
06

BEYOND GRANTS

Twenty-Five Ways Organizations Fund Their Mission

Grants should support your mission. They should not become your mission.

TYLER J. BUTLER



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Twenty-Five Ways Organizations Fund Their Mission

By Tyler J. Butler



18%

Of the average company's community investment in 2024 was non-cash, mostly products and pro bono service¹

57%

Of corporate citizenship leaders surveyed expect employee volunteering to grow in 2026; 5 percent expect a decline²

\$220

Estimated value of one hour of pro bono professional service, up 18 percent from 2019³

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THE LINE THE CFO CIRCLED

The budget review is Thursday. Your CFO has circled the cash grants line and written one word beside it: why? Under the new tax rules, part of this year's giving may not be deductible. Meanwhile your volunteer hours are up, the product donations never appear in the same report, and payroll giving sits with another department. You know the company creates real community value. Right now the proof lives in five spreadsheets.

Companies gave an estimated \$43.67 billion to U.S. charities in 2025, up 3.1 percent, or 0.5 percent after inflation.⁴ That number counts charitable contributions. It misses much

of what a company actually brings to a community: its people, products, purchasing, and capital. And the pressure to show that value is rising. In the 2026 survey of corporate social impact teams by the Association of Corporate Citizenship Professionals (ACCP), 66 percent of practitioners faced increased demand to measure impact, and only 13 percent said they were very confident they could do it.⁵

This guide lays out twenty-five ways a company creates community value beyond cash grants, grouped into five families. Each comes with the value it can deliver and the caution that goes with it, so you can choose on purpose and defend the choice.

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| 02 Cash is only part of the picture | 06 Purchasing and capital |
| 03 Twenty-five ways beyond cash | 07 For your community partners |
| 04 Choose the right mix | 08 What to watch next |

CASH IS ONLY PART OF THE PICTURE

CECP, a coalition of companies that benchmarks corporate giving, tracks total community investment (TCI): cash from the company, cash from its foundation, and non-cash contributions such as products and pro bono service. Among 189 companies reporting on 2024, giving averaged 45 percent direct cash, 37 percent foundation cash, and 18 percent non-cash. Within non-cash, product donations made up 59 percent and pro bono service 19 percent.¹

HOW COMPANY GIVING SPLITS

Average mix of total community investment, 2024, with the non-cash share broken out

