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the  
generosity  
commission

# EVERYDAY ACTIONS, EXTRAORDINARY POTENTIAL: THE POWER OF GIVING AND VOLUNTEERING

Research and recommendations for the future of generosity



The Generosity Commission is an independent project of  
The Giving Institute and Giving USA Foundation™

Learn more at [www.TheGenerosityCommission.org](http://www.TheGenerosityCommission.org)

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# LETTER FROM THE CO-CHAIRS

Long a source of stability, vibrancy, and citizen agency, civil society is American democracy's singular asset. The organizations, associations, and networks it comprises offer forums for solving shared problems, stewarding community resources, and mobilizing bucket brigades.

At its heart are engaged individuals, "everyday" volunteers, givers, and civic leaders who are active in community life, aware of local needs, and attuned to community solutions. They join the PTA, support the local women's shelter, or mentor 4-H youth. They put coins in the collection plate or the Salvation Army kettle. They attend town hall meetings and help clear litter from public spaces after a parade or storm. They are members of a Divine Nine sorority, belong to the Rotary Club, and help manage food drives at the Jewish Community Center. They join the volunteer fire brigade.

They vote.

Their active engagement builds trust, community, and the capacity to self-govern.

And, while their acts of generosity are selfless, their community life gives them a sense of connectedness, purpose, even joy.

Yet their numbers have fallen—precipitously.

According to the Indiana University Lilly Family School of Philanthropy's Panel Study, as many as 20 million households dropped out of giving between 2010 and 2016 in the wake of the Great Recession, when retirement savings shrank and faith in our system was tested. With rare exception, year over year more money has been given to nonprofits but by fewer givers. And year over year, more hours have been donated to nonprofits but by fewer volunteers. In short, the numbers of dollars and hours have gone up, but the number of donors has gone down.



There are several hypotheses to explain the steep fall in these forms of civic participation. Middle-class precarity is prominent among them. But whereas economics have played a large, even decisive role, social scientists note that profound social factors have also been at play, suggesting a more complicated picture. Trends in everyday giving and volunteering have occurred alongside two others: a rise in social isolation and a decline in social trust.

It was out of concern about what such trends might portend for the resilience of our society and the health of our democracy that The Giving Institute and Giving USA Foundation™—sponsors of the annual Lilly Family School of Philanthropy roundup—stood up a blue-ribbon panel of social sector leaders to better understand the forces at play.

They called it the Generosity Commission, an expression of admiration for the intention behind each person's donation of time or treasure, no matter how large or small. The Commission's purpose was not only to celebrate everyday givers and volunteers but to illuminate the role that they—and the organizations they support—play in our society.



To prepare for our journey, the Commission underwrote original research, took expert testimony, and conducted in-depth focus groups with everyday volunteers and givers to learn directly from them. We formed task forces of social sector practitioners and thought leaders to advise us, to solicit testimony for commissioners to hear, and to craft initial recommendations for us to consider. And we took note of the ways in which government policy, business practice, and philanthropic innovations had encouraged and enabled these expressions of generosity—and considered what more could be done.

We turned first to the question of what is at stake for nonprofit, charitable organizations when everyday volunteers and givers stay home. In a longitudinal study, the Urban Institute and colleagues found that the social sector organizations most harmed were and remain small, community-based nonprofits, many of which rely on volunteers to augment their workforce, and on local giving to meet their budgets. They are also among the organizations that build civic bridges and provide the backbone of civic life.

We then asked whether nonprofit data on which policymakers and scholars rely capture the whole of everyday giving behaviors. Research we supported under the auspices of the Stanford Center on Philanthropy and Civil Society showed that while giving to and volunteering at nonprofits was in

decline, generosity had found other venues and taken other forms. Long before we had a tax code and the creation of nonprofit organizations, Americans had given directly to people and causes. But the introduction of online fundraising and payment platforms expanded the practice and introduced generous individuals to an ever-wider swath of giving opportunities presented in compelling ways.

And while mutual aid is a long-standing American tradition, the pandemic lockdown gave rise to spontaneously formed mutual aid networks of volunteers helping neighbors and strangers.

Others seeking to advance the social good leverage market forces, using their purchasing power or investments to reward those companies that are contributing to the change they hope to see. “Conscious consuming,” impact investing, and online giving can be solitary activities—but the uptick of Americans joining mutual aid networks suggests a hunger for associational life.



The civic value of associational life was the focus of Commission-backed research by the Do Good Institute at the University of Maryland, which found that generous, or “pro-social,” behaviors tend to cluster. Those who volunteer and give are more likely to vote and also more likely to belong to organized groups, which are the backbone of civil society; group membership is strongly associated with participation in several other civic activities. Others have linked jury service with electoral participation. The Do Good Institute’s research brings us closer to an understanding of the connection between individual connectedness, societal resilience, and democratic functioning.

Research provides a baseline of knowledge, captured in Benjamin Soskis’ Landscape Analysis in this report. It also tees up the questions that remain unanswered but may be answerable over time. Our recommendations speak to some of the opportunities for knowledge creation, practical experimentation, policy innovation, and citizen action. They also speak to the need for public conversation because some of the most important questions can be answered only by the everyday givers and volunteers themselves, those generous actors who are reimagining giving, volunteering, and community before our eyes.

For this reason, our report, the research that underlies it, and the trends that call for it are not intended to be the last word. Far from it. Our hope is that everyday givers and volunteers will treat the report as a living document to be continuously challenged, updated, and improved over time, reflecting the dynamism of civil society and the many expressions of generosity that help define American life.

For the second stage of our work, therefore, we turned to the Aspen Institute to socialize the research, stress-test our recommendations, and invite everyday givers to offer “stretch” recommendations of their own. Aspen, in turn, has partnered with the members of The Giving Institute as well as community foundations, civic organizations, and others that convene engaged citizens locally. Together they have designed a series of community-based conversations to be carried out across the country.

Those conversations will take place in communities and on the heels of the November 2024 elections, when millions of us will have gone to the polls to cast our vote for leaders at all levels of government from the president to members of Congress, to state legislators and secretaries of state, to judges and boards of education. In some states voters will be faced with a dizzying array of ballot measures. But the work of self-governance will not end there. Regardless of who wins in each of these contests, there will be no shortage of challenges to address and decisions to make together.

To do so, we will need to make the transition from intense competition to thoughtful deliberation, from campaign to governance. We will need trusted civil society organizations and associations, and the venues they offer for argument, influence, and choice. And we will need a citizenry that is informed, engaged, and generous.

**Michael Gianoni**

Co-Chair, The Generosity Commission  
CEO, Blackbaud

**Jane Wales**

Co-Chair, The Generosity Commission  
Vice President, Philanthropy and Society, Aspen Institute and Executive Director of its Program on Philanthropy and Social Innovation

**The story of the Generosity Commission would not be complete were we not to single out a few people who played pivotal roles.**

Suzy Antounian, our director, skillfully designed and implemented the Commission's strategy of outreach, learning, and consensus building. Kelli Gabbert worked alongside her, managing the research agenda and offering valuable insight and tactful support. We commissioned a landscape analysis by historian Benjamin Soskis, which provided a snapshot of the state of giving of time and treasure. He also served as editor of our report, capturing the consensus views of Commissioners and task force members. Jerre Stead, our quiet hero, is too self-effacing to accept the credit he deserves. But he was there whenever we needed him, connecting, introducing, and cheering us on, never suggesting the answers but rather expressing his sense of the importance of the question. Ted Grossnickle was chair of The Giving Institute when the decision was made to create the Commission. He made it his personal calling and act of volunteerism to make sure it happened, convening the initial working group and serving as the Commission's senior adviser as it evolved from an idea to a full-fledged operation. And we were fortunate to have as full partners throughout a steering group composed of the leadership of The Giving Institute and its foundation, Giving USA Foundation™. It was a pleasure to have such deeply knowledgeable, committed, and supportive partners as Brenda Asare, Josh Birkholz, Peter Fissinger, Laura MacDonald, Erin Berggren, and the many financial supporters who came into the fold.

A full listing of all those whose contributions of time, talent, and treasure made this work possible is available in the acknowledgments section.



# EXECUTIVE SUMMARY

**The Generosity Commission was officially launched in 2021 in response to one of the most significant trends reshaping civil society in the United States over the last several decades: the decline, observable across multiple surveys, in the proportion of Americans who give to and volunteer with nonprofit organizations.**

Co-chaired by Blackbaud president and CEO Mike Gianoni and Aspen Institute vice president Jane Wales, the Generosity Commission's purpose is to celebrate and support everyday givers and volunteers in the United States and to recommend actions that policymakers, business leaders, foundation officers, and nonprofit innovators can take to encourage those givers' and volunteers' participation and help grow their numbers. The Commission embraces the term *everyday* not to diminish the extraordinary nature of the actions they undertake but to stress that such givers and volunteers come from all segments of American society and encompass contributions of all sizes and natures.

According to the Philanthropy Panel Study, the philanthropy module of the Panel Study of Income Dynamics, "the only existing longitudinal dataset on philanthropy based on a nationally representative sample of U.S. households," the share of U.S. households reporting donating to nonprofit organizations fell from 65.4%



in 2008 to 53% in 2016. Then, in 2018, the latest year for which we have figures, the proportion dropped below 50% for the first time, to 49.6%.

Over the last several decades, existing data suggests that the share of Americans who report volunteering with nonprofit organizations has also declined, although that decline is less precipitous. The rate of volunteerism, as measured by the Current Population Survey of the U.S. Census Bureau and the U.S. Bureau of Labor Statistics, reached a 15-year low of 24.9% in 2015.

At first, it seemed that the COVID-19 pandemic would halt these trendlines, but by the first quarter of 2021, it had become clear that that would not be the case. In fact, according to the GivingTuesday Data Commons, there were fewer donors in 2021 than there were in 2019. Similarly, according to [AmeriCorps](#), the federal agency for national service and volunteerism, “the *formal* volunteering rate dropped seven percentage points—from 30 percent in 2019 to 23 percent in 2021,” the steepest drop since the agency began collecting such data in 2002.



The decline in giving and volunteering rates over the last decade has sometimes been overshadowed by an increase in aggregate dollars and hours donated—termed the “dollars up, donors down” dynamic—yet it has attracted increased attention in recent years.

*The Generosity Commission’s focus on that decline is tied to the belief that a broad base of participation in giving and volunteering is an intrinsic social good that should be pursued and promoted.*

Why should that be the case? First, giving and volunteering are crucial means by which Americans create and participate in a pluralistic civil society, the associational space between the government and the marketplace. Additionally, giving and volunteering help solidify civic engagement more generally, affirming a commitment to work together with others toward some larger purpose. Beyond this connection to the practices of civic engagement, giving and volunteering can both reflect and foster elements of social connectedness. This is an urgently needed contribution, given what Surgeon General Vivek Murthy has recently termed the “[epidemic of loneliness and isolation](#)” that the nation faces. Increasing rates of giving and volunteering can be a means of deepening social connectedness—binding individuals together in common purpose. This is most obviously the case

with volunteering, and in particular with the provision of mutual aid. But giving too can deepen social connection. In fact, in research commissioned by the Generosity Commission, Nathan Dietz of the University of Maryland’s Do Good Institute determined that giving in the previous year increases a person’s likelihood of joining one or more community groups or organizations by nearly 10 percentage points; volunteering in the previous year increases the likelihood even more—by 24.4 percentage points.

On a general level, then, such arguments highlight why we should care about a decline in giving and volunteering broadly conceived. But the Commission has focused its inquiry on the decline in everyday giving to and volunteering with *nonprofit organizations*. **Why does giving to and volunteering with such organizations matter? Because nonprofit organizations are, and have been for at least a century, the bedrock of American civil society, providing important services and public goods that the government and the market either have not provided or will not provide.**

Of the more than 1.7 million nonprofits in the United States today, the best known and wealthiest are the large institutions, with a national or international reach—major research universities and hospitals, for instance. But the vast majority are much smaller; some [88% of nonprofits](#) have a budget of less than \$500,000. And these smaller nonprofits rely considerably more on individual contributions (as opposed to support from foundations or corporations) than do larger nonprofits. They are also more reliant on smaller donations from everyday donors than larger institutions that often have the development staff capacity to attract major donations. It is these smaller organizations, many of them operating on exceedingly thin financial margins, that would be especially hurt by a

drop in charitable revenue from a decline in giving rates. Similarly, the decline in the number of volunteers has taken a significant toll on those who work for nonprofits—and thus, on the missions of those organizations.

It is possible that informal modes of giving and volunteering will fill some of these needs. But for the most part, they can complement, not fully substitute for, a robust, pluralistic nonprofit sector.

Yet even as the Generosity Commission recognizes that fact, it also recognizes that giving to and volunteering with nonprofit organizations represents merely one feature of a vast landscape of generosity, one whose variety has only deepened in recent decades. New modes of giving—such as online crowdfunding platforms, peer-



to-peer transfers through cash apps, or point-of-sale giving (at cash registers or upon payment for a service)—have proliferated. Older forms of giving, long adopted by immigrant and indigenous communities as well as by communities of color, such as mutual aid networks and giving circles, have attracted new participants. The COVID-19 pandemic cast a light on many of these practices, showing how important they were to community survival.

One of the open questions the Generosity Commission sought to address was the relationship between established patterns of giving to and volunteering with nonprofit organizations and the alternative modes of giving that take place outside the formal bounds of the nonprofit sector—for instance, giving to crowdfunding platforms or political campaigns. Could the decline in the former be understood with respect to the growth of the latter, in terms of a “crowding out” or displacement effect? A Landscape Analysis of charitable and volunteering trends that the Commission commissioned, and which is published as part of its final report, took this question on. It concluded not enough information exists to arrive at a definitive answer, in part because in the past, research has directed less attention to giving outside the nonprofit sector, though the report highlights a growing focus on the broader generosity ecosystem.



In fact, as part of its work studying giving and volunteering trends, it became clear to the Generosity Commission how much is still not known about how Americans give and volunteer. In its key recommendations, the Commission seeks to remedy that deficiency by recommending further efforts to track and analyze all giving behaviors, including those made outside registered charities.

**Indeed, the Commission believed that in order to determine how best to address the decline in donors and volunteers, it needed to understand more about the causes that underlay those trends.** As the Landscape Analysis lays out, economic precarity is clearly paramount among them, but there are others as well, including declining trust in institutions, the advent of the internet and related technological transformations, demographic shifts, changes in the workplace, and the aftereffects of the COVID-19 pandemic. The Commission appreciated the major role that changes in religious affiliation and practice have played in shaping the ways Americans give and volunteer—or more recently, have chosen not to do so—and created a Faith and Giving Task Force to explore the issue.

As part of its work, the Generosity Commission took expert testimony from more than three dozen scholars and practitioners and conducted listening sessions with a number of people engaged in various communities of color to learn about giving and volunteering trends in those communities. It also commissioned a number of research reports to address key issues the Commission confronted: the need to better understand the nature and causes of the shifts in generosity that have occurred in the recent past, specifically the decline in donors to and volunteers with nonprofit organizations; the necessity to support the expansion of research and data collection efforts on generosity beyond monetary giving to and volunteering with nonprofit organizations; and the need to learn more about the civic impacts of giving and volunteering, specifically their relationship to civic engagement and social connection. This research included work from the Stanford Center on Philanthropy and Civil Society ([\*How We Give Now: Conversations Across the United States\*](#)); support for the research report [\*Nonprofit Trends and Impacts 2021\*](#), produced by the Urban Institute and based on research conducted by a team of researchers from the Urban Institute, George Mason University, American University, and the Georgia Institute of Technology; work from the University of Pennsylvania's School of Social Policy & Practice ([\*Generosity Trends and Impacts: Before and During the COVID-19 Pandemic in the USA\*](#)); and two research reports from the University of Maryland's Do Good Institute—[\*Understanding Generosity: A Look at What Influences Volunteering and Giving in the United States\*](#) (2023) and [\*Social Connectedness and Generosity: A Look at How Associational Life and Social Connections Influence Volunteering and Giving \(and Vice Versa\)\*](#) (2024).

With the assistance of Hattaway Communications, the Commission held a series of focus groups with everyday givers and volunteers, both current and lapsed, conducted a nationally representative survey of Americans on giving and volunteering, and conducted a media scan about the kinds of conversations about giving, volunteering, and generosity that gain traction in the media. Hattaway published insights gleaned from those sources in the report [\*How and Why We Give: Research Insights on the Aspirations and Motivations That Inspire People to Give and Volunteer\*](#) (2023). More details on this research can be found later in the final report.

Guided by its task forces, the Generosity Commission began a process in which it developed nine recommendations to address the declines in giving and volunteering rates. The recommendations, which are divided into four categories (research, culture, practice, and policy), are as follows:

- 1. Increase the depth and breadth of data on giving and volunteering**
- 2. Close the generosity evidence-to-practice gap**
- 3. Encourage public figures and leaders in a broad range of fields to speak openly about how they give and volunteer, and how they have benefited from others' giving and volunteering**
- 4. Take youth seriously as givers and volunteers**
- 5. Utilize all of philanthropy's resources, tangible and intangible, in support of everyday giving and volunteering**
- 6. Support community foundations to take a leading role in encouraging giving and volunteering**
- 7. Reinforce the leadership role of businesses, as conveners of employees, to encourage their volunteerism and giving**
- 8. Increase the availability of the charitable contribution tax deduction**
- 9. Sufficiently fund the IRS Exempt Organizations division and state charity regulators and simplify regulatory compliance**

The recommendations the Commission offers in this report are not meant to be comprehensive, nor is the report meant to serve as the last word on the topic. Rather, the report is offered as an effort to spark a broader national conversation, as an "open" document that honors the dynamic period of cultural, social, and economic change that we now inhabit, and as the initiation of an open conversation to bring together diverse perspectives that share a common commitment to the promotion of generosity.

# WHY EVERYDAY GIVING AND VOLUNTEERING MATTER: THE MISSION OF THE GENEROSITY COMMISSION

**Pause and give yourself a moment. Think about the institutions, organizations, networks, and associations that you care most about, that make our communities and our world more decent, more humane, healthier, more beautiful.** Soup kitchens and hospitals. Museums and after-school programs. Colleges and universities. Animal shelters and international global health charities. Houses of worship, organizations advocating for a nearly infinite range of causes, theaters, think tanks, informal neighborhood groups, and so many others. Then consider how much they rely on the generosity of those who value them. Think about the manifold ways these particular expressions of generosity take shape in our own lives. We drop coins in the church collection plate or in the Salvation Army kettle. We get involved in the local PTA or mentor struggling youth. We give blood. We lend a hand to a neighbor in need. We use Venmo and GoFundMe to support a stranger struggling with medical expenses. We participate in mutual aid networks and support groups seeking to advance societal change.

*Generosity* is not a term often relied upon by academic researchers, who tend to favor the more clinical “altruism” or “prosocial” behavior. In all its warm-blooded dynamism, the term resists the sort of pin-it-to-the-wall precision that can facilitate scholarly inquiry. But it’s one that this Commission has embraced. It is possible, of course, to formulate a working definition; one offered

**“Generosity is more than just giving; it’s giving and doing more than is expected.”**

Heather Templeton Dill

President, John Templeton Foundation, Generosity Commission Member



by the [University of Notre Dame's Science of Generosity Project](#), for instance, is "the virtue of giving good things to others freely and abundantly." Others might be proposed as well. Yet, no matter the definition adopted, we can all appreciate that traditions of generosity offer a deep source of meaning and mutual support in our lives. They nurture the shoots of security, opportunity, and equity in every community across the United States and support a vibrant nonprofit sector that is unique in the world. **At a time of growing division, generosity is one of the strongest values we share across ideologies and identities, and a consistent way we can see the best in each other.**

Yet if generosity has been a constant in the life of this nation, the ways it has been expressed have always been in flux. There are moments when that change is especially pronounced, when the landscape of generosity seems to be shifting, even as familiar landmarks remain. This is one of those moments. Multiple surveys have shown that over the last 20 years, the proportion of Americans who give to and volunteer with nonprofit organizations has declined significantly. At the same time, over that period, Americans have adopted new forms of giving and volunteering, using web-based platforms and cash apps, for instance; many have also come to embrace practices with deep historical roots, such as mutual aid and giving circles.

It was in the face of those changes that The Giving Institute established the Generosity Commission, launched in 2021. Co-chaired by Mike Gianoni, the president and CEO of Blackbaud, and Jane Wales, vice president of the Aspen Institute, the Generosity Commission's purpose is not only to celebrate and support everyday givers and volunteers in the United States but also to illuminate the role these social actors play in our society and to recommend actions that could be taken by policymakers, business leaders, foundation officers, and nonprofit innovators to encourage their participation and contribute to growing their numbers. This mission has meant holding up generosity as a value that can unite Americans while also recognizing that its expression varies widely across different communities, and that those expressions often reflect significant differences among demographic and generational cohorts. It has meant seeking ways to reverse the decline in the proportion of Americans who give to and volunteer with nonprofit organizations, while celebrating and pushing to deepen the data available on other modes of giving and volunteering directed outside such organizations, such as giving circles, crowdfunding, and mutual aid. Above all, the Commission is dedicated to promoting a response to the changing landscape of American generosity that does justice to its diversity, vitality, and import to civic life.

**"The Commission's work is not only about giving, but how we work together in America."**

Ted Grossnickle

Senior Consultant and Founder, Johnson Grossnickle + Associates  
Chair, Generosity Commission Working Group



# Marking the decline of donors and volunteers

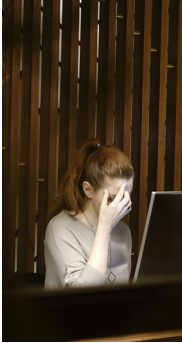
**The decline in giving and volunteering rates over the last decades, in the face of large-scale increases in aggregate dollars and hours donated, represents one of the most significant trends reshaping civil society in the United States.** It reflects important social, economic, and demographic changes—from how we work and learn to how we worship, engage civically, and communicate with each other.

As outlined in greater detail in the landscape analysis of generosity that follows this introduction, the decline shows up in multiple datasets and surveys of Americans. For much of the 20th century, donating money to nonprofit organizations was an activity taken up by most Americans—as close to a widely shared norm as one gets in a country of such patchwork traditions and cultures. It became one of the most widely cited indicators of, and often a proxy for, generosity more broadly understood. **But over the last two decades, and especially after the Great Recession of 2008–2009, millions of households dropped out of the ranks of nonprofit donors and volunteers.** According to the Philanthropy Panel Study (the philanthropy module of the Panel Study of Income Dynamics), which is “the only existing longitudinal dataset on philanthropy based on a nationally representative sample of U.S. households,” the share of U.S. households reporting donating to nonprofit organizations fell from 65.4% in 2008 to 53% in 2016. Then, in 2018, the latest year for which we have figures, the proportion dropped under 50% for the first time, to 49.6%.

