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COMMUNITY INVOLVEMENT STUDY 2025

CORPORATE GIVING

BOSTON COLLEGE
CENTER FOR CORPORATE CITIZENSHIP
CARROLL SCHOOL OF MANAGEMENT

COMMUNITY INVOLVEMENT 2025

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INTRODUCTION

Recent research findings and insights from empirical studies provide a deeper understanding of corporate giving practices and opportunities that have emerged between 2020 and 2025. The corporate philanthropy landscape has undergone significant transformation during this period, characterized by strategic realignment, technological innovation, regulation, and evolving stakeholder expectations.

Evolution of Strategic Corporate Philanthropy

Corporate philanthropy has fundamentally shifted from traditional charitable giving toward strategic business-aligned initiatives. Research has identified four primary motivational factors driving this transformation: centralizing corporate giving, responding to stakeholder influences, leveraging financial advantages of foundation structures, and realizing strategic benefits to the firm. This strategic evolution reflects a broader trend wherein corporate citizenship delivers value when companies optimize their core competencies to address opportunities in the ESG aspects of business.

The Boston College Center for Corporate Citizenship was established in 1985 with just 35 people from 35 companies connected by our mission to help companies know more, do more, and achieve more with their environmental, social, and governance investments. Our 40 years of experience and research have confirmed that strategic, well-executed corporate citizenship delivers measurable business results, particularly when companies leverage their core competencies to address environmental, social, or governance issues.

An Increase in Giving

The trajectory of corporate giving from 2019 to 2025 demonstrates remarkable resilience despite economic volatility. For instance, corporate giving in the United States is estimated to have exceeded $44 billion last year, representing a 9.1% increase over the previous year despite economic uncertainty.[1]

Employee-Engaged Philanthropy

More than 65% of Fortune 500 companies provide matching gifts for employees.[2] Of the respondents to this survey, 75% provide matching gifts, and the number of small and mid-sized businesses following suit is also growing rapidly, with this tactic emerging as a powerful retention and recruitment tool.

Climate Gap

A significant gap exists in climate-focused philanthropy. Despite the urgency of environmental challenges, a very small portion of corporate giving (or any giving) is allocated to climate-related issues.[3] This disparity between climate urgency and corporate funding allocation represents one of the most substantial opportunities for growth in corporate giving.

Technological Integration and Innovation

The integration of technology into corporate philanthropy programs has accelerated dramatically. Streamlined CSR software now allows employees to easily verify eligibility and submit match requests directly through donations. Digital transformation has extended beyond operational efficiency to include the following:

- Digital payment enablement
- Recipient eligibility verification
- Match tracking
- Use of AI-enabled tools for screening of applications

Reputation

Recent research suggests that corporate philanthropy significantly impacts a corporation's reputation around corporate social performance, with strategic philanthropy programs showing stronger positive effects than traditional charitable giving.[4] This finding reinforces the business case for strategic alignment in corporate giving programs.

Strategic Recommendations and Future Opportunities

Based on the comprehensive analysis of trends and research findings, several strategic opportunities have emerged for corporations seeking to maximize their philanthropic impact:

1 To Maximize your results, Make Telling a Story a Priority:
Research shows that audiences yield to the repetition of core messages.[5] Getting your message across is crucial to achieving the positive reputational benefits that provide one channel of creating value for your firm and the organizations you are giving to.[6]

2 Address the Climate Funding Gap:
The significant underinvestment in climate and environmental causes presents an opportunity for leadership. Corporations can differentiate themselves by substantially increasing climate-focused philanthropy, aligning with growing stakeholder expectations for environmental responsibility.

3 Leverage Technology for Scale:
Investment in philanthropic technology platforms can dramatically increase program efficiency and employee participation. Modern corporations demand deeper insights into the outcomes of their philanthropic efforts, making data analytics and impact measurement systems critical investments.

4 Integrate Philanthropy with Business Strategy:
The most successful corporate philanthropy programs demonstrate clear alignment with business objectives while addressing societal needs. This strategic integration enhances both business value and social impact.

5 Focus on Employee Engagement:
With the proven link between corporate giving programs and employee satisfaction, companies should view philanthropy investments as talent retention and recruitment strategies. The fivefold increase in engagement rates at companies with volunteer programs demonstrates clear ROI.

6 Make Decisions Around Measurement:
Everything can be measured, but measurement can be costly to both your company and your grant recipients. It is very difficult to measure impact across disparate programs. To maximize your investments in measurement, make sure you are selecting indicators that are actually helping you measure progress, and make sure you know what you will do with the data once you have it. Are you asking for data to prove or to improve?

Understanding the New Corporate Giving Landscape

Many corporate giving programs are grappling with how to serve their most vulnerable communities while navigating current federal guidelines. Here are some suggestions for navigating the restrictions introduced by recent federal rulemaking:

Setting the Stage: What the OBBB 2025 Changed and Why It Matters

Imagine you're a corporation that regularly donates to charity. Under the old tax system, every dollar you gave to qualified nonprofits could reduce your taxable income, starting from the very first dollar. This made charitable giving relatively straightforward from a tax perspective.

Prior to the OBBB, which became law on July 4, 2025, companies were unable to take deductions for charitable contributions exceeding 10 percent of their taxable income. Any excess charitable contributions could be carried forward over the next five years. The new law introduces what's called a "1% floor" for corporate charitable deductions.[7] Think of this floor like a threshold you must cross before receiving any tax benefits. If your corporation has $100 million in taxable income, you now need to donate more than $1,000,000 (1% of $100 million) before you can claim any charitable deduction at all. Any charitable contributions above the 10 percent ceiling can be carried forward for five years. Charitable contributions below the 1% floor can only be carried forward in certain cases, such as if a company exceeds its 10% ceiling.

Over ten years (through 2034), the government estimates this provision will generate $16.6 billion in additional tax revenue.[8] This change is expected to reduce corporate charitable giving by approximately $45 billion during the same time period, according to EY analyses commissioned by Independent Sector.[9]

Understanding Likely Corporate Responses

To predict how corporations will respond, we need to understand how sensitive donors are to changes in the after-tax cost of giving. Recent research shows that corporate giving has an elasticity ranging from 0.6 to 2.0,[10] meaning that when the cost of giving increases by 10%, corporations reduce their giving by 6% to 20%.

One particularly striking finding suggests that a 1% increase in the tax cost of giving leads to approximately a 4% decline in charitable receipts.[11] Anchoring the value of corporate giving in the tax efficacy of charitable deductions thus leaves a lot of value on the table. Supporting the competitive context, employees, and communities in which your company operates are actions that also deliver financial value. See **page 8** for more on this.

A New Pattern of Giving

Most corporate contributions currently fall below the new 1% threshold.[12] This creates a strong incentive for what researchers call "bunching behavior"—concentrating multiple years of donations into a single year to exceed the threshold.

Think of it like this: Instead of donating 1% every year and never qualifying for a deduction, a company might donate nothing for two years, then donate 3% in the third year. This way, they exceed the 1% threshold and can deduct charitable contributions in excess of 1%. While the total giving over three years remains the same, the pattern becomes highly irregular.

This bunching creates significant challenges for nonprofit organizations, which will face "feast or famine" cycles that complicate their planning and operations.[13]

Learning from International Experiences

To understand whether this policy approach makes sense, it helps to look at what other countries do. The Organisation for Economic Co-operation and Development (OECD) studied charitable tax treatment in forty countries.[14] Most developed nations provide corporate charitable deductions without floors, making the U.S. approach relatively unique.

Research on the relationship between corporate tax rates and charitable giving reveals another important insight. There's actually an optimal corporate tax rate for maximizing charitable donations—approximately 27%.[15] Since the current U.S. rate is 21%, we're already below this optimal point, and adding a floor may further suppress giving.

Strategic Adaptations:

How Corporate Leaders May Respond

Based on global evidence and economic research, here are some adaptive strategies that companies might adopt:

1. **Temporal Shifting:** As discussed, companies could bunch their giving into specific years to exceed the threshold.

2. **Reclassification of Expenses:** Some corporations may try to reclassify charitable contributions as business expenses under section 162 of the tax code, arguing they expect a financial return commensurate with their donation.[16]

3. **Program Restructuring:** We'll likely see a shift from pure philanthropy toward cause-related marketing or sponsorships with clearer business benefits.