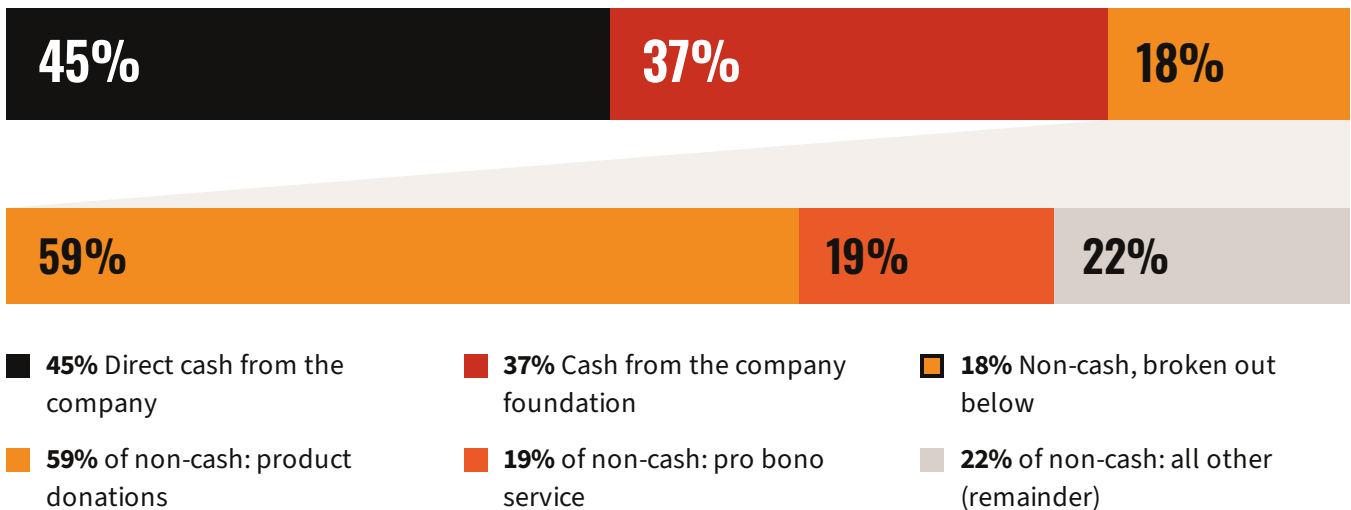


Figure 1. Averages across 189 companies, 2024 data. The 22 percent is the remainder after product and pro bono shares. Source: CECP, Giving in Numbers: 2025 Edition.¹

Budgets are uneven. Among 139 companies reporting in both years, median TCI rose from \$21.9 million to \$23.5 million in 2025, yet 52 percent of companies spent less than the year before and total giving was essentially flat, down 0.2 percent.⁶

THE 1 PERCENT FLOOR CHANGES THE MATH

For tax years beginning after December 31, 2025, a corporation may deduct only the charitable contributions that exceed 1 percent of taxable income. The long-standing 10 percent cap remains.⁷ Researchers at Indiana University's Lilly Family School of Philanthropy estimate the floor will reduce corporate giving by about \$1.55 billion a year, about 3.5 percent, a long-run estimate compared with prior law.⁸ In The

Conference Board's survey of 70 U.S. corporate citizenship leaders, 64 percent expected the new law to affect their 2026 giving budgets.²

Several of the ways in this guide, such as purchasing, hiring, and investment, are business decisions rather than charitable contributions. That is one more reason to count them alongside the grants.

WHAT THIS MEANS FOR YOU Bring your CFO the full picture: cash, foundation, non-cash, and business practices. Ask your tax team how each is treated under the new rules before the next budget cycle, not after.

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TWENTY-FIVE WAYS BEYOND CASH

Think of these as a menu in five families of five. Few companies should run all twenty-five. The skill is picking the ones that fit your business and doing them well.



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WAYS · 01 TO 05

EMPLOYEE GIVING

- 01 Matching gifts.** The company adds to what employees give, so their choices go further. In CECP's 2025 data, 94 percent of companies offered at least one matching program.⁹

Caution: Average participation was 21 percent.⁹ One vendor estimates \$4 to \$7 billion in matching funds go unclaimed each year.¹⁰ Make claiming easy.
- 02 Workplace and payroll giving.** Small recurring gifts by payroll deduction build steady support. In one vendor's data, recurring donors were retained at 79 percent in 2025, versus 32 percent for one-time donors.¹¹

Caution: Pressure erodes trust. Keep giving voluntary and private.

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WAYS · 06 TO 10

TIME AND TALENT

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- 03 Volunteer grants.** A company gift to an organization where an employee has volunteered a set number of hours, linking time and money.
Caution: High hour thresholds can leave out shift and frontline workers. Test the rule against your whole workforce.
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- 04 Giving days and campaigns.** A deadline and a match create energy. GivingTuesday 2025 generated \$4.0 billion in U.S. giving, up 13 percent from 2024.¹²
Caution: A one-day burst does not replace steady, year-round support.
-
- 05 Employee choice programs.** Let employees steer part of the budget through votes, grant committees, or company-sponsored donor-advised funds (giving accounts held at a sponsor, from which donors recommend grants).
Caution: Choice spreads dollars thin. Set focus areas and eligibility rules first.
-
- 06 Team volunteer days.** Shared service builds connection. In a 2024 Deloitte survey of office professionals at large companies, 87 percent said workplace volunteer opportunities matter when they consider staying with their employer.¹³
Caution: Only about 20 percent of nonprofit leaders say corporate volunteers meaningfully help long-term capacity building, in one platform vendor's research.¹⁴ Ask partners what helps.
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- 07 Skills-based volunteering.** Employees apply professional skills such as data, finance, or marketing to a partner's problem. The same research found 71 percent of nonprofits call using AI for efficiency an urgent priority, but only 3 percent use it extensively.¹⁴
Caution: Scope tightly. A half-finished project creates work for the partner.
-
- 08 Pro bono service.** Full professional engagements delivered free. In 2024, 66 percent of companies in CECP's data offered pro bono service.¹
Caution: Value it with a stated method, such as Taproot's \$220 an hour, and do not inflate it.³
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- 09 Nonprofit board service.** Place and train employees for partner boards. They gain leadership skills; you gain insight.
Caution: Set a conflict-of-interest policy for boards of organizations the company also funds.
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WAYS · 11 TO 15