Over the last several decades, existing data suggests that there has also been a decline in the share of Americans who report volunteering with nonprofit organizations, although it’s a less precipitous one. The September 11, 2001, terror attacks brought on a surge of volunteering, with the volunteer rate, based on data from the Current Population Survey conducted by the Census Bureau and Bureau of Labor Statistics, reaching a four-decade high of 28.8% through the years 2003 to 2005. From that peak, a modest decline was noticeable by 2006, though the volunteer rate remained steady during the Great Recession—unlike the donation rate. But after the Recession, it began to drop

**“Trends in generosity and giving may appear tied to wealth but instead are reflective of a deeper sense of commitment to civil society and social connection.”**

Marla Blow  
President and COO Skoll Foundation, Generosity Commission Member



again, and by 2015 it had reached a 15-year low of 24.9%. And although the survey questions used to track volunteering changed in 2017, making direct comparisons challenging, existing evidence suggests that the decline has accelerated in recent years.

These are certainly concerning trendlines. But they do not tell the entire story of the state of American generosity—far from it. **For giving to and volunteering with nonprofit organizations represent merely one feature of a vast landscape of generosity, whose variety has only deepened in recent decades.** This expansion certainly applies to large-scale giving, with philanthropic foundations that once dominated the landscape now sharing space with a range of new grantmaking institutions, such as limited-liability companies, donor-advised funds, donor collaboratives, and 501(c)(4) social-welfare organizations.

Even more significant to the Commission’s purposes, the expansion applies across all wealth and income levels—for the broad category we refer to as “everyday” giving and volunteering. To call these actions “everyday” is not to diminish their extraordinary nature but to stress that they emanate from all Americans and encompass contributions of all sizes and natures. Some of these modes of giving have been around for millennia: handing money to a needy individual while passing them on the street, dropping a few coins into the church plate, or lending a hand to a neighbor or friend. Others represent more novel forms of activity. The rise and widespread dissemination of the internet and digital payment systems have allowed for the development of crowdfunding and cash apps, which can facilitate peer-to-peer giving for charitable purpose. GoFundMe, now the world’s largest charitable crowdfunding platform, reports that it has raised some \$30 billion in donations to individuals and nonprofits since its founding in 2010; in 2023, 30 million people gave and received help on the platform, with the most common donation on the platform being \$50. With a swipe on a smartphone, you can now Venmo or PayPal an individual thousands of miles away, whose needs have been made immediate and proximate through social media. There are more opportunities than ever to give, by rounding up a payment at the grocery store or at the end of a ride share; and there are myriad ways to support causes—by signing an online petition or practicing “conscious consumption,” for instance—that can complement formal volunteering with charitable and nonprofit organizations. While crowdsourcing platforms have not matched the online giving on platforms dedicated to nonprofit fundraising, they are rapidly growing.

**“Generosity is an expression of what is best in the American spirit—the common pursuit of the nation’s well-being.”**

Commissioner Kenneth G. Hodder  
National Commander, The Salvation Army  
Generosity Commission Member

**“I think [generosity] is almost like a muscle. You want to keep exercising, so no matter whether it’s a small amount or a big amount, you just want to keep doing it. That way it continues as part of your life.”**

Cornelius  
35–44, Georgia  
Focus Group Participant



There is plenty of anecdotal evidence for the growth of these alternative modes of giving and volunteering, and survey data suggests they are more often favored by younger age cohorts. Yet many of these expressions of generosity do not lend themselves easily to precise measurement—or have not yet been as closely tracked as monetary giving to and volunteering with nonprofit organizations. That is in part because many of the main platforms that now channel such gifts lack the reporting requirements imposed on tax-exempt and tax-deductible nonprofits. So we do not yet have a clear sense of the full scale of that growth—or how it might be related to the decline in formal giving and volunteering rates. The Generosity Commission, as one of its key recommendations, encourages further efforts to track and analyze all giving behaviors, including those made outside registered charities. More independent research and data are needed to learn what percentage of giving on crowdsourcing platforms are in support of nonprofits, serve a charitable or prosocial purpose but are not intended for a nonprofit, or are in the nature of a purely private gift. Yet even with incomplete data, we can appreciate the significance of the key underlying dynamics of decline in some domains of giving and volunteering and expansion in others.

**The COVID-19 pandemic perpetuated and even intensified these dynamics.** It is true that there was an initial surge of giving to nonprofits in the early months of the pandemic, especially of small gifts, and an increase in donors as well, which represented a momentary reversal of the declining charitable participation rate. But by the first quarter of 2021, the trendline of decline had re-established itself. In fact, according to GivingTuesday’s Data Commons, there were fewer donors in 2021 than there were in 2019. Similarly, according to [AmeriCorps](#), the federal agency for national service and volunteerism, “the *formal* volunteering rate dropped seven percentage points—from 30% in 2019 to 23% in 2021,” the steepest drop since they began collecting the data in 2002. If some of the decline represented a continuation of pre-existing trends, the pandemic certainly accelerated them, as public health considerations forced many nonprofits to suspend in-person events, services, and programming, and to turn away volunteers who had worked on site in the pre-COVID days. Virtual volunteering replaced some, but not all, of these opportunities, and many volunteers

**“As is true for many other communities, the wellspring of African American resilience is a tradition of generosity—from the food provided to grieving families at a funeral repast, to the fundraising and volunteering of black fraternities and sororities, to the giving circles and donor advised funds. More research is needed to understand how these patterns of giving are being reinforced or disrupted through societal change.”**

Cecilia Conrad

Senior Advisor, Collaborative Philanthropy and Fellows, CEO of Lever for Change, The John D. and Catherine T. MacArthur Foundation  
Generosity Commission Member

did not return after nonprofits re-opened their doors. As the [Washington Post](#) recently reported, “Even as the need for help has increased, the number of Americans who formally volunteer has continued to decline.”

But that modifier “formally” is worth attending to. It delineates the limits of the narrative of flagging generosity during the pandemic. Outside of nonprofit organizations, a different story took shape, as many turned to informal means of helping neighbors, friends, and even strangers. **The pandemic brought increased attention to modes of generosity with deep roots within indigenous and immigrant communities and communities of color, such as mutual aid networks.** Some new mutual aid networks formed, and existing ones expanded, to help the housebound by offering child care, picking up groceries and medicines, providing rides to get the COVID-19 vaccine, and undertaking minor household chores and repairs when tradespeople suspended house calls. The surge of less formal modes of giving and volunteering during the pandemic fed into and was in turn fueled by a wave of activism against police violence that crested after the killing of George Floyd. Individuals contributed to (unincorporated) bail funds, sent money via cash apps to activists, contributed to and participated in mutual aid networks, marched and protested. **Many of these responses would not have been registered by the most commonly cited metrics of giving and volunteering, which focus on nonprofit organizations, and so amplified questions about which actions, and which communities, get counted—and which get left out.**



# Why the Drop in Donors and Volunteers Matters

Those questions of “what counts” in giving and volunteering are of real civic import, and the Generosity Commission has grappled with them. Doing so has required taking full account of the broader landscape of American generosity, but that has not entailed minimizing the troubling trendlines within the nonprofit sector.

There are reasons why the decline in donors to and volunteers with nonprofit organizations over the last two decades has not, until recently, generated as much attention as the trend warrants. Its import has been obscured by the fact that, for much of the period, aggregate giving totals increased year over year, a trend sometimes referred to as “dollars up, donors down.” (Similar trends held with respect to more volunteering hours coming from a smaller pool of volunteers.)

Dollars being up is a good thing, and one that we should not take for granted, especially considering it was not the case in 2022 (in real dollars) or in 2023 (in inflation adjusted dollars). According to the authoritative tally from Giving USA 2024: The Annual Report on Philanthropy for the Year 2023, total dollars given to charitable and nonprofit organizations declined by 1.1 percent from 2021 to 2022 (and 8.4 percent in inflation-adjusted dollars), and only increased by 1.9 percent (and declined by 2.1 percent in inflation-adjusted dollars) in 2023. 2022 marked just the fourth time that there has been a decline in real dollars since 1983 (while 2023 was the eleventh time that total charitable giving declined, adjusted for inflation).

But even if the decline in dollars turns out to be a momentary trend, we should still be troubled by the decline in the proportion of Americans giving and volunteering. That concern stems from one key consideration in assessments of the state of charitable giving and volunteering. There are, of course, several criteria that are often emphasized in public discourse. The most prominent involves the “how much” question, as in total aggregate dollars or hours. Another relates to directionality and purpose—what causes are being donated to or served (and which are being neglected)? There is the related issue of impact—the “so what” question of the ultimate good that is achieved by those donations or service.

*A broad base of participation in giving and volunteering is itself a social good that should be pursued and promoted.*

These are all worthy considerations, although they are not the Commission's focus. Instead, it has trained its attention on a set of different but related questions: who gives and who volunteers, and, more precisely, how many give and how many volunteer? That focus is staked to the belief that a broad base of participation in giving and volunteering is itself a social good that should be pursued and promoted.

Why is this the case? **First, giving and volunteering are crucial means by which Americans create and participate in a pluralistic civil society, the associational space between the government and the marketplace.** As much as voting or protesting, giving and volunteering are expressive acts of civic significance, ensuring that individuals' views about what matters are reflected in the world. The more individuals who give and volunteer and the wider and more diverse the base of giving and volunteering, the greater and deeper will be that pluralism, so that American civil society will reflect a broad range of organizations, viewpoints, interests, and perspectives. Our communities are stronger, our cities, states, and country are stronger, when individuals harness their divergent interests, commitments, and beliefs, in all their particularity, toward their understanding of the public good. Giving and volunteering are vital instruments in doing so.

**Another reason to encourage a broad base of giving and volunteering is that those actions also help to solidify civic engagement more generally.** Some giving, of course, is purely transactional, completed with a click and a moment's thought. But going back as far as the French nobleman Alexis de Tocqueville's observations in the 1830s, there has long been a belief that voluntary associations can serve as schools of democracy in which we learn how to work together toward a common mission and purpose (although there are also forms of associational activity that can be threats to democratic norms and institutions). Giving to and certainly volunteering with an organization can be important steps in participating in its workings. They can also affirm the commitment to civic responsibility more generally, to working together toward some larger purpose. Indeed, in [research commissioned](#) by the Generosity Commission, Nathan Dietz of the University of Maryland's Do Good Institute has found that volunteering and giving in the recent past appear to increase the likelihood that adults will vote in national elections.

**"I want to show I care. And I care about not only the people that live here now, but the people who are going to live in the community in the future."**

Bakari  
31-35, Maryland  
Focus Group Participant

**Even more than this connection to the practices of civic engagement, giving and volunteering can both reflect and foster elements of social connectedness.** This is an urgently needed contribution. Surgeon General Vivek Murthy has recently warned that we are in the midst of an [“epidemic of loneliness and isolation”](#) constituting a public health crisis of social disconnection. Murthy has cautioned that the “mortality impact of being socially disconnected is similar to that caused by smoking up to 15 cigarettes a day.” This increase in social disconnection may be in part responsible for declines in formal charitable and volunteering participation.



But it is also possible that the reverse is true as well: that declining rates of giving and volunteering have amplified social disconnection. And if that is the case, increasing rates of giving and volunteering can be one means of deepening social connectedness, of binding individuals together in common purpose. This is most obviously the case with volunteering, and in particular with the provision of mutual aid. Even in its virtual forms, volunteering provides opportunities for personal interaction—with those served, with fellow volunteers, and with those managing them. Giving too can deepen social connection. This might not be immediately obvious, especially since giving is often presented as the quintessential act of individual agency over one’s resources. But charitable giving can exhibit strong collective and social dimensions as well, both with respect to the community and solidarity that contributing to a shared cause can engender in the donor, and in the deliberations that lead to the gift, which can be done formally (as within giving circles) or informally (as an outgrowth of a conversation with a friend or family member). And this sense of social connection can feed on itself. In fact, Dietz has determined that giving in the previous year increases the likelihood of joining one or more community groups or organizations by nearly 10 percentage points; volunteering in the previous year increases the likelihood even more, by 24.4 percentage points.

**“The U.S. government provides such a scant social safety net that there would be even more economic disparity without nonprofits of all structures lovingly and creatively filling in the gaps.”**

Valerie Rockefeller  
Board Chair, Rockefeller Philanthropy Advisors  
Generosity Commission Member

*When the donor pool shrinks, smaller, local organizations—those meeting the needs of communities across the country—lose out most of all.*

Relatedly, there is extensive evidence that giving and volunteering is good for you—with respect to both physical and mental health. Studies have shown that giving and volunteering are associated with living longer, greater subjective well-being and happiness, healthier relationships, and fewer psychological problems. And this is not just a phenomenon that has been documented in the United States or in Western nations—the relationship between generosity and positive physical and mental health seems to be a universal one. It is true that there is also evidence that mentally and physically healthier people are more likely to give and to volunteer, but much of the research does point to a causal relationship linking generosity to health—including identifying the potential underlying biological [mechanisms](#).

None of this should be surprising. As humans, we have a fundamental need to give and to receive, to serve and be in solidarity with others.

## The Importance of Giving to and Volunteering with Nonprofit Organizations

At such a level of generality, these arguments highlight why we should care about a decline in giving and volunteering broadly conceived. But the Commission has focused its inquiry on the decline in everyday giving to and volunteering with nonprofit organizations. It believes this more specific dynamic demands increased attention—and should cause some alarm. After all, it is possible to celebrate an expansive understanding of giving and volunteering in all their forms while also recognizing that the decline of donors to and volunteers with nonprofits has had, and will continue to have, dire consequences.

**Why does giving to and volunteering with nonprofits matter? Because nonprofit organizations are, and have been for at least a century, the bedrock of American civil society, providing important services and public goods that the government and the market have not provided or will not provide.** There are more than 1.7 million nonprofits in the United States today. The best known and wealthiest are large institutions, with a national or international reach—major research universities and hospitals, for instance. But the vast majority are much smaller; some [88% of nonprofits](#) have a budget of less than \$500,000. And these smaller nonprofits rely considerably more on individual contributions (as opposed to support from foundations or corporations)



than do larger nonprofits. They are also more reliant on smaller donations from everyday donors than larger institutions that often have the development staff capacity to attract major donations. Given that most nonprofits are working with exceedingly thin financial margins—according to the [Nonprofit Finance Fund’s 2022 State of the Sector Survey](#), 45% of nonprofits don’t have any operating reserves—any drop in charitable revenue could force organizations to make cuts to programs or staffs. That likely would mean that some who are hungry will not be fed, plays will not be performed, students will not be tutored, research will not be produced, causes will not be championed, and all sorts of other work that might have been accomplished, given greater resources, will go undone.

**A wide donor base is important for a healthy, pluralistic nonprofit sector.** But the “dollars up, donors down” trend represents an arrangement in which, even if more financial resources are available for nonprofits in the aggregate, an increasingly smaller cohort of donors and volunteers have their views represented through the organizations and associations that they favor with their dollars (or their service). Recent research has shown that the decline in donors is concentrated among Americans at the lowest income levels or wealth strata. We also know that the giving preferences of high-net-worth donors skew more toward higher education and medical research and less toward religion than those of small-dollar donors, and that they tend to favor the largest, wealthiest institutions. When the donor pool shrinks, smaller, local organizations—those meeting the needs of communities across the country—lose out most of all.

Similarly, the decline in volunteers has taken a significant toll on those who work for nonprofits, and thus on the missions of those organizations. Soup kitchens now must make do with fewer volunteers to help in the kitchen, for instance, even as they face rising food costs and increased demand. “Not having enough people in the kitchen to prepare everything and get it ready for our guests puts a lot of strain on the chefs and the other volunteers,” a volunteer chef who works at a local charity recently told [The Washington Post](#).

It is possible that informal modes of giving and volunteering will fill some of these needs. But for the most part, they can at best complement—not fully substitute for—a robust, pluralistic nonprofit sector. If there was any



doubt, nonprofits proved their worth during the pandemic, providing a vital lifeline for countless Americans, even as informal networks of generosity sprouted up as well. Nonprofits can more easily achieve the organizational continuity and longevity that is essential for community resilience. The nonprofit sector also operates under a system of regulations governing transparency and accountability. It is by no means perfect, but when giving and volunteering are done outside the nonprofit sector, they are also done outside that system. Sometimes that is precisely the point: some find special value in giving and volunteering that are free of any entanglement with government bureaucracy. But giving and volunteering directed through channels that circumvent the nonprofit sector carry a risk that the activities are not subjected to formalized public oversight.

By encouraging a broad base of giving and volunteering, the Commission hopes to ensure that an equally broad base of nonprofit organizations will have the resources they need to do their vital work.

## The Commission's Research and Learning

**One of the first steps the Generosity Commission took to meet that objective, even before its formal launch, was to support the initiation of several research projects.** The Commission believed that determining how best to address the decline in donors and volunteers required understanding more about the causes that underlay those trends. Economic precarity was clearly paramount among them, but there are others as well, including the declining trust in institutions, the advent of the internet and related technological transformations, demographic shifts, changes in the workplace, and the aftereffects of the COVID-19 pandemic. The Commission was also interested to learn more about whether certain forms of giving, especially giving outside the formal bounds of the nonprofit sector (to crowdfunding sites or political candidates, for instance), might be displacing or “crowding out” giving to nonprofits (for more on this question, see the landscape analysis that follows).

The Commission appreciated the major role that changes in religious affiliation and practice have played in shaping the ways Americans give and volunteer—or more recently, have chosen not to do so. Out of that focus, it created a Faith and Giving Task Force—among the four it established to assist in its work (the others dealt with Communications, Research, and Policy). In the recommendations made to the Commission, the Faith and Giving Task Force wrote, “while researchers have long recognized the important role that faith plays as a key predictor of giving behaviors, far too often faith is overlooked in our focused attention on charitable giving.” The Commission made sure this was not the case in its own work; a focus on faith, and the myriad ways it is expressed, was a defining feature of the Commission's approach to its mission.

As part of its work, the Generosity Commission took expert testimony from more than three dozen scholars and practitioners. The Commission learned an enormous amount from those individuals. It also listened to a number of individuals engaged in various communities of color to learn about giving and volunteering trends in these communities. But when surveying the broader landscape of American generosity, the Commission also quickly recognized how much still was unknown. Most significantly, there is a lack of data on giving and volunteering unmediated by nonprofits. Efforts have now begun to remedy this deficiency; GivingTuesday, for instance, has recently constructed a Data Commons, involving a remarkable coalition of data aggregators, commercial payment platforms, and philanthropic and nonprofit leaders working to capture data on gifts made for charitable purposes but not to or through registered charities. This is an important collaborative undertaking, and among the Commission's recommendations is that this effort and similar ones be joined, supported, and accelerated.



**Ultimately, the research that the Commission supported sought to advance a few key objectives:**

- Better understand the nature and causes of the shifts in generosity that have occurred in the recent past (with a particular emphasis on the COVID-19 pandemic), specifically the decline in donors to and volunteers with nonprofit organizations, and identify ways of potentially reversing that decline.
- Support the expansion of research and data collection efforts on generosity beyond monetary giving to and volunteering with nonprofit organizations, and support research on giving and volunteering practices that reflects the full diversity of the American public.
- Learn more about the civic impacts of giving and volunteering, specifically their relationship to civic engagement and social connection.

**With those goals in mind, the Commission funded the following research studies, which are outlined in fuller detail later in this report:**

**[How We Give Now: Conversations Across the United States](#)** (2020). Conducted by a team of researchers at the Stanford Center on Philanthropy and Civil Society, and led by philanthropy scholar Lucy Bernholz, this research sought to improve our understanding of the different ways that people give their time, money, and other resources, reinforcing the breadth and scope of generosity in the U.S. across a broad range of communities. Informed by 33 facilitated group discussions held in 15 states and the District of Columbia, the research illuminated the generosity behaviors that reach far beyond the kinds of activities that are officially counted or incentivized in the U.S.—most notably tax-exempt donations to charitable organizations—and provided the foundation for Bernholz’s 2021 book, *[How We Give Now: A Philanthropic Guide for the Rest of Us](#)*.

**[Nonprofit Trends and Impact Study](#)** (2021). This study, produced by the Urban Institute and based on research conducted by a team from the Urban Institute, George Mason University, American University, and the Georgia Institute of Technology, examined trends in donations to community-based and social service organizations across the U.S. and provided an understanding of the impact of the pandemic on these institutions. The study revealed that in 2020, donations fell for 42% of small organizations and for 29% of large organizations across all types of nonprofits. It represents findings from the first-year survey of the Nonprofit Data Panel Project, the first nationally representative, ongoing panel study of nonprofits, which will analyze long-term effects of trends in the nonprofit sector through annual surveys.

**[Generosity Trends and Impacts: Before and During the COVID-19 Pandemic in the USA](#)** (2022). This study, from the University of Pennsylvania’s School of Social Policy & Practice, tracks the generous behaviors of U.S. adults before and during the COVID-19 pandemic, including formal giving and volunteering through nonprofit charitable organizations, informal giving and volunteering that are not mediated by those organizations, such as helping a neighbor or giving money for a special need, and other pro-social behavior, such as donating blood or engaging in political advocacy. Among other findings, the report showed that the total number of donors fell during the pandemic, but that the average donation amount rose by over 200%, and that informal giving and volunteering rates remained stable during that period.

**[Understanding Generosity: A Look at What Influences Volunteering and Giving in the United States](#)** (2023). The first of two research reports from the University of Maryland’s Do Good Institute, it explores the decline in the volunteer and giving rates through the lens of micro-level influences (individual, family, and household characteristics) and macro-level influences (state- and metropolitan-level characteristics). A second report, **[Social Connectedness and Generosity: A Look at How Associational Life and Social Connections Influence Volunteering and Giving \(and Vice](#)**

[Versa](#)) (2024), adds meso-level variables (influences of groups, organizations, and social networks) to the analysis to examine the social determinants of generosity, and explores the relationship between different types of civic behavior. Most notably, this report found that group membership significantly influenced giving and volunteering behavior, and giving and volunteering increase the likelihood of voting in national elections.

While the Commission learned much through research and testimony, it gained special insights from listening to everyday givers and volunteers and those they serve and support. With the assistance of Hattaway Communications, the Commission conducted a series of focus groups with everyday givers and volunteers, both current and lapsed; a nationally representative survey of Americans on giving and volunteering; and a media scan about the kinds of conversations on giving, volunteering, and generosity that gain traction in the media. Hattaway published insights gleaned from these sources in a report, [How and Why We Give: Research Insights on the Aspirations and Motivations That Inspire People to Give and Volunteer](#) (2023).

The survey results suggest that most people identify as generous and do not believe there is a right or a wrong way for people to practice generosity. They also expressed that generosity could be exhibited by everyone and could be shown to everyone, not only those who are traditionally considered to be in need. While everyday givers describe generosity as boundless, they perceive giving and volunteering to be resource dependent. In other words, while those interviewed celebrated that anyone can choose to be generous at any time, they appreciated that people might make financial contributions or volunteer only when they have the resources to do so. These sentiments were echoed in the focus groups the Commission conducted: People wanted to give and thought it should be a priority, but they felt hindered by time, money, and a general feeling of helplessness. They also expressed a desire for control over when and how to fit volunteering into their lives, and frustration that this often isn't possible with the volunteer opportunities they find. They felt strongly that their own generosity matters and emphasized the importance of ensuring that everyday giving and volunteering isn't overshadowed by reports of large-scale philanthropic donations or spectacular acts of service.

