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THE COMMUNITY FOUNDATION PLAYBOOK

Understanding Local Philanthropy

Visibility creates opportunity.

TYLER J. BUTLER



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By Tyler J. Butler



\$43.67B

Given by U.S. corporations in 2025, up 3.1 percent, or 0.5 percent after inflation¹

67%

Of grant dollars at community foundations reporting to CF Insights flowed from donor-advised funds, fiscal year 2024²

0.9%

Of 2023 philanthropic giving in Candid's database went to disasters, about \$1.2 billion³

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THE QUESTION IN THE BUDGET REVIEW

The budget review is Thursday. Your CFO has already circled one line: the cost of running the company's own grant program, with its portal, its tax filing, and the hours your two-person team spends reading applications. In the same week, a storm floods a neighborhood where many of your employees live, and HR asks how the company can help a coworker who lost everything. You have a strategy and a small team, but no local map. You need a partner who already knows the place.

For many companies, that partner already exists down the street. Community foundations pool charitable funds for one place, and several offer services built for businesses: funds a

company can advise, employee giving programs, relief funds, and staff who know which local organizations deliver.^{4,5,6}

This guide shows how community foundations work, how companies partner with them, the rules on employee relief, how disaster dollars flow, and what to watch next.

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WHAT A COMMUNITY FOUNDATION IS

The Council on Foundations describes community foundations as "grantmaking public charities that are dedicated to improving the lives of people in a defined local geographic area." More than 900 operate in urban and rural areas in every state.⁷ There is probably one near your headquarters.

The model started in Ohio. The Cleveland Foundation, founded in 1914 by Frederick Harris Goff, a lawyer and banker at the Cleveland Trust Company, calls itself the world's first community foundation.⁸ Goff wanted to pool charitable funds under community oversight so gifts could adapt as needs changed, instead of staying locked to the narrow terms of a single trust.⁹ That flexibility is still what a company buys when it gives through one.

BIGGER THAN MOST PEOPLE THINK

The Council on Foundations' CF Insights collected fiscal year 2024 data from 425 community foundations. Nearly 94 percent ended the year with more assets than the year before, and the median foundation's assets grew 11 percent, gifts 15 percent, and grants 9 percent.¹⁰ The 100 largest in that group manage nearly 85 percent of its assets, about \$133.8 billion. They received about \$16.0 billion in gifts and made roughly \$14.8 billion in grants.¹⁰ The

Community Foundations National Standards, an accreditation program that now uses 26 standards, reports more than 450 accredited community foundations in the United States.¹¹

WHAT THIS MEANS FOR YOU Accreditation gives you a starting point for due diligence. Ask whether your local foundation is accredited, then review it the way you would review any vendor that holds company money.

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FOLLOW THE MONEY

Think of a community foundation as many separate charitable funds under one roof. Unrestricted funds let the foundation respond to local needs as it sees fit. Other funds serve a field of interest, a named organization, or scholarships. Many are donor-advised funds (DAFs): a donor, which can be a company, recommends grants, and the foundation approves and sends them.

HOW MONEY MOVES THROUGH A COMMUNITY FOUNDATION

Givers, the funds they create, and who those funds support. Fund types most relevant to companies are highlighted.



Figure 1. A simplified view of how resources flow through a community foundation. Fund types and names vary, and not every foundation offers corporate advised or employee relief funds. Sources: foundation websites.^{5,12}

DAFs carry most of the activity. In fiscal year 2024, DAFs held 41 percent of reported assets at community foundations in the CF Insights sample, received 60 percent of fundraising dollars, and distributed 67 percent of grant dollars.² Across all sponsors nationally, DAF

grants reached \$64.89 billion from 3.56 million accounts at 1,485 providers, as reported by the Chronicle of Philanthropy from the DAF Research Collaborative's 2025 report.¹³

DONOR-ADVISED FUNDS INSIDE COMMUNITY FOUNDATIONS

Share of each activity attributed to DAFs, fiscal year 2024, CF Insights sample



Figure 2. Gray tracks show 100 percent. Source: Council on Foundations, CF Insights, 2024 results.²

WHAT THIS MEANS FOR YOU Most of the money at a community foundation moves on a donor's recommendation, and your company can be one of those donors. Its staff also know who is doing strong work locally.

