESTMENTS BY PROGRAM AREA | | | | |
| 15 | Civic & Public Affairs | $ | $ | % | |
| 16 | Community & Economic Development | $ | $ | % | |
| 17 | Culture & Arts | $ | $ | % | |
| 18 | Disaster Relief | $ | $ | % | |
| 19 | Education: Higher | $ | $ | % | |
| 20 | Education: K-12 | $ | $ | % | |
| 21 | Environment | $ | $ | % | |
| 22 | Health & Social Services | $ | $ | % | |
| 23 | Other | $ | $ | % | |
| 24 | TOTAL | $ | $ | % | |
| | COMMUNITY INVESTMENTS BY GEOGRAPHY | | | | |
| 25 | Domestic Community Investments | $ | $ | % | |
| 26 | International Community Investments | $ | $ | % | |
| 27 | TOTAL | $ | $ | % | |

# Calculations

## CALCULATION TERMINOLOGY

**Aggregate Values:** An aggregate value is the straight sum of all the values in a calculation. For example, aggregate Total Community Investments (TCI) means the sum of the TCI of all companies participating in the survey. In the 2026 *Giving in Numbers* Survey, this amounted to over US$19 billion.

**Average Percentage:** Average refers to the result obtained when adding two or more observations and dividing the total by the number of observations. An average percentage is used in place of an aggregate percentage to preserve the relative proportions of giving for each company. To calculate average percentage, each individual company's giving is first translated into percentages. Then, percentages across all companies are averaged. Average percentages for an industry do not indicate the magnitude of giving relative to other industries.

**Distributions (Based on Growth Rates):** Some figures in this report group companies into categories based on how much their pretax profit or TCI changed from one year to the next. It is extremely rare that a company falls exactly on the threshold between one category and the next. In instances when this does occur, the report conservatively lists the company in the lower range. The "flat" range includes companies with growth rates that range between a decrease of 2% and an increase of 2%, excluding both limit values.

**Median:** When a group of numbers is sorted from highest to lowest, the median value is the number in the middle of the list. If the list has an even number of entries, the median is the average of the middle two figures. Medians are used in calculations because they are less sensitive to extreme values than averages, which can be skewed by very high or very low values.

**Quartiles:** When numbers are sorted from highest to lowest, the first (or top) quartile is the group in the list higher than 75% of other values in the list. The bottom quartile is the group in the list higher than 25% of other values in the list. "Top quartile" refers to the minimum value to enter the group higher than 75% of other values.

## SAMPLE SIZE

Throughout the report, the convention "N=" or "n=" indicates the number of companies used in each calculation. "N" refers to the total sample size for that analysis, whereas "n" denotes a segment of the total sample size. The number will vary from one figure or data point to the next because respondents do not necessarily answer every question in the survey. This happens when a company either does not participate in the type of program in question (for example, if a company does not have an employee volunteer program) or when the company does not have the data needed to respond.

To analyze specific trends from one year to the next, this study relies on matched-set data, which are the data from companies that participate in the *Giving in Numbers* Survey over consecutive years. The sample sizes for figures based on matched sets are always lower than the total number of companies responding in the latest year under discussion (2025) because companies that have not completed the survey each year from 2023 to 2025 (in the case of a three-year matched set) will not be used to identify year-over-year trends.

In some cases, identifying specific trends requires the exclusion of certain data, resulting in different outcomes for the same data point. For this reason, it is helpful to note which years are included in the computations behind each figure.

Data for "All Companies" are shown in several figures throughout the report, along with an industry breakdown. There are a few cases of underrepresented industries excluded from the specific breakdowns; the companies within these industries are included in the "All Companies" aggregate. This causes the sample sizes for the breakdown to sum to a lower number than the sample size for the "All Companies" aggregate.