# Recommendations

Guided by its task forces, the Generosity Commission then began a process in which it developed nine recommendations to address the declines in giving and volunteering rates; the recommendations can be found later in this report.

The recommendations were divided into four categories: research, culture, practice, and policy. As a whole they are directed to a broad audience, but several are aimed in specific directions: at leaders of nonprofits, at funders, at researchers, at policymakers, and at business leaders. The recommendations are outlined briefly below.

## Research

The Generosity Commission calls for more timely, comprehensive data on all forms of giving and volunteering in the United States, to gain a fuller understanding of the broad ecosystem of generosity. This means a particular focus on data and analysis on giving and volunteering beyond that done to and through nonprofit organizations. The Commission also calls for additional research about the connections between faith and giving, for continued support for experimental research on giving and volunteering, and for improvements in the quality and access of public data related to giving and volunteering.

The Commission urges funders to support this research as well as research on effective fundraising practices, and urges researchers and nonprofits to work together to make sure it is widely disseminated and targeted to the needs of practitioners, in order to close the “Generosity Evidence-to-Practice” gap.

## Culture

The Commission stresses the need to make sure that generosity, particularly giving and volunteering, has a visible place within popular culture and public discourse commensurate to its importance to our nation’s civic health. This requires producing and promoting more narratives that uphold the contributions of nonprofits in the lives of Americans, to increase the public’s familiarity with and trust in them. It also requires encouraging more public figures in a broad range of fields—including arts, religion, and sports—to speak openly about how they give and volunteer, and how they have benefited from others’ giving and volunteering. The Generosity Commission also calls for a greater focus on youth in narratives and public conversations about generosity, giving, and volunteering.

**“Generosity makes [the world] feel safer. It shows you people you can depend on.”**

Rachel  
36–40, Florida  
Focus Group Participant

### Practice

The Generosity Commission offers specific recommendations for fundraisers, philanthropic funders, and nonprofit and business leaders, to promote a wider base of giving and volunteering. The Commission calls for greater philanthropic investment in fundraising capacity, so that fundraising can be conducted across as broad and diverse a range of communities as possible. This means investing in the fundraising capacity of smaller organizations, in organizations that serve communities of color and that are led by people of color, and in the potential of everyday donors and volunteers. Funders should invest in support staff for volunteers as well, and should consider funding outside the formal nonprofit sector, to further bolster the enabling environment for generosity (although it is especially important to do so with respect for the autonomy of the recipient organization). Beyond monetary contributions, funders can also utilize their networks and public voices to support expanding the base of donors and volunteers.

The Commission has highlighted an important role for community foundations in promoting giving and volunteering, and for employers, who can help bolster the workplace as a locus and incubator for generosity. The Commission believes that businesses of all sizes, not just larger firms with more resources for subsidizing employee generosity, should embrace this role. The Generosity Commission identifies several ways that employers can strengthen workplace volunteering opportunities, as with a volunteer grant program that would provide grants for a certain number of hours volunteered by employees to their favorite organizations, and workplace giving opportunities, as with matching gift programs that enable employees to match gifts to their preferred organizations.

### Policy

The Generosity Commission has not endorsed specific legislation, but it does encourage policies at the local, state, and federal levels that will promote greater participation in giving and volunteering. More generally, the Commission seeks to elevate increasing the number of donors and volunteers as a key priority in policymaking. The Commission highlights several ways to do so, such as by adopting legislation that increases the number of taxpayers who can receive tax benefits from charitable contributions, as with a universal “above the line” charitable tax deduction.

The Commission also encourages adopting public policies that would increase trust in the nonprofit sector, which has been shown to be a key factor in leading individuals to give. Since one important component of bolstered trust in nonprofits is securing effective regulation and enforcement, the Commission urges Congress and the states to fully fund the IRS Exempt Organizations division and state charity offices. Doing so will allow staff to adequately support the nonprofit sector, the funding for nonpartisan investigations, and the technological innovations that can simplify compliance and enforcement.

## Sparking a National Conversation

The recommendations that the Commission offers in this report are not meant to be comprehensive, nor is the report meant to serve as the last word on the topic. Rather it is offered as an effort to spark a broader national conversation, an open document that honors the dynamic period of cultural, social, and economic change that we now inhabit.

The Commission hopes this conversation can fill the space between reticence—as many individuals are still uncomfortable talking about giving and volunteering—and gauzy abstraction—with others satisfied to talk about generosity as a timeless, tireless virtue but not grappling with how its expression might be changing in today's world, and why those changes matter. One way we can show that we do not take generosity for granted is by elevating it as a topic in public discourse and civic life.

Ultimately, then, the Commission's hope is that our report becomes a living document, revised and updated by everyday givers and volunteers in their own voices, based on their own experiences and reflecting their own motivations and aspirations. These voices can help us all understand more about the ways in which giving and volunteering practices are changing, which changes we want to encourage and lean into, and which we seek to counter, in order to inspire greater participation by Americans of all ages, genders, races, cultures, religions, and means. **Indeed, such an open conversation, bringing together diverse perspectives that share a common commitment to the promotion of generosity, can itself serve as an inspiration. It can do justice to the best in us, that which is the wellspring of generosity.**



# THE SHIFTING LANDSCAPE OF AMERICAN GENEROSITY

Benjamin Soskis, Urban Institute

Over the last century, surveys of the landscape of American generosity have been dominated by a single feature: the longstanding year-over-year increase in the aggregate dollars Americans have given to tax-deductible nonprofit organizations. **“For as long as records have been kept,” noted sociologist Robert Putnam in 2000, “total giving in current dollars has risen steadily.”**<sup>1</sup> Nearly a quarter century later, the statement still largely holds. According to the latest accounting from Giving USA (as of this writing), Americans gave \$557 billion to charity in 2023, more than a third more in inflation-adjusted dollars than when Putnam made his pronouncement.<sup>2</sup>

There has long been something reassuring about the steady, seemingly inevitable ascent of that slope. Directing one’s attention toward the statistical summit could confirm notions of American charitable exceptionalism.

**In 2022, though, the view from the top began to look different, with the total amount raised representing a decline of 8.4% from the year before in inflation-adjusted dollars; in 2023, total giving fell by another 2.1%.** Yet even before 2022 was pegged as “one of the worst years in philanthropy history,” in the words of *The Chronicle of Philanthropy*, it was already clear that



*Another feature has come to rival the upward slope of total dollars donated to nonprofits: the gradual downward slope of the proportion of Americans who donate to or volunteer with them.*

the landscape of American generosity was in fact more varied, and perhaps less welcoming, than a vista of steadily rising annual totals would suggest.<sup>3</sup> For one, the upward slope of charitable giving is craggier than it might seem at first inspection, featuring multiple local peaks and valleys. When giving amounts are adjusted for inflation, for instance, total charitable giving has actually declined eleven times since 1983.<sup>4</sup> And even commentators who have marveled at the long-term growth in charitable giving have also acknowledged the apparent limits of the phenomenon. Total charitable giving as a percentage of U.S. GDP, and individual giving as a share of disposable personal income, have hovered around 2% for nearly half a century, never veering more than 0.3 percentage points higher or lower. In at least this respect, though Americans might have given more dollars one year than the years before, we are not becoming more generous.<sup>5</sup>

In fact, at higher resolution, such statistics can indicate not growth but decline. In his 2000 book, for instance, Putnam announced that “trends in American philanthropy relative to our resources are dismaying.” He noted that in the late 1990s Americans donated a smaller share of personal income to charity than they had at any time since the 1940s and that the proportion had been steadily falling since the 1960s. Similar observations have been made more recently. In 2022, individual giving was 1.7% of personal disposable income—matching its lowest point in the last four decades.<sup>6</sup>

**In other words, even as recent assessments of American generosity have been dominated by the sense of assurance produced by the top-line, aggregate giving totals, they have also contained undercurrents of apprehension.** In this light, the disappointing giving totals for 2022 (and, to a lesser extent, 2023) register less as a shock and more as a confirmation of persistent nagging anxieties. In fact, in recent surveys, another feature has come to rival the upward slope of total dollars donated to nonprofits: the gradual downward slope of the proportion of Americans who donate to or volunteer with them. This is not necessarily a new concern. Surveys in the 1980s and 1990s noted a decline in the proportion of American adults who reported making a contribution to charity in the last month; even before then, the influential Filer Commission (the Commission on Private Philanthropy and Public Needs), which conducted its research in the 1970s, was motivated by an aim to “broaden the base of philanthropy” and concerns that the base was shrinking.<sup>7</sup>

More recent household surveys, including one which offers a longitudinal perspective, have provided an even more rigorous analysis of American giving habits and have confirmed this decline.

**Taken alongside the increase in aggregate amounts donated (or total hours volunteered), this is sometimes referred to as the “dollars up, donors down” phenomenon.** Nathan Dietz and Robert T. Grimm, Jr. of the University of Maryland’s Do Good Institute describe it this way: “While the United States recently experienced record highs in total volunteer hours and charitable dollars given to community organizations, these seemingly positive numbers mask a troubling trend: fewer Americans are engaging in their community by volunteering and giving than in any time in the last two decades.”<sup>8</sup>

So, the landscape of American generosity is marked as much by decline as it is by increase. In recent years, surveyors of that landscape have begun to give as much attention to the former as to the latter. That perspective has dramatically reshaped contemporary assessments of the state of American generosity. Yet so too has another development: the increased willingness to expand the scope of the survey beyond monetary contributions to nonprofit organizations and direct more attention to informal modes of generosity, to giving to entities not registered with government agencies, and to all the many ways that people, either as individuals or as collectives, care for one another, their communities, and the causes they hold dear. The territory had always been there, but analysis of American giving and volunteering had rarely attended to what GivingTuesday has called “the whole generosity ecosystem.”<sup>9</sup>



Analysts’ newfound willingness to do so raises two questions that are central to this analysis—though neither is definitively answered by it. The first relates to the extent to which this shift in attention toward a broader generosity ecosystem reflects actual shifts in the practice of generosity. The second question touches on the relationship between the two coincident trends: declining participation in formal charitable giving and volunteering and shifts within the broader generosity ecosystem.

With respect to that second question, a number of possibilities have been offered, although they remain only that; as the Lilly Family School of Philanthropy explained in a 2021 report, “researchers do not yet have a full understanding of how the two trends are related.”<sup>10</sup> The strongest causal link asserted between declining charitable participation in one domain and expansion in another poses

a model of displacement. In this model, the decline in participation in giving to and volunteering with nonprofit organizations is caused by a countervailing increase in giving to and volunteering through unregistered entities, or direct giving to individuals, or other expressions of generosity outside the bounds of the nonprofit sector. But other causal arguments can be advanced as well, in part depending on whether there has in fact been a shift in practice, and not merely in public attention, toward informal and unregistered giving and volunteering. It is possible, for instance, that the causation runs in the other direction, with the decline in giving to nonprofits sparking compensatory interest in other expressions of generosity. Some have inverted the causal relationship entirely, arguing that it was the hyper-fixation on monetary gifts, and especially those from

wealthy donors, that precipitated the decline in everyday donors—and that the current attention being directed to such donors, as well as to informal expressions of generosity, represents a necessary corrective.<sup>11</sup>

**In any case, the increased focus on informal expressions of generosity has introduced a measure of indeterminacy into the study of generosity, since many of these less formalized ways of giving resist or complicate efforts to quantify, measure, or track them.**

Additionally, the growing popularity of private,

online platforms on which an increasing amount of giving now takes place means that much of the related data is in the hands of for-profit corporations with no legal or regulatory requirement to report aggregate giving data. Finally, the spread of many of the new instruments of generosity has helped to erode the clear conceptual and legal boundaries that had facilitated tracking (and often legitimized financial support) of gifts to nonprofit organizations. As scholar Lucy Bernholz has written, “Online giving has ... helped blur the lines between giving to nonprofits, for-profits, individuals, or politics as each of these options looks basically the same on a crowdfunding platform.”<sup>12</sup>

In the last few years, more researchers have sought to meet the challenge posed by these informal modes of generosity and to track and collect data on their growth and development; this chapter relies heavily on the fruits of those labors. Yet at the same time, surveying the more expansive generosity ecosystem will require becoming more comfortable in an uncertain terrain and embracing some elements of provisionality and imprecision in our understanding of giving and volunteering trends. This does not make the investigation any less urgent or its results any less consequential, but it does mean that findings will likely look significantly different from those that have come before.



**The following landscape analysis of the generosity ecosystem summarizes what we currently know about the decline in giving and volunteering rates, with a particular focus on the “dollars up, donors down” (or “volunteer hours up, number of volunteers down”) dynamic and how it was manifested during the COVID-19 pandemic.** The landscape analysis assesses the evidence base for this dynamic and examines why it is of concern to many within the charitable sector. It then outlines some of the most frequently cited explanations for the decline of donors and volunteers, including economic precarity and experience of the Great Recession especially, declining religiosity and institutional affiliation, reduced tax incentives for giving, declines in the public’s trust of institutions, increased social disconnection, and demographic shifts and generational succession. The final section of the analysis reviews the evidence behind another potential explanation: that giving to nonprofits has been displaced by other forms of giving and prosocial behavior, such as crowdfunding, person-to-person giving, community care, and political activism. The analysis finds that there is, as of now, no clear evidence of displacement beyond anecdotal accounts, and that more data is needed—especially longitudinal data—to arrive at any definitive conclusion about the relationship between various forms of giving and volunteering participation.

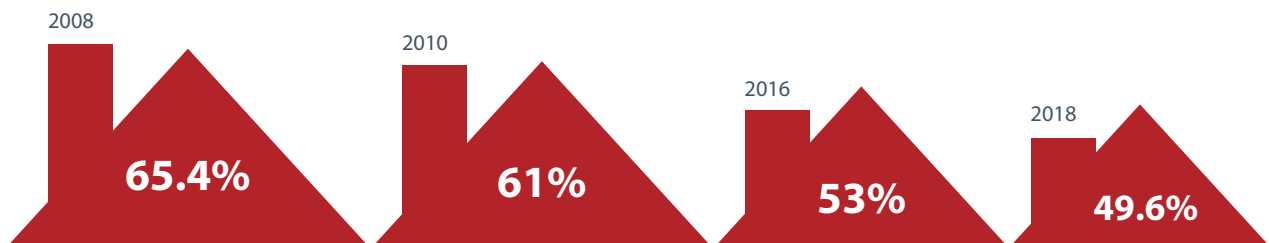
# Declining Donors

**As noted above, the most striking and remarked-upon trend-line to emerge from research on generosity over the last few decades has been the decline in the share of American households that report donating to charitable organizations.**

This decline has been detected, as a 2021 Lilly Family School of Philanthropy report points out, “across multiple datasets.” The most significant of these is the Philanthropy Panel Study (PPS), the philanthropy module of the Panel Study of Income Dynamics that was initiated in 2001 and is “the only existing longitudinal dataset on philanthropy based on a nationally representative sample of U.S. households.”<sup>13</sup> Since the PPS began tracking the figure, the share of U.S. households reporting donating to charity has fallen steadily from an initial level of 66.22% in 2000. The decline was at first modest—in 2008, the figure was 65.41%—but it grew more pronounced after the Great Recession (2008–2009), tumbling to 61% in 2010, 53% in 2016, and then crossing a major threshold in 2018, for the first time falling under the 50% mark to 49.6%.<sup>14</sup> Crossing this 50% milestone prompted a spate of anxious commentary, as if a presumed tenet of American exceptionalism, the widespread practice of giving to charitable organizations, could no longer be considered normative. David Brooks, in a 2022 New York Times [column](#), cited the figure as evidence that “America Is Falling Apart at the Seams.” As he wrote, “As Americans’ hostility toward one another seems to be growing, their care for one another seems to be falling.”<sup>15</sup>

Of course, as an objective marker, that 50% threshold should not be forced to bear excessive weight; after all, two of the three other major surveys that have tracked American giving habits over the last two decades record giving rates above half of all households.<sup>16</sup> And yet those two other surveys also show evidence of a decline, though not as precipitous as the one that distinguishes the PPS. As the Lilly Family School of Philanthropy details in its 2021 [report](#), in the General Social Survey administered by NORC at the University of Chicago, giving rates declined from 90% in 2002 to 85%

## Share of U.S. households reporting donating to nonprofit organizations



Source: [Philanthropy Panel Study](#)



in 2014, while in the Consumer Expenditures Survey collected by the Census Bureau for the Bureau of Labor Statistics, they declined from 45% in 2002 to 36% in 2018.<sup>17</sup> More recently, a decline has also been detected based on data compiled by the Fundraising Effectiveness Project, which shows that the number of donors dropped by 3.4% in 2023, after having dropped 10% in 2022 and 5.7% in 2021.<sup>18</sup>

**The research has also demonstrated that the decline in donor participation has been concentrated within a few demographics, especially those with “lower levels of education, income, and/or wealth.”**<sup>19</sup> Similarly, the Fundraising Effectiveness Project concludes that roughly 90% of the decline in donors it highlighted in 2022 were attributable to losses of donors of \$500 and below.<sup>20</sup> This drop-out dynamic has created an increasingly more stratified donor base, with the divide between those who give to nonprofits and those who do not widening. So while the average donation amount across all Americans has fallen over the last two decades, “likely driven by the increase in the percentage of American households who do not donate to charity,” those households that do donate are actually on average giving more.<sup>21</sup>

As cited above, this trend has sometimes been referred to as “dollars up, donors down.” Given the decline in aggregate giving totals in 2022 and the only modest growth in 2023<sup>22</sup>—that is, if dollars can no longer be reliably assumed to be heading “up”—that label may soon need to be retired or revised. Yet for now it captures an essential feature of the generosity landscape, because at that landscape’s heart is the fact that more and more giving, at least to nonprofit organizations, has been coming from a smaller pool of wealthy donors. Those donors had been largely responsible for much of the increase in recent years—until, in 2022, they weren’t.

**Indeed, top-heaviness, as the Institute for Policy Studies has termed it, has become a defining feature of contemporary philanthropic giving.**<sup>23</sup> More and more total dollars are coming from the largest gifts, which have themselves mushroomed in recent years. As economist Nicolas Duquette has written, “In 1960, 9.8% of potential donors gave half of all donations; by 2012, half of total giving came from just 1.8% of potential donors.” The concentration of charity contributions has risen over the last several decades even faster than the concentration of income or wealth.<sup>24</sup> This is by no means merely an American phenomenon. According to a 2024 [study](#) by Altrata, donors who are worth \$30 million or more gave some \$190 billion to philanthropic causes worldwide in 2022, accounting for nearly 38% of total global giving by individuals.<sup>25</sup>

*More and more giving, at least to nonprofit organizations, has been coming from a smaller pool of wealthy donors.*

The reshaping of the charitable landscape by large donations can be seen in the vast terrain now occupied by private foundations and donor-advised funds (DAFs), which absorb a significant amount of those large donations.<sup>26</sup> The number of private foundations has grown dramatically over the last several decades, from 32,401 in 1990 to 127,595 in 2020.<sup>27</sup> The growth of DAF accounts over the last decade and a half has been even more spectacular, from 205,635 in 2011 to 1,948,545 in 2022, with an annual growth rate of more than 20% from 2011 to 2020.<sup>28</sup> Total assets in private philanthropic foundations rose from \$165 billion in 1991 to more than \$1.2 trillion in 2022; total assets in DAFs rose from \$38 billion in 2011 to \$229 billion in 2022.<sup>29</sup> In fact, giving to private foundations has grown from 4% of total giving in 1991 to 11.4% in 2022; giving to DAFs has grown from 3.5% of all charitable giving in 2011 to 17% in 2022.<sup>30</sup>



Total giving *by* foundations and DAFs has also increased dramatically. According to the 2023 Giving USA report, “The five-year annualized average growth rate” for total giving from foundations, from 2018 to 2022, “was 9.8%, far outpacing the five-year annualized average growth rate for total giving at 3.3%.”<sup>31</sup> Indeed, over the last decades, the share of total giving from noncorporate foundation grantmaking has more than tripled, from 5.7% in 1983 to 18.6% in 2023. Such growth, Lilly School of Philanthropy scholar Patrick Rooney has [noted](#), “strongly suggests a disproportionately large effect of donors from the high(est) ends of the income and wealth strata.”<sup>32</sup> Similarly, the share of total giving from grants made from DAF accounts rose from 2.7% in 2011 to 8.9% in 2021. As Rooney noted in a 2019 [article](#), “The increase in the number of DAF accounts, their total assets and grants, and, especially, the overall ‘market share’ of DAFs as a percentage of household or individual giving demonstrate the growth of ‘bigger’ or ‘big’ donors.”<sup>33</sup>

**The top-heaviness of charitable giving has become a source of concern to many civil society observers for a host of reasons.** First, critics worry that because foundations are required by law to pay out only 5% of their assets and DAFs carry no payout requirement, nearly one-third of all charitable donations are open to the potential for a problematic “warehousing” of charitable funds. (There are now vigorous debates within the sector about how to assess how much DAFs do pay out.)<sup>34</sup> In fact, given these concerns, some publications have changed how they measure philanthropic giving in their ranking of top donors, so that only gifts directed to operating charities are counted.<sup>35</sup>



Nonprofits' increased reliance on a relatively small cohort of donors for funding raises additional issues. One of these involves the potential for greater volatility in fundraising, as the entrance or exit of a single major donor can have dramatic consequences for an organization's fundraising, making it more difficult for nonprofits to plan, compared to support from a "plurality of donors, including small, grassroots givers," as [GivingTuesday](#) has written, which can help provide a more regular supply of contributions and weather economic shocks.<sup>36</sup> Increased dependence on large-scale giving also means that nonprofits must deal more frequently with conditions placed on gifts. Additionally, research suggests that wealthy donors exhibit different giving priorities than medium or lower income donors, directing resources to institutions devoted to arts and higher education and health (and especially to well-endowed larger institutions), and giving less support to religious causes.<sup>37</sup> Top-heavy philanthropy thus has the potential to warp civil society around the institutions (and causes) most favored by the wealthiest individuals, with smaller, local charities receiving disproportionately fewer resources than if giving was more uniformly distributed, weakening the pluralistic foundations of civil society. Critics have also raised more general alarms about the power amassed by large-scale donors, suggesting that such plutocratic arrangements do damage to the functioning of a healthy democracy.<sup>38</sup>

## GIVING DURING THE COVID-19 PANDEMIC

Given the mounting concerns about declining donor participation, the stories that proliferated during the early days of the pandemic of resurgent volunteerism seeking to meet the needs of the moment—individuals sewing masks, delivering groceries to those who could not leave their homes, Venmo'ing strangers, and supporting local businesses to ensure they would weather the crisis—offered a measure of reassurance about the capacity of the underlying reserves of American generosity.<sup>39</sup>

**Indeed, there was evidence that small-scale charitable giving did initially experience a resurgence during that period.**

According to a [study](#) in *The Chronicle of Philanthropy* of 116 large charities in the United States, giving to them in the second quarter of 2020 was more than 40% higher than the year before. The source of many of those gifts was also notable. "Of the 94 organizations that answered a question about small gifts, 55 said they had seen an increase in contributions that probably came



*In some respects, the first months of the pandemic witnessed a reversal of the trends that had dominated the charitable landscape.*

from low-income or middle-income Americans.” Similarly, the Fundraising Effectiveness Project found a 7.5% increase in charitable giving in the first half of 2020 compared with the year before, driven especially by donations of less than \$250, which increased by more than 19%.<sup>40</sup>

In some respects, then, the first months of the pandemic witnessed a reversal of the trends that had dominated the charitable landscape for the preceding years. While the trendline of increased aggregate giving continued (“dollars up”)—total charitable giving reached an all-time high of \$471 billion in 2020, boosted by funding directed to pandemic relief as well as to racial justice, in the wake of the protests over the murder of George Floyd—donor participation rates initially halted their decline.<sup>41</sup> In fact, according to a [report](#) from the GivingTuesday Data Commons, 2020 saw a more than 5% increase in donors, with most of the uptick coming from a 11% bump in small donations of between \$101 and \$500. The number of micro-donations, those under \$100, also showed growth for the first time in three years, while the number of major donations, from \$5,000 to \$50,000, contracted for the first time in the five years the organization had been collecting data. The report also noted evidence of exceptional donor mobility, as year-to-year retention also declined for the first time in the survey.<sup>42</sup>

**Yet for all these countercurrents, there was also evidence that the reversal was not sustained into the pandemic’s second year, and that in many respects, the pandemic continued and even intensified pre-existing trendlines in charitable giving.** “The surge in donors in 2020 ended in the first quarter of 2021 as donor numbers retreated to pre-2020 trends of decline,” noted GivingTuesday in a 2022 [report](#). “Not only was there a large loss in donors throughout the year

(–6%), but also, it was so large that all the gains in 2020 were lost. In other words, we saw fewer total donors in 2021 than we saw in 2019—a net loss (–1%) of donors through COVID.”<sup>43</sup> This finding was seconded by a [survey](#) conducted by the University of Pennsylvania’s School of Social Policy and Practice, commissioned by the Generosity Commission, which found that 65% of respondents reported donating before the pandemic, while 62% reported donating during it. At the same time, while the “number of individuals who reported



making donations of \$25 or more decreased during the pandemic, those who did make donations increased their donation amounts substantially. In fact, the size of the average donation increased by over 200%.<sup>44</sup>

Indeed, for all the vital work that everyday donors and volunteers performed during the pandemic, evidence of the top-heaviness of charitable giving continued to emerge. “The pandemic deepened charities’ reliance on donors who can make the biggest gifts,” [reported](#) The Chronicle of Philanthropy in November 2021.<sup>45</sup> In fact, according to the Fundraising Effectiveness Project, some 43% of total dollars given to nonprofits in 2020 came from gifts of more than \$50,000, up 11% from the year before; the total dollars given by those who donated \$500 or less actually declined from 2019.<sup>46</sup> And according to [data](#) from the National Survey of Nonprofit Trends and Impacts, smaller organizations, those with budgets of less than \$100,000 and that were more likely to be supported by smaller donors, were three times as likely to see a decline in donations than were the largest organizations, with budgets of over \$10 million.<sup>47</sup>

So things changed, and things stayed the same. Ultimately, the pandemic promoted a sense that the declines in giving participation could be reversed—like in many other respects, it briefly opened up a portal of possibilities of different ways of being—while also affirming the deeply entrenched nature of the trend.<sup>48</sup> Yet given the experience so many had with quotidian and deeply powerful forms of giving and volunteering that sustained Americans during the first stage of the crisis, these years have also underscored how much that trend fails to capture about the condition of generosity in the United States.

