
04

CORPORATE GIVING IN A NEW ERA

Understanding Business as a Community Partner

Organizations do not receive corporate support because they need funding. They receive corporate support because they create value.

TYLER J. BUTLER



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By Tyler J. Butler



\$23.5M

Median total community investment in 2025 among 139 companies in CECP's benchmark, up from \$21.9 million¹

52%

Of those same companies gave less in 2025 than the year before¹

1%

Of taxable income: the new floor below which corporate gifts are not deductible, starting in 2026²

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THE QUESTION BEFORE THE BUDGET REVIEW

The budget review is three weeks out, and your draft deck is open. Last year's slide listed dozens of grants, two volunteer days, and a matching program. This year the CFO's office has sent one question ahead of the meeting: under the new tax floor, which of these dollars still earn a deduction, and what does the company get for the rest? You know the programs matter. You are less sure you can show it on one slide by Thursday.

If you run corporate giving, a company foundation, or an employee engagement program, that question is coming your way. Companies are tying their social

investments to business objectives, employee engagement, workforce development, and measurable outcomes.

This guide is a playbook for the whole portfolio: how company giving splits, what the new tax rules change, where employee programs top out, what the research says about the business case, and how to design a portfolio that serves the business and the community at the same time.

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WHERE CORPORATE GIVING STANDS

Corporations gave an estimated \$43.67 billion to U.S. charities in 2025, up 3.1 percent, or 0.5 percent after inflation. That is about 7 percent of the \$617.20 billion given in total.³

Among large companies, the totals hide a split. CECP, a CEO-led coalition of large companies, runs the Giving in Numbers benchmark, which tracks total community investment (TCI): direct cash, foundation cash, and non-cash giving such as products and pro bono service.⁴ Across 139 companies reporting in both years, median TCI rose from \$21.9 million to \$23.5 million in 2025, a 7.5 percent increase after inflation. Yet 52 percent of companies spent less than the year before, and total giving across participants was essentially flat, down 0.2 percent. The top quartile grew 10.6 percent, from \$60.6 million to \$67.0 million.¹ CECP describes the result as a stark divide.

WHAT THIS MEANS FOR YOU A rising median can hide a cut at your company or your closest peers. When you benchmark for leadership, compare against companies of your size and sector, and show the trend over several years.

Practitioners expect stability rather than growth. In the Association of Corporate Citizenship Professionals' (ACCP) 2026 Predictions Survey of 159 practitioners, 62 percent expected budgets to stay the same, 17 percent expected an increase, and 21 percent a decrease.⁵ Nineteen percent expect to make fewer grants with a larger average size.⁶ ACCP President and CEO Andrea Wood summarized the findings this way:

*"Corporate giving isn't shrinking. Rather it's becoming more strategic and more closely tied to measurable business and community outcomes."*⁶

Andrea Wood, President and CEO, Association of Corporate Citizenship Professionals

The people running these programs are more visible and more stretched. ACCP's 2026 CSR Insights report, covering 120 companies, found that 83 percent of practitioners report increased visibility inside their companies, up from 62 percent the year before. Burnout rose from 39 to 64 percent, the highest in the survey's history. Sixty-six percent face more demand to measure impact and 63 percent more demand to make the formal business case, yet only 13 percent say they are very confident in their ability to do it.⁷

WHAT THIS MEANS FOR YOU Your program has leadership's attention. Use it to agree on a few clear measures now, before someone else picks them for you.