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HAND OFF THE GRANTMAKING

A corporate advised fund works like a DAF opened by a company. Silicon Valley Community Foundation calls its version "a convenient, flexible way for companies to give back to local and international communities." Its listed features include the "Ability to outsource all or part of your corporate philanthropy program" and "No separate tax return, unlike a private foundation." Staff can help run grant rounds by "crafting a strategy with you, building application forms, establishing selection criteria and issuing grants."⁵

Other foundations offer similar tools. The Arizona Community Foundation describes a corporate fund "Established by corporations that wish to support multiple organizations and programs throughout the year."⁴ Communities Foundation of Texas runs a Center for Business Impact that offers employee DAFs, company service days, scholarship consulting, and "Access to Grantmaking Team," with partnership levels that carry fund minimums from \$25,000 to \$250,000.⁶

For a lean team, that changes the math. You keep the strategy and decisions; the foundation carries much of the administration.

WHEN A COMMUNITY FOUNDATION BEATS A PRIVATE FOUNDATION

A COMMUNITY FOUNDATION FUND OFTEN FITS WHEN	A PRIVATE CORPORATE FOUNDATION MAY FIT WHEN
Your team is small and grant administration crowds out strategy.	You have staff to run grant cycles, compliance, and filings in house.
Most of your giving stays in a few headquarters or plant communities.	You give across many regions or countries under one global strategy.
You want to avoid filing a separate tax return for a foundation.	You want a separate legal entity with its own governance and name.
You want to add employee giving or relief without building new systems.	You are prepared to build and govern those programs yourself.

A Collaboration for Good decision guide, not a legal comparison. Confirm structure and tax treatment with your own counsel.

BRING THIS TO YOUR CFO Price your current program's administrative cost in staff hours and systems, then ask your local community foundation what the same work would cost through a corporate advised fund.

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EMPLOYEES AS GIVERS AND RECIPIENTS

Employee programs are nearly universal among large companies, but most employees do not take part. CECF, a CEO-led coalition that benchmarks corporate giving, reports that 94 percent of companies offer at least one matching-gift program. On average, 25 percent of employees take part in company volunteer programs and 21 percent in matching gifts. Matching gifts fell from 11.2 percent to 9.8 percent of cash giving over three years.¹⁴

Community foundations can extend those programs. The Arizona Community Foundation offers to "Implement or expand an employee giving program that aligns with your company's charitable goals."⁴ Communities Foundation of Texas offers employee DAFs, so staff can hold their own giving accounts at the same local institution the company uses.⁶

EMPLOYEE RELIEF FUNDS

An employee relief fund, in the words of Silicon Valley Community Foundation's corporate disaster guide, "enables companies to provide timely charitable financial support to

employees and their dependents who face financial difficulties due to personal hardship or disaster."¹² The guide dates from 2016, but the idea holds: a community foundation can hold the fund so the company is not deciding who gets help.

The IRS sets the guardrails in Publication 3833, which covers three vehicles for employer-sponsored assistance: employer-sponsored public charities, donor advised funds, and private foundations. Its safeguards include that "recipients are selected based on an objective determination of need," that selection is made by "an independent selection committee or adequate substitute procedures to ensure that any benefit to the employer is incidental and tenuous," and that "the class of beneficiaries is large or indefinite."¹⁵

WHAT THIS MEANS FOR YOU Set up the relief fund and its selection process before a crisis. When the storm comes, the hard questions about fairness and independence will already have answers.