4. **International Reallocation:** Multinational corporations may shift their charitable activities to countries with more favorable tax treatment.

5. **Greater Reliance on Corporate Foundations:** Moving funds to a nonprofit foundation constitutes a charitable gift. More companies may combine "bunching" tactics to move money into sheltered vehicles, such as a foundation or donor-advised fund, to be allocated to the community in a smoother set of distributions to the community over multiple future years.

The Bigger Picture: Understanding Management Motivations

Research shows that corporate giving is influenced by both profit maximization and managers' core values and their aspirations for themselves and their organizations.[17] The new rules provide a good opportunity for corporate leaders to have discussions about company core values in addition to financial value. Since many aspects of giving contribute to demonstrating values and creating value, it will be important to open conversations up to discussions of what the firm wants to be and achieve with and for its customers, employees, and other stakeholders over a time horizon that extends beyond the tax year.

Conclusion: Weighing Costs and Benefits

The OBBB's 1% floor represents a fundamental shift in how the United States approaches corporate charitable tax incentives. While it will generate more government revenue, it comes at the cost of reduced support for nonprofit organizations addressing critical social needs at a time when the government safety nets for vulnerable communities and services are also being cut. The international evidence suggests this approach is unusual among developed nations and may further reduce social cohesion. The empirical evidence further suggests the impacts may be larger than policymakers have anticipated, making ongoing evaluation essential.

What this means for your Nonprofit Partners

For your nonprofit partners, these changes require strategic adaptation:

1. **Building Financial Resilience:** Organizations need to prepare for more volatile funding patterns by building larger reserves and diversifying funding sources beyond corporate giving.

2. **Developing New Approaches:** Nonprofits should create recognition programs that acknowledge multi-year commitments, even when actual donations come in lumps.

3. **Emphasizing Business Value:** Grant proposals will need to more clearly demonstrate business benefits that might qualify donations as deductible business expenses rather than charitable contributions.

Key Strategies of Compliant Community Support

Needs-Based Programming	Merit-Based Programming	Geographical Targeting	Universal Access Principles	Legally Sound Language
Some resources are most effectively allocated based on need (health care, basic nutrition, housing stability, first-generation college-goers). Design programs that address specific needs rather than targeting particular demographic groups. Focus on measurable indicators of disadvantage such as income level, educational access, or health-care gaps.	Design programs that recognize accomplishments and abilities based on specific benchmarks or measures of excellence. Make sure to avoid the "three Ps". (i.e., no Preferential treatment of a Protected class in granting a Palpable benefit). It is fine to add need criteria to a merit-based award as long as the pool of applicants is not narrowed or weighted by the three Ps.	Direct resources to areas (postal codes) with documented high-need indicators (poverty rates, unemployment, health-care shortages) without using demographic classifications as the primary selection criteria.	Develop programs available to all qualifying individuals facing specific challenges, ensuring eligibility criteria are based on objective factors rather than protected-class status.	Review mission statements, grant applications, and public communications to ensure they focus on addressing specific needs and challenges rather than identity-based classifications. If you are unsure about how the organization is implementing their mission, have them sign an attestation to comply with all applicable local, state, and federal laws. Consult counsel as needed.

Consider Decoupling Merit and Need in Your Grant Programs

Merit and need operate on fundamentally different principles. Merit is backward-looking, rewarding past achievements or demonstrated capabilities. Need is present-focused, addressing existing gaps regardless of how they came to be. When these concepts are blended, both purposes can be undermined.

The concepts of merit and need are often conflated in discussions about resource allocation. This happens usually for two reasons.

- Many factors affecting "merit" lie outside individual control. Family resources, early educational opportunities, social networks, and systemic barriers significantly shape a person's ability to demonstrate traditionally recognized forms of merit. When merit is the sole criterion for support, existing inequalities tend to be reinforced rather than reduced.

- Many corporate programs focused on workforce development have workforce development as one of their objectives. Of course, we want to give the "best and the brightest" who have not had the advantages to pursue meritorious performance in education and professional preparation a path to a more level playing field.

Both of these objectives are reasonable and worth pursuing, AND there are compelling reasons to treat them as separate considerations. While many of these prohibitions are being challenged in the courts, it will likely be a while before opinions and decisions are rendered. If your board or leadership are concerned about risk related to supporting vulnerable communities, this may be the best interim strategy.

Special Issues for Corporate Foundations

Timing

Two chief factors increase the positive impact on the stock market: (1) omitting mention of the foundation's financial resources from announcements about the foundation's creation and (2) basing the brand architecture on an endorsed brand strategy.[18]

Private Foundation Taxation

Tiered Excise Tax Rates[19]

CURRENT TAX RATE	
1.39%	All Private Foundation
PROPOSED TAX RATE	**PRIVATE FOUNDATION ASSET SIZE**
1.39%	Under $50 Million
2.78%	Between $50 Million and $250 Million
5%	Between $250 Million and $5 Billion
10%	Over $5 Billion

The OBBB replaces the flat 1.39% excise tax with a four-tier system based on total asset value.
Key Changes:

- No exclusions for assets used in direct charitable activity, which may increase taxable assets.
- Related entity assets may be aggregated to determine the applicable tier, which may put an institution into a higher tax tier.
- Valuation is based on year-end assets, which may raise the risk of an unanticipated move into a higher tax tier.

Impact on the 5% Payout

Under current IRS guidance, the excise tax on net investment income can be a qualifying distribution for purposes of satisfying the 5% minimum payout requirement. While the total distribution obligation remains unchanged, the composition of that payout may now require your foundation to allocate a higher proportion of that 5% payout to taxes rather than to charitable contributions. While the 5% payout is a required minimum distribution, foundations may choose to distribute more. Some companies may turn to donor-advised funds (DAFS) rather than foundations if they are seeking to maximize deductions over control and flexibility.

The Other Important Conversation: How Strategic Philanthropy Creates Value Beyond Tax Benefits

Understanding the Full Value Equation

Though we are focused on taxes because of the OBBB, corporate charitable giving creates measurable value that far exceeds tax deductions. Recent empirical evidence shows when companies implement strategic giving programs, they can achieve returns of 224% to 400% through combined business benefits and social impact creation.[20] This isn't just about feeling good—it's about creating real, quantifiable value for both businesses and society.

Think of corporate philanthropy as an investment that pays dividends in multiple currencies. While tax deductions might offset 21%–35% of donation costs, the total value created through enhanced employee engagement, customer loyalty, innovation, and social impact can be worth three to four times the original investment.

The Business Case: Quantifiable Returns That Compound over Time

Employee Engagement: The Hidden Multiplier Effect

When we examine how corporate giving affects employees, the numbers tell a compelling story. Recent research shows that 87% of employees report an improved perception of their employer when they are engaged in corporate volunteering and giving programs.[21]

This isn't just about participation numbers. The deeper value comes from what engaged employees contribute to the organization. Higher engagement translates into reduced turnover (saving recruitment and training costs), increased productivity, and enhanced innovation capacity. When employees feel proud of their company's social impact, they become more committed advocates for the organization.

The Signature Program Advantage: Integration and Amplification

Characteristics of High-Impact Signature Programs

Analysis of the most successful signature giving initiatives reveals common characteristics that distinguish them from traditional corporate philanthropy:

Strategic Focus and Alignment: Signature programs align with core business competencies and strategic priorities, creating authentic connections between corporate capabilities and social needs. This alignment enables companies to contribute unique value beyond financial resources.

Long-Term Commitment: Multi-year commitments ranging from five to ten years allow signature programs to address root causes rather than symptoms. Extended time frames enable relationship building, capacity development, and iterative improvement that shorter-term initiatives cannot achieve.

Stakeholder Integration: Successful signature programs actively involve multiple stakeholder groups in their design, implementation, and governance. This integration creates shared ownership and amplifies impact through coordinated effort.

Measurement and Adaptation: Robust measurement frameworks track both social impact and business value, enabling continuous improvement and evidence-based decision making. Leading programs invest 5-8% of program budgets in measurement and evaluation activities.

The Multiplier Effect of Signature Initiatives

Signature giving programs create value that exceeds the sum of individual stakeholder benefits through powerful multiplier effects. When companies, employees, customers, and communities align around a shared purpose through signature initiatives, the resulting synergies amplify impact across all dimensions.