HOW THE PORTFOLIO SPLITS

Most company giving runs through three channels. In 2024, the average company in CECP's benchmark gave 45 percent of its community investment as direct cash, 37 percent as foundation cash, and 18 percent as non-cash support. Within non-cash, 59 percent was product donations and 19 percent pro bono service, and 66 percent of companies offered pro bono programs.⁴

HOW COMPANY GIVING SPLITS

Average share of total community investment by channel, CECP companies, 2024 data

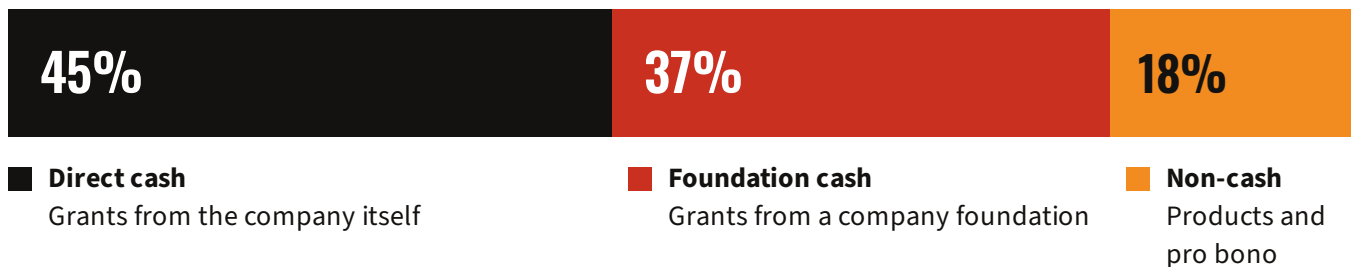


Figure 1. Averages across participating companies; individual portfolios vary widely. Source: CECP, Giving in Numbers 2025 Edition.⁴

Each channel answers a different question. Direct cash moves with business priorities and is easy to redirect. A company foundation adds its own board and grantmaking calendar. Non-cash giving puts products and skills to work, and it asks more of partners to use them well. A good portfolio uses each channel for what it does best.

WHERE FOCUS IS SHIFTING

The Conference Board's 2026 outlook, a survey of 70 U.S. corporate citizenship leaders, shows where emphasis is moving. More leaders plan to increase focus on basic needs and access, and the steepest planned reductions fall in areas that have drawn public and legal scrutiny.^{8,9} The top barrier leaders named was competing corporate priorities, at 55 percent.⁸

PLANNED CHANGES IN FOCUS FOR 2026

Share of surveyed corporate philanthropy leaders planning more or less emphasis on each area

MORE FOCUS



LESS FOCUS



Figure 2. Forecast survey of 70 leaders; each bar is a separate question, so bars do not sum. Source: The Conference Board, 2026 Outlook for Corporate Citizenship and Philanthropy, January 29, 2026.⁸

These plans sit alongside a changed legal environment for inclusion programs. Executive Order 14398, signed March 26, 2026, directs federal agencies to add a contract clause that treats disparate treatment based on race or ethnicity in hiring, contracting, program participation, or the allocation of an entity's resources as prohibited activity.¹⁰ In 2025 filings, 53 percent of S&P 100 companies adjusted their DEI (diversity, equity, and inclusion) messaging and 21 percent cut or removed DEI metrics and targets. The Conference Board noted that "This shift in public disclosure doesn't signal companies are abandoning DEI."¹¹ ACCP reports that inclusion work is increasingly moving into HR and employee resource group teams, and 58 percent of CSR teams are reframing how they talk about their work.⁷

WHAT THIS MEANS FOR YOU Before you add or drop a focus area, write down the business rationale, the community need, the commitments already made to partners, and what your legal team reviewed. That record protects the program when leadership or the rules change.