PRODUCTS AND ASSETS

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WAYS · 16 TO 20

BUSINESS PRACTICE

- 10 Paid volunteer time off.** Paid hours employees use to serve causes of their choice.
- Caution:** About 60 percent of volunteers now give fewer than five hours a year, in one vendor's data.¹⁴ Track use, not just availability.

- 11 Product donations.** The largest part of non-cash giving, 59 percent in CECP's 2024 data.¹ Goods can reach people quickly.
- Caution:** Give what partners need, not surplus they must store or throw away. Ask first.

- 12 Donated services and technology.** Software, logistics, data, or media that take costs off a partner's books.
- Caution:** Plan for training, support, and what happens when a free license ends.

- 13 Space, facilities, and equipment.** Meeting rooms, event space, warehouses, and vehicles you are not using.
- Caution:** Put liability, insurance, and access rules in writing.

- 14 Cause marketing.** A product or promotion tied to a cause, with a gift per purchase or a set donation. New York law, for example, defines a commercial co-venturer as a business that "advertises that the purchase or use of goods, services, entertainment, or any other thing of value will benefit a charitable organization."¹⁵
- Caution:** These promotions can be regulated. Check the rules in each state where it runs, put terms in a written agreement, and disclose clearly how much goes to the cause.

- 15 Sponsorships.** Visible credit for backing an event, program, or campaign.
- Caution:** Sponsorship blurs into marketing. Decide which budget pays and how you report it.

- 16 Procurement and supplier programs.** Purchasing decisions can direct everyday company spending to small and local businesses. California's regulated utilities, for example, reported \$13.1 billion in 2024 spending with diverse suppliers, 30.1 percent of their procurement, under a state reporting rule.¹⁶
- Caution:** The legal environment changed in 2025 and 2026. See Section 06, and review criteria with counsel.

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WAYS · 21 TO 25

CAPITAL

17 Supplier development. Mentoring, training, and faster payment terms that help small suppliers grow into reliable vendors.
Caution: Measure results such as contracts won, not workshop attendance.

18 Shared value products and services. Porter and Kramer define shared value as "generating economic value in a way that also produces value for society by addressing its challenges."¹⁷
Caution: Keep social claims tied to evidence. A label without results invites a greenwashing charge.

19 Hiring and workforce pathways. Apprenticeships, internships, and training built with community partners.
Caution: Keep eligibility open to all qualified candidates, and review program design with counsel.

20 Coalitions and collective action. Join peers on problems no company solves alone. The UN Global Compact, which calls itself the world's largest voluntary corporate sustainability initiative, reported more than 23,000 participating companies in December 2025.^{18,19}
Caution: Membership is not impact. Budget staff time to take part.

21 Impact investing. Investments that seek measurable social or environmental results along with a financial return. The Global Impact Investing Network (GIIN) counted over 3,907 organizations managing \$1.571 trillion in impact assets.²⁰
Caution: Set impact goals and measures before you invest, not after.

22 CRA-motivated lending. For banks, the Community Reinvestment Act of 1977 encourages lending and investment that meets the credit needs of the communities they serve.²¹
Caution: The rules are under revision. Confirm the current standard before you plan.

23 Community deposits and CDFI lending. Treasury teams can place deposits or loans with community development financial institutions (CDFIs), lenders that serve low-income and underserved communities.
Caution: Match terms to your treasury policy on liquidity and risk, and ask how the lender reports results.

24 Community development tax credits. The New Markets Tax Credit (NMTC) rewards investment in low-income communities. The 2025 tax law made it permanent.²²

Caution: Deals are complex and need experienced partners.