Research examining cross-stakeholder value creation has found that integrated signature programs generate total value greater than the aggregate of separate stakeholder benefits. This multiplier effect manifests through several mechanisms:

Reinforcing Cycles: Employee engagement enhances program quality, which in turn increases community impact, strengthens customer loyalty, improves financial performance, and enables greater investment in programs.

Network Effects: As more stakeholders engage with signature programs, the value for each participant increases through expanded networks, shared learning, and collaborative opportunities.

Reputation Spillovers: Success in one stakeholder dimension enhances credibility and effectiveness in others, creating compound returns on reputation investment.

Customer Loyalty and Brand Value: The Market Premium

The connection between corporate giving and customer behavior has become increasingly clear through recent research. A comprehensive 2025 meta-analysis covering 158 studies across 45 countries found that strategic philanthropy significantly enhances firm financial performance through multiple channels.[22] One of the strongest channels is customer loyalty—customers aware of corporate social responsibility initiatives show higher loyalty rates and intent to purchase.[23]

Innovation Networks: The Unexpected Catalyst

Corporate philanthropy can significantly boost innovation outcomes and market competitiveness. Research suggests that companies engaging in strategic philanthropy gain access to expanded networks, particularly, knowledge networks, and gain positive stakeholder attention that benefits their financial performance.[24] These effects have proven to be particularly pronounced in technology-intensive sectors.

When a technology company funds university research or supports STEM education programs, they're not just being charitable. They're building relationships that can lead to research partnerships, talent pipelines, and early access to breakthrough innovations. The philanthropy becomes a bridge to innovation ecosystems that would otherwise remain inaccessible. Likewise, when insurers support research on fortified building and disaster resilience, they are similarly strengthening their operating context.

Financial Performance: The Bottom-Line Impact

The relationship between strategic philanthropy and financial performance has been extensively studied, with consistent positive results. A 2023 study examining the strategic use of corporate philanthropy found that firms in fragile states—where public goods provision is limited—experience even stronger positive effects on financial performance from their giving programs.[25] This suggests that philanthropy can be particularly valuable in markets where it helps fill critical social needs.

But even in developed markets, the financial benefits are substantial. Companies achieving higher ESG scores, which include philanthropic activities, demonstrate reductions in cost of capital.[26] This happens because investors increasingly view strong social performance as an indicator of good management and reduced risk.[27]

Conclusion

The evidence is clear and compelling: Strategic corporate philanthropy creates value far exceeding tax deductions. When companies move beyond checkbook charity to develop integrated giving programs aligned with business strategy and measured through sophisticated frameworks, they unlock multiple value streams that compound over time.

The organizations that recognize this opportunity and invest in building world-class philanthropic programs will enjoy sustainable competitive advantages: more engaged employees, more loyal customers, enhanced innovation capabilities, lower costs of capital, and stronger stakeholder relationships. In an era when business success increasingly depends on social legitimacy and stakeholder trust, strategic philanthropy isn't just nice to have—it's essential for long-term value creation.

The question isn't whether your company can afford to invest in strategic philanthropy. The question is whether you can afford not to. The returns are there for those willing to move beyond traditional approaches and embrace the full potential of business as a force for good.

Future Directions and Emerging Opportunities

The evolution of signature giving programs continues accelerating, driven by technological advancement, stakeholder expectations, and growing recognition of business value. Emerging trends that will shape the future of corporate giving include the following:

Technology-Enabled Scaling: Digital platforms and data analytics enable signature programs to achieve unprecedented scale and personalization. Artificial intelligence and machine-learning applications promise to optimize program design and impact measurement.

Ecosystem Approaches: Leading companies increasingly design signature programs as ecosystem initiatives that coordinate multiple partners, leveraging collective resources for systems-level change.

Impact Investment Integration: The boundaries between signature giving and impact investing continue to blur, with hybrid models emerging that blend philanthropic and investment approaches to maximize both social and financial returns.

Conclusion

Signature corporate giving programs represent far more than reputational enhancement tools. When strategically designed and authentically implemented, these initiatives create quantifiable value for companies, employees, customers, and communities that significantly exceed investment costs. The multi-stakeholder benefits—from enhanced financial performance and employee engagement to customer loyalty and community development—establish signature giving as a strategic imperative for companies seeking sustainable competitive advantage.

Organizations contemplating signature giving initiatives should approach program design with the same rigor applied to other strategic investments. By understanding the multi-faceted value creation potential and implementing evidence-based practices, companies can develop signature programs that deliver exceptional returns for all stakeholders while contributing to a more equitable and sustainable future.

Corporate Giving Signature Programs: An Evidence-Based Summary

Corporate giving signature programs have evolved from traditional philanthropy into strategic business tools that create measurable value for organizations. Research from the past five years has demonstrated that well-designed signature programs generate significant returns on investment through enhanced stakeholder relationships, improved employee engagement, strengthened brand positioning, and increased customer loyalty. This summary synthesizes empirical evidence on the key attributes that drive success and the quantifiable benefits these programs deliver.

Key Attributes of Successful Corporate Giving Signature Programs

1. Strategic Alignment with Business Objectives

Core Attribute: Signature programs that align with corporate strategy and core competencies demonstrate superior performance compared to traditional philanthropic approaches.

Research Evidence: Research shows that corporate philanthropy is most effective when it improves the company's competitive context—the quality of the business environment in the location or locations where they operate, building on the company's core competencies to achieve social impact while improving its competitive edge—resulting in a win-win situation.[28] The Boston College Center for Corporate Citizenship's ongoing research demonstrates that companies that commit to strategic issues report higher satisfaction levels and longer durations of investment in corporate citizenship initiatives. They also report success in achieving important business objectives at higher rates than those who don't align corporate citizenship commitments with business strategy.[29]

2. Signature Programs Provide a Focused Communications Opportunity to Imprint and Reinforce Core Company Values

Core Attribute: Programs with clear and communicable outcome goals generate higher stakeholder confidence and business returns. [31]

Research Evidence: Research has shown that the average person may need to be exposed to a message up to ten times in order to be able to recall it.[32] Corporate giving can improve customer perceptions of companies by endowing them with higher perceived warmth and altruism. Improvements are especially pronounced for brands that do not have "warm and fuzzy" brand personalities.[33]

3. Employee Engagement Integration

Core Attribute: Signature programs that actively involve employees contribute to superior retention and engagement outcomes.[34]

Research Evidence: Google asked employees receiving flu vaccines in a company-sponsored vaccine campaign to donate to

UNICEF when they received a flu shot, supporting UNICEF in providing routine immunizations for children outside the United States. Google matched employee donations, and the campaign raised over $800,000. The funds supported programs to immunize Syrian children in Iraq, Rohingya children in Bangladesh, and Brazilian children residing in the most remote areas of the Amazon.[35]

4. Stakeholder-Centric Design

Core Attribute: Programs designed with input from multiple stakeholder groups (executives, other employees, customers, communities, partners, etc.) demonstrate higher satisfaction and sustainability.

Research Evidence: Research on strategic philanthropic relationships shows that strategic nonprofit relationships are characterized as interdependent and benefits are viewed as equal.[36] Nonprofits engaged in strategic partnerships report higher satisfaction levels and more sustainable long-term relationships with corporate partners. Notably, customer stakeholders assess firm philanthropic efforts comparatively, measuring them against rival firms.[37]

5. Multi-Year Commitment and Consistency

Core Attribute: Signature programs with sustained, long-term commitments outperform ad hoc giving initiatives in both social impact and business value creation. It is very difficult, however, to measure the impact of giving over many small transitions. Signature programs offer structural focus, largely for tracking and communicating commitments and progress.[38]

Research Evidence: Organizations that emphasize signature philanthropic causes that effectively converge with important corporate strategies benefit in the long run by achieving better brand equity and an overall enhanced corporate reputation.[39]

Implications for Program Design

Strategic Requirements

- **Messages Connected to Both Business and Social Impact Outcomes:** A clear articulation of how philanthropic activities connect to business objectives and social outcomes helps stakeholders form emotional connections to the company and unlocks their motivation and support.
- **Stakeholder Mapping:** The systematic identification and engagement of all relevant stakeholder groups ensures you are seeing all of the opportunities presented by your social impact commitments.
- **Impact Measurement:** Robust metrics for both social impact and business value creation help keep focus on objectives and progress toward them.
- **Integration Planning:** Alignment with existing corporate functions and strategies ensures a truly strategic signature initiative that is differentiated to your firm.