THE 1% FLOOR, THE 10% CEILING, AND BUNCHING

The federal tax law enacted in July 2025 changed how corporations deduct charitable gifts. Beginning with tax years after December 31, 2025, a corporation may deduct only the charitable contributions that exceed 1 percent of its taxable income, and the long-standing ceiling of 10 percent of taxable income remains. Amounts below the floor carry forward only when the company has also exceeded the 10 percent ceiling.^{2,12}

FLOOR, CEILING, AND THE TIMING OF GIFTS

Charitable gifts as a share of taxable income, and how giving the same total on a different schedule changes the deduction

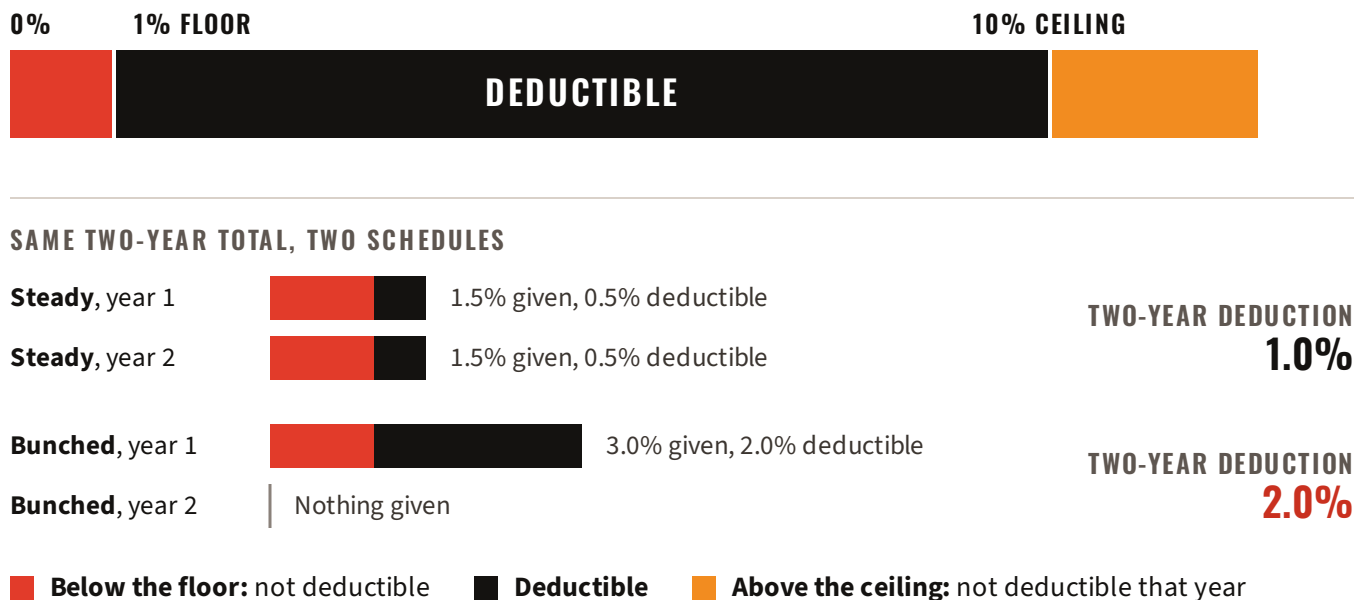


Figure 3. Hypothetical company with the same taxable income in both years, drawn to scale. An illustration of the rule, not tax advice. Rule: Pierce Atwood; bunching noted in the Philanthropy Outlook 2026.^{2,13}

The cost is real but modest in total. As reported by Candid, gifts that no longer earn a deduction amount to about 26 percent of total corporate giving.¹⁴ Researchers at the Indiana University Lilly Family School of Philanthropy and CCS Fundraising project that the floor will reduce corporate giving by about \$1.55 billion a year, about 3.5 percent.¹⁵ Their outlook also notes that companies may respond by bunching: concentrating gifts into certain years so more of each gift clears the floor.¹³

Bunching can help the company and hurt partners who count on steady support. If your company bunches, decide how grantees stay whole in the off year, for example by

funding a company foundation or a pooled fund in the high year and granting from it steadily. Confirm any approach with your tax advisers.