25 Program-related investments. A corporate foundation can make below-market loans or investments whose primary purpose is charitable, not financial return.²³

Caution: Private foundation rules apply. Get counsel first.

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CHOOSE THE RIGHT MIX

START FROM WHAT THE BUSINESS HAS

List what your company owns that a community partner would value: skills, products, buildings, supply chain, capital, and reach. The strongest programs draw on what the business already does well, so they last through budget cycles and leadership changes.

COUNT THE FULL VALUE

Report cash, foundation, and non-cash giving together, and document how you value each. Pro bono hours at a published rate, products at a consistent value, and volunteer hours with a clear method will stand up to a CFO, an auditor, or a reporter. Report outcomes for partners, too, not just inputs.

FROM THE RESEARCH

Margolis, Elfenbein, and Walsh, working paper (SSRN), 2009. Meta-analysis (a study that pools earlier studies) of 251 studies on social and financial performance.²⁴

Across the studies, the link between corporate social performance and financial performance was positive but small. Revealed misdeeds stood out: they had a clear effect on financial performance, while most other conditions studied did not change the results much.

Why it matters. Do not promise your CFO that community programs will lift the stock. Make the case on specific outcomes, such as retention, skills, or supplier growth, and guard against the kind of misstep the research flags.

CHECK THE RULES FIRST

Each family carries its own rules: state charitable solicitation law for cause marketing, the 1 percent floor for cash gifts, private foundation rules for program-related investments, and federal and state requirements for procurement and hiring programs. A short conversation with legal and tax before launch beats a correction after.

WHAT THIS MEANS FOR YOU Pick a few ways that fit your business, fund them for at least two years, and report them with a method you would defend in public.

MAKE EMPLOYEE PROGRAMS COUNT

Employee programs are nearly universal, and participation has stalled. CECP's 2025 data showed 94 percent of companies offering a matching program, with average participation of 25 percent in volunteering and 21 percent in matching gifts. Matching gifts also fell from 11.2 percent to 9.8 percent of cash giving over three years.⁹

OFFERED WIDELY, USED BY A FEW

Share of companies offering matching gifts, and average share of employees who take part, 2025

SHARE OF COMPANIES



AVERAGE SHARE OF EMPLOYEES

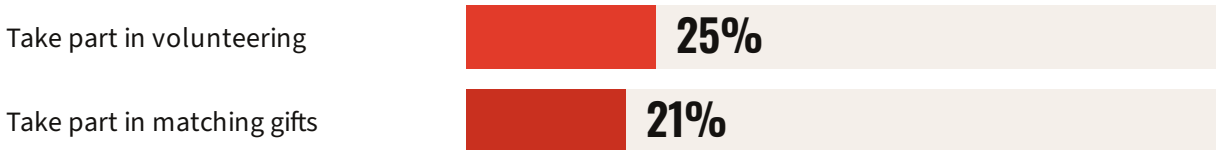


Figure 2. The track behind each bar shows 100 percent. Source: CECP employee engagement research, August 2026 (2025 data).⁹

Volunteering is also getting shorter. In Benevity's platform data, a vendor source, corporate volunteers logged 23.7 million approved hours in 2025, up 175 percent since 2019, but average hours per volunteer fell from 16.4 to 12.7 a year.¹⁴ Skills may be the answer. In a Taproot Foundation and PwC survey of 130 professionals who had done employer-supported pro bono work, 73 percent said it built problem solving, versus 48 percent for formal training, and 70 percent said it built adaptability, versus 38 percent. It is a small, self-reported practitioner survey, not peer-reviewed research.²⁵

DEFINE IT

Rodell, Breitsohl, Schröder, and Keating, Journal of Management, 2016. Review of research on employee volunteering.²⁶

The authors define employee volunteering as employed people giving time during a planned activity for an outside nonprofit or charitable group, and map its forms, the evidence, and open questions.

A shared definition keeps your hours comparable year to year.

KEEP PEOPLE

Bode, Singh, and Rogan, Organization Science, 2015. Study of about 10,000 employees at a global consulting firm.²⁷

Employees who took part in an initiative with social impact goals were more likely to stay with the firm.

One firm, one industry. Still, a retention case your HR partners will recognize.