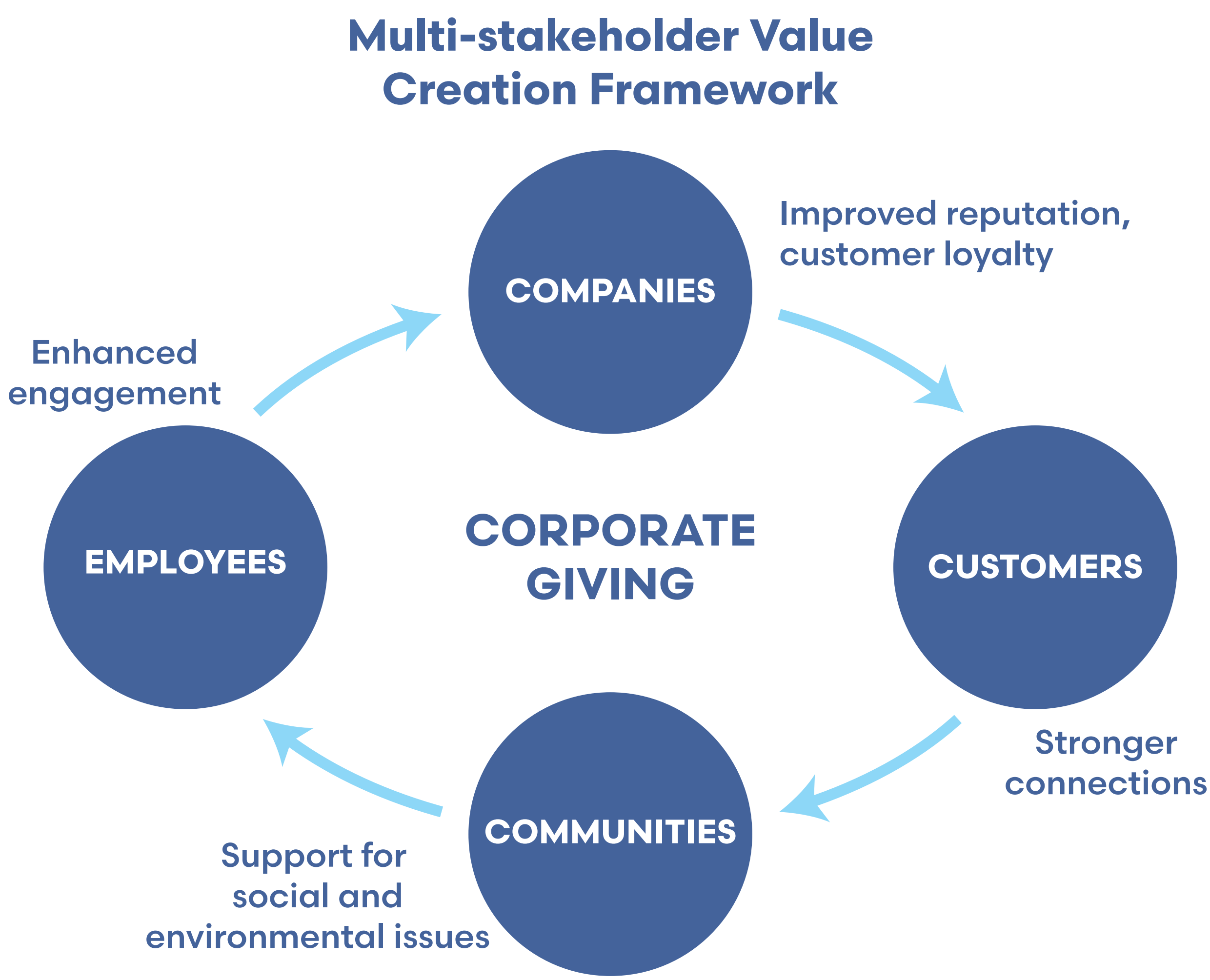
Implementation Best Practices

- **Executive Leadership:** C-suite sponsorship and involvement in program design and promotion
- **Employee Participation:** Multiple engagement opportunities for employee involvement
- **Partner Selection:** Strategic partnerships with nonprofits that enhance program effectiveness
- **Communication Strategy:** Transparent, consistent messaging about program objectives and outcomes

Conclusion

The evolution from traditional philanthropy to strategic corporate giving represents a fundamental shift in how businesses create shared value. Companies that embrace this evidence-based approach to signature program development position themselves for enhanced competitiveness and stakeholder relationships in an increasingly purpose-driven marketplace.

Empirical evidence suggests that well-designed corporate giving signature programs create substantial value for organizations through multiple channels. The key to success lies in strategic alignment, stakeholder engagement, measurable impact, and sustained commitment. Organizations implementing these evidence-based practices report significant average improvements in achieving important business objectives such as employee engagement, customer loyalty, and brand positioning.[40]



Key Findings: Corporate Statistics at a Glance

Percent reporting one or more foundations responsible for administering charitable giving	57%
Median cash giving directly from large companies (>$5B in revenue)	~$12.6M
Median cash giving from corporate foundation for large companies (>$5B in revenue)	~$10.8M
Median cash giving directly from medium companies ($1B–$5B in revenue)	~$840,000
Median cash giving from corporate foundation for medium companies ($1B–$5B in revenue)	~$1.1M
Median cash giving directly from small companies (<$1B in revenue)	~$425,000
Median cash giving from corporate foundation for small companies (<$1B in revenue)	~$1.25M
Maximum cash giving directly from large companies (>$5B in revenue)	~$475M
Maximum cash giving from corporate foundation for large companies (>$5B in revenue)	~$732M
Maximum cash giving directly from medium companies ($1B–$5B in revenue)	~$3.6M
Maximum cash giving from corporate foundation for medium companies ($1B–$5B in revenue)	~$26.3M
Maximum cash giving directly from small companies (<$1B in revenue)	~$6M
Maximum cash giving from corporate foundation for small companies (<$1B in revenue)	~$27M
Average cash giving directly from large companies (>$5B in revenue)	~$30M
Average cash giving from corporate foundation for large companies (>$5B in revenue)	~$25M
Average cash giving directly from medium companies ($1B–$5B in revenue)	~$1.1M
Average cash giving from corporate foundation for medium companies ($1B–$5B in revenue)	~$2.6M
Average cash giving directly from small companies (<$1B in revenue)	~$1.2M
Average cash giving from corporate foundation for small companies (<$1B in revenue)	~$3.1M
Median duration of multi-year grant commitment	3 years
Median value of multi-year grant commitments	$248,000
Median single-year grant size	~$18,000
% of total giving distributed in HQ country	85%
Median total giving in HQ country	~$1.7M
Median total giving abroad	~$312,000
% of companies that have a matching gift program	75%
% of companies that match employee gifts 1:1	83%
% of companies that match employee gifts 2:1	14%
% of companies that match employee gifts 3:1	3%

Median employee participation in matching companies	27%
Median employee participation in non-matching companies	19%
Median minimum gift match amount	$25
Median maximum gift match amount	$3,500
Median employee gift-matching participation in small companies (<$1B in revenue)	51%
Median employee gift-matching participation in medium companies ($1B–$5B in revenue)	28%
Median employee gift-matching participation in large companies (>$5B in revenue)	27%
Median employee participation in workplace giving campaigns	25%
Median amount given in workplace giving campaigns	~$500,000
Median employee participation in year-round programs	10%
Median amount given in year-round program annually	~$600,000
Median employee participation in "dollars for doers" programs	7%
Median amount given in "dollars for doers" program	~$41,500
Median participation in disaster relief giving programs with match	10%
Median amount given in disaster relief programs	~$31,828
% of companies reporting on giving programs through company ESG or sustainability report	77%
% of companies offering—or in the process of developing—an employee assistance fund	33%
Of those that offer an employee assistance fund, % that allow funds for full-time employees	50%
Of those that offer an employee assistance fund, % that allow funds for employees with salaries below a certain amount	14%
Of those that offer an employee assistance fund, % that offer to all employees based on financial need/emergencies.	29%