Companies differ in how much the deduction drives their choices. In a poll at CECP's May 2025 summit, 37 percent of respondents said their community investment decisions were not driven by tax deductibility.¹⁶ By mid-2026, 36 percent of companies in ACCP's survey reported no influence from the law and 45 percent were unsure or still in discussions.⁷

BRING THIS TO YOUR CFO A two-year view of planned giving against projected taxable income, with the floor and ceiling marked. Agree on steady giving or bunching before the budget is set, and name how partners will be protected either way.

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EMPLOYEE PROGRAMS HIT A CEILING

Almost every large company now offers employee giving, yet participation has stalled. CECP's August 2026 research found 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, and matching gifts fell from 11.2 percent to 9.8 percent of cash giving over three years. CECP describes these programs as hitting a participation ceiling.¹⁷ Size matters too: in 2024, volunteer participation averaged 31 percent at companies with fewer than 10,000 employees and 16 percent at companies with more than 100,000.¹⁸

Employees say these programs matter. In a 2024 Deloitte survey of 1,000 U.S. office professionals at companies with at least \$1 billion in revenue, 87 percent said workplace volunteer opportunities are important when considering whether to stay with their employer, and 91 percent said volunteer opportunities can have a positive impact on their overall work experience.¹⁹

Vendor data points the same way. Benevity, a giving and volunteering platform, reports that corporate volunteers logged 23.7 million approved hours in 2025, up 175 percent since 2019, while average hours per volunteer fell from 16.4 to 12.7 a year. Only about 20 percent of nonprofit leaders in its research say corporate volunteers meaningfully help

build long-term capacity.²⁰ Double the Donation, a matching gift software provider, estimates that \$4 to \$7 billion in matching funds goes unclaimed each year.²¹

RETENTION

Bode, Singh, and Rogan, Organization Science, 2015. Data on about 10,000 employees at a global management consulting firm.²²

Employees who took part in a company initiative with social impact goals were more likely to stay. The study used participation and retention records, not only survey answers.

Why it matters. Participation can support retention. One firm in one industry, so treat it as a strong signal.

WAGES

Burbano, Organization Science, 2016. Randomized field experiments in online labor marketplaces.²³

In one experiment, workers submitted 44 percent lower wage bids for the same job after learning about the employer's social responsibility. In another, the effect was concentrated among top performers.

Why it matters. Purpose can help attract talent. Gig settings may not match full-time hiring.

WHAT THIS MEANS FOR YOU Pushing sign-up rates higher may matter less than making each experience worth repeating. Offer fewer, deeper roles, add skills-based options, and make the match request something an employee can finish in a minute.

DOES IT PAY? THE EVIDENCE

Your CFO will ask whether social investment helps the business. Decades of research give an honest answer: on average, yes, modestly, with important limits.

FROM THE RESEARCH

Orlitzky, Schmidt, and Rynes, *Organization Studies*, 2003. Meta-analysis (a study that pools results from many earlier studies) of 52 studies with 33,878 observations.²⁴

Companies with stronger social performance tended to show stronger financial performance. The authors concluded that "corporate virtue in the form of social responsibility and, to a lesser extent, environmental responsibility is likely to pay off." The link is a correlation, and it was stronger with accounting measures of financial performance than with market measures.

Why it matters. You can point leadership to a large body of evidence that doing good and doing well tend to travel together. Your own program still has to show results of its own.

SIZE OF THE EFFECT

Margolis, Elfenbein, and Walsh, working paper, 2009. Meta-analysis of 251 studies.²⁵

The overall link between social and financial performance is positive but small. Revealed misdeeds were the one factor that clearly changed results.

Why it matters. Promise leadership a modest edge, and treat avoiding harm as part of the case.

VALUE IN A CRISIS

Lins, Servaes, and Tamayo, *Journal of Finance*, 2017. Stock returns during the 2008 to 2009 financial crisis.²⁶

Firms with high CSR intensity had stock returns four to seven percentage points higher than firms with low CSR intensity during the crisis.

Why it matters. Trust built through CSR may act like insurance when markets turn.