# Recent Trends in Volunteering

**The sense that the decline in giving rates to nonprofit organizations reflects some broader crisis of generosity—or at least some significant shift in how generosity is currently expressed—can find support in the fact that formal volunteer rates have also been declining over the last few decades in the United States.** The trends for volunteering do not perfectly track those of charitable giving; the timeline is different as is the steepness of the slope. But the persistence of decline is shared. (Interestingly, volunteering exhibits its own version of the “dollars up, donors down” dynamic, with total volunteer hours having increased in recent years, even as the number of volunteers has declined.)

Whereas most of the decline in donors came in the wake of the Great Recession (to be discussed in more detail below), a decline in volunteer rates was discernible several years earlier, by 2006.<sup>49</sup> This followed a surge in volunteering in the years after the 9/11 terrorist attacks, so that the volunteer rate reached a four-decade high of 28.8% through the years 2003 to 2005. Then, as outlined in a [report](#) from the Do Good Institute by Robert Grimm and Nathan Dietz based on analysis of the Current Population Survey Volunteer Supplement, the volunteer rate “suffered its first large and statistically significant decline in 2006 (falling to 26.7 percent).” It remained relatively steady for the next half decade, moving between 26%–27%, including during the years of the Great Recession, when the giving rate’s decline commenced. The volunteer rate then began to decline again, “bottoming out at a fifteen-year low of 24.9 percent in 2015.” As Grimm and Dietz have shown, this decline was general throughout the United States, appearing in 31 states, without a single state showing a statistically significant increase. It wiped out nearly all the gains from the post-9/11 surge, so that, Dietz and Grimm [note](#), the volunteering rate in 2015 was “virtually identical to the volunteer rate measured in 1974.”<sup>50</sup>

The decline has been even more precipitous in recent years.<sup>51</sup> According to an analysis from AmeriCorps, “the *formal*<sup>52</sup> volunteering rate dropped seven percentage points—from 30 percent in 2019 to 23 percent in 2021. This is the largest change since AmeriCorps and the US Census began collecting this data in 2002.”<sup>53</sup> The decline began before the COVID-19 pandemic but was no doubt amplified by it—even more than with charitable giving. According to a survey by University of

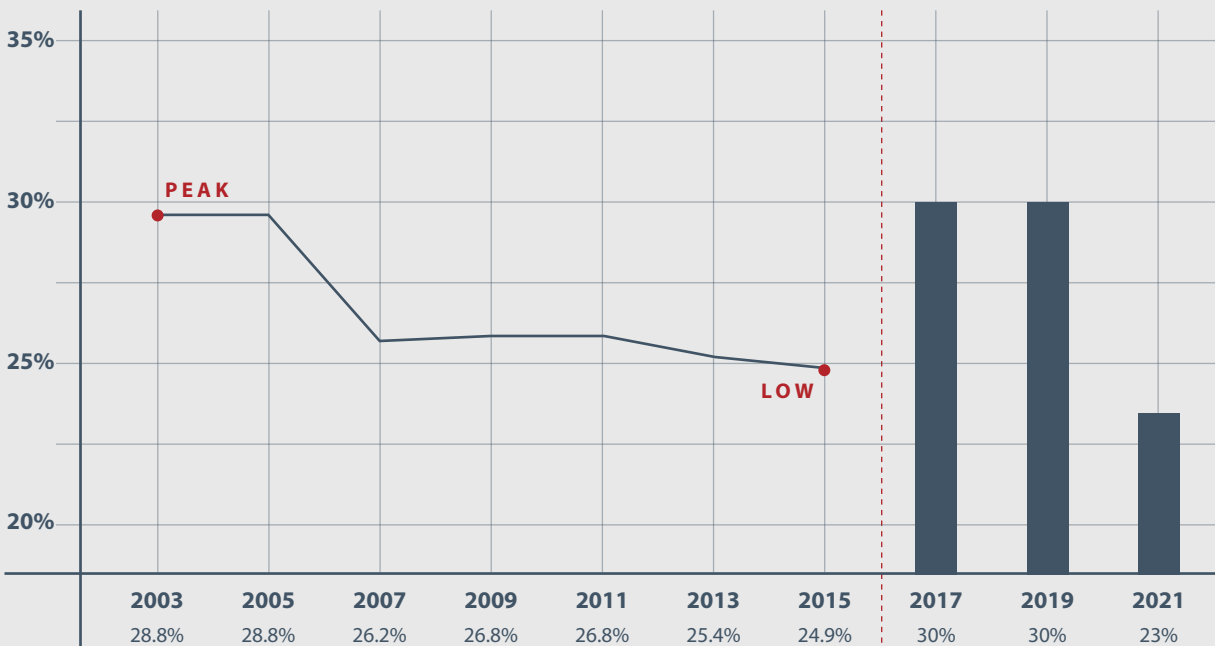
*More than a quarter of people involved in volunteering before the pandemic ceased to volunteer during the pandemic.*



Pennsylvania’s School of Social Policy and Practice, a larger share of individuals stopped their formal volunteer behavior during the pandemic than started volunteering: “More than a quarter of people involved in volunteering before the pandemic ceased to volunteer during the pandemic,” the survey found, and many of those who stopped volunteering attributed the decision to the impact of the pandemic. “Between worrying about contracting the virus, the lockdowns, and the suspension of many volunteer programs, it is clear that the pandemic caused havoc in the world of volunteering.”<sup>54</sup> Furthermore, those who volunteered during the pandemic did so less frequently than before the pandemic; research from the Bank of America suggests that the drop was especially precipitous among high-income volunteers.<sup>55</sup> Indeed, more than two years into the pandemic, according to a [study](#) from the University of Maryland’s Do Good Institute, nonprofit leaders continued to raise alarms about a crisis in volunteer recruitment. In 2023, 46.8% of CEOs reported that recruiting sufficient volunteers is a big problem for their organization. Those numbers almost doubled from a 2003 survey, in which 29% of nonprofits saw this issue as a major problem.<sup>56</sup>

It is true that virtual volunteering did sharply increase during the pandemic; according to VolunteerMatch, by October 2020, 51% of nonprofits reported having increased their virtual volunteering opportunities (compared to just 7% that increased in-person opportunities). Between July and October 2020, it reported, the share of volunteers participating in virtual opportunities grew from 17% to 29%. In 2021, VolunteerMatch reported that 28% of nonprofits experienced an increase in virtual volunteering. These increases were not nearly enough to compensate for the declines in in-person volunteering, but they did show the adaptability of the system.<sup>57</sup>

### National Adult Volunteer Rate



Source: Do Good Institute

It is difficult to compare figures from 2017 onward to those from 2002–2015, given changes in the survey approach. See endnote 51 for details.

# Reasons for the Donor Decline

What are the reasons for the decline in the charitable participation and volunteering rates? This has been a subject of considerable research, inquiry, and debate in recent years. A consensus has developed regarding some of the most likely explanations, but it very much remains an open question.

**The explanations can be divided into two categories, related to what could be called micro- and macro-dynamics: those within nonprofits themselves, especially related to how the organizations raise funds, and broader trends over which nonprofits have little control.**

Of course, the two categories cannot be hermetically sealed off from each other, since the former often reflects reactions to the latter. Most prominently, critics have pointed to an increasing tendency of fundraisers and development offices to place all their eggs in the major donor basket—a pragmatic response to the deepening wealth and income inequality that has placed a greater share of resources in the hands of a smaller set of donors. Whereas many organizations had once relied on the longstanding 80/20 rule (deriving 80% of contributions from large-scale donors), that ratio has crept up to 90%, or 95% in some charities; and, in the process, critiques allege, the infrastructure catering to smaller donors has begun to atrophy.<sup>58</sup> This theory points to failures in solicitation: if small donors do not give, it is because many are not asked or encouraged to give. Potential everyday donors have internalized this neglect, the theory goes, and some have dropped out of the giving pool entirely. Besides focusing on an underinvestment in everyday donors, other “micro” theories point to the more general failure of many nonprofits to adapt to transformations in digital technology, marketing, or consumer culture, thereby falling behind other industries that have managed to tap into the enthusiasms of potential donors or volunteers. This chapter will not explore these critiques in any detail. But it is important to note the extent to which these concerns shadow debates about the causes of the declines in donor and volunteer participation, even if they are not explicitly invoked.

## ECONOMIC PRECARITY

**The most obvious macro explanation for the decline in charitable participation, given the position of the Great Recession (December 2007 to June 2009) as a hinge event, is economic precarity.** The recession truly was a watershed moment. Una Osili, Chelsea Clark, and Xiao Han, scholars from the Lilly Family School of Philanthropy, write in a 2019 article that “holding other factors constant, households are 6.4% less likely to give to charity after the recession.” The Recession seems to have precipitated not merely a decline in donor participation, the scholars conclude, but also a decline in the amounts given and the percentage of annual household income given to chari-



ty. “The overall average predicted giving level by all Americans dropped from \$1,704 prior to the recession to \$1,518 after the recession, an 11% decline.”<sup>59</sup>

The decline in donors after the Recession was particularly significant within certain demographic groupings. Osili, Clark, and Han found that “there was an 8.1 percentage point decline (from 58.9% before the recession to 50.1% after the recession) in predicted giving rates for single men, compared with a 5.1 percentage point decrease for single women, and a 6.5 percentage point decrease for married couples.” Certain age cohorts, specifically millennials and baby boomers, were also affected more than others. “Millennials, particularly, do not appear to be giving at rates comparable to how previous generations gave when they were at the age and life stage of current Millennials.”<sup>60</sup>

*The stratification of donor categories (non-donors, small-scale donors, large-scale donors) has increasingly overlapped with social stratification based on educational and financial status in ways that will no doubt continue to shape attitudes toward, and the practice of, charitable giving in the years to come.*

**Significantly, the declines in giving were localized in certain socioeconomic groups.** “Only households at the lowest levels of educational attainment (less than a high school degree), annual income (<\$50,000), and/or wealth (<\$50,000) gave a smaller percent of their income after the Recession compared to before,” notes a 2019 Lilly School of Philanthropy [report](#), in part due to the increase in the number of non-givers.<sup>61</sup> The stratification of donor categories (non-donors, small-scale donors, large-scale donors) has increasingly overlapped with social stratification based on educational and financial status in ways that will no doubt continue to shape attitudes toward, and the practice of, charitable giving in the years to come. Ultimately, as a 2021 Lilly Family School of Philanthropy [report](#) explains, according to PPS data, “36 percent of the decline in overall giving rates can be explained by declines in income, wealth, and home values.”<sup>62</sup>

Yet the decline in giving continued even after the economy itself recovered. Indeed, as outlined by economists Jonathan Meer, David Miller, and Elisa Wulfsberg, although some of the decline could be explained by the fact that many Americans had less to give, due to the financial hardship wrought by the economic crisis, not all of it could be. “Shocks to income and wealth do not account for this drop,” the authors note, “suggesting that broader shifts in attitudes towards giving or increased uncertainty are at work.” It is possible that the experience of economic precarity itself permanently transformed how many Americans thought about whether and how much to give to charitable nonprofit organizations.<sup>63</sup>

In the decade after the recession, the connection between relative economic precarity and declining participation in charitable giving continued. Whereas more than 70% of households with an income over \$100,000 gave to charity in 2018, according to the Philanthropy Panel Study, only one-third of households with income less than \$50,000 did. And while nearly 80% of households with more than \$200,000 of wealth (not including home equity) gave to charity, only 35% of households with less than \$50,000 did. Other recent research has pointed to correlations between charitable giving participation and U.S. labor force participation, as well as rates of home ownership.<sup>64</sup> Surveys have also confirmed the relationship between economic precarity and declining volunteering rates; analyzing data from the U.S. Bureau of Labor Statistics and the Census Bureau’s Current Population Survey, Grimm and Dietz have shown that such declines were more likely to have occurred “in areas with higher levels of socioeconomic distress.”<sup>65</sup>

## DECLINING RELIGIOSITY

Economic precarity and its material and attitudinal consequences are clearly leading contributors to the declining participation rate. But they are undoubtedly one tangle of causes among many. The decline in Americans’ religious affiliation and participation in religious institutions is another frequently cited explanation for the donor decline.

### **Religion has long been one of the strongest predictors of giving and volunteering.**

Especially in its institutionalized forms, religion provides networks, opportunities, and motivations that encourage giving and generosity. In fact, there is substantial evidence that religious Americans are more likely to give and to volunteer—and not merely to religious causes, but to secular ones as well. Surveys from the Pew Research Center have shown that Americans who attend religious services weekly are more than 50% more likely to have given to charity in the last week than those who do not attend, while research from the Lilly Family School of Philanthropy has demonstrated that the average annual charitable contributions of Americans who claim religious affiliation are more than twice as large as those who do not.<sup>66</sup>

Moreover, giving to religious institutions (defined in the Giving USA tally as gifts made to congregations,





denominations, missionary societies, and religious media) has for decades remained at the top of the list as the cause area that has attracted a plurality (and before the mid-1990s, an actual majority) of charitable dollars in the United States. Defined more expansively to include faith-based organizations, religious schools, and other institutions inspired or organized by religious principles or solidarities, the share of giving directed to religion is even higher: one estimate put the proportion at nearly 75%.<sup>67</sup>

Therefore, as Americans' levels of formal religious affiliation and observation have plummeted over the last few decades, it would stand to reason that this decline would also have an impact on giving habits. According to Gallup, in 2020 only 47% of Americans said they belonged to a church, synagogue, or mosque. This is down from 70% in 1999 and represents a dip below 50% for the first time in the history of the Gallup survey question (two years after the charitable participation rate crossed below the 50% threshold in the PPS).<sup>68</sup> According to the General Social Survey, the percentage of Americans who attend religious services declined from 81% in 2002 to 67% in 2022 (and was 70% in the pre-pandemic year of 2018). And a recent survey from *The Wall Street Journal* and NORC at the University of Chicago reported that the proportion of respondents who said religion was very important to them declined from 62% in 1998 to 39% in 2023.<sup>69</sup>

*The share of households that give to religious organizations or causes has fallen more steeply than the share of households giving to secular organizations.*

**Indeed, the share of total giving directed to religious institutions (narrowly defined), while still absorbing more than any other cause area, has in recent years dropped below 30%.<sup>70</sup>**

Moreover, the share of households that give to religious organizations or causes has fallen more steeply than the share of households giving to secular organizations, dropping from more than 46.5% in 2000 to 29% in 2018.<sup>71</sup> Grimm and Dietz have also identified “the decline of religious participation among Americans” as a significant causal factor explaining the decline in volunteering. In the past, they write, religious organizations have tended to host more volunteers than any other institution, but the share of volunteers who served with religious organizations fell sharply over the last decade.<sup>72</sup>

The timeline for this decline does not perfectly align with that of the more general decline in donor participation, which was precipitated especially by the Great Recession; the decline in the share of households that give to religious organizations was evident earlier, by 2004, and the decline in the share of total giving directed to religion has been apparent for at least three decades.<sup>73</sup> This suggests that trends in religious giving represent a distinct strain contributing to donor decline, although they intersect with—and likely compound and were compounded by—the impact of economic precarity in ways that are not yet fully understood. Indeed, the likelihood of households

giving to religious causes declined by 7.9% after the Great Recession, compared to a decline of 5.1% for secular causes. In fact, Osili, Clark, and Han observe, “most of the decline in overall giving amounts” evident after the Recession was “driven by the decline in giving to religious purposes.” They found a \$162 decline in religious giving after the recession, compared with a \$24 decline in giving to secular purposes.<sup>74</sup>

It is also true that, if formal measures of religiosity in the United States are declining, other measures of spirituality are growing. In fact, according to a 2017 survey, 27% of Americans consider themselves to be “spiritual but not religious.” There is some emerging evidence suggesting that a broad range of spiritual practices—including meditation and yoga and reading a spiritual or religious text—are also positively associated with prosocial behavior, including giving and volunteering.<sup>75</sup> It is possible that casting increased attention on the measures, practices, and communities associated with newly expanding forms of spirituality would also reveal connections to other expressions of generosity, beyond giving to and volunteering with nonprofits, that are themselves in flux.

## TAX INCENTIVES

The Tax Cuts and Jobs Act (TCJA), passed in December 2017, included several provisions, most notably a doubling of the standard deduction, that had the effect of decreasing the incentives offered to taxpayers making itemized charitable contributions. **In fact, after the TCJA’s passage, the proportion of households claiming a charitable deduction on their federal income tax returns fell from 25% in 2017 to 10% in 2018 (and then to 9% in 2019).** The decline was especially pronounced among upper-middle-income households. As the Institute for Policy Studies noted in a 2022 [report](#), “Roughly 70% of households making between \$100,000 and \$500,000 ... claimed charitable deductions on their tax returns before the reform, but that dropped to just 29% after it.”<sup>76</sup> A 2024 study by researchers at Indiana University and the University of Notre Dame found that households that switched from itemizing their charitable deductions to taking the standard deduction saw an average decline of total giving of \$880; the steepest declines came from those who had previously itemized between \$20,000–\$30,000. In fact, the researchers concluded that nearly the entire decline in aggregate annual charitable giving following the passage of the TCJA, amounting to some \$20 billion, came from the law’s reduction of federal tax-based incentives to give.<sup>77</sup>

A 2022 study from the Urban Institute’s and Brookings Institution’s Tax Policy Center, which utilized state tax return data, had found that



“taxpayers who lost their charitable deductions” and thus stopped itemizing, in fact only “modestly reduced” their overall donations.<sup>78</sup> Yet the different perspectives offered by current research on the TCJA and the drop in total giving dollars should not distract from the fact that those tax changes were unlikely to have had a particularly significant impact on the giving practices of lower income households, where the donor participation decline has been concentrated. It is possible that the TCJA carried larger signaling effects about the civic value of charitable giving that might have subtly discouraged giving (briefly counteracted by the passage of a temporary non-itemizer charitable deduction of \$300 during the pandemic, one-fifth of whose claimants had adjusted gross incomes of under \$30,000).<sup>79</sup> Ultimately, however, it is difficult to state with any degree of certainty the extent to which the TCJA is responsible for the decline in the charitable participation rate.

## DECLINING TRUST IN INSTITUTIONS

**Yet another possible contributing factor to declining donor rates is eroding trust in major societal institutions, including charities and nonprofits.** In recent decades, amid a general decline in institutional trust—most strikingly manifested with respect to government, large corporations, and the news media—nonprofit organizations had remained, if not entirely immune to the erosion, then at least among the most trusted, and often the most trusted, institutions, according to annual surveys conducted by Edelman. But in recent years, the wave of distrust has swept over nonprofits as well, and in the latest Edelman global trust “barometer,” NGOs had lost their pride of place, in 2020 slipping out of the top spot they had occupied for nearly two decades, dropping first behind government, then behind business.<sup>80</sup>



Since 2020, Independent Sector has partnered with Edelman Data and Intelligence to learn more about Americans’ trust, or lack thereof, in the nonprofit sector. According to a 2023 report, the share of Americans who say they trust nonprofits declined from 59% in 2020 to 52% in 2023 (the decline from 2022 to 2023 for nonprofits was the largest year-over-year change for any institution tested). However, the most recent 2024 Independent Sector/Edelman Trust report showed that after four years of decline, trust in nonprofits increased to 57%, even as it declined for other major entities, like business, media, and government.<sup>81</sup>

Socioeconomic status and education level are highly correlated to high levels of trust in nonprofits (as they are to propensity to give to nonprofits). “Trust in nonprofits is 22 points higher among Americans rating their finances as excellent or good compared to those giving ratings of poor or fair,” Independent Sector reported in 2023.<sup>82</sup> And, as previous [reports](#) had documented, having a college degree remained “more predictive of trust in the sector than any other demographic variable analyzed.”<sup>83</sup> Conversely, rural populations, those making less than \$35,000, members of Gen Z, and Republicans exhibited relatively high levels of distrust in nonprofits.<sup>84</sup>

As Independent Sector notes in its [report](#), “The frequency of people’s engagement with nonprofits as donors, volunteers, advocates, and constituents positively impacts their level of trust in the broader sector.” **Those familiar with nonprofits were 39 points more likely to trust the sector compared to those unfamiliar with nonprofits.** According to the 2024 report, 79% of Americans who volunteer say their experience made them view nonprofits more favorably. “Trust also is a prerequisite for many people to engage nonprofits, creating a self-reinforcing cycle that appears to be weakening.”<sup>85</sup> Instead, it’s possible the sector has been suffering from something like a mistrust doom loop. Surveys show that trust is an important factor in leading donors to give to or volunteers to serve with an organization.<sup>86</sup> If donors stop giving or volunteering, they and those they associate with will also be less familiar with nonprofits, which can then lead to further declines in trust, which can lead to further declines in giving or volunteering. It is also possible that recent declines in institutional trust have translated into reduced donor loyalty to particular charitable institutions (if not to charitable institutions more generally), which in turn could help explain the drops in donor retention rates and the increase in donor mobility between organizations that many nonprofits have experienced in recent years.<sup>87</sup> If the rebound in trust in nonprofits continues, it will be important to assess its potential effects on giving rates.