Corporate Giving Benchmark Chartbook 2025

Cash Giving

	Corporate Giving			
	From the Company		Through the Foundation	
	2025	2023	2025	2023
Max	$475,000,000	$500,000,000	$732,196,124	$489,000,000
75th percentile	$16,845,559	$6,500,000	$20,308,465	$26,664,978
Median	$3,200,000	$2,008,483	$5,074,553	$6,072,755
Average	$17,758,751	$19,882,100	$18,594,096	$34,402,346
25th percentile	$700,000	$845,000	$1,313,067	$1,550,000
Minimum	$70,000	$20,000	$17,225	$37,707

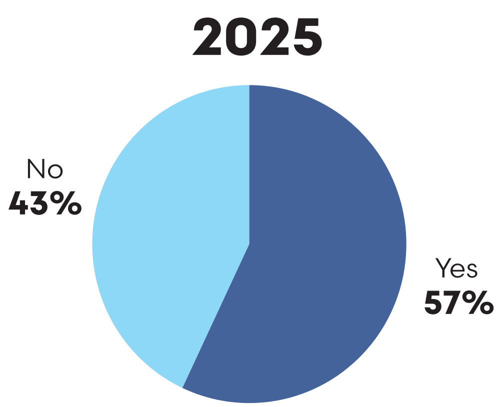
Cash Giving by company Size

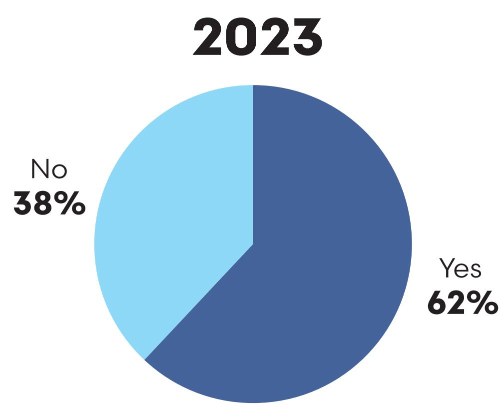
	Amount of cash given in US Dollars – broken down by company size					
	Small Company (Revenue less than $1B)		Medium Company (Revenue $1B to $5B)		Large Company (More than $5B)	
	From Corporation	From Foundation	From Corporation	From Foundation	From Corporation	From Foundation
Max	$5,946,812	$27,000,000	$3,641,276	$26,302,731	$475,000,000	$732,196,124
75th percentile	$929,263	$2,559,162	$1,218,625	$3,249,549	$26,000,000	$25,941,482
Median	$425,000	$1,248,303	$839,000	$1,088,610	$12,600,000	$10,823,126
Average	$1,190,983	$3,128,303	$1,135,919	$2,577,862	$30,517,551	$25,058,870
25th percentile	$215,500	$508,060	$625,000	$470,705,060	$3,500,000	$3,227,365
Minimum	$70,000	$35,110	$168,739	$25,000	$232,000	$17,225

Percent of Companies with Foundations

FIGURE 1

Percent of companies that have one or more corporate foundations





Multi-Year Commitments

	Multi-year grant commitments in the past 12 months	
	Multi-year commitments made in the last 12 months?	How many years?
Max	$50,400,000	7
75th percentile	$3,215,367	5
Median	$1,000,000	3
Average	$3,888,306	3.75
25th percentile	$339,000	3
Minimum	$40,000	2

Average Size of Grants

	Average size of grants	
	Single-Year	Multi-Year
Max	$150,000	$1,500,000
75th percentile	$50,000	$300,000
Median	$18,000	$248,219
Average	$35,025	$322,332
25th percentile	$10,000	$99,592
Minimum	$1,000	$10,000

Giving Domestically vs. Internationally

	Dollar amount of giving in the HQ country and outside	
	Company's HQ	Outside of Company's HQ
Max	$44,028,516	$116,000,000
75th percentile	$7,148,950	$1,151,161
Median	$1,770,500	$312,000
Average	$7,847,552	$7,194,997
25th percentile	$596,837	$162,500
Minimum	$10,000	$10,838

Giving Domestically vs. International and Domestic Nonprofits

	Global Giving	
	Domestic	International
2025	85%	15%
2023	80%	20%
2021	79%	21%

Whether you've just entered the corporate citizenship arena or are a veteran in the field, **Boston College Center for Corporate Citizenship** offers the professional development options you need. We have individual courses on specific ESG topics and **comprehensive certificate programs** in **corporate citizenship practice**, **management**, **leadership**, and **reporting** that you can study online in a self-paced format. Our instructors bring a wealth of expertise and experience to every learning program we offer to give you the most relevant, respected coursework in the field. To find out more and to enroll, visit **ccc.bc.edu**.

Annual Giving: Workplace Giving Program

	Annual Giving - Workplace Giving Programs	
	Employee participation rate	Annual Giving in USD*
Max	88%	$31,000,000
75th percentile	50%	$1,108,702
Median	25%	$500,000
Average	32%	$3,267,877
25th percentile	12%	$150,000
Minimum	2%	$1,500

***last fiscal year**

Annual Giving: Year-Round Giving Program

Annual Giving - Year–Round Giving Programs	Employee participation rate
Max	34%
75th percentile	20%
Median	10%
Average	14%
25th percentile	6%
Minimum	1%

Annual Giving: Dollars for Doers Program

Annual Giving - Dollars for Doers Programs	Employee participation rate
Max	52%
75th percentile	17%
Median	7%
Average	13%
25th percentile	5%
Minimum	3%

Matching Gift Programs

FIGURE 2

Percent of companies with matching gift programs

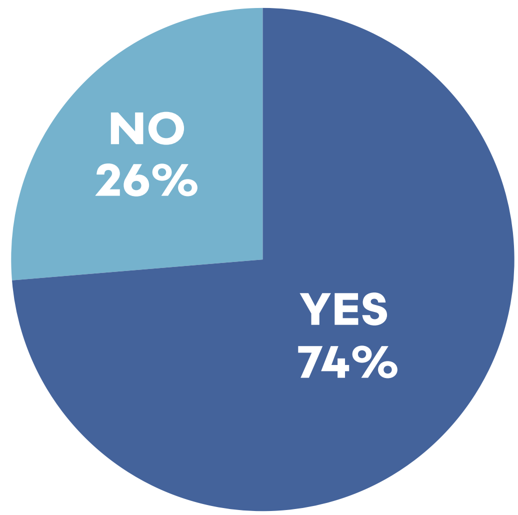
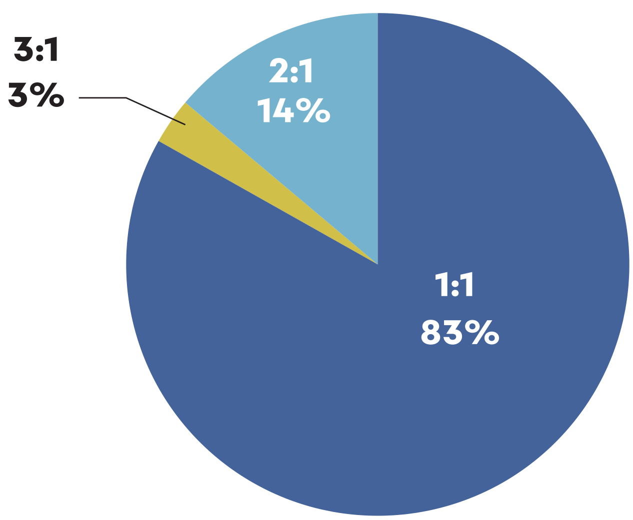


FIGURE 3

Percent of companies by matching gifts ratio - all giving programs



Employee Participation: Matching Programs vs. Unmatched Giving

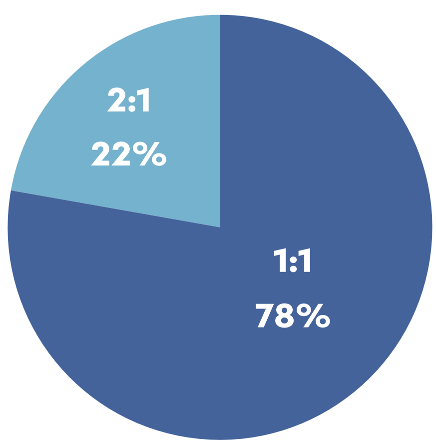
Employee Participation Rate – All Programs (Two groups: Matching vs. Non-Matching Group)	Matching Group (% participated)	Non-matching Group (% participated)
Max	88%	57%
75th percentile	45%	45%
Median	27%	19%
Average	31%	25%
25th percentile	14%	4%
Minimum	2%	1%