## TOTAL COMMUNITY INVESTMENTS (TCI)

The *Giving in Numbers* Survey defines Total Community Investment as the sum of three types of giving:

- Direct Cash: corporate giving from either headquarters or regional offices.
- Foundation Cash: corporate foundation giving.
- Non-Cash: product or Pro Bono Service assessed at Fair Market Value.

Total Community Investment does not include management and program costs or the value of volunteer hours. Download a free *Giving in Numbers* Valuation Guide at: https://cecp.co/wp-content/uploads/2025/01/2025-CECP-Giving-inNumbers-Valuation-Guide.pdf.

## WHAT'S IN, WHAT'S OUT?

The 2026 *Giving in Numbers* Survey defines a qualified contributions recipient using the Global Guide Standard, which holds for all types of giving recorded in the CECP Survey. "Qualified recipients" are those organizations that meet all three of the following Global Guide criteria:

1. They are formally organized; and
2. They have a charitable purpose; and
3. They never distribute profits.

For more information, refer to details of the Global Guide Standard.

Contributions not included in Total Community Investment:

- Giving made with expectation of full or partial repayment or direct benefit to the company.
- Giving to political action committees, individuals, or any other non-charitable organizations.
- In the *Giving in Numbers* Survey, TCI does not include contributions from employees, vendors, or customers. While many companies solicit funds from customers or employees, TCI includes only funds tied directly to a company's financial assets. For multi-year grants, only the portion of the grant actually paid in the fiscal year examined by the survey is included, not its total, multiyear value.

# Definitions

### FAIR MARKET VALUE (FMV)

The *Giving in Numbers* Survey values non-cash gifts (or in-kind, product donations) at FMV, which is defined by the IRS as the price that inventory, products, or certain professional services would sell for on the open market between a company and its direct customers/ clients.

In other words, FMV is the price that a buyer would pay a seller. If a restriction is applied to the use of inventory or products donated, the FMV must reflect that restriction. Products and services should not be included as giving if the company is financially compensated for the contribution in any way. Thus, tiered pricing for schools or nonprofit organizations should not be reported as overall giving in the survey (including the difference between the reduced price and the FMV).

### FISCAL YEAR

The *Giving in Numbers* Survey asks companies to report total contributions on a fiscal-year basis (end date for 12 months of data). For most companies, this is 12/31/2025 or the end of the income tax reporting year if not following calendar year convention. If the corporate or foundation giving year ends before the end of the calendar year, the earlier date is used. If the last day of the corporate giving year is different from the last day of the foundation giving year, the latter date of the two is to be used.

### FORTUNE 500 COMPANIES

Compiled and published by Fortune Magazine, the Fortune 500 is an annual ranking of the top 500 companies by total revenues for their respective fiscal years. Included in the Fortune 500 survey are companies that are incorporated in the U.S. and operate in the U.S. and file financial statements with a government agency. This includes private companies and cooperatives that file a 10-K or a comparable financial statement with a government agency, and mutual insurance companies that file with state regulators. It also includes companies that file with a government agency but are owned by private companies, domestic or foreign, that do not file such financial statements. Excluded are private companies not filing with a government agency; companies incorporated outside the U.S.; and U.S. companies consolidated by other companies, domestic or foreign, that file with a government agency. Also excluded are companies that failed to report full financial statements for at least three-quarters of the current fiscal year. This report refers to the largest, or top, 100 companies from the Fortune 500 as America's Largest Companies.

### FULL-TIME EQUIVALENT (FTE) STAFF

The *Giving in Numbers* Survey defines contributions FTE staff as those who contribute, through oversight or direct involvement, to at least one of the following initiatives or programs:

- Corporate or foundation giving (including Workplace-Giving Campaigns, matching, and in-kind giving).
- Employee volunteering.
- Community or nonprofit relationships.
- Community and economic development.
- Communications, media relations, sponsorships, administration, or public relations focused on community affairs, contributions, or volunteering.
- Sponsorships related to corporate giving.
- Administration related to community affairs, contributions, and volunteering. To be counted, a contributions FTE must spend at least 20% of the FTEs time either:
- Working directly in "Corporate Community Affairs" or a similarly named department such as "Community Relations," "External Affairs," etc.;
- Working for the "Corporate Foundation(s)"; or
- Working in a branch office, retail store, local or regional business unit, or other non-headquarters/non-foundation location, but having corporate giving or volunteer coordination included in the staff member's job description.