SHARED VALUE

A second influential idea comes from Michael Porter and Mark Kramer, who argued in Harvard Business Review that companies should pursue "shared value": generating economic value in a way that also produces value for society by addressing its challenges. They named three levers: reconceiving products and markets, redefining productivity in the value chain, and building supportive industry clusters where the company operates.²⁷ It is a framework rather than a measured finding, and it has critics. Still, it describes where many corporate portfolios now aim.

WHERE YOUR PORTFOLIO SHOULD AIM

The shared value framework, applied to a corporate giving portfolio

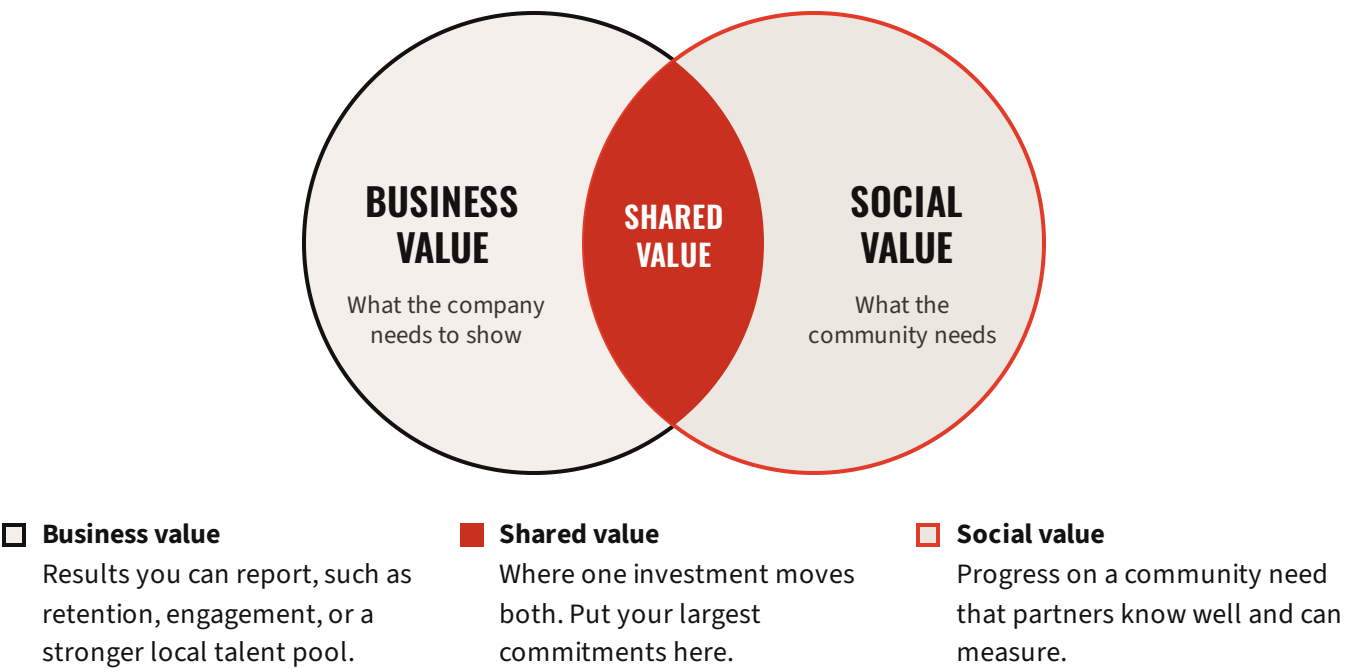


Figure 4. Adapted from the shared value framework of Porter and Kramer, Harvard Business Review, 2011. A conceptual framework, not a measured result.²⁷

WHAT THIS MEANS FOR YOU Present the evidence honestly: the average link is positive and modest, and no single study proves your program pays. Pair the research with your own measures, and name the community result next to the business result it supports.