## SOCIAL (DIS)CONNECTION

**Discussions of the declines of volunteering and charitable giving are sometimes nested within broader inquiries into a perceived malady of social disconnection.** In the late 1990s, sociologist Robert Putnam warned of the erosion of social capital; similar alarms were raised in the late 2010s by the United States Congress’s Joint Economic Committee, which framed their analysis in terms of debilities in the nation’s “associational life.”<sup>88</sup> Even more recently, Surgeon General Vivek Murthy has drawn attention to an “epidemic of loneliness and isolation,” labeling it a “critical public health concern,” and stating that the “mortality impact of being socially disconnected is similar to that caused by smoking up to 15 cigarettes a day.”<sup>89</sup>

Such diagnoses are often rooted in a tangle of related trends. Over the last several decades, for instance, Americans report spending more time alone (the equivalent of 24 hours more per month spent alone from 2003 to 2020) and less time with friends. Trust in others has also declined steeply,

as has the share of Americans who report exchanging favors with neighbors. Other research has pointed to long-term declines in compassion and empathy.<sup>90</sup>

Although it seems to make intuitive sense that an increase in disconnectedness would be correlated with, if not directly responsible for, declines in formal expressions of generosity, until recently we had little understanding of their precise relation.<sup>91</sup> Nathan Dietz explores the relationship between social connection and giving and volunteering in a 2024 [report](#), commissioned by the Generosity Commission. Dietz finds that “people who belong to, or participate in, one or more community groups or organizations in the previous year are significantly more likely to volunteer (14.3 percentage points) and also significantly more likely to donate money (by 8.6 percentage points).” Using

a measure of social connectedness based on the frequency of a number of household and neighborhood activities, Dietz also finds that it has a small, but significant influence on volunteering, but no independent effect on giving, after group membership is controlled for.<sup>92</sup> Additionally, past research from Dietz and his colleague Robert Grimm has demonstrated that pre-existing reserves of social capital do not necessarily inoculate a community against declines in giving or volunteering. The “higher the level of social capital in a state, the greater the decline in its volunteer rate,” they have shown. Indeed, “recent declines in volunteering have been concentrated in rural and suburban areas,” precisely the areas that historically could claim high levels of social capital.<sup>93</sup>

**Moreover, for all the evidence that suggests the United States now suffers from declining levels of social connectedness, there is countervailing evidence pointing to increased levels of solidaristic sentiment.** In the same [report](#) in which Robert Grimm and Nathan Dietz highlight declining rates of formal volunteering, they also cite survey research by the Higher Education Research Institute (HERI) that posits that “the desire to do good” is at a 50-year high among entering college students. In 2016, they note, “HERI reported that record numbers of first-year college students felt ‘helping others in difficulty’ and ‘becoming a community leader’ was an ‘essential’ or ‘very important’ personal objective.” In fact, the most recent data on the empathy of American youth suggests that after a long period of decline, it has been increasing over the last decade.<sup>94</sup>



The causal relation between these indicators and giving and volunteering rates is complex and certainly needs further investigation; it is possible, for instance, that social disconnection might enhance a desire to help others, while reducing opportunities to actually do so. It is also worth noting that, as a 2023 *Nature* article argues, “U.S. Americans have been reporting moral decline at the same rate for as long as researchers have been asking them about it,” since at least the late 1940s, including during periods when giving participation was increasing or remained stable. This suggests that perceptions of some of the trends associated with social disconnection, if not the underlying trends themselves, are unlikely to be leading causal factors in the more recent declines in volunteering and giving rates.<sup>95</sup>

## DEMOGRAPHIC SHIFTS AND GENERATIONAL SUCCESSION

Explanations for the decline in donor participation also often gesture toward broad demographic shifts and the experiences and proclivities of certain age cohorts. In part, the perception of decline is the consequence of a relatively high baseline for formal volunteering and giving in the 1990s, attributable to the contributions of what sociologist Robert Putnam has called the “Long Civic Generation,” those born between 1910 and 1940. It was the participation of Americans aged 60 and older that buoyed the volunteering rate in the 1980s and 1990s, for instance, even as other indicators of community involvement sagged, and even as baby boomers—those born in the mid 1940s to mid 1960s—volunteered at rates much lower than had people that same age a quarter century before.<sup>96</sup>

**More recently, researchers have linked the decline in charitable giving rates to the divergent beliefs, practices, and life experiences of younger age cohorts who are becoming a larger share of the giving population.**

For instance, many millennials—those born between 1981 and 1996<sup>97</sup>—came of age and developed early habits of generosity during the Great Recession, which, as we have seen, depressed overall giving rates. Other demographic shifts have also influenced the timing and resources devoted to giving. As Dietz and Grimm speculate, “delays and declines in what some characterize as the traditional markers of adulthood”—such as getting married and buying a house—“are discouraging charitable behaviors.”<sup>98</sup>



*Younger respondents more frequently express preferences for direct person-to-person giving over giving to nonprofit organizations than do older age cohorts.*

Yet it is also the case that these life experiences have shaped not just whether younger age cohorts give to nonprofits, but how they give. A recent report from the Giving USA Foundation™, featuring a survey by Dunham+Company, for instance, finds that millennials and Gen Z (born 1997–2012) have the highest rates of donors who had given through a charity’s website or through a smart-phone or tablet, as well as having the highest rates of donors who were influenced to give through social media.<sup>99</sup> Additionally, surveys of giving behaviors and attitudes have routinely shown that younger respondents more frequently express preferences for direct person-to-person giving over giving to nonprofit organizations than do older age cohorts. Of younger respondents (18–34) in a GivingTuesday 2022 [survey](#), 76% agreed with the statement “I prefer to give directly to individuals-in-need, and not via nonprofit organizations, platforms, or websites,” compared to 46% of those 50 years or older. It is possible that these forms of giving often do not register on surveys of giving participation, which are geared toward giving to registered charitable organizations.<sup>100</sup>

Yet other research suggests less that younger age cohorts exhibit clear preferences between various forms of giving than that they resist those sorts of distinctions entirely. As a [report](#) summarizing a decade of research on millennials explained, they believe “that their time, skills, talent, money, voice, purchasing power and ability to network all have equal value, and they offer them as such.” Indeed, according to the previously cited [survey](#) from GivingTuesday, younger respondents also seem to have erected less rigid demarcations between different modes of giving than have older age cohorts, and are more likely to regard not just giving to nonprofit organizations, but contributing to crowdfunding platforms, individuals, as well as to political campaigns, all as co-equal forms of “giving.” In other words, younger age cohorts seem to embrace a more fluid and expansive understanding of the generosity ecosystem than the one that had previously characterized analyses of giving behavior.<sup>101</sup>

Overlapping with these demographic shifts (as well as with economic trendlines) is the profound acceleration of ethnic and racial diversity experienced by the United States over the last few decades. In 2000, according to the Census Bureau, the white population share sat at 69%, with the Latino or Hispanic population share at 12.6%, the Black population share at 12.1%, and the Asian American population share at 3.8%. In 2023, the white population share had dropped to 58.9% while the Black share had increased to 13.6%, the Latino or Hispanic share had increased to 19.1%, and the Asian American population share had increased to 6.3%.<sup>102</sup> As a 2023 [report](#) from Indiana University Lilly Family School of Philanthropy states, “giving patterns exhibit variations across racial and ethnic groups.” This includes shifts in giving participation in the aftermath of the 2008 recession. “From 2008 to the 2018, giving rates across almost all racial and ethnic households declined in each year measured, although at different rates,” the report notes, using data from the Philanthropy

Panel Study. (Giving rates among Hispanic American households, for instance, dropped by 23%, while rates among white Americans dropped by 13%).<sup>103</sup> On the other hand, researchers Nathan Dietz and Robert T. Grimm, Jr., using a different data set (the Current Population Survey), found that the declines in giving participation were concentrated among the non-Latino White population.<sup>104</sup> It is difficult, then, to state definitively the extent to which the overall decline in giving rates observed on several major surveys was accelerated by the changing ethnic and racial composition of the United States. It is also important to keep in mind that different racial and ethnic groups give in divergent ways that might not always be recorded in the surveys that registered decline.



## A RECHANNELING OF GIVING?

Such a possibility points us to another potential explanation for the declining participation rate: that there has been less a decline than a rechanneling of giving practices, a movement within the generosity ecosystem from one form of giving to another, that can explain the declining participation rate in giving to and volunteering with nonprofit organizations.

This possibility has been the subject of considerable conjecture over the last few decades, but it is only recently that we have moved closer to being able to assess it with some degree of rigor. This is largely due to a shift in the way that some researchers have engaged the study of generosity, entailing a decentering of monetary giving (and especially of large-scale giving) to nonprofit organizations, and an effort to apply some quantitative measurement to a more broadly defined generosity ecosystem. This is a fraught exercise because, as scholars such as Lucy Bernholz have pointed out, the drive toward quantification itself has favored certain forms of giving—more individualized over collective modes, for instance—that can potentially warp our understanding of the ecosystem. But alongside an appreciation of the dangers of counting, there has also been a corresponding recognition of the dangers of *not* counting.<sup>105</sup>

*In the U.S., giving to non-registered entities is more than twice as common as giving to registered entities.*



One of the most significant efforts in this regard has come from the GivingTuesday Data Commons. Their research has shown that in the United States, giving to non-registered entities is more than twice as common as giving to registered entities, and that more than three-quarters “of acts of generosity are non-monetary.”<sup>106</sup> Just as significantly, the organization also found that most people give to multiple types of recipient groups—legally registered nonprofits, organized and structured community groups that are not legally registered entities, and unstructured community groups and individuals—and gave in multiple ways: money, time, in-kind gifts. Only 8% of those who gave, GivingTuesday reported, gave only money, and only 2.6% only gave money to nonprofits. In fact, in 2021 “only 10% of giving in the United States was of money to registered charities.” Of course, as GivingTuesday noted, despite the small share, this was precisely the sort of giving that usually commands the vast majority of “media coverage and industry discussion.”<sup>107</sup>

**Surveying these results, Woodrow Rosenbaum, GivingTuesday’s chief data officer, has pushed back on the notion that we find ourselves in a generosity crisis—a framing that only makes sense if our assessment is limited to monetary gifts to nonprofits.** “Giving is not in decline,” he has insisted.<sup>108</sup> To reject the existence of decline is first and foremost a repudiation of a certain normative framing of change over time, one that emphasizes loss and fracture. But it does not necessarily deny the existence of change. It seeks to honor the broader generosity ecosystem, while still allowing for the possibility of significant movement within it. And yet our understanding of migration flows within that ecosystem is still relatively limited, which constrains what we can say definitively about the relationship between these shifts and the declining donor participation rate. Below are several areas in which such movement might be taking place (by no means a comprehensive list), which would benefit from increased attention from generosity researchers.

## POLITICAL ACTIVISM AND GIVING

**One possible explanation for a decline in charitable participation rates relates to the blurring of boundaries between charitable and political engagement.** One of the more significant trends in political giving over the last two decades has been the rise of the small donor, contributing less than \$200. “The total number of donors increased tenfold between 2006 and 2020, from less than 2 million to nearly 20 million,” an increase that was “almost entirely driven by a steady increase in the number of small donors,” until 2018, when the number of both small and large donors “increased spectacularly.”<sup>109</sup>

It is conceivable that this sort of small-scale political giving has “crowded out” charitable giving, though the evidence regarding whether it does so in practice is mixed. Research from Blackbaud, a software provider focused on social impact, showed that “donors who gave to federal political

*It is conceivable that small-scale political giving has “crowded out” charitable giving, though the evidence regarding whether it does so in practice is mixed.*

campaigns in 2012 gave 0.9% more” in 2012, a presidential election year, to a set of charitable organizations Blackbaud tracked than they had given in 2011. (Conversely, “households that did not give any federal campaign gifts in 2012 gave 2.1% less to charities in 2012 than they gave to charities in 2011.”)<sup>110</sup> A 2020 working paper from the National Bureau of Economic Research, on the other hand, assessed the relationship between political and charitable giving by analyzing how exposure to election ads, which they demonstrated led to increased political contributions, affected charitable giving (in this case, to the American Red Cross). The researchers found that “an increase in political donations crowds out charitable donations by a factor of 0.08.” While the researchers noted that political and charitable giving functioned to some extent as substitutes for each other, they found that people did not adjust other forms of consumer spending in the face of natural disasters or political campaigns, suggesting that individuals may “have a mental account for giving that encompasses both charitable and political giving.”<sup>111</sup>

The more provocative question pertains to the crowding-out effects not merely of monetary political donations but of a broader range of political and social activism, including attending protests, engaging in social media campaigns, and signing petitions. The 2017 Millennial Impact Report concludes that millennials regard “traditional activism—voting, petitions, protests, marches, and the like” as “still the most influential way to bring about change,” and it includes donations among the “Actions Taken Related to a Cause.”<sup>112</sup> If it is true that younger age cohorts have a more fluid notion of categories of social action and make fewer distinctions between charitable giving and other forms and expressions of generosity, might it also be true that they make use of a “mental account” that combines all these forms of social engagement, such that one form (protest for a cause) might substitute for another (charitable donations to that cause)? More research is needed to investigate such possibilities.

## PERSON-TO-PERSON GIVING AND COMMUNITY CARE

Person-to-person giving is of course one of the oldest expressions of generosity; it has existed in myriad forms for millennia, and in every society. It is also one of the most difficult to capture quantitatively, since it often occurs through informal, spontaneous interactions. Nearly all person-to-person giving, for instance, would not count in the registers of total aggregate charitable giving that serve as the sector’s authoritative tallies. Yet there is evidence to suggest that it represents one of the sectors of the generosity ecosystem that has experienced some of the most significant transformations in recent years. Most specifically, the widespread uptake of digital banking, coupled with online payment applications such as PayPal (1998), Venmo (2009), and Cash App (2013), crowdfunding platforms such as GoFundMe (2010) and DonorsChoose (2000), and the multiplying hashtag constellations of social media, have expanded the networks on which calls for need can be shared and on which responses of solicitude and generosity can be routed.<sup>113</sup>

*Person-to-person giving is one of the oldest expressions of generosity—and one of the most difficult to capture quantitatively.*

*Even as economic insecurity might have led to a decline in some forms of charitable participation, it also fostered the growth of others.*

It is difficult to know precisely how many dollars are moving through these various platforms, or through other peer-to-peer digital intermediaries, in part because many of them maintain proprietary ownership of the data and have to comply with strict data privacy standards that may limit their ability to share certain types of data, and in part because the data made available often does not distinguish between giving to individuals and to organizations.<sup>114</sup> In November 2020, PayPal launched the Generosity Network, a “platform that allows users to create fundraising campaigns for individuals and nonprofits. More than 500,000 people contributed to these campaigns for both individuals and nonprofits in 2021 and more than 1.1 million people contributed to them in 2022.”<sup>115</sup> GoFundMe, now the world’s largest charitable crowdfunding platform, claims that they have raised some \$30 billion in donations to individuals and nonprofits worldwide, with more than 150 million individuals either sending or receiving assistance, since its founding in 2010.<sup>116</sup>

GoFundMe demonstrates how, even as economic insecurity might have led to a decline in some forms of charitable participation, it also fostered the growth of others. As sociologist Matthew Wade has written, “inseparably connected with the decade of GoFundMe’s dramatic rise was the equally striking expansion of the American precariat.” The platform, initially called “Coin Piggy” and later “Create-a-Fund,” was initially conceived to be more like an online gift registry, catering to special oc-

casions. But very quickly it became a way to raise funds for personal crises, and especially for medical expenses. By 2020, according to Wade, “around 20 million Americans had started a crowdfunding campaign raising funds for medical expenses, while one in five American households had contributed to campaigns of this kind.” In recent years, the platform has sought to expand beyond personal crisis-inspired giving and to serve as a conduit for giving to social movements—functioning, in the words of its CEO, as the “take-action button” of the internet.<sup>117</sup>



**The COVID-19 pandemic precipitated a surge in direct digital giving, as Americans became increasingly accustomed to conducting even more of their commercial and social lives online.** These practices transferred into the charitable realm, as many donors bypassed large-scale institutions to help friends, neighbors, and even strangers in need, using payment apps and crowdfunding platforms. According to GoFundMe’s CEO, in the half year after March 1, 2020, more than 150,000 fundraisers were started on the platform for COVID-related assistance, and by February of the next year, “an American ha[d] started a COVID-related fundraiser on GoFundMe every two minutes.”<sup>118</sup> A September 2020 [survey](#) by the Lilly Family School of Philanthropy found that around one-third of respondents contribute to crowdfunding campaigns in a “typical year,” and that nearly 90% of crowdfunding donors indicated that they planned to increase or maintain their charitable crowdfunding over the next three years—suggesting, the report wrote, that “momentum around crowdfunding is growing.”<sup>119</sup>



The pandemic also led many Americans to turn to local networks of community care and mutual aid. Much like direct cash transfers, these have been in place in the United States for centuries, created by immigrant communities and communities of color who were excluded or alienated from mainstream charitable organizations or public systems of social welfare provision. During the early period of the pandemic, when the federal government was still developing a response, some measure of the precarity long endured by those communities was experienced more generally, which led to a “discovery” of mutual aid networks by broader swaths of the public. New mutual aid organizations were founded, and older ones swelled with new participants. In the fall of 2020, a [survey](#) by GivingTuesday reported that 11% of respondents said they had participated in some form of mutual aid in the previous year (they tended to be younger than those who had not participated, and a greater proportion of them were people of color).<sup>120</sup>

Here again, the notional landscape of generosity was transformed by some combination of increased attention to long-standing practices of generosity and actual changes in such practices.<sup>121</sup> A similar dynamic has been at play in the growth of giving circles over the last decade, another collective form of giving with deep historical roots.<sup>122</sup> Giving circles and especially mutual aid groups played important roles in addressing the immense human needs brought on by the pandemic, as well as in challenging the dominance of individuals’ monetary giving to nonprofit organizations as the paradigmatic expression of generosity.

## SHIFTS IN THE GENEROSITY ECOSYSTEM

So how does the growth of these forms of giving relate to the declining participation rate of giving to or volunteering with charitable and nonprofit organizations? The answer to this question hinges in part on whether that growth is occurring largely in terms of practice or in terms of attention. On the one hand, it is now increasingly common for person-to-person giving or giving to informal and unincorporated groups to be justified through an explicit contrast to giving to nonprofits. A 2020 [survey](#) from GivingTuesday, for instance, reported that 62% agreed with the statement “I prefer to give directly to individuals-in-need, and not via nonprofit organizations, platforms, or websites” (the proportion went up to 76% for respondents ages 18–34). And according to a more recent survey by Independent Sector/Edelman, more than half of respondents believe that donating directly to the people or causes they support makes a greater impact than giving to a nonprofit.<sup>123</sup>

The pandemic and the various anti-institutional sentiments it provoked (as well as the various experiments in direct cash transfers it prompted) seemed to heighten this contrast, stoking a sense of rivalry between giving to nonprofits and giving directly to individuals and to and through informal entities. As one donor told [The Chronicle of Philanthropy](#) in September 2021, explaining her decision to use Cash App and Venmo to channel funds “to people she believed might not otherwise receive help in an immediate or direct way ... ‘Giving to a nonprofit during the pandemic is less interesting to me right now.’” An author of a December 2020 [article](#) on the rise of direct giving during the pandemic noted that for many donors, such giving had become “a commentary on the role and efficacy of conventional nonprofits.”<sup>124</sup>

The contrast was developed most starkly in the attention directed to mutual aid organizations, many of which explicitly positioned themselves as operating outside a “nonprofit industrial complex” viewed by some as ensnared in systems of racist and capitalist exploitation. As Dean Spade, a leading theorist of mutual aid, writes, “Mutual aid projects, in many ways, are defined in opposition to the charity model and its current iteration in the nonprofit sector.”<sup>125</sup> But the contrast was also invoked by early promoters of crowdfunding platforms, who purposefully differentiated them from “outmoded telemarketing and mail-based campaigns and ‘shaking tins outside the church hall.’”<sup>126</sup>

**Yet, as the attitudes of younger age cohorts discussed above indicates, there is also evidence that the increased attention directed to community care reflects not a zero-sum contest between categories of generosity but a reduction of the salience of those categories as meaningful demarcations of generosity.** [Survey research](#) from GivingTuesday, for instance, suggests that individuals who participate in mutual aid are “less likely to see distinctions between various forms of giving or between giving to organizations and other recipients.” They are also more likely to understand political giving and crowdfunding as forms of charitable giving, “even if these acts are not directed to formally registered charities.”<sup>127</sup> Those blurred boundaries can also be detect-

ed within the organizational landscape of generosity. As the COVID-19 pandemic subsided, some newly formed mutual aid groups have adopted nonprofit status as a means of securing a more permanent organizational presence. And many nonprofit organizations have begun to partner with crowdfunding platforms, promoting and raising funds on them, and in the process, dampening competition between these two modes of giving.<sup>128</sup>

Indeed, for all the rhetoric of contestation between categories of generosity, we do not yet have clear evidence of active displacement that would explain the declining charitable participation rate in terms of an increase in other expressions of generosity. In fact, the little evidence we do have points in the opposite direction, suggesting that different forms of generosity are not “cannibalistic,” in the phrasing of GivingTuesday, but “catalytic” and “accretive.” Recent [research](#) has underscored this dynamic with respect to volunteering and giving—those who do one are more likely to do the other.<sup>129</sup> Research from the GivingTuesday Data Commons suggests that this is also true with informal modes of generosity. So even as they have reported that respondents to their surveys expressed a preference for direct giving over giving to nonprofits, GivingTuesday found that those who engage in direct person-to-person giving were actually more likely to give to nonprofits than those who did not. Indeed, their research concludes that “giving is highly correlated” among the three recipient groups that GivingTuesday identified: legally registered nonprofits, organized and structured community groups that are not legally registered entities, and unstructured community groups and individuals. “When a person gives to one recipient group it is likely they also give to one or more of the others.”<sup>130</sup> Similarly, a Lilly Family School of Philanthropy [report](#) on charitable crowdfunding found that only 6.4% of respondents reported giving through crowdfunding platforms but not to nonprofit organizations. “This data suggests,” the report concluded, “that crowdfunding does not replace typical charitable giving but complements it.”<sup>131</sup>

There is other research which seems to support this view, if only by highlighting the lack of evidence for displacement between one form of giving and another. [Survey research](#) from the University of Pennsylvania’s School of Social Policy and Practice, for instance, tracked both formal and informal giving before and during the COVID-19 pandemic. The researchers assumed that, as rates of formal giving declined, there would be a commensurate increase in rates of informal volunteering or donation behavior. They found instead that “the percentage of respondents who reported informal volunteering and/or donating was hardly affected by the pandemic.” In other words, informal volunteering did not “fill the gaps” produced by a decline in formal volunteering.<sup>132</sup>

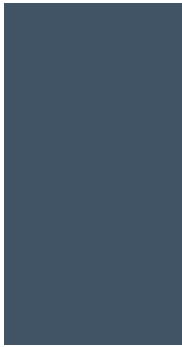
*Those who engage in direct person-to-person giving were actually more likely to give to nonprofits than those who did not.*

This finding was echoed by an AmeriCorps [analysis](#) of Census survey data, which showed that, even as formal giving to nonprofits declined during the first year of the pandemic, “the rate of Americans informally helping others remained stable” between 2019 and 2021.<sup>133</sup> Similarly, in their examination of giving before and after the Great Recession, Osili, Clark, and Han found that reductions in giving to nonprofits during the economic crisis did not lead to a compensating increase “in private transfers to non-household family members and friends who had difficulty meeting basic needs.” Instead, households also reduced this form of giving as well, although not as significantly.<sup>134</sup>

# Conclusion: Tending to a Shifting Landscape of Generosity

These findings are themselves incomplete and do not fully address the question of the relation between declines in donor and volunteer participation to nonprofits and shifts in other modes of generosity, in part because they do not provide a sufficient longitudinal perspective. Because it is only recently that quantitative researchers have expanded their aperture to take in the full generosity landscape, we do not yet know enough about how giving and volunteering practices have changed over the last decade and are continuing to change. We likely will gain more insights on those questions in the years to come. **The current moment, then, is a peculiar one, in which we find ourselves freshly surveying a landscape that is both as familiar as millennia-old traditions of person-to-person giving and as novel as the latest giving platform to sprout online.**

This is a moment to get our bearings, to take stock of the landscape. We are aware that it is changing, even as we recognize its established landmarks. We intuit that some of the changes are likely permanent, while others are reversible. Some we acknowledge as the product of broader social transformations which seem beyond our immediate control, while others we know are the products of decisions we have made and attitudes we have developed that are within our power to change or to reinforce, if we mobilize to do so. We welcome some of the changes as salutary adaptations—to technological advances or to socioeconomic conditions—while we acknowledge that other changes will likely mean reduced charitable resources making their way to nonprofits across the country, with deleterious consequences for those they serve. So, we inhabit this shifting landscape of generosity with some apprehension at its transformed terrain, with resolve to cultivate it purposefully where we can, and with excitement about how it will continue to develop in the coming years. If this moment represents in any respect a crisis of generosity, then it is one that we can approach with resolve, and even with wonder, at the opportunities that lie ahead.