Additional Eligibility:

- Include any contract employees who assist with the management or execution of the above initiatives.
- Include managerial staff (e.g., those who may have permanent or periodic supervisory responsibilities in each area).
- Include executive assistants and any year-round interns who support and make meaningful contributions to the functions listed above.

A staff member spending a fraction of work time in such a capacity is recorded as the decimal equivalent of that fraction. For example, an employee spending 50% of work time on corporate giving is 0.5 of a contributions FTE.

### INTERNATIONAL COMMUNITY INVESTMENTS

The *Giving in Numbers* Survey inquires as to how Total Community Investment is distributed among domestic and international end recipients. Geography of end-recipient: Domestic refers to the company's headquarters country and international refers to anywhere outside the company's headquarters country. Geography refers to the location of the end-recipient and not the location of the nonprofit.

### MATCHING-GIFT PROGRAMS

**Workplace-Giving Campaigns:** Fundraising drives, such as the United Way, which occur for a defined period in which the company expends time/effort organizing and obtaining participation. Year-Round Policy: Giving that is not driven by a specific corporate campaign and that benefits nonprofits. Includes corporate matches of employee payroll deductions if employees sign up at their own discretion throughout the year (not as part of a time-bound, defined campaign).

**Dollars for Doers:** Corporate or foundation giving to nonprofits in recognition of a certain level (as defined by the company or foundation) of employee volunteer service to that organization.

**Disaster Relief:** Matching programs benefiting nonprofit organizations assisting with disaster-related crisis relief, recovery, rebuilding, and/or preparedness for a specific disaster.

### PRIORITY FOCUS AREAS

The survey asks respondents in Question II.C to list in order of priority open-ended responses about the top four giving priorities that were most important to their companies (e.g., Belonging); Veterans; STEM; Social Justice; Youth Development; Entrepreneurship; Financial Literacy; Teen Self-Esteem; Reading; Public Safety; Nutrition; Environment; Domestic Violence; Africa; Water Purification; and Community Building).

### PRO BONO SERVICE

Pro Bono Service must meet three criteria: 1) formal commitment; 2) employee is performing the employee's regular professional function; and 3) the commitment is made to an end-recipient that is formally organized, has a charitable purpose, and never distributes profits. If companies know the actual hourly rates for employees performing Pro Bono Service, they should use these monetary values. Alternatively, companies may consult the *Giving in Numbers* Survey Valuation Guide, which provides examples of Pro Bono Service and guidance on valuing Pro Bono Service hours at Fair Market Value.

In most cases, Pro Bono Service directly benefits the nonprofit organization (e.g., by boosting internal operations and capacity building) rather than the nonprofit's end-recipients. This is consistent with the requirement that Pro Bono Service must be a direct application of an employee's core job description. In some cases, Pro Bono Service benefits individuals served by the nonprofit, but this is rare.

### PROGRAM TYPES

The survey asks respondents to quantify their giving and giving priorities by program type. The program type should reflect the category into which the ultimate end-recipient of the contribution primarily fits, reflecting the "purpose" of the grant rather than the "type" of nonprofit.

For additional guidance on what to include in each of these categories, refer to the former Nonprofit Program Classification (NPC) system developed by the National Center for Charitable Statistics (NCCS). This system was intended to "classify the actual activities of each organization."

**Civic and Public Affairs:** Includes contributions to justice and law, state or local government agencies, civic engagement organizations, regional clubs and fraternal orders, and grants to public policy research organizations (e.g., American Enterprise Institute and The Brookings Institution).