DESIGN A PORTFOLIO THAT SERVES BOTH

MAP WHAT YOU GIVE NOW

List every channel, focus area, and partner, with the share of the budget each one carries. Most teams find a long tail of small grants that nobody would choose again from scratch.

SET THE BUDGET WITH THE FLOOR IN VIEW

Work with finance on projected taxable income, where the 1 percent floor lands, and whether steady giving or bunching fits the company. Write the partner protection plan into the same memo.

CHOOSE FOCUS AREAS YOU CAN DEFEND

Pick a few areas where a real business link meets a documented community need. Record the rationale and the legal review so the choice holds up when leaders or rules change.

CHOOSE PARTNERS FOR CAPACITY

A shift toward fewer, larger grants rewards partners who can manage more money and report well. Fund the capacity that makes reporting possible.

MEASURE A FEW THINGS WELL

Only 13 percent of practitioners feel very confident measuring impact. And while 93 percent of teams now use AI in some way, only 29 percent use it for grant report analysis.⁷ Agree on three to five measures per partnership at the start, and use the same ones in your own reporting.

THE CORPORATE GIVING MENU

What each tool does for the business, and what to ask before you use it

TOOL	WHAT IT DOES FOR THE BUSINESS	ASK BEFORE YOU USE IT
1 Direct grants	Outcomes tied to focus areas and operating communities	Does it fit a focus area, and who owns the result?
2 Company foundation	Strategic, often multiyear impact within a defined mission	Is the governance clear, and is the grant calendar steady?
3 Employee volunteering	Engagement, skills, and retention	Will the role help the partner, beyond filling a shift?
4 Matching gifts	Support for causes employees choose	Can an employee request a match in a minute?
5 Sponsorships	Visibility with a specific audience	Is this marketing spend or community investment?
6 Cause marketing	Customer connection to a cause	Are terms in writing and state rules checked?
7 In-kind and pro bono	Products and expertise put to work	Did the partner ask for it, and can they use it?
8 Community partnerships	Local presence, workforce, and relationships	Is there a shared plan with measures on both sides?

A note on cause marketing: when a company promotes a product with a promise to benefit a charity, many states regulate the arrangement, sometimes called a commercial co-venture, and may require registration, written contracts, or disclosures. Check the rules where you and your partner operate.

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FOR YOUR COMMUNITY PARTNERS

Your portfolio is only as strong as the nonprofits, community foundations, and small businesses that carry it out. A shift toward fewer, larger corporate grants can leave smaller partners out, and only about one in five nonprofit leaders in Benevity's vendor research say corporate volunteers meaningfully build their long-term capacity.²⁰ What they need most from you is predictability: clear priorities, early notice of changes, reporting that matches the size of the grant, and volunteer roles designed around their needs.

Partners, in turn, can make themselves easy to work with. Share this list with the organizations you fund.

- Read the company's impact report and foundation guidelines, and show where your work genuinely connects.
- Lead with what you bring: employee roles, community trust, and results the company can report.
- Agree on a few measures at the start, and deliver them on time in a format that drops into company reports.
- Ask donors where they work and remind them to request a match.
- Put sponsorship and cause marketing terms in writing before launch.

WHAT TO WATCH NEXT

Each year The Conference Board asks corporate philanthropy leaders how they expect giving to change. Its 2026 outlook points toward more time and talent, flat or tighter cash, and closer scrutiny of every dollar. Read these as forecasts from the people who set the budgets.⁸