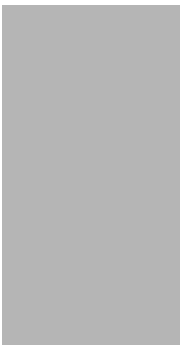
# THE GENEROSITY COMMISSION RECOMMENDATIONS

**Launched in 2021, the Generosity Commission took as its charge addressing the decline in giving and volunteering rates brought to light by major surveys over the last several decades.**

The Generosity Commission established three task forces, consisting of leaders from nonprofits, philanthropy, and academia, to develop recommendations for increasing the number of donors and volunteers: Faith and Giving, Research, and Policy. (The Policy Task Force was in turn broken down into four working groups: one on the legal environment and regulations that incentivize giving and volunteering, a second on organized philanthropy and its role in bolstering giving and volunteering, a third on the role of culture in reinforcing the understanding and appreciation of generosity across society, and a fourth on the role of the business sector in promoting workplace giving and volunteering by employees).

Various sectors can play a constructive role in bolstering generosity, and several of these recommendations are aimed in specific directions: at leaders of nonprofits, at funders, at researchers, at policymakers, and at business leaders.

The Commission is also mindful of many factors that encourage or impede giving and volunteering that are beyond the scope of these recommendations. As discussed in the preceding landscape analysis, one of the clearest correlates with the strength of charitable giving is the health of the economy; moreover, many of the trends associated with declines in the rates of giving and volunteering also bear some relation to Americans' experience of economic precarity. Given those correlations, it's likely that one of the primary levers for boosting giving and volunteering rates



can be found in the realm of political economy—in improving the economy and promoting greater economic security.

Other broad cultural trends are implicated in declines of giving and volunteering rates, such as those related to steep drops in religious affiliation. The Commission does not minimize the importance of these macro-level trends but has focused on recommendations strictly tailored toward increasing giving and volunteering directly.

**“Generosity that results in lasting change needs to be approached from multiple angles—philanthropic giving, impactful volunteering, thoughtful investments, and strong advocacy. By giving of ourselves and working together in these ways, we can bend the curve of our country’s biggest challenges. And it takes us all. Everyday givers and volunteers are vital to this work.”**

Jerre Stead  
Chair Emeritus, Former Executive Chairman and CEO, Clarivate  
Generosity Commission Member

The recommendations are broken down into four sections.

## RESEARCH

In order to determine how best to increase the number of givers and volunteers, we first need to know more about the current state of giving and volunteering, and how those practices have changed in recent years. This includes more research into diverse expressions of generosity beyond charitable nonprofits and across a diverse range of communities.

## CULTURE

The Commission appreciates that some of the most potent levers to encourage generosity are cultural—whether in the realms of religion, art, music, sports, literature, social media, education, or some combination of the above. The ideas, attitudes, beliefs, and norms that individuals hold about what constitutes generous behavior, the responsibility to act generously, and the benefits and consequences of that behavior obviously reflect the current practice of generosity, but also help to shape it. Cultural spaces are where these ideas, attitudes, beliefs, and norms can be forged—or undermined.

## PRACTICE

Based on the understanding of the norms and narratives that can promote increased giving and volunteering, the Commission offers specific recommendations for fundraisers, philanthropic funders, and nonprofit and business leaders.

## POLICY

Although the Generosity Commission will not endorse specific legislation, it does seek to promote policies at the local, state, and federal levels that will incentivize giving and volunteering.

## RECOMMENDATIONS

- 1. Increase the depth and breadth of data on giving and volunteering**
- 2. Close the generosity evidence-to-practice gap**
- 3. Encourage public figures and leaders in a broad range of fields to speak openly about how they give and volunteer, and how they have benefited from others' giving and volunteering**
- 4. Take youth seriously as givers and volunteers**
- 5. Utilize all of philanthropy's resources, tangible and intangible, in support of everyday giving and volunteering**
- 6. Support community foundations to take a leading role in encouraging giving and volunteering**
- 7. Reinforce the leadership role of businesses, as conveners of employees, to encourage their volunteerism and giving**
- 8. Increase the availability of the charitable contribution tax deduction**
- 9. Sufficiently fund the IRS Exempt Organizations division and state charity regulators and simplify regulatory compliance**

## Research Recommendations

As the preceding landscape analysis makes clear, the last few decades have been a time of enormous change in the patterns and norms that govern giving and volunteering. Data collection and analysis related to giving and volunteering—and to generosity more broadly conceived—have not kept pace with these changes, although in recent years they have begun to adapt in some important ways. Many of us still experience a gap between our experience of a transformed landscape of generosity and our ability to understand, measure, and track those changes.

Researchers have sought to assess and analyze the scope of American giving for more than a century, and of volunteering for decades, but these efforts have been limited in their scope. Much of the focus has been on giving and volunteering to and through nonprofit organizations; the tracking of large monetary gifts has received an especially large proportion of attention, energy, and resources (reflecting the increasing share of such giving as a proportion of total charitable dollars in recent years).

The Generosity Commission recognizes and applauds recent advances in extending the focus of research beyond monetary gifts to nonprofit organizations to incorporate a broader range of expressions of generosity, and advances in utilizing data science and behavioral economics to go beyond survey research to deepen our understanding of how and why people are giving and volunteering—or, as the case may be, not giving and not volunteering.

This research needs financial support to further develop, and the Commission urges funders to support it. But, as the Commission's recommendations make clear, it is not enough for the research on giving and volunteering to be produced. It must be widely and strategically disseminated to ensure it reaches those who can best make use of it.

## RECOMMENDATION 1:

**Increase the depth and breadth of data on giving and volunteering**

The Generosity Commission believes there is a need for **more timely, comprehensive data on all forms of giving and volunteering in the United States**. As noted, there have been significant advances in data collection and analysis over the last few decades, facilitated by the widespread use of econometric analysis and the digitization of nonprofit 990-series tax forms. But these advances were largely focused on data about giving and volunteering to and through nonprofit organizations.

**For researchers**

In recent years, research has slowly expanded to include a wider range of prosocial behaviors, including giving and volunteering to informal organizations, person-to-person giving, and crowdfunding. This wider lens is in part a response to perceived shifts in behaviors in the United States over the last decade. Though mutual aid, for instance, has deep roots in this country, especially within immigrant communities and communities of color, the practice experienced significant growth and increased attention during the pandemic, which in turn has sparked a surge in researchers' scrutiny. Similarly, giving circles—another form of collective giving in which a group of individuals pools their money and then decides collectively how and where to distribute it—are also experiencing increased popularity. **We need to know more about the contributions of mutual aid networks and giving circles, as well as the whole spectrum of giving behaviors outside monetary donations to nonprofit organizations embraced by “everyday” givers and volunteers, to gain a fuller understanding of the broad ecosystem of generosity.** This includes certain giving platforms and channels on which we have relatively little solid data, such as those associated with crowdfunding, point-of-sale giving (such as giving when checking out of stores or when completing purchases online), and workplace giving.

We also need to learn more about **the intersection of faith and giving**, within and across different communities, contexts, and traditions. To help cultivate a shared field of inquiry into the connections between faith and giving, we recommend researchers pursue (and funders support) more

**“Believing—and investing—in the potential of every small gift, the power of genuine relationships with donors and inclusive technology, we can reconnect with everyday donors and uphold the democratic spirit of philanthropy.”**

Victoria Vrana  
CEO, GlobalGiving  
Co-Chair, Research Task Force, Generosity Commission

collaborations to review and synthesize the current research and literature, both to identify salient points for public communication and to identify knowledge gaps for future research. Researchers should also develop more expansive ways of thinking about the connection between faith and giving, extending beyond religious affiliation and attendance to address other modes of spiritual belief and practice. Researchers and funders should also pursue more research about the role of faith in the giving traditions of non-majority Christian and non-Abrahamic religious communities.

### **For funders**

The Commission recognizes that improving research and data capacity on giving and volunteering will require significantly increased investment from philanthropy, from both institutional funders and individual donors. The Commission believes there should be continued and expanded support for the major longitudinal studies on charitable giving as well as for continued research and data analysis that adopt an equity lens.

The last decade has seen [significant advances in research](#) on donor and volunteer behavior, many involving experimental studies. The Commission urges funders to continue to support this type of research, so that researchers can incorporate new modes and instrumentalities of giving into their work. There is also important work that requires increased funding to examine the relationship between giving, volunteering, social connection, and mental health.

### **For policymakers**

The Commission also calls for improving the quality and accessibility of public data related to giving and volunteering. The limited data that the government collects and releases on the nonprofit sector is not commensurate with its size and importance relative to other sectors—given that the nonprofit sector ranks behind only the for-profit sector as the second largest employer in the U.S. Whenever possible, federal agencies that collect data on the charitable and nonprofit sectors should include disaggregated statistics about the sector in published reports and publicly available tables and datasets; these should include information on nonprofit organizations' types of revenue, expenses, and operating reserves, and on the volunteer hours contributed to nonprofit organizations by individuals. The Commission also urges more efforts to consolidate the data currently

**“The spirit of generosity is needed not only to address immediate social ills, but also to call us to our higher selves and heal the divisions that keep us apart. By increasing data on giving, we can better harness that potential and direct our collective efforts where they’re needed most.”**

Ann Mei Chang  
CEO, Candid and Author, *Lean Impact*  
Generosity Commission Member

collected by various federal agencies. To this end, the Commission encourages The Department of Commerce’s Bureau of Economic Analysis to create a yearly or biennial satellite account—that is, a supplementary set of statistics that allows analysis of a particular aspect of the economy—within its national accounts program, focused on nonprofit and related institutions and volunteer work, as it does with other parts of the economy, such as travel and tourism or outdoor recreation.

**RECOMMENDATION 2:****Close the generosity evidence-to-practice gap**

As the above recommendation makes clear, there have been important advances in the production of research and data related to giving and volunteering in recent years. But for those advances to reach their full potential, that research and data need to be broadly accessible, intelligible, and easily searchable. For instance, the fields of behavioral economics and psychology have provided important insights into giving behavior in recent years, which have in turn sparked a number of [evidence-based fundraising innovations](#)—such as sending a year-end email with simple tracking of past giving—that have been shown to increase generosity. These and other valuable insights are not widely known throughout the nonprofit sector, so it is essential that they be more accessible and usable to practitioners, especially at smaller and under-resourced nonprofits.

**For funders**

Philanthropy should provide more flexible funding for smaller nonprofits so that they have the time and capacity to learn from the most recent evidence on fundraising effectiveness. Closing the generosity evidence-to-practice gap also requires philanthropy to provide more support for services that can help translate and disseminate research to a wide audience, including mechanisms that help to share information and insights across the entire sector.

**For researchers, nonprofits, and funders**

More generally, the Commission calls for better communication between the domains of academic research and nonprofit practice. It is important to stress that the exchange of expertise and insight between these two communities must be reciprocal. Not only should more nonprofit organizations be assisted to learn from emerging research and data analysis on giving, volunteering, and fundraising, but also nonprofits should be encouraged to help shape research agendas. Practitioners must be consulted more frequently by researchers and should receive support to stay abreast of research and data trends. The provision and cultivation of forums where practitioners and researchers can meet and share experiences and insights are key in this regard.



## Culture Recommendations

How might we fortify a culture of generosity in the United States? First, we should recognize that there is such a thing—or, more precisely, that there are many overlapping cultures of generosity. Although patterns of behavior related to giving and volunteering are no doubt shaped by material and political realities, they are also shaped by ideas, attitudes, beliefs, norms, and narratives. This cultural context both helps shape and is shaped by individuals' relationship to their communities. It is the space in which generosity is forged.

Below, the Commission offers a number of suggestions about how to use culture as a means to encourage giving and volunteering. More than any particular approach, the most important issue is that of salience. The Commission stresses the need to make sure that generosity has a visible place within popular culture and public discourse commensurate with its importance to our nation's civic health. Questions around what it means to be generous, generosity's relationship to civic life, and the diverse ways that people give and volunteer should be prominently situated within movies, TV shows, books, journalism, music, social media, and every other cultural domain. While it is undeniably important for media to take a critical lens toward certain abuses of charitable and philanthropic giving, it is equally important for journalists and cultural creators to tell the story of everyday generosity in all its vitality and diversity.

One of the most important narratives related to the promotion of giving and volunteering in the United States involves the public's faith in nonprofits. Yet, according to surveys by Edelman Data & Intelligence, public trust in nonprofits has recently shown signs of erosion, joining a broader trend of surging distrust in institutions more generally (although the most recent survey shows a rebound in trust in nonprofits). It is not clear the extent to which the decline in trust was in turn responsible for declines in donor or volunteering rates. What is clear is that those who have high trust in nonprofits are more likely to give to them, and that trust in the nonprofit sector is generated by familiarity. According to a [2023 report](#) from Independent Sector in partnership with Edelman, those familiar with nonprofits were 30 points more likely to trust nonprofits than those who are not. Yet there is some evidence that many Americans lack that familiarity. A [2023 survey](#) from the Lilly Family School of Philanthropy revealed that, when asked whether the respondents or anyone in

**“One thing society needs to do is to place a greater premium on generosity to make it a more valuable component of life, much more than earning money or the material things in life.”**

Nat  
55–64, Massachusetts  
Focus Group Participant

their immediate family had received services from a charitable organization or nonprofit in the past year, only 5.4% indicated that they had. That is a troubling figure, given how often nonprofits touch all our lives in profound if sometimes invisible ways. If that figure does indeed reflect the state of public awareness of the daily work of nonprofits in the United States (and not confusion about which institutions are in fact nonprofits and what it means to be served by them), it is essential that nonprofit leaders produce and promote more narratives that uphold the contributions of nonprofits in the lives of Americans, especially smaller and more local institutions, which surveys show Americans tend to trust much more than large or national nonprofits.

## RECOMMENDATION 3:

## Encourage public figures and leaders in a broad range of fields to speak openly about how they give and volunteer, and how they have benefited from others' giving and volunteering

Celebrities and public figures in the cultural realm—writers, performers, musicians, athletes, spiritual leaders, and others—can serve as models and exemplars, promoting norms around giving and volunteering by speaking openly and proudly about how they seek to “give back.” They should be encouraged to integrate those narratives of generosity into their work—whether movies, pop songs, sermons, or novels—and to share opportunities to practice generosity with those who admire, root for, or take cultural cues from them. They can also publicly express the ways that they have benefited from others' giving and volunteering in their own lives, including through nonprofits and charitable organizations.

One particularly striking example of how public figures can help promote norms around generosity relates to the intersection of faith and giving. Despite evidence that the majority of most people in American society see a relationship between their faith and their giving and choose to give the majority of their gifts to organizations with faith-related purposes, there is little public storytelling about the connection between faith and giving. The Commission believes that these stories—narratives that highlight how faith inspires generosity, and how generosity inspires faith—should be uplifted and celebrated.

For this reason, in developing national or local conversations about generosity, it is vital to include leaders of religious networks and institutions. Religious leaders have access to deep traditions, communal practices, ready platforms, and “captive audiences” for teaching about generosity; they are an untapped resource for developing a meaningful conversation about generosity. Nonprofit and philanthropic leaders should actively invite religious leaders into local and national conversations about the future of generosity in American society, to engage their constituents, to gain their insights, and to help them see that they are part of a larger story about changes in generosity. These religious leaders can serve as models for how leaders in other domains can bring their giving beliefs and practices into the public sphere.

**“If we overlook the many ways that faith continues to shape our traditions and practices of generosity, we miss an essential piece of the generosity puzzle and its solution.”**

David King

Karen Lake Buttrey Director, Lake Institute on Faith & Giving, Associate Professor of Philanthropic Studies, Lilly Family School of Philanthropy, Indiana University  
Co-Chair, Faith and Giving Task Force, Generosity Commission

**RECOMMENDATION 4:****Take youth seriously as givers and volunteers**

Encouraging generosity requires a specific focus on youth. As the preceding landscape analysis makes clear, many of the changes in prevailing attitudes toward the practice of giving and volunteering are concentrated in younger age cohorts, whether this involves a greater propensity to regard peer-to-peer giving as equivalent to monetary donations to nonprofits, or a more general distrust of formal nonprofit organizations. It is important that these attitudes are fully reflected in any broad public discussion of shifts in expressions of generosity. After all, youth culture can have a powerful effect on more general norms and narratives, but it is often relegated to a sequestered sphere of public discourse—i.e., trend pieces on what “the kids” are up to. Ultimately, encouraging habits of generosity in young people is not just a way to increase giving and volunteering in the present moment; it is a way to invest in the future of generosity.

**How should young people be involved in the encouragement of generosity?**

Youth must be centered in narratives of, conversations about, and research on giving and volunteering. This includes telling more stories about intergenerational giving, to spark interest in how generosity is taught and transformed between the generations. It also requires encouraging youth to tell their own stories of how they understand and practice generosity, and what the obstacles to those practices might be.

Young adults should be welcomed within nonprofit leadership, including on nonprofit boards, advisory councils, and [collectives](#). Many organizations have already begun to do this; see, for instance, the important work done by the United Nations youth councils. More particularly, so have grant-making organizations. The Washington Area Women’s Foundation, to cite just one example, has developed a participatory council, the Rock Star Fund, that empowers young women and girls as givers.

**For schools**

Finally, those who wish to encourage youth generosity need to take full advantage of in-school programs, whether they are volunteering or fundraising initiatives or broader civic education programs. Administrators, with assistance from parents and teachers, must ensure that the programs and initiatives include sufficient information for students to understand why the knowledge and experience are relevant and important for them. It is important to communicate to students both the intrinsic value and the instrumental value of volunteering—for instance, by demonstrating how it is related to professional and academic development, with volunteer experiences translating to workforce readiness experiences, AP or college credit, and skill certification.

Students can learn much about the value of giving from an early age. [Research](#) suggests that, while most elementary school students participate in some form of school-based fundraising, few students “are aware of the cause area that they are being asked to support, and most have little decision-making in their giving.” This represents a major missed opportunity. Students should be actively involved in choices regarding the forms their school-based giving or volunteering will take. These discussions should make clear that everyone—whatever their age or economic or professional status—has the capacity to act generously and to make a difference in their communities.

## Practice Recommendations

Among the handful of generosity pressure points—where changes and adaptations to existing practice can make a significant difference in increasing the number of givers and volunteers—is the domain of fundraising. Coming out of the pandemic, fundraisers face a significant set of challenges related to the transformative potential of AI, an uncertain economy, the pressures to bring in major donations, and flagging morale. In facing these challenges, fundraising—both as a profession and as a more informal practice—must remain committed to the task of increasing not just the aggregate amount of dollars raised but also the total number of donors.

### **For funders, nonprofits**

Along these lines, there are several themes that run through the Commission’s recommendations related to fundraising. The first is simple: the need for greater investment. This means significantly more funding from organized philanthropy for the fundraising capacity of their grantees, including online fundraising capacity, which for many charities remains woefully inadequate. It also means greater attention to the resourcing of fundraising within nonprofit organizations themselves, which in turn will require nonprofits to make a habit of building the full costs of such investments into their budgets and proposals to funders. This will allow more nonprofits to pursue evidence-based training in fundraising for a broader contingent of staff, as well as to address the burnout that is endemic within the fundraising profession. It will also allow fundraisers to engage in more forward-looking inquiries, including those related to AI in the field.

The second theme is the need to ensure that this support for fundraising is directed across a broad range of diverse communities, so that it can magnify the multifaceted generosity of all Americans. This means investing in the fundraising capacity of smaller organizations; of organizations that serve communities of color or are led by people of color, which research has shown receive less funding and capacity support than other organizations; and more generally of fundraising professionals who better reflect our nation’s racial, ethnic, and cultural diversity. Such support would help address the concentration of credentialed fundraising professionals in certain sections of the nonprofit sector, namely large hospitals and universities. Addressing this disparity in credentialization will require both increasing the pipeline of certified fundraisers across the nonprofit sector and supporting more training of nonprofit executives in responsible fundraising outside the bounds of certification. Even more broadly, it calls for recognizing that in many communities, fundraising is most often performed by nonprofessionals, by friends and neighbors who care. Their capacity as fundraisers must be acknowledged and strengthened as well.