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DISASTER RESPONSE OR LONG-TERM RECOVERY

Disasters are frequent and costly. In 2024, NOAA counted 27 U.S. weather and climate disasters that each caused more than \$1 billion in losses, costing \$182.7 billion and at least 568 lives.¹⁶ NOAA said in May 2025 that it would no longer update that database, as reported by Fox Weather.¹⁷ Climate Central relaunched it in October 2025 and counted 23 such events in 2025, costing \$115 billion, well above the average of nine a year.¹⁸

Philanthropy's response is small by comparison. In 2023, \$1.2 billion, or 0.9 percent of the \$135.3 billion in giving tracked in Candid's database, went to disasters.³ Every funder type except individuals funded response and relief more than any other strategy. Reconstruction and recovery reached 12.7 percent of disaster giving, its largest share since 2018, and resilience, risk reduction, and mitigation funding tripled to 6 percent, up from 2.1 percent in 2022.³

FREQUENT DISASTERS, THIN RECOVERY DOLLARS

Billion-dollar U.S. weather and climate disasters, and the share of 2023 disaster giving that went to longer-term work



SHARE OF 2023 DISASTER GIVING

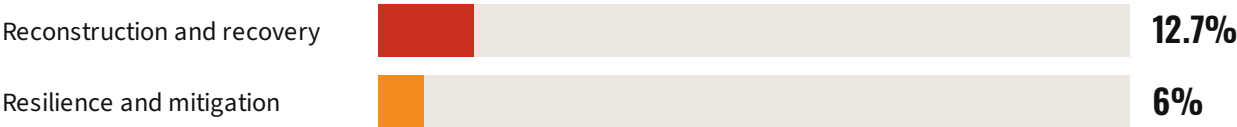


Figure 3. Top: 2024 from NOAA; 2025 and the average from Climate Central, which now maintains the database.^{16,18} Bottom: gray tracks show 100 percent; Center for Disaster Philanthropy and Candid.³

Silicon Valley Community Foundation's guide notes that "Community foundations can be key intermediaries for disaster relief efforts."¹² As permanent local institutions, they are still there when relief gives way to long-term recovery.

WHAT THIS MEANS FOR YOU Decide now how your disaster budget splits between the first weeks and the years after. A standing fund at a community foundation lets you give quickly to relief and stay for recovery without reopening the budget each time.

LOCAL KNOWLEDGE WHERE YOU OPERATE

Where you are headquartered shapes what people expect of you, and local conditions shape how much of your giving stays close to home. The research points two ways.



PLACE SHAPES PRACTICE

Marquis, Glynn, and Davis, Academy of Management Review, 2007. A conceptual model built from prior research.¹⁹

Community-level institutional pressures shape the social action of companies in the metropolitan area where they are headquartered.

Why it matters. Your headquarters city's norms set expectations for your program. Learn them from people who know the place.



POLICY SHIFTS FOCUS

Guthrie and McQuarrie, City & Community, 2008. Analysis of a sample of 2,776 corporations.²⁰

Higher local corporate tax rates were linked to more corporate giving overall but lower corporate commitments to the company's own locality.

Why it matters. Local commitment is a choice that shifts with conditions. Make it on purpose.

A community foundation can be a fast way into that local knowledge. The framework below shows three ways a company can work with one.

THREE WAYS IN FOR A COMPANY

Funding is one door. The other two can matter as much.



Figure 4. A Collaboration for Good framework for corporate partnership with a community foundation. What each foundation offers differs.

Visibility creates opportunity.

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SIX FOUNDATIONS, SIX APPROACHES

These profiles are independent research drawn from each foundation's publicly available reports and websites. Inclusion does not imply affiliation or endorsement. Financial figures come from different fiscal years and reporting methods and are not directly comparable.

The six span eight decades, from the first community foundation to one founded in 1995. Each plays the role differently.