WHERE CORPORATE SUPPORT IS HEADING IN 2026

Share of surveyed philanthropy leaders expecting each change

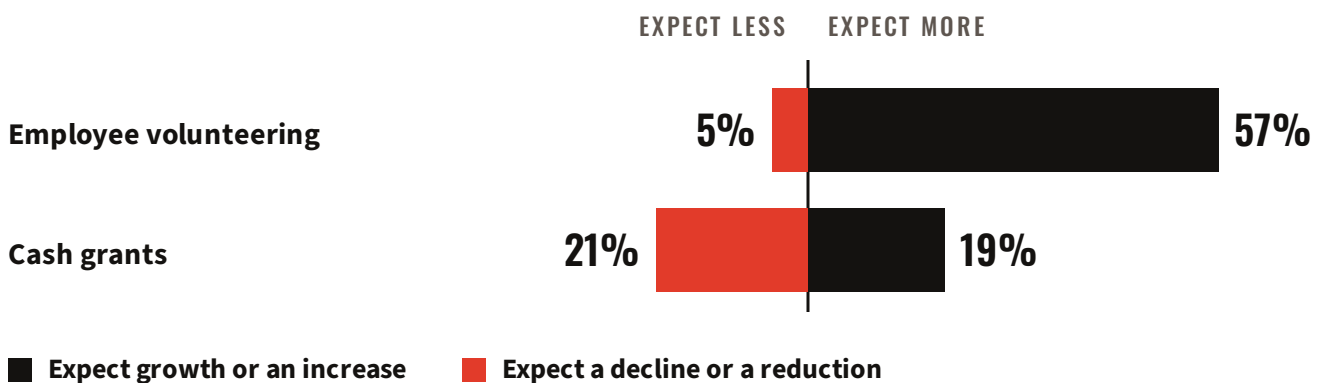


Figure 5. Forecast survey of 70 leaders. Bars do not sum to 100 percent; respondents outside these two answers are not shown. Source: The Conference Board, 2026 Outlook for Corporate Citizenship and Philanthropy, January 29, 2026.⁸

EMPLOYEE VOLUNTEERING

57% expect growth

Only 5 percent of surveyed leaders foresee a decline, and 52 percent expect to allocate more resources toward volunteering.^{8,9}

CASH GRANTS

Slightly more cuts

More leaders expect to reduce cash grants (21 percent) than to increase them (19 percent).⁸

TAX LAW

Still unsettled

Sixty-four percent of leaders expect the deductibility rule to affect 2026 budgets, yet by mid-2026, 45 percent of companies in ACCP's survey were still unsure or in discussions.^{7,8}

AI IN CSR TEAMS

93% use it

Up from 53 percent two years earlier, though only 29 percent use AI for grant report analysis.⁷

COLLABORATION FOR GOOD OUTLOOK

Expect portfolios to lean further toward time and talent while cash holds flat or tightens. If volunteering grows as leaders forecast and participation stays near its ceiling, the gains will likely come from better-designed roles rather than more sign-ups. The 1 percent floor may push some companies toward bunching, so teams that plan giving over two or more years, and protect partners in the off year, should be better placed with finance and with their communities. Focus areas will probably keep moving toward basic needs and access. With measurement pressure rising, a short set of agreed measures, reported on time, may do more for your budget than any new program.

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

TALK IT THROUGH

1. What share of our giving falls below the 1 percent floor, and does steady giving or bunching fit our plans?
2. Which of our focus areas could we defend to the CFO, a community partner, and our legal team on the same day?
3. Where does our employee participation sit against CECP's averages for a company our size, and what would make the experience worth repeating?
4. Which business result could each major partnership help us report, and which community result does it fund?
5. If our largest partner lost our grant next year, how much notice would they get?

BEFORE YOUR NEXT BUDGET CYCLE

- ☐ Map this year's giving by channel, focus area, and partner, with each share of the budget.

- ☐ Ask finance for projected taxable income and mark where the 1 percent floor and 10 percent ceiling fall.
- ☐ Decide between steady giving and bunching, and write down how partners stay whole either way.
- ☐ Document the rationale and legal review behind each focus area.
- ☐ Redesign one volunteer offer as a skills-based role a partner actually asked for.
- ☐ Shorten the matching gift request to a single step.
- ☐ Agree on three to five measures with each major partner before funds go out.

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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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