Disaster Relief Programs

	Disaster Relief Program			
	Percentage Match	Gift Minimum Amount (Per Employee)	Gift Maximum Amount (Per Employee)	Percentage Participated
Max	200%	$100	$30,000	75%
75th percentile	100%	$25	$15,000	75%
Median	100%	$25	$3,250	10%
Average	122%	$25	$9,944	33%
25th percentile	100%	$1	$1,750	5%
Minimum	100%	$0	$50	2%

FIGURE 4

Percent of Companies by Matching Gifts Ratio - Disaster Relief



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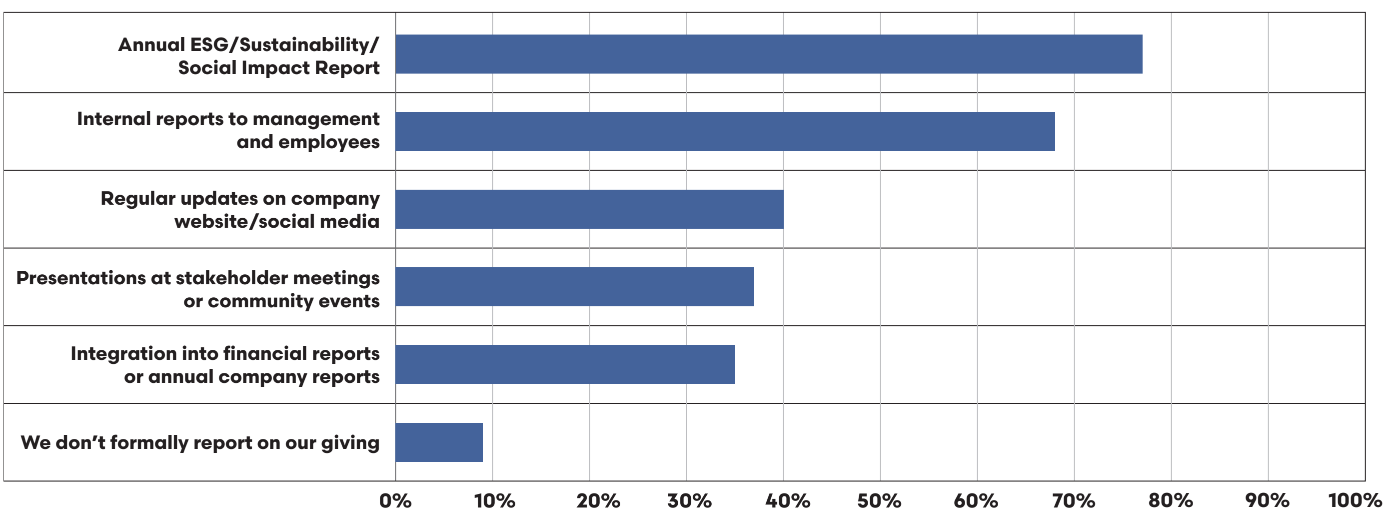
Tools of the Trade