WHAT THIS MEANS FOR YOU Stop measuring success by the number of programs offered. Pick one to deepen, redesign it around what partners ask for, and track who takes part across your whole workforce.

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PURCHASING AND CAPITAL

PROCUREMENT AFTER THE 2025 AND 2026 EXECUTIVE ORDERS

Executive Order 14173, signed January 21, 2025, requires federal contractors to certify that they do not operate programs promoting diversity, equity, and inclusion (DEI) that violate applicable federal anti-discrimination laws. It also directs agencies to identify up to nine potential civil compliance investigations of large private entities.²⁸ Executive Order 14398, published March 31, 2026, defines prohibited activity for federal contractors to include disparate treatment based on race or ethnicity in contracting,

including vendor agreements.²⁹ States are acting too. As reported by the law firm Faegre Drinker, Indiana suspended the minority and women's business enterprise components of its programs in July 2026, and a federal court permanently enjoined Houston's minority business procurement provisions.³⁰

If your company runs a supplier program, whatever you call it, write down the criteria, confirm they fit current law with counsel, and describe the program accurately in public.

CAPITAL THAT STAYS IN THE COMMUNITY

Impact investors in a GIIN survey of 429 organizations reported investing \$49.8 billion in 2024 and said they expected to invest \$58.6 billion in 2025, an expectation rather than a result.³¹ For banks, the Community Reinvestment Act shapes much of this work, and its rules are under revision.²¹ The New Markets Tax Credit now has \$5 billion in annual allocation authority, as reported by Novogradac, with no inflation indexing.³²

FROM THE RESEARCH

Freedman, Journal of Public Economics, 2012. Study of New Markets Tax Credit investment in low-income neighborhoods.³³

NMTC investment had modest positive effects, including lower poverty and unemployment. But household turnover in affected communities rose slightly, and spillovers to surrounding areas appeared small.

Why it matters. Place-based capital can help, but benefits may not reach the people who lived there first. Ask partners to track who benefits, not just what gets built.

WHAT THIS MEANS FOR YOU Purchasing and investment decisions sit with procurement, treasury, and real estate teams. Build a relationship with each one; that is where the largest dollars in this guide move.

FOR YOUR COMMUNITY PARTNERS

Your partners fund their missions from many sources. An Urban Institute breakdown using 2013 data found that fees for services and goods from private sources, such as tuition and patient fees, made up 47.5 percent of public charity revenue, government fees and contracts 24.5 percent, private giving 13.3 percent, and government grants 8 percent.³⁴ Individual support is harder to keep: donor counts fell 3.6 percent in 2025, and overall donor retention was 43.3 percent.³⁵ Your company is one funder in a crowded, uncertain mix.

What partners need from you:

- Predictable timing, and multiyear commitments where you can make them.
- Volunteer and pro bono offers shaped around their needs, with a named contact.
- In-kind gifts they asked for, delivered when they can use them.
- Reporting requests sized to the gift, and results you share back.

What partners can do to be ready: know their true costs, name the skills they need, and keep a short list of projects a corporate team could take on.

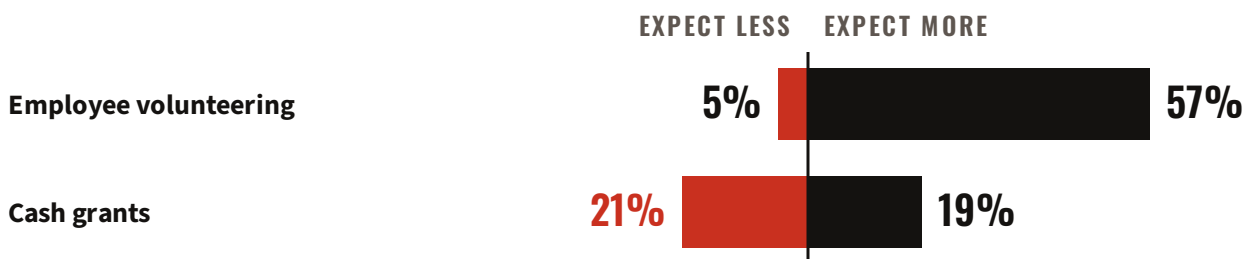
*Grants should support your mission.
They should not become your mission.*