**“As philanthropy evolves, and our country becomes more diverse, are we ready to invest in the fundraising capacity of community-based organizations serving diverse populations? By investing and building trust, we strengthen important institutions, we expand the pool of donors and volunteers, and we harness greater participation from these communities.”**

Luis A. Miranda, Jr.

Philanthropist, Strategist, and Advocate, Founder of the MirRam Group and Chair of the Latino Victory Fund  
Generosity Commission Member

The third related theme involves the need to ensure that fundraisers are encouraging generosity across all income and wealth levels. The mushrooming concentration of wealth in the hands of a small cohort of donors over the last few decades has increased the pressure to place nearly all an organization’s fundraising chips on large-donor stewardship. The pursuit of major gifts has absorbed an overwhelming proportion of institutional fundraising’s resources, staff, and attention. For some organizations, outreach to everyday donors has atrophied. But it’s essential that fundraisers refrain from neglecting everyday givers; after all, in what can become a vicious circle, one of the main reasons non-donors provide for why they have not given to nonprofit organizations is that they were not asked—and this is especially the case with younger individuals and people of color. More than this, fundraisers must do even more to convince everyday givers that their giving still matters, even in light of the steady parade of headlines on eight- and nine-figure donations. Everyday givers closest to the communities served by the organizations soliciting funds, who are best positioned to know what the problems and solutions are, should be a special priority.

Fundraisers, then, should lean into the task of encouraging and tapping all of a community’s generosity: individuals of all ages and from all races, ethnicities, religions, and geographies. This commitment in turn requires culturally and linguistically appropriate solicitations tailored to different audiences—developed only with substantial investments of time, resources, and personnel.

The fourth theme relates to the growth of alternative, informal modes of giving alongside monetary gifts. Nonprofit fundraisers must let go of a scarcity mindset in which monetary contributions to nonprofits actively compete with other forms of generosity, and in which the decline of giving to nonprofits is communicated as a failing of generosity. The proliferation of different modes of giving, and the ways in which individuals often move fluidly between them, will likely be a permanent feature of generosity in the United States in the years to come. Instead of resisting the multifaceted dimension of generosity, nonprofit fundraisers should embrace it as an opportunity. They should strive to become partners in that multiplicity, helping individuals do good in multiple ways and through multiple channels. This means the fundraising community must continue to explore the ways in which different expressions of generosity are mutually reinforcing. We’ve seen how crowd-

funding platforms, for instance, have already begun to partner with nonprofit organizations; similar forms of mutuality are possible and should be encouraged across the entire generosity landscape.

### **Philanthropy Should Embrace Its Responsibility to Support Everyday Generosity**

#### **For funders**

Philanthropy, at both the institutional and individual levels, has an important role to play in encouraging everyday generosity and in fostering the enabling environment for giving and volunteering. Of course, organized philanthropy can itself inspire generosity in others. Yet the attention large-scale philanthropy receives also has the potential to sap enthusiasm for certain forms of everyday giving and volunteering; a [recent survey](#), for instance, showed that 59% of households with an annual income over \$70,000 that reported stopping giving over the past five years agreed with the statement “there are people out there with significantly more money who should give to charity instead of me.” To counterbalance the high levels of attention directed toward mega-donors, philanthropy should affirmatively embrace the call to encourage everyday giving.

Such a responsibility begins with the capacity of philanthropy to support a strong, vibrant social sector that can attract charitable donations and volunteers from a broad range of the public. To the extent that increasing donors and volunteers depends on deepening their trust and confidence in nonprofits—and the [data](#) does suggest that those who trust nonprofits are more likely to donate to them—philanthropy can help through their own support of nonprofit institutions. (Of course, nonprofits themselves can do much to bolster donor trust by embracing good governance, accountability mechanisms, staff and leadership diversity, and public communications on operations and impact). Grants can provide important signals of legitimacy; they also obviously allow nonprofits to do the vital work to which they are dedicated and on which trust and confidence are staked. But more than this, funders can support fundraising capacity indirectly by providing unrestricted general operating support and by covering the actual full costs of operations. Nonprofits can use this support in a range of ways, as they see fit: to increase fundraising staffing, to measure and communicate impact, to support communications, or to pursue greater collaboration. As discussed above, funders can also support the infrastructure for research, learning, and data that can bolster public confidence in nonprofits as well as nonprofits’ ability to fundraise effectively.

**“With everything that’s happening in the world today, ... it makes me feel better that I’m doing something that I believe in. It shows support and influence on issues. ... and I like being able to donate my time and money.”**

Christine  
35–44, New York  
Focus Group Participant



**RECOMMENDATION 5:****Utilize all of philanthropy's resources, tangible and intangible, in support of everyday giving and volunteering**

Funders have other important resources that they can bring to bear besides their dollars. These include their voice and their relationships. Funders should embrace the opportunity to articulate publicly why generosity matters to our civic health, and why expanding the base of donors and volunteers matters. Funders can be vocal champions of the need for a robust, pluralistic civil society. They can also use their voice to push for policies—such as the more efficient execution of grant and contracting processes by the government—that would increase nonprofit capacity. They can offer their expertise, and access to their networks, to help grantees and others facilitate opportunities to collaborate, build coalitions, and leverage respective resources.

Of course, philanthropy can also promote generosity directly by making grants to encourage giving and volunteering. Beyond funding specific programmatic activities, foundations of all types can fund their grantees' efforts to build or expand their marketing, fund development, database and contact management, and public relations capacities. They can provide funding for grant writers who are able to work for individual nonprofits or coalitions to apply for federal, state, and local grants. A foundation or aggregation of funders can match donations that new donors or volunteers make to their grant recipients, or incentivize funding based on a specified, agreed increase in the number of donors or volunteers. Acquiring and retaining donors are labor-intensive efforts that yield results only when done in a deliberate and sustained fashion, and funders could offer subsidies to nonprofits to support such work. Similarly, they could offer direct support to nonprofits for volunteer support staff, which can help lead to more meaningful engagement programs.

There is an obvious tension in these last recommendations of targeted support, especially in light of calls for funders to provide more unrestricted flexible funding. Broadening its base of donors and volunteers might not be a grantee's top priority, so grantors should only offer this funding in conversation and cooperation with grantees—not as a condition of support. Otherwise, there is a risk of the funder directing the grantee's activities and resources in ways that the grantee might believe are not best for it and those it serves.

Philanthropy should consider extending its support for the enabling environment of giving and volunteering beyond the realm of nonprofit organizations, to encompass, for instance, mutual aid networks and giving circles. In doing so, philanthropy must exhibit a similar degree of respect for the grantee autonomy as they should with nonprofits. It is important to offer support without undermining the kinship and community on which such networks are sustained. Working closely with those within the community, who know their community's needs, and how their generosity is expressed, is key.

**RECOMMENDATION 6:****Support community foundations to take a leading role in encouraging giving and volunteering**

Among funding institutions, community foundations are some of the most deeply rooted in their communities, and most knowledgeable about the impact, needs, opportunities, and priorities of the nonprofit and civic organizations that serve those communities. They are often seen as trusted philanthropic advisors, providing a “seal of approval” that donors look to for reassurance about their contributions to charitable organizations.

Many community foundations serve as an entry point for donors into the sector of organized philanthropy and are therefore well positioned to expand investment in cultivating donor behaviors that help increase the number of givers and volunteers. Giving circles, nonprofit capacity building, and youth philanthropy initiatives are examples of effective approaches that many community foundations can adopt or amplify.

Community foundations are known as expert conveners and could engage their donors and communities at large around the recommendations in this report and potential next steps, advancing the co-creation of local solutions to address growth in giving and volunteering at the local level. Community foundations should also consider dedicating some part of their discretionary grant resources to fund this work, regarding it as investments that can lead to greater giving and volunteering in the future.

Community foundations can also support infrastructure building for the sector, especially enhancing knowledge and data within their specific areas, to spur giving. As they engage with professional advisors, donors, professional athletes, celebrities, and others, community foundations can expand these individuals’ awareness of opportunities to seed support for new donors and volunteers, including by supporting the work of the community foundation itself.

**“To me, generosity means building more equitable communities and helping others reach their full potential.”**

Clotilde Perez-Bode Dedecker  
Former CEO, Community Foundation for Greater Buffalo  
Generosity Commission Member

**RECOMMENDATION 7:****Reinforce the leading role of businesses, as conveners of employees, to encourage their volunteerism and giving**

During what many historians believe were the peak years of “mass giving,” the mid-20th century, much of that giving occurred at or through the workplace. This is no longer the case; although the data on contemporary workplace giving is incomplete, it is clear that [over the last several decades](#), the proportion of employees who participate in official workplace giving campaigns has fallen significantly. And yet it is equally clear that many workers still view the workplace as a locus for the expression of generosity (according to one recent [survey](#), 7 in 10 employees expect opportunities for social impact at work); that the workplace holds out important opportunities for increasing giving and volunteering rates; and that promising experiments are under way attempting to do so.

The Commission stresses that businesses of all workforce types can play an important role in encouraging the generosity of their employees. It is critically important, for instance, that businesses with frontline workers—in particular, hourly wage workers—include and support these workers in their civic engagement and giving programs. Businesses of all sizes, not just larger firms with more resources for subsidizing employee generosity, should embrace this role.

**For funders, employers**

One challenge in doing so is that larger firms have attracted most of the investments in workplace giving platforms and infrastructure. To ensure that such platforms are available to a broader range of employees, philanthropic funders should consider supporting or subsidizing investments in giving infrastructure at smaller firms. Businesses should help educate their employees on the key issues facing their communities and the work that nonprofit organizations and other networks of generosity are doing to make their communities stronger. This education can take many forms, for instance by inviting organizations to present at a lunch and learn.

Business leaders should also speak publicly about their own giving and volunteering. Having such leaders demonstrate their engagement within their respective communities sends a message to the businesses’ employees that their engagement is encouraged and supported.

**WORKPLACE VOLUNTEERING OPPORTUNITIES**

Whether a business’s work environment is remote, in-person, or hybrid, offering virtual volunteering opportunities can enhance a business’s volunteer programs. Even as more employees return to offices, such virtual opportunities can be maintained or channeled into in-person opportunities.

**“[My company] might not have money to give, but they can give time and maybe focus on people spending their time in ways that impact their own communities.”**

Indigo

26–30, Arizona

Focus Group Participant

Businesses can also provide flexible or micro-volunteering opportunities—short-term, low-commitment volunteer opportunities ranging from 15 minutes to an hour. These smaller opportunities enable employees to volunteer on their own time and can serve as a gateway to longer-term commitment to volunteerism. They can be particularly impactful for businesses with frontline employees, as they can occur during shift changes or at other times during working hours. Examples of micro-volunteering opportunities range from collecting supplies for a local school to writing a note to a service member stationed overseas. Similarly, businesses should make sure to provide friend and family volunteer opportunities. The ability to volunteer with a friend or family member can be a good inducement to an employee and can help build a sense of community.

Business can also encourage volunteering by offering financial or other incentives. These could involve paid time off to volunteer, such as in a company-wide service day or month, or additional vacation time for employees who volunteer on their own time. Businesses can also initiate a volunteer grant program, which would provide grants for a certain number of hours volunteered by employees to their favorite organizations.

Finally, employers can encourage generosity through the creation of affinity or employee resource groups. These groups help to create an inclusive environment for employees and can foster grassroots employee giving and volunteering. By supporting the service of these groups, businesses embrace cultural differences among their employees, recognizing that many volunteer opportunities are inspired by their employees’ most deeply rooted or keenly felt identities.

## WORKPLACE GIVING OPPORTUNITIES

Similarly, there is much that employers can do to encourage workplace giving.

Employers can offer a payroll deduction for charitable giving. This enables employees to have donations taken directly from their paychecks and given to a nonprofit organization. Employers can also offer and design a matching gift program to encourage all employees, especially younger employees, to give. Matching gifts generate an estimated [\\$2–\\$3 billion](#) to nonprofits every year. Employers should design such programs to lower barriers to participation; research suggests that

between \$4 billion and \$7 billion is left on the table every year by employees not taking advantage of their employers' matching gift offers, and that more than three-quarters of donors do not know whether their workplace has a matching gift program. Employers must do more to publicize their matching gift programs, and nonprofits must also make sure to remind donors about the possibility of securing a matching gift through their employers. It is important that employers set up an open matching gift program—that is, one that enables employees to match gifts to their preferred organizations, not just to organizations that fall within a business's prescribed philanthropic focus areas. Employers should also set a low minimum donation for gifts to be matched, which can potentially bring in more new donors.

Employers can also set up an employee assistance fund to which employees can donate to assist their colleagues during times of need. In all these ways, and others, the workplace can become a locus and incubator of generosity.

## Policy Recommendations

While our recommendations touch on several policies advanced by recent legislative proposals, we have refrained from issuing specific legislative endorsements to remain true to the nonpartisan nature of the Commission. Instead, the Commission seeks to elevate the commitment to increase the number of givers and volunteers as a key priority in policymaking, a consideration that would take its place alongside others, such as increasing total dollars donated or hours volunteered, or directing giving to particularly urgent causes.

Below we highlight a few approaches to policy change and reform that reflect this commitment. The emphasis is on giving and volunteering through and to nonprofit organizations, not because the Commission is expressing a preference for this sort of generosity, but because that is where the decline of participation has been most discernible and where regulations, especially those related to tax policy, are most tractable.

### **DONOR-ADVISED FUNDS REFORM AND DONOR PARTICIPATION**

The goal of expanding the base of donors and volunteers should help guide the approach to policies related to donor-advised funds (DAFs). DAFs, often compared to charitable checking accounts, enable donors to contribute funds for charitable purposes at the time they have the resources (and potentially to receive a tax deduction), while waiting to determine when and how to advise the disbursement of those funds to most effectively support their charitable goals. This flexibility has made it possible for individuals to plan their giving over time at costs that are far below those associated with a private foundation. The rise of DAF accounts over the last few decades has been astonishing, from a little over 200,000 in [2012](#) to nearly 2 million in [2022](#). Many organizations that host and sponsor DAFs have done away with minimum deposit requirements, making DAFs more accessible to a wider base of donors, though the average DAF account size in 2022 was over \$117,000. DAFs also make possible donations of assets that smaller organizations do not have the expertise and resources to accept, such as artwork or cryptocurrencies, and are the platform on which much workplace giving is facilitated.

Unlike foundations, DAFs do not have minimum payout requirements, and critics have raised concerns and advanced legislative proposals that would require or incentivize those payouts. The Generosity Commission appreciates that DAFs can only realize their value when funds are ultimately disbursed out of sponsoring organizations. However, when considering policy reforms for DAFs, it is also important to assess their impact on giving participation by prospective and current donors and their compliance costs, particularly for community-based sponsoring organizations like community foundations.

**RECOMMENDATION 8:****Increase the availability of the charitable contribution tax deduction**

Tax policy should be utilized as another instrument to encourage a wider base of participation in giving and volunteering. The Commission urges Congress to adopt legislation that increases the number of taxpayers who can receive tax benefits from charitable contributions and that increases the total amount that can be donated. This can take various forms, such as a universal “above the line” deduction that would apply to all taxpayers and not just those who itemize, or deductions for contributions above a certain percentage of income. Recent tax law, on the other hand, has moved in the opposite direction, resulting in fewer and fewer Americans benefiting from tax incentives for charitable contributions. The Tax Cuts and Jobs Act (TCJA) of 2017 contained provisions, such as a substantial increase in the standard deduction and higher gift and estate tax thresholds, that had the effect of reducing the number of taxpayers who itemize their charitable giving and thus who claim a tax deduction for it. Following the passage of the TCJA, the proportion of taxpaying households that claimed a charitable deduction on their income tax returns [fell to just 10% in 2018](#) from 25% the year before, and continued falling to 9% in 2019.

Some recent policy initiatives did seek to incentivize everyday giving. Most notably, in the midst of the COVID-19 pandemic, Congress authorized non-itemizers to deduct up to \$300 (\$600 for married couples filing jointly) of charitable cash contributions on their income taxes for 2020 and 2021, but let this deduction expire in 2022.

With the TCJA itself set to expire at the end of 2025, we are entering a critical period for the adjudication of these issues. It is important to stress that charitable tax incentives should be widely extended and should not be dependent on whether the donor itemizes their tax returns. A universal charitable tax deduction will provide a powerful signal to the public, as it did during the pandemic, that charitable giving is an important societal value, and could help spark more Americans to give (to and through tax-deductible nonprofits, where the tax benefit will accrue, but the signal would not apply only to them). Such a shift would serve as more than a signal. It would ensure that a more varied and diverse range of Americans have their giving recognized by the government, and that a more varied and diverse range of organizations and institutions will benefit from government support.

**Other potential tax policy changes are also worth considering, in large part because of their potential to encourage a broader base of giving.** Many states have adopted tax credits for contributions to specific types of organizations that help support governmental programs, such as foster care, homeless relief, and education. These programs allow individuals who may not have the ability to take tax deductions to still receive a tax benefit, which could help increase the number of individuals who give to charity. National and universal tax credit programs could supplement the charitable contribution deduction and further the expansion of charitable participation.

Another possible way to boost giving participation is Charitable Savings Accounts (CSAs). These would allow employees to create accounts like Health Savings Accounts, which provide an opportunity for employees to set aside pre-tax dollars for medical expenses. CSAs would offer a similar opportunity for charitable giving, enabling employees to deposit pre-tax dollars into a savings account to be exclusively used for charitable gifts. Increasing the mileage reimbursement rate for volunteers to be closer to that of the business mileage reimbursement rate (it is now currently less than one-quarter as large) could potentially increase volunteering rates, as could increasing the minimum living allowance for volunteers, used by national service organizations such as AmeriCorps. In determining whether these and similar policies should be enacted, their effects on everyday giving and volunteering should remain at the center of the deliberation.

One final way that policy can promote everyday giving and volunteering is by bolstering trust in the nonprofit sector. Although trust in nonprofits is still high relative to other institutions, it has begun to decline in recent years. And although there is no one factor clearly responsible for this decline, establishing a climate in which donors and volunteers feel confident that their money and time are going to organizations that are focused on their charitable missions, and not used for improper purposes, is certainly key. This leads to a final set of recommendations.

**“A national spirit of generosity compels us to design institutions, an economy and a democracy that allow everyone to participate, prosper and reach their full potential.”**

Michael McAfee  
President and CEO, PolicyLink  
Generosity Commission Member



**RECOMMENDATION 9:****Sufficiently fund the IRS Exempt Organizations division and state charity regulators and simplify regulatory compliance**

One important way to bolster trust in nonprofits is securing effective regulation and enforcement. Noncompliance affects not only the donors to those organizations but also the trust that donors have in other organizations.

The nonprofit sector is primarily regulated through the IRS on the federal level and by attorneys general and charity regulators on the state level. On both the federal and state levels, funding for charity regulation and enforcement is insufficient to ensure that regulators are focused on the sector and have the training and education necessary to be effective, and that organizations are complying with the relevant laws. The IRS workforce on exempt organization matters, for instance, fell by nearly 40 percent from 2010 to 2019 and has not come close to recovering, even as the number of nonprofits that the division must oversee has skyrocketed. Inadequate funding harms all organizations that need the support and assistance of IRS and state officials. Many organizations have had to expend significant time, money, and energy to get answers to questions, address errors in records, and resolve problems with filings or registrations.

Fully funding both the IRS Exempt Organizations Division and state charity offices would provide sufficient staff and money for nonpartisan investigations and for the technological innovations that can simplify both compliance and enforcement.

At the same time, it is important that the regulatory environment for fundraising not be onerous for nonprofits, especially new and small organizations. One recommendation that could lighten the load placed on nonprofits involves the simplification of the charitable solicitation registration process. Different state requirements and filing fees place burdens on organizations' time and resources. A uniform registration system or a single portal for all states, though requiring some diminution in individual states' autonomy, would result in enhanced compliance and preserve resources for the charitable missions of the organizations, leaving them with greater resources and capacity for both their programs and their fundraising.

The importance of trust to boosting giving and volunteering is not restricted to charitable nonprofits. For instance, policymakers should consider the extent to which the increased regulation of crowdfunding platforms might also increase trust and spur greater giving. We need new laws to provide such guardrails against actual or perceived abuse. However, the technical requirements to implement any such laws need to be commensurate with the level of actual abuse experienced, the practical compliance limitations of these laws, the need to educate organizations on how these laws may impact them, and the need to provide reasonable time for their implementation.

More generally, the Commission also encourages policymakers and stakeholders to think creatively about revising the tax categories that have governed policy toward charitable organizations for three-quarters of a century and that subtly shape the way the public views charitable giving and volunteering. For instance, consider ways that organizations outside the realm of charitable nonprofit organizations could “opt in” to a process of formalization in which they would receive certain tax benefits in exchange for the assumption of certain responsibilities (such as those related to transparency), similar to charities designated 501(c)(3) in the tax code.

A strengthened regulatory system would increase public trust through the regulation itself as would the message sent by charitable organizations collectively advocating for their own regulation in the name of the public good. Nonprofit leaders should make clear to policymakers, and to the public, that addressing inadequate funding for nonprofit regulation and enforcement will be good for nonprofits, good for the public more generally, and good for the promotion of giving and volunteering.

**“I think at the end of the day, we do these things because we feel some sort of internal drive to do so. But ... however we contribute, we want it to have a positive impact and make a better place.”**

Anthony  
25–34, Nevada  
Focus Group Participant

# COMMISSIONED RESEARCH

To better understand the nature and causes of the shifts in generosity that have occurred in the recent past, specifically the decline in the donating and volunteering rates to nonprofit organizations; to support the expansion of research and data collection efforts on generosity beyond monetary giving to and volunteering with nonprofit organizations, and to support research on giving and volunteering practices that reflects the full diversity of the American public; and to learn more about the civic impacts of giving and volunteering, the Generosity Commission supported research efforts and commissioned a number of reports, from five institutions and organizations. The findings of each of these research initiatives and publications are discussed in greater detail below.

## Stanford Center on Philanthropy and Civil Society, [How We Give Now: Conversations Across the United States](#) (2020)

Charitable giving in the United States is carefully tracked and numerous longitudinal data sets exist. Similarly, individual contributions to political causes, particularly financial donations, are tracked and reported. Volunteering time to community, faith, and nonprofit groups is also well documented. Aggregate data are compiled on cause-marketing spending, in-kind donations, impact investing, and crowdfunding activities. Data and research on these activities, however, tend to be tracked in isolation—by different types of research organizations, using different data sources, and with different purposes in mind.

This isolated approach has led to an overall understanding of how we participate in our civic and community lives that can be



robust within domains (charitable, political, or volunteering). But the approach lacks understanding of how individuals mix and match these behaviors and what the sum of these independent actions might be. Drawing a richer, more complicated picture of the ways people take action in their communities was a key goal of this research project. The research team's initial hypothesis was that individuals give their time, money, material resources, support, and information in many ways, only some of which are counted either by official measures or by individuals themselves. Before we can understand the dynamics, preferences, motivations, or interactions between these behaviors we need to know what the range of behaviors includes. Mapping these different behaviors—the 'how' of people's giving—is an important precursor to research on the dynamics between how people give or on the changes within any of the ways people give.