Reporting on Giving

FIGURE 5

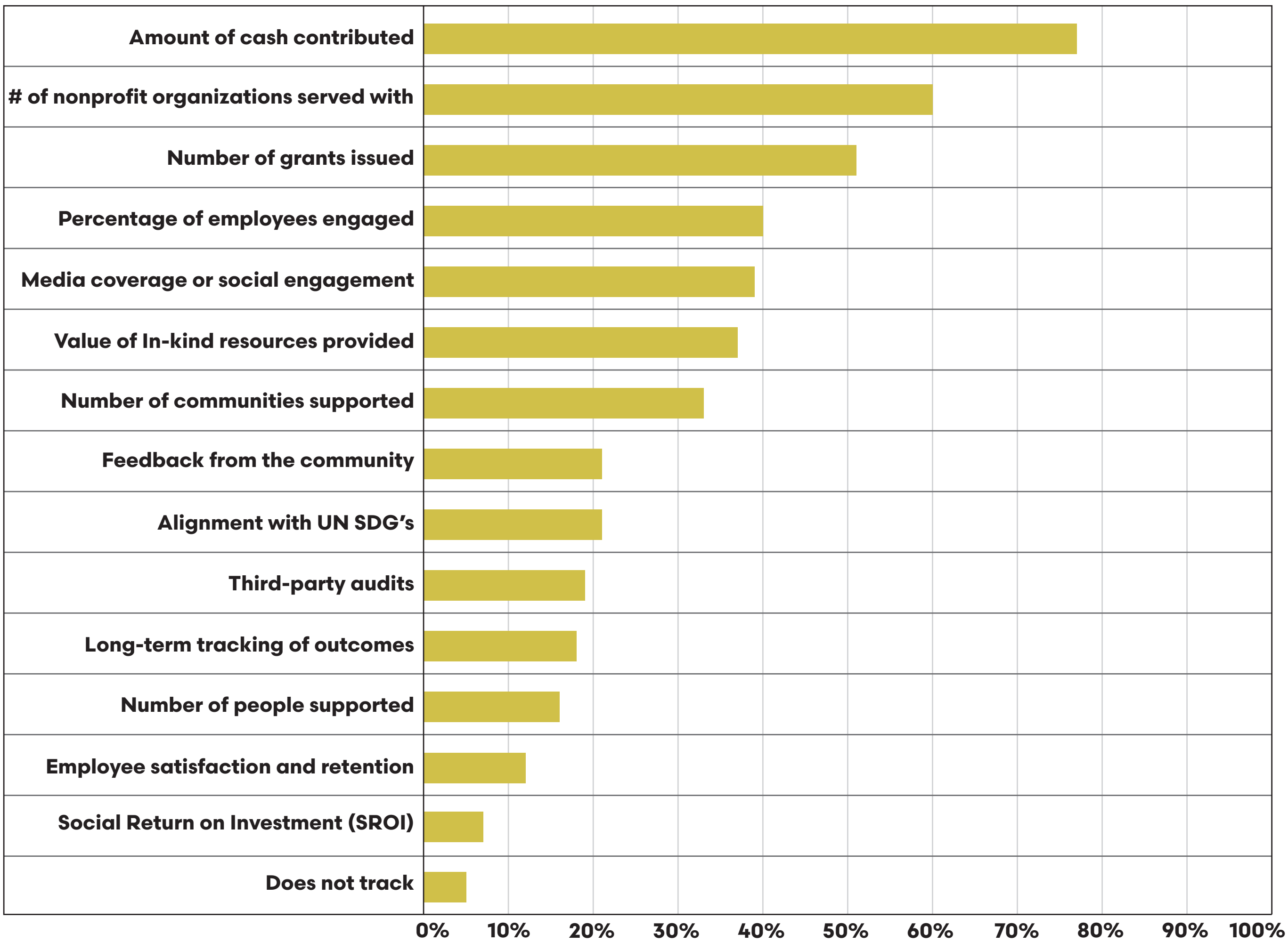
Reporting on Giving Programs



Indicators used in Corporate Giving Measurement

FIGURE 6

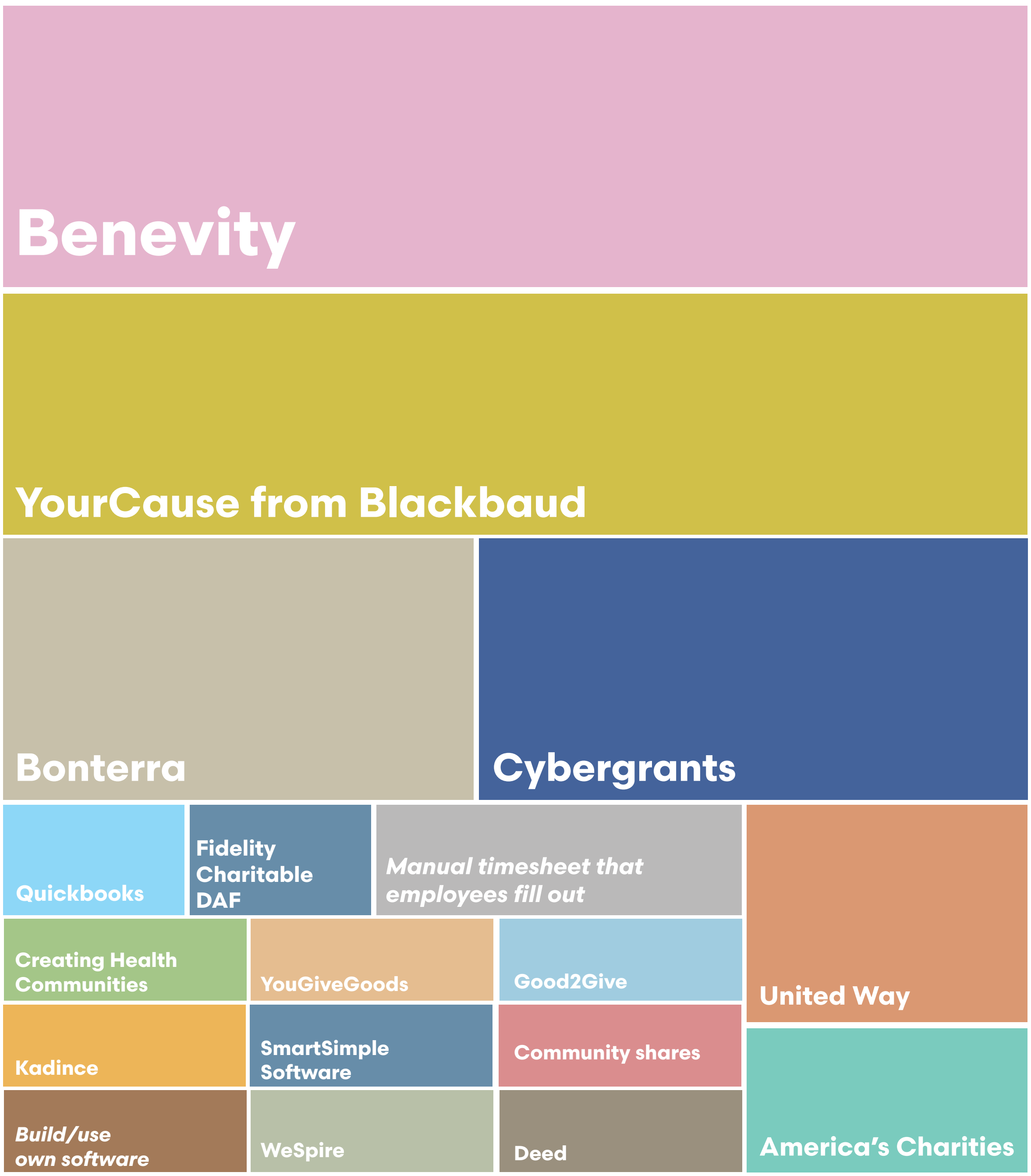
Measurement Indicators used to track Corporate Giving Programs



Software Used to Manage Giving Programs

FIGURE 7

Software or tools to track workplace giving campaigns

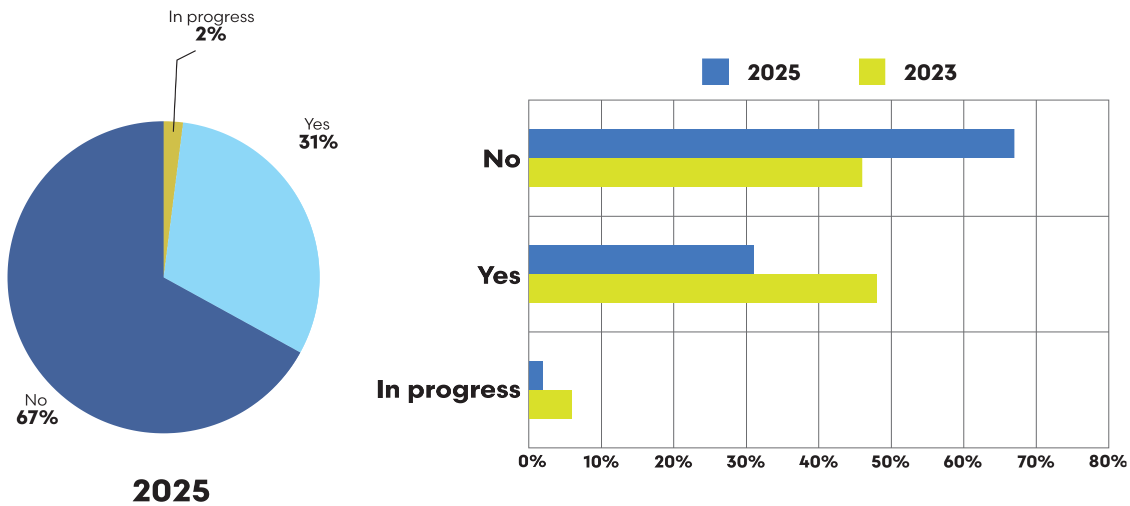


Employee Assistance Funds

Percent of Companies Offering Employee Assistance Funds

FIGURE 8

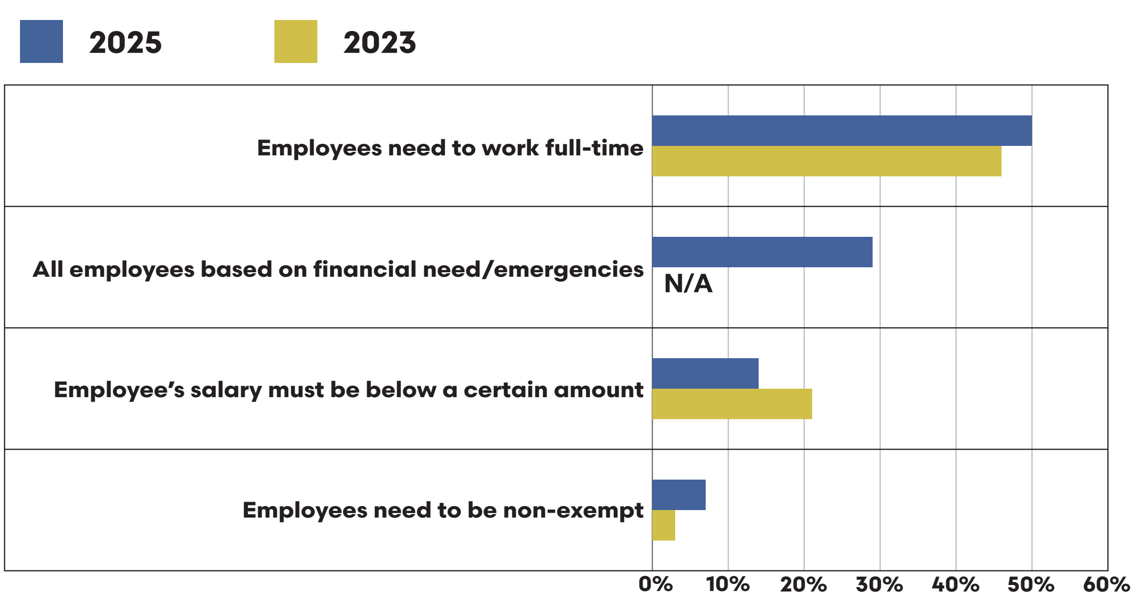
Companies offering Employee Assistance Funds