WHAT TO WATCH NEXT

Surveys of corporate leaders point one way: more time and talent, flat or falling cash. The Conference Board found more leaders expect to cut cash grants than raise them, while most expect volunteering to grow.² A summary of the same outlook adds that 52 percent expect to put more resources toward volunteering.³⁶

TIME UP, CASH FLAT

What corporate citizenship leaders expect for 2026, and the estimated long-run effect of the 1 percent floor



TOTAL CORPORATE GIVING, LONG-RUN EFFECT OF THE 1% FLOOR

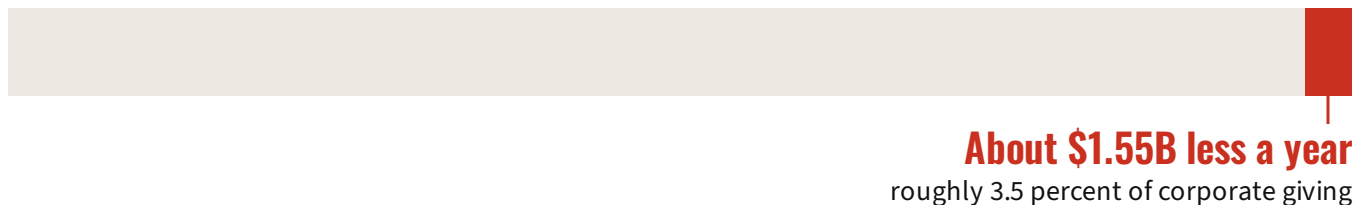


Figure 3. Top: The Conference Board, survey of 70 U.S. corporate citizenship leaders, January 2026.² Bottom: Indiana University Lilly Family School of Philanthropy with CCS Fundraising, March 2026; a long-run annual estimate compared with prior law, not a prediction for a single year.⁸ Bars drawn to scale.



EMPLOYEE VOLUNTEERING

57% expect growth

Versus 5 percent who expect a decline, among corporate citizenship leaders surveyed for 2026.²



CSR BUDGETS

Mostly holding

62 percent of social impact leaders expected 2026 budgets to stay the same, 17 percent expected an increase, and 21 percent a decrease.³⁷



DEDUCTIBLE CASH GIVING

About 3.5% lower

The estimated long-run effect of the 1 percent floor on corporate giving, compared with prior law.⁸



IMPACT CAPITAL

\$49.8B to \$58.6B

What surveyed impact investors invested in 2024 and expected to invest in 2025.³¹

COLLABORATION FOR GOOD OUTLOOK

Expect the corporate community budget to be judged as a whole rather than line by line. If cash stays flat and the 1 percent floor trims the tax benefit of giving, the teams that count volunteering, pro bono, products, purchasing, and capital together, with a clear valuation method, are likely to hold their ground in budget reviews. Volunteering will probably grow in hours offered more than in depth, so skills-based and pro bono work shaped around partner needs may be where the most value is. Procurement and hiring programs will likely keep being reframed under changing federal and state rules, which makes careful legal review and plain public descriptions part of the job.

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

TALK IT THROUGH

1. If your CFO asked for the company's total community investment tomorrow, could you give one number with a method behind it?
2. Which of the twenty-five ways draw on something your business already does better than anyone else?
3. Where does most of your employee participation come from, and who is left out?
4. Which of your community partners would say your volunteers build their long-term capacity?
5. Who in procurement, treasury, and real estate should be at your next planning meeting?

6. When did legal last review your supplier, hiring, and cause marketing programs?

START THIS WEEK

- ☐ Map last year's community investment by the five families in this guide.
- ☐ Ask your tax team how the 1 percent floor affects this year's giving plan.
- ☐ Write down how you value pro bono hours, products, and volunteer time.
- ☐ Check how many employees used matching gifts last year and fix one barrier to claiming.
- ☐ Ask your top three partners which skills they need most, and scope one project.
- ☐ Book time with procurement to learn how supplier programs are defined today.
- ☐ Before your next budget cycle, pick two ways to deepen and one to drop.

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ABOUT THE AUTHOR



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