In order to shed more light on this "how" question, the Generosity Commission supported the work of a team of researchers at the Stanford Center on Philanthropy and Civil Society, led by philanthropy scholar Lucy Bernholz, who conducted 33 "How We Give Now" conversations with 338 participants in the months between June and November 2019. These conversations generated 2,277 responses detailing how people give to make the world a better place. These conversations became the basis for a 2020 report, [How We Give Now: Conversations Across the United States](#), commissioned by the Generosity Commission, as well as Bernholz's 2021 book, [How We Give Now: A Philanthropic Guide For the Rest of Us](#).

Across these conversations, participants mentioned how unusual it was to talk about their giving. There's a paradox here. People are generous with their time and money. They give to charities, politics, friends, families, and strangers. They help when asked. They buy products that are branded to support a certain cause or nonprofit. Yet, even while there is active participation, including in ways that signal generosity, it's unusual for people to talk about their giving. Given these silences, the "How We Give Now" project sought to improve our understanding of the different ways that people in the U.S. give their time, money, and other resources. The primary source of data are the findings from the 33 facilitated group discussions, held in 15 states and the District of Columbia. The researchers' hypothesis was that individuals give in more ways than even they understand. They hoped to identify the range of individual ways of giving, as well as how people mix those mechanisms, to inform future research focused on understanding people's motivations or aspirations for their actions. Anticipating the novelty of these conversations, the researchers strove for anonymity in participation as a means of building trust among participants and among participants and the research team. The researchers worked with local host organizations and individuals and did not collect participants' names or contact information. Participants could opt in to share demographic data (age, gender identity, racial identity). These methodological decisions limit the conclusions that can be drawn from this data. The research team made the decision to trade detailed demographic data for trusted participation.

The data confirm the researchers' initial hypothesis—people in the United States give time, money, material goods, comfort, and knowledge in many ways. Their behaviors reach far beyond the kinds of activities that are officially counted or incentivized in the US, like tax-exempt donations to charitable organizations, contributions to political candidates or groups, or volunteering time to faith or community organizations. In a country where giving is normatively associated with donating to charity, fewer than 20% of participant responses about how they take action to make the world a better place mentioned giving money. Participants seldom mentioned tax codes in reference to their giving, but instead discussed giving locally, civic engagement, and myriad informal giving acts, including sharing kindness and connecting others—and they spoke of these acts often and with excitement.

The research brought forward a robust discussion of the interactions between giving domains and the informal, often overlooked ways participants put their resources (time, money, talent) to use. From the conversations, researchers created a series of “giving maps,” which identify differing language communities used to discuss their giving, and which are documented most prominently in the categories participants used to label their domains of giving.

The authors of this report developed a code for 22 distinct giving categories, derived from analyzing the participants' responses. Researchers collected a total of 2,277 responses from participants. Frequency is calculated by the share of responses attributed to the categories; a greater share of the total responses means the giving mechanism is ranked higher. Donating money received the highest share of responses (16%), followed closely by volunteering time (16%) and sharing kindness (10%).

The second consistent finding was that people in every community discussed—sometimes at length—the novelty of this conversation. Talking about giving was an unusual practice for people in every group. The novelty extended beyond the workshop itself and people noted how infrequently they talk about their giving with anyone, including family and friends. Participants mentioned learning to give by watching their parents or members in the community, which they noted were cases of learning by example, not by being told.

The research picks up on a number of potentially important divides—starting with disagreements on the definition of giving itself. Participants engaged in lengthy discussions on what constitutes giving versus what constitutes obligation or survival.

The research also identifies broader challenges Americans face that might diminish giving in the future. Participants often voiced concerns about the increasingly insecure economic futures of people in their networks. They mentioned children with high student loan payments, housing and health care costs, and the difficulty of finding stable jobs. With these economic considerations, they projected an increasing inability to make consistent monetary contributions to

nonprofits. They described older models of giving, where a certain percentage of one’s paycheck was sent monthly to two or three nonprofits, including to United Way or churches, as becoming out of reach for more people. Participants observed seeing “patchwork” approaches, with time and expertise increasingly valued.

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*Research Team: Lucy Bernholz, Matilda Nickell, Brigitte Pawliw-Fry, Jeffrey Rodriguez, and Heather Noelle Robinson*

### **The Urban Institute, [Nonprofit Trends and Impact 2021](#) & the Nonprofit Panel Data Platform Project**

An important new resource, the Nonprofit Panel Data Platform Project, provides stakeholders with much improved current information about the state of the charitable nonprofit sector and will document trends over time. It helps to answer such vital questions as: How healthy is the nonprofit sector? What are the trends in giving and in other revenue sources? How was giving affected by the Covid pandemic and what is the current trajectory in numbers and types of givers and donation levels? What is the status of the nonprofit workforce? How well are nonprofit boards functioning? Who is served by different nonprofits? Which communities and populations are underserved? Over-served? What outcomes are achieved? How engaged are nonprofits in advocacy activity to advance their missions?

Leading nonprofit researchers from American University, George Mason University, the Georgia Institute of Technology, and the Urban Institute are collaborating on the Nonprofit Panel Data Platform project. To establish the data platform and support initial research efforts, the project received significant start-up funding from the Generosity Commission (as well as from the National Science Foundation, Independent Sector, and other organizations). This initiative is designed to conduct high-quality, representative surveys of nonprofit organizations that have agreed to participate over a period of years, thereby providing information on trends affecting the sector in a cost-effective and timely manner.

The first survey report, “[Nonprofit Trends and Impacts 2021](#),” produced with support from the Generosity Commission, provides critical information on the impact of the Covid pandemic on donation levels by sizes and types of organizations, geographic areas, and populations served. This survey revealed that in 2020 three quarters of nonprofits viewed individual donations as essential or important to their missions and that overall donations decreased for 42 percent of small organizations and for 29 percent of large organizations across all types of nonprofits. Revenue overall declined for 40 percent of nonprofits in 2020, leading in many cases to loss of staff and program cutbacks. This information informed nonprofit leaders and policy makers about the severity of the impact and the areas and types of nonprofits and communities that were hardest hit and most in need of assistance.

The important advance that the Nonprofit Panel Data Project provides is that it surveys a representative sample of nonprofits by size, issue area, and geographic location and is designed so that the researchers can confidently generalize the findings to the nonprofit sector as a whole and drill down on results to specific types of organizations in various areas of the country.

This work helps to address pain points in the current research environment. Currently, many surveys are one-time initiatives that use “convenience” samples that are not representative of the sector, although the results are often interpreted as applying to all nonprofits. These one-off surveys are adding to survey fatigue and sometimes result in questionable findings. Finally, while financial data from IRS Forms 990 is vital, the lag in processing time may take two or more years. Additionally, there is a lack of information on who benefits from nonprofit activities, as well as the outcomes of those activities, on the forms, nor is there information about how well the demographics of nonprofit boards and staff reflect the communities they serve, which can be an indicator of their responsiveness to these communities.

Building on this initial work, in order to improve the quality of nonprofit surveys and to fill gaps in knowledge about important nonprofit features and issues, the Nonprofit Panel Data Platform will feature an accessible website and other components with the following key features:

- Tools to design surveys and contribute data from these surveys to the platform;
- Tools to analyze and download free, publicly available data from surveys conducted through the platform;
- Tools to draw representative samples of nonprofits that have consented to be part of a “panel,” which, in survey terminology, means they will be long-term survey participants that can be followed over time;
- A repository of tested, previously used survey questions that can be used in new surveys; and,
- The capability to match survey data collected through the platform to data from Forms 990, Census, and other databases that can provide useful organizational and contextual information (e.g., local poverty rates) about the nonprofits surveyed.

Among other benefits, the Platform will enable nonprofits to benchmark themselves against similar organizations and develop data-informed organizational strategies and will allow funders to better understand the sector’s needs and the impact of their grantees.

*Nonprofit Panel Data Platform Research Team: Alan Abramson (George Mason University); Elizabeth Boris (Urban Institute); Lewis Faulk (American University); Mirae Kim (George Mason University); Jesse Lecy (Urban Institute); Calton Pu (Georgia Institute of Technology)*

*The Nonprofit Trends and Impact 2021 report was written by Lewis Faulk, Mirae Kim, Teresa Derrick-Mills, Elizabeth T. Boris, Laura Tomasko, Nora Hakizimana, Tianyu Chen, Minjung Kim, and Layla Nath*

## The University of Pennsylvania, School of Social Policy & Practice, [Generosity Trends and Impacts: Before and During the COVID-19 Pandemic in the USA \(2022\)](#)

The research team at the University of Pennsylvania's School of Social Policy and Practice examined the impact of the COVID-19 pandemic on volunteering, donating, and prosocial behaviors by looking at data before and during the pandemic. Their research project captured an extensive and comprehensive scope of generosity and civic participation in the U.S., including many formal and informal behaviors, and focused on the impact of the pandemic on the generous behaviors in US society. As a result of this research and the rich and extensive data it generated, other research projects have emerged, and will continue to develop, thus making a significant contribution to the field of nonprofit studies and philanthropy.

### Survey Data and Results

This project enabled in-depth research on the impact of COVID-19 on people's volunteering, donating, and helping behavior. Qualitative and quantitative data were collected from:

- In-depth focus groups conducted with volunteer coordinators and fundraisers
- A nationally representative survey on prosocial behaviors before and during the pandemic.

These data serve as one of the most robust views of Americans' generous behaviors practiced between 2021 and 2022.

Findings from the national survey are compiled in "[Generosity Trends and Impacts: Before and During the COVID-19 Pandemic in the USA](#)." The report includes the following findings for the period of the study:

- The total number of donors decreased, but the average donation amount increased by over 200%.
- Informal volunteering and donating remained stable with about two-thirds of respondents engaging in this behavior.
- Showing gratitude to frontline workers and buying ethical products intensified.

While the long-term effects of the pandemic are still unknown, this report contributes to our understanding of the impact of the pandemic on the long-term trends of volunteering and donating.

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**University of Maryland, Do Good Institute, [Understanding Generosity: A Look at What Influences Volunteering and Giving in the United States \(2023\)](#) & [Social Connectedness and Generosity: A Look at How Associational Life and Social Connections Influence Volunteering and Giving \(and Vice Versa\) \(2024\)](#)**

The two reports that the Do Good Institute (DGI) produced for the Generosity Commission explore the multiple determinants of formal volunteering and donations of money. In the first report, Nathan Dietz and Robert T. Grimm, Jr. develop and estimate multilevel models of contributing volunteer work and monetary donations to charitable organizations. These models include a wide variety of both micro-level variables (characteristics of the individual, family and household) and macro-level variables, which reflect the characteristics of the state where the households are located. The second report focuses on the relationship between giving and volunteering and other measures of social connectedness, including involvement with community groups or associations. These variables could be considered meso-level influences on volunteering and giving: characteristics of the social networks within which people live and work.

Although volunteering and giving are not synonymous with generosity, donations of time (volunteering) and donations of money (giving) to charitable organizations are two of the most common forms that generosity traditionally takes. The reports from the Do Good Institute do not attribute differences in participation rates to differences in intrinsic human characteristics like generosity or altruism, but rather to differences in the circumstances of the person, family or household. DGI's study of volunteering, giving, and other charitable behaviors concentrates primarily on the factors that determine how many opportunities people get to participate.

To determine how significantly the different types of influences – personal circumstances, social connections and community characteristics – affect giving and volunteering decisions, it is necessary to have access to high-quality data that provides the statistical power to estimate the effects of all these influences, controlling for everything else. The Current Population Survey (CPS) Supplement on Volunteering is one of the few American datasets that has large samples, full geographical coverage of all the states (plus the District of Columbia), and the ability to measure change over time. One major purpose of this research project was to make the best use of the data on giving and volunteering found in the CPS's annual Supplements on Volunteering (which was conducted every September from 2002 to 2015), Civic Engagement (which was conducted off and on between 2008 and 2013) and Voting and Registration (which is conducted every two years, during presidential and midterm Congressional election years).

The micro-level results are the backbone of the analysis. They represent certain social contexts (like parenthood or marital status) that help to define the social ties that people have with others, but they also represent socioeconomic characteristics that influence the likelihood of being asked to

volunteer or to give. Most of the variables in the models used in these reports are also used in other studies, but the expected results – which were used to form the researchers’ own expectations – do not always receive support from the empirical analysis. To form expectations about the effects of the micro-level variables on volunteering, the researchers relied heavily on a series of annual briefs, called “Volunteering in the United States,” which were published by the Bureau of Labor Statistics (BLS) between 2002 and 2015. The “BLS briefs” present demographic differences in volunteer rates that are calculated from the September CPS Volunteer Supplement, which at that time were produced annually. Wherever possible, the researchers use the coding strategy found in the BLS briefs for their models, so that their new analysis builds directly on previous research.

Unlike the micro-level variables, which are almost always statistically significant in both models, several of the researchers’ macro-level variables appear to influence giving or volunteering, but not both activities. Examples include the state-level social capital index, originally created by Robert Putnam for his landmark work *Bowling Alone*, which influences volunteering and not giving; median income, which influences giving and not volunteering; and the percentage of state residents who are college graduates, which influences volunteering and not giving. Two major variables – the state-level poverty rate and the prevalence of “large” nonprofit organizations per 1000 state residents – are significant in both the giving and volunteering models, and both results are surprising because of what they imply. The poverty rate is positive in both models, indicating that people are more inclined to be generous in states where a larger percentage of residents have pressing economic needs, controlling for other factors, including their own circumstances. And giving and volunteering both appear to be less common in states where there are more nonprofits with gross receipts of \$50,000 or more. A recent study suggests that many non-donors do not contribute money because they feel that wealthy donors should contribute more, and because they suspect that nonprofits misuse donations. The results of these studies were consistent with these conclusions, and most surprisingly, applied to volunteering as well as giving.

Finally, the first report contains breakout analysis for groups defined by race, ethnicity, and educational attainment. These results show that many of the factors that we see in the population-wide results are due to the results for adults who identify as White (only) and who do not identify as Latino – in other words, by the so-called “majority” groups, who are most likely to volunteer, according to David Horton Smith’s “dominant status theory.” The population-wide results show that Schattschneider’s epigrammatic comment about participation in political life – “The flaw in the pluralist heaven is that the heavenly chorus sings with a strong upper-class accent” – apply also to participation in civic life. However, the breakout analysis shows that the so-called “majority groups,” as defined by race and ethnicity, are primarily responsible for recent population-wide declines in giving and volunteering rates.

The second report also features multilevel modeling, with the same micro-level and macro-level variables included in the specification, but it focuses on the relationship between volunteering, giving, and other civic activities and prosocial attitudes and opinions. To start with, Dietz and Grimm created a model that estimates the mutual influence of giving on volunteering and of volunteering on giving. Social psychologists who study behavioral changes use the terms “trait” to refer to long-term, or permanent, influences and “state” for the short-term, or time-specific, influences on attitudes or actions. Adding lagged values of the dependent variables to the equations for giving and volunteering helps the researchers control for the “trait” characteristics associated with generosity: the factors that have had long-lasting influences on the choices people make. The correlation between the disturbances in the two equations captures the characteristics of the “state” – the circumstances in which people make their decisions about giving and volunteering – that influence both decisions. And adding the lagged value of giving to the volunteering equation (and lagged volunteering to the giving equation) allows the researchers to simulate the real-life situation that community leaders must confront: they need to decide which potential volunteers and donors to approach, based on their recent past behavior as well as other relevant micro- and macro-level variables.

The researchers use the same type of modeling strategy to determine how influential group membership, social connectedness, and trust in neighbors are for giving and volunteering. Their models do not allow them to determine causality with a great deal of confidence, but the results show that volunteering does influence giving, and giving does influence volunteering, controlling for all other micro-level and macro-level factors, as well as the immediate history of giving and volunteering for each respondent.

Their results suggest the following:

- **People who volunteer in the previous year are more likely to give in the current year**, by 14.5 percentage points, and people who give in the previous year are more likely to volunteer in the current year, by 9.3 percentage points.
- **People who belong to, or participate in, one or more community groups or organizations in the previous year are significantly more likely to volunteer (14.3 percentage points) and significantly more likely to donate money (by 8.6 percentage points).** The strongest group influences on giving and volunteering are associated with belonging to a congregation.
- Social connectedness can be measured by calculating the frequency of one common type of household activity (eating dinner with others in the household) and two types of neighborhood activities (talking with one’s neighbors or doing favors for one’s neighbors). A scale that is formed from these three activities has a small, but significant, influence on volunteering (1.1 percentage points) but no independent effect on giving, after

group membership is controlled for, along with all other factors. **This suggests that these types of social interactions promote giving mainly by encouraging people to participate in groups.**

- Finally, trust in neighbors – measured by a survey question that asks about the number of one’s neighbors that people feel they can trust – has a small but significant influence on volunteering and giving that also disappears after group membership is controlled for. **Like the previous results about social connectedness, this finding suggests that trust in others (one’s neighbors, in particular) has only an indirect influence on giving and volunteering by encouraging people to participate in associational life.**

The CPS dataset also allows the researchers to see whether giving and volunteering have an impact on the ways in which individuals engage with each other, either through community associations or through more informal social networks. The results of these analyses suggest that:

- **Volunteering in the previous year increases the likelihood of joining one or more community groups or organizations by 24.4 percentage points, and giving in the previous year increases this likelihood by 9.9 percentage points,** controlling for all other factors – including group membership in the previous year.
- **Volunteering and giving do appear to increase the likelihood that adults vote in national elections,** controlling for all other factors. Volunteering increases the turnout probability by 12.0 percentage points, while giving increases the turnout probability by 10.1 percentage points.

Altogether, the lesson in this analysis is that group involvement is the main way in which social connections encourage generosity, and by which generosity can strengthen civil society. This is very similar to the story originally told by Robert Putnam in *Bowling Alone*, even though the Internet age has prompted dramatic changes in the importance of community organizations and informal groups in people’s lives – and the pandemic has caused even more profound changes to the way people engage with groups.

*Research Team and Authors: Nathan Dietz and Robert T. Grimm, Jr.*

**Hattaway Communications, [How and Why We Give: Research Insights on the Aspirations and Motivations that Inspire People to Give and Volunteer](#) (2023) and Audience Engagement Research: Mindsets and Motivations Toward Generosity (2023)**

Hattaway Communications led qualitative and quantitative market research to map Americans' mindsets around giving and volunteering and to explore what motivates people to engage.

The **first phase** of the research project explored Americans' behaviors towards, motivations for, and barriers to giving and volunteering. The purpose of this phase was to provide an in-depth understanding of how and why people give and volunteer today, and to identify opportunities to engage and build on the current conversations on these topics. Research methodology consisted of:

- A national opinion survey among 2,569 U.S. adults (conducted June 28–July 8, 2022)
- A national media landscape analysis of the contemporary news and social media conversation about generosity (conducted July 2022–September 2022)
- Three focus groups with different segments of everyday givers (conducted August 22–23, 2022)

The Generosity Commission released a comprehensive insights report detailing these findings: [How and Why We Give: Research Insights on the Aspirations and Motivations that Inspire People to Give and Volunteer](#).

In the **second phase** of research, Hattaway Communications conducted three focus groups with people who are not currently giving and volunteering as much as they would like to. The main objectives for these conversations (conducted May 30–31, 2023) were to:

- Identify key challenges with increasing volunteerism;
- Gauge how different audiences want to engage in generosity; and
- Investigate what kind of actions they want to see from nonprofits, employers, and other civic organizations.

In the **final phase**, Hattaway Communications conducted three additional focus groups (October 10–11, 2023) with highly engaged givers and volunteers to:

- Explore how generosity connects to other parts of their civic lives; and
- Gather additional real-world perspectives from everyday givers and volunteers, including attitudes and motivations about why generous people give.

The following outlines key findings from the research.

**Most people identify as generous.** Three in four survey respondents (74%) said they aspire to be a generous person. Focus group respondents described how important it was to live a life of generosity, and how they looked for ways to be generous when they could. They believed there is no right or wrong way for people to practice generosity and felt that individuals should be generous in the ways that are most accessible to them—many of which are difficult to measure and define. Their understanding of generosity ranged from taking in a stray dog to helping a loved one with housework to buying water for teachers on strike to giving to a nonprofit.

**Everyday givers describe generosity as boundless but giving and volunteering as resource-dependent.** While people celebrated that anyone could choose to be generous at any time, they appreciated that people might give or volunteer only when they had the resources to do so. The top barrier to giving in the survey and focus groups was not having enough money—57% of survey respondents said they'd chosen not to give due to money constraints. Around two-thirds (69%) agreed that they cannot give as much as they'd like after taking care of themselves and their families. Yet, 69% also thought it was important to give, even if it required sacrifice.

Focus group respondents wanted to give and volunteer and thought it should be a priority, but many felt hindered by time, money, and—in some cases—a general feeling of helplessness. Audiences generally believed that those who can give back should do so, but also recognized that not everyone has the capacity to give or volunteer because of personal circumstances.

**People see generosity as part of the fabric of our society—and they give because they hope things can get better.** Acting generously is deeply ingrained in the way people in the U.S. interact with our communities and world. It is a core value: Nine in 10 (91%) of those surveyed said giving and volunteering was a priority for them. Focus group participants described a world without generosity as chaotic and sad—and stated it would not be a world they would want to live in.

**However, people do not believe that giving and volunteering are civic duties or that they are uniquely American.** While nearly three-quarters of those surveyed said they feel a strong sense of duty to help others, focus group respondents did not define generosity as a civic obligation or duty. Additionally, engaged givers didn't connect generosity with civic engagement.

**Everyday givers already know their own generosity matters: they are not primarily motivated by or looking for external validation or incentives.** Audiences wanted to give and volunteer because it's the right thing to do. Most respondents were motivated to give and volunteer by the deep desire to help people in need (73%), not personal incentives like tax breaks (6%) or impressing others (3%). For the most part, proposed policies and external influences, like charitable savings ac-

count offerings by an employer or bigger tax breaks, did not move the needle when it came to giving and volunteering: 51% said they were neither more nor less likely to give if offered each. Focus group participants felt more motivated to give and volunteer to help a cause that was meaningful to them rather than to help themselves personally.

**People choose where to give based on their own personal experiences and what matters most to them.** Both survey and focus group respondents had a clear and specific understanding of the causes that are important to them and how they want to support those causes. Almost half (47%) of respondents were most motivated to give or volunteer to contribute to something they cared deeply about and 61% agreed that giving and volunteering is how they expressed their values. Over two thirds (69%) agreed that every donation counts as long as it is personally meaningful to the individual.

**People are motivated to give and volunteer when they can incorporate their own personal interests and share their skills.** Across the board, focus group respondents expressed a desire for their experiences to be personally enriching and fulfilling, similar to having a hobby. They wanted to use their skills to make an observable difference, enjoy what they are doing, and feel the impacts their efforts have on the cause.

**People want complete control over when and how to fit volunteering into their lives, which often isn't possible with the volunteer opportunities they find.** Focus group respondents were most interested in opportunities that gave them