Employees Eligible for Employee Assistance Funds

FIGURE 9

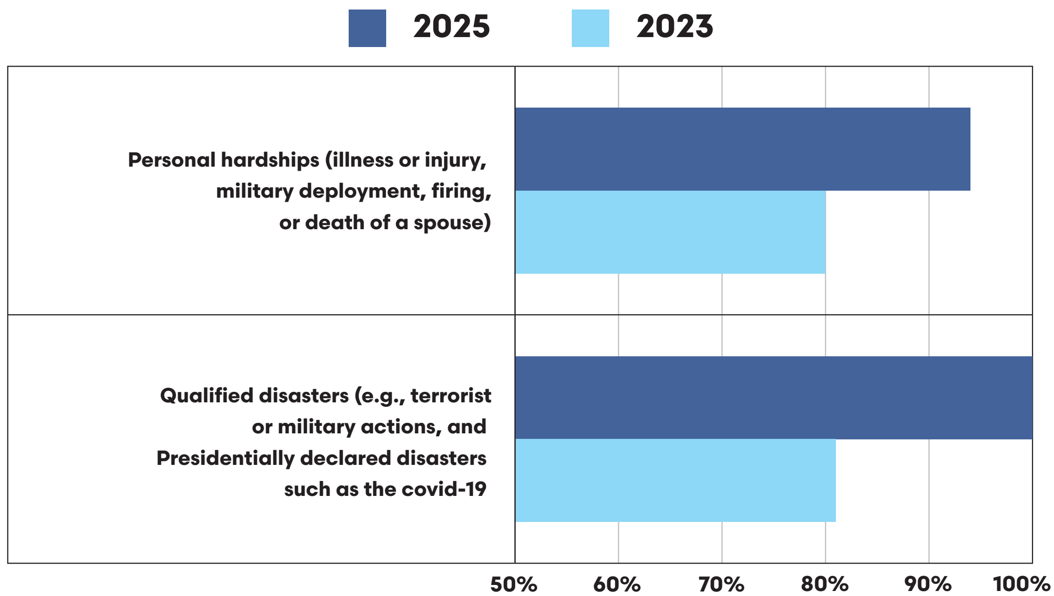
Employee eligibility for employee assistance funds



Qualifying Events for Employee Assistance

FIGURE 10

What Events Qualify for Employee Assistance Funds?



Funding & Structure of Employee Assistance Funds

FIGURE 11

Funding of employee assistance funds

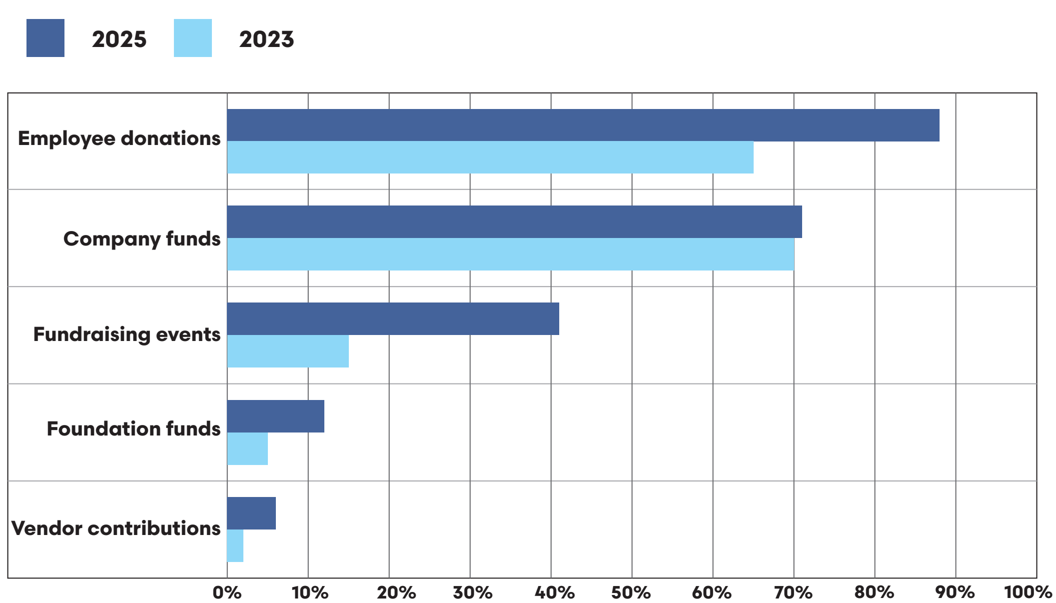
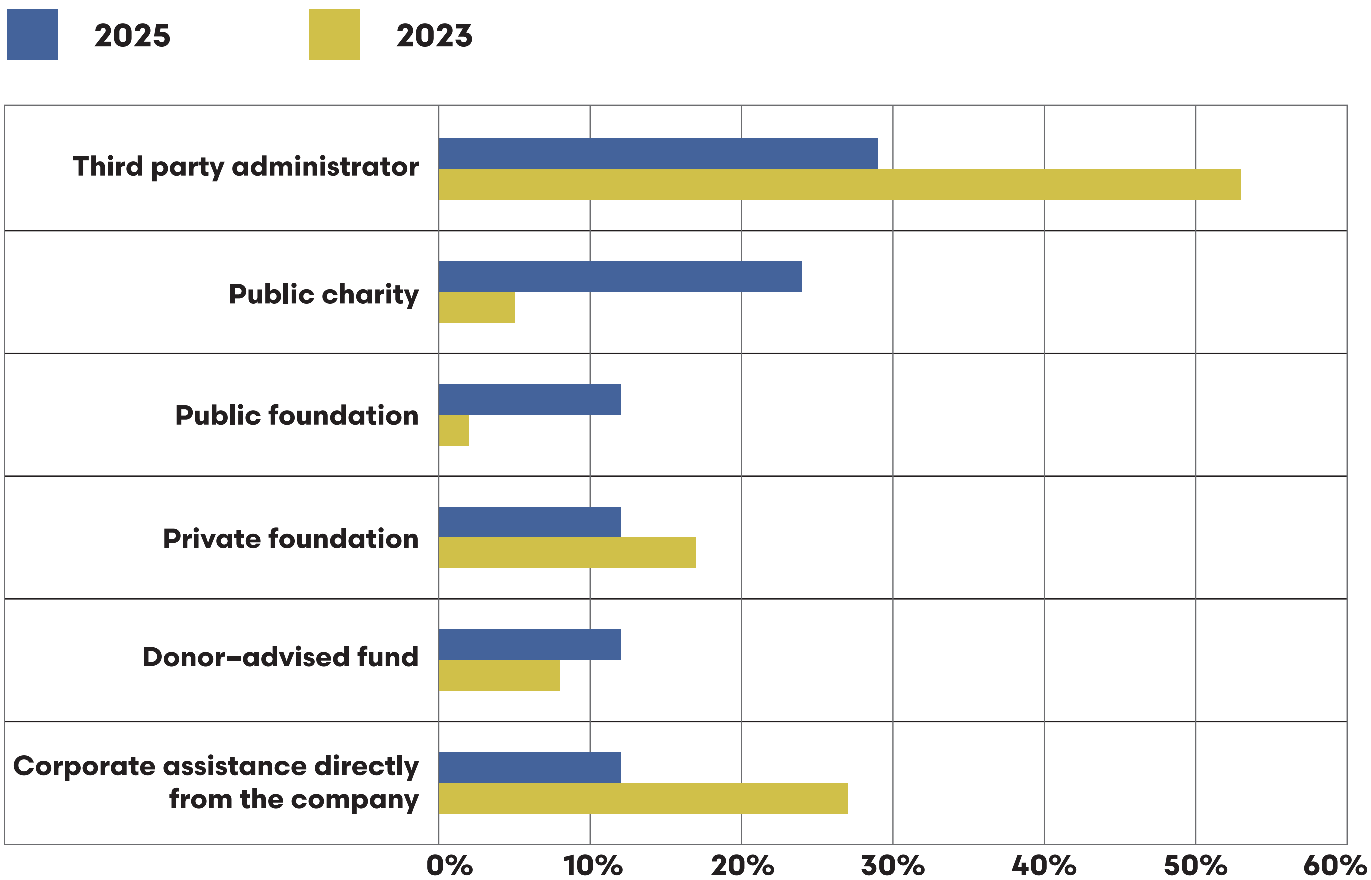


FIGURE 12

Structure of Employee Assistance Funds



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Methodology

The Community Involvement Study is a research project of the Boston College Center for Corporate Citizenship that explores shifting trends in employee volunteering, corporate giving, and other means of corporate community involvement. This survey has been conducted 15 times since 1995. The 2025 study employs a mixed-methods approach combining primary data collected through surveys with secondary analysis of publicly available data. This report is based on **453** companies.

Community involvement includes corporate giving, employee workplace giving, and employee volunteering aspects of corporate citizenship.

Corporate giving includes financial and noncash contributions to 501(c)(3) organizations or public schools, or the international equivalent of a 501(c)(3) organization. This excludes giving by other stakeholders such as employees and customers.

An ***employee volunteer program*** is a planned and managed effort by a company to provide employees with organized opportunities to volunteer, means to recognize employee volunteer efforts, or some combination of both.

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