**Community and Economic Development:** Includes contributions to community development (e.g., aid to Black-owned businesses and economic development councils), housing and urban renewal, and grants to neighborhood or community-based groups.

**Culture and Arts:** Includes contributions to museums, arts funds or councils, theaters, halls of fame, cultural centers, television, radio, dance groups, music groups, heritage foundations, and non-academic libraries.

**Disaster Relief:** Contributions that support preparedness or relief, recovery, and/or rebuilding efforts in the wake of a natural or civil disaster or other emergency hardship situation.

**Education, Higher:** Includes contributions to higher educational institutions (including departmental, special projects, and research grants); education-related organizations (e.g., literacy organizations and economic educational organizations); and scholarship and fellowship funds for higher education students through intermediary organizations and other educational centers, foundations, organizations, and partnerships.

**Education, K-12:** Includes contributions to K-12 educational institutions (including departmental and special projects); education-related organizations (e.g., STEM, literacy, and economic educational organizations); and scholarship and fellowship funds for K-12 students through intermediary organizations and other foundations, organizations, and partnerships. It also includes contributions to programs that support Pre-K education.

**Environment:** Includes contributions to environmental and ecological groups or causes including parks, conservancies, zoos, and aquariums.

**Health and Social Services:** Includes contributions to United Way and grants to local and national health and human services agencies (e.g., The Red Cross or American Cancer Society), hospitals, agencies for youth development, senior citizens, food banks, and any other health and human services agencies, including those concerned with safety, family planning, and substance use disorders.

**Other:** Contributions that do not fall into any of the main beneficiary categories or for which the recipient is unknown.

### STRATEGIC PROGRAM

CECP's Valuation Guide defines a strategic program as the strategic philanthropy program that a company evaluates to understand societal outcomes and/or impacts and that also receives more time, money, and management resources than other programs.

### TOTAL SOCIAL INVESTMENT

Refers to the equivalent monetary value of multiple categories of total social investments that go beyond TCI. Total Social Investment (TSI) sums up all monetary resources (operational expenses, staff time, and more) the company used for "S" in ESG efforts (see more on page 34). There are six well-documented categories of social investment that have been covered in more than one reporting standard or framework: 1) Communities; 2) Human Rights; 3) Diversity, Equity, and Inclusion (DEI); 4) Training; 5) Health and Safety; and 6) Labor Relations.

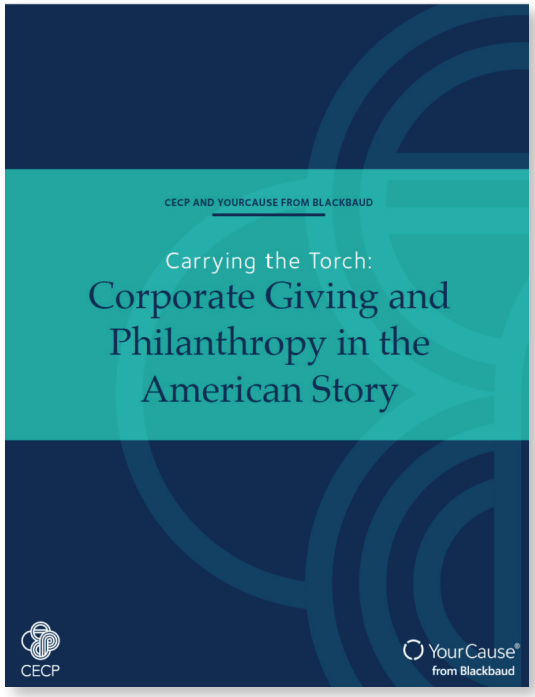
### TOTAL SOCIAL VALUE

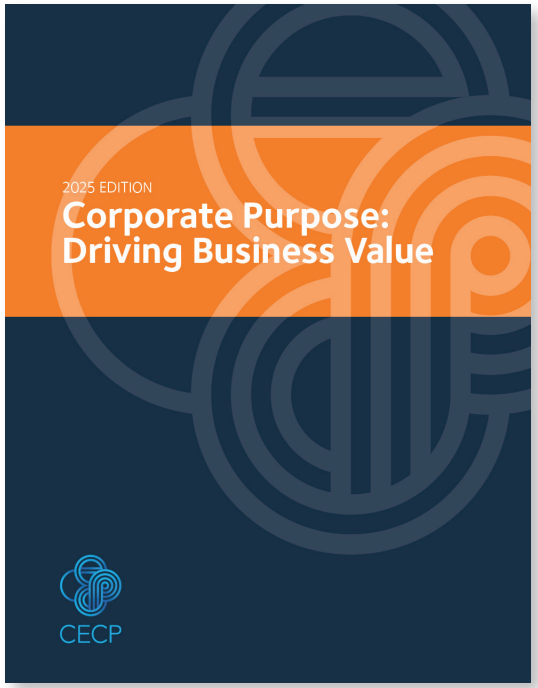
There's also a seventh category: Total Social Value (TSV), which is an additional component of TSI that addresses gaps in understanding innovative corporate practices related to broader partnerships and shared strategies. Broader partnerships are expansions of community investment partnerships with nonprofit organizations excluded from the community investment definition. Shared strategies are business strategies that materially and significantly incorporate social outcomes in the strategy.

# Thought Leadership

## *Carrying the Torch: Corporate Giving and Philanthropy in the American Story*

This report traces the evolution of corporate giving and philanthropy in the United States, exploring how businesses, nonprofits, and communities have adapted to changing social, economic, and political realities. Through historical milestones, contemporary data, and insights from CSR leaders, the report examines philanthropy's enduring role in advancing societal progress and what may shape its future.



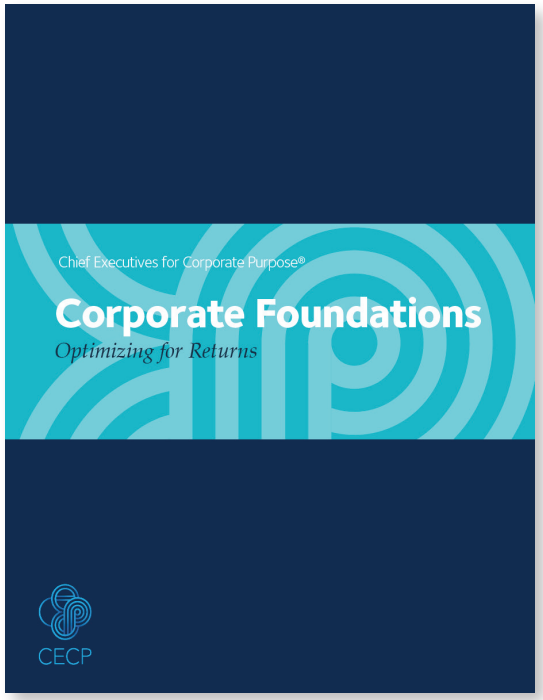




## *Corporate Purpose: Driving Business Value*

Corporate Purpose: Driving Business Value explores how companies are embedding purpose into governance, risk management, incentives, and operations to strengthen resilience and drive long-term value creation. Drawing on analysis of the S&P Global 1200, it demonstrates how purpose-driven systems can contribute to stronger business outcomes, workforce engagement, and community investment.

## *Corporate Foundations: Optimizing for Returns*

Corporate foundations can be powerful vehicles for creating value for both society and business. This report examines how foundations generate returns across four key areas: social results, reputation and trust, internal culture, and financial benefits. It provides practical frameworks and benchmarking insights to help leaders strengthen the business case for foundations and maximize their strategic impact.



## 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.

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.

For more information, visit http://cecp.org.

**Download additional copies of this report at: cecp.org/data-resources**

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## ACKNOWLEDGMENTS

*GIVING IN NUMBERS®: 2026 EDITION*

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