FOUNDED 1914

THE CLEVELAND FOUNDATION

Serves Cuyahoga, Geauga, and Lake counties, Ohio

The first community foundation remains one of the largest. It reports granting more than \$195 million in 2025 to 2,221 organizations and receiving more than \$140 million in new gifts. In 2025 it launched a new Impact Agenda, directing \$63.9 million across 428 grants.^{8,21}

WHAT TO NOTICE

A century-old institution still resets its priorities in public. Read the current agenda before you propose a partnership.

FOUNDED 1915

THE CHICAGO COMMUNITY TRUST

Chicago region

Founded by banker Norman Wait Harris and his son Albert W. Harris with a \$200,000 gift, the Trust reported consolidated assets of \$7.2 billion for the fiscal year ending September 30, 2025, with \$1.7 billion in new gifts and \$1.2 billion in grant commitments.^{22,23} Since 2019 it has focused on narrowing the region's racial wealth gap.²⁴

WHAT TO NOTICE

One long-term focus organizes grants, research, and partnerships. Show plainly where a company initiative fits it.

FOUNDED 1915

THE BOSTON FOUNDATION

Greater Boston

The Boston Foundation reports net assets of some \$2.6 billion. In fiscal year 2025 it granted \$255 million through 12,472 grants, which it described as a record year for both donations and grants.^{25,26} Its Boston Indicators project released 22 research reports and 10 briefs that year.^{26,27}

WHAT TO NOTICE

Civic data is a public good. Check local indicators before you set community goals or write your impact report.

FOUNDED 1953

COMMUNITIES FOUNDATION OF TEXAS

Dallas and North Texas

For the fiscal year ending June 30, 2025, it reported total assets of \$1.74 billion, \$235 million in gifts received, and \$218 million in grants paid.²⁸ Its 2025 North Texas Giving Day raised \$78 million for 3,500 local nonprofits from more than 100,000 donors; the foundation calls it the largest regional fundraising event in the nation.^{28,29} Its Center for Business Impact serves companies directly.⁶

WHAT TO NOTICE

A giving day and a business center under one roof. Ask how an employee campaign could plug into both.

FOUNDED 1995

GREATER HOUSTON COMMUNITY FOUNDATION

Greater Houston

The foundation reports that it has surpassed \$3 billion in cumulative grants and manages more than \$1.3 billion in assets. It distributed more than \$259 million in grants on behalf of donors in 2024.^{30,31} It describes itself as the region's preferred provider of donor-advised funds and accepts complex assets such as business interests, real estate, and closely held stock.³²

WHAT TO NOTICE

If your company or its owners hold complex assets, a foundation that accepts them widens your options. Bring tax advisors in early.

FOUNDED 1978

ARIZONA COMMUNITY FOUNDATION

Statewide, Arizona

The foundation reports more than \$1.68 billion in assets under management as of June 30, 2026, more than \$147 million distributed annually in grants and scholarships, and more than 2,100 funds. It operates six regional affiliates, in Cochise County, Flagstaff, Gila Valley, Sedona, Yavapai County, and Yuma, and offers corporate funds and employee giving programs.^{33,34,4}

WHAT TO NOTICE

Regional affiliates can reach employees and facilities outside the headquarters city.

FROM THE RESEARCH

Graddy and Morgan, Nonprofit and Voluntary Sector Quarterly, 2006. Interviews and data on California community foundations and their communities.³⁵

A community foundation's strategy tracked its age, the stability of its community, the professionalization of the field, and growth in national competitors. The authors concluded: "Community foundations that have been established for some time and those located in communities that are stable are the ones that appear best positioned to enhance the problem-solving capacity of communities."

Why it matters. Before you pick a partner, learn what role it has chosen to play in its community, and match that to what your company needs. The study covers California foundations only, so treat it as a guide rather than a rule.

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FOR YOUR COMMUNITY PARTNERS

The nonprofits and community foundations you fund work best with a company that is predictable. They need to know your priorities, your timeline, and what you will ask them to report, well before the application opens. Where you can, give multiyear commitments and ask for reports you will actually use. If you run giving through a community foundation, tell your grantees so they know who to call.

Your partners can do their part too. Share this list with them:

- Read the local community foundation's annual report and priorities, and know its program staff before there is a deadline.
- Keep a current, clear public profile so staff can recommend you when a company or donor asks who is doing strong work.
- Show up for giving days, needs assessments, and convenings, where corporate partners can see your work.
- Ask whether the foundation holds agency endowment funds, a practical first step toward long-term reserves.

WHAT TO WATCH NEXT

Three forces are likely to shape corporate work with community foundations over the next few years: a new floor on corporate charitable deductions, a shift toward employee engagement, and disasters that keep arriving. Here is what corporate leaders told The Conference Board they expect.

WHAT CORPORATE PHILANTHROPY LEADERS EXPECT IN 2026

Share of 70 U.S. corporate citizenship and philanthropy leaders surveyed

TAX LAW

Will affect 2026 budgets  **64%**

EMPLOYEE VOLUNTEERING

Will grow  **57%**

Will decline  **5%**

CASH GRANTS

Will be reduced  **21%**

Will be increased  **19%**

Figure 5. Expectations, not outcomes. Gray tracks show 100 percent. Source: The Conference Board, 2026 Outlook for Corporate Citizenship and Philanthropy, January 2026.³⁶



CORPORATE DEDUCTIONS

Projected \$1.55B less a year

From 2026, companies may deduct only gifts above 1 percent of taxable income.³⁷ Researchers project this will cut corporate giving by about 3.5 percent a year.³⁸ They also flag possible "bunching" of gifts into certain years.³⁹



EMPLOYEE ENGAGEMENT

Volunteering expected to grow

57 percent of surveyed leaders expect employee volunteering to grow, against 5 percent who expect a decline.³⁶



FOUNDATION GIVING

Most expect steady or higher

In a Candid survey, 44.3 percent of responding foundations expected their giving to increase in 2026 and 46.9 percent expected it to stay about the same.⁴⁰



DISASTERS

Elevated

2025 was the third-highest year for billion-dollar disasters, with 23 events, behind 2023 and 2024. A recent count, not a forecast.¹⁸

COLLABORATION FOR GOOD OUTLOOK

Many corporate teams may be asked to do more with flat or smaller cash budgets, which makes intermediaries more useful. If the 1 percent floor leads companies to bunch gifts into fewer years, a corporate advised fund at a community foundation is one practical place to hold a larger gift and grant it out over time. If volunteering grows as leaders expect, local foundations that know which organizations can host employees will be useful partners. And with billion-dollar disasters running well above the long-run average, companies that set up relief funds and recovery commitments in advance are likely to act faster and more fairly than those that improvise.

Our analysis, based on the sources cited in this section. Not a prediction from any single source.

TALK IT THROUGH

1. What does our grant program cost to administer, and what would a corporate advised fund cost for the same work?
2. Which of our headquarters and facility communities has a community foundation, and does anyone on our team know its staff?
3. If a disaster hit where our employees live next month, who would decide who gets help, and how?
4. How much of our disaster giving goes to the first weeks, and how much to recovery in the years after?
5. What would our CFO need to see to approve a shift from running grants in house to partnering locally?

START BEFORE YOUR NEXT BUDGET CYCLE

- ☐ Download the annual report of the community foundation serving your headquarters and read its priorities.
- ☐ Ask whether it offers corporate advised funds, employee DAFs, or employee relief funds, and what each costs.
- ☐ Tally the staff hours and system costs of your current grant program.
- ☐ Read IRS Publication 3833 with your legal and HR partners before you design any relief fund.
- ☐ Split your disaster budget into relief and recovery, and write down the ratio.
- ☐ Book a 30-minute conversation with a program officer, with no ask on the agenda.

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This guide provides general information and is not legal, tax, or financial advice. Figures reflect sources available as of September 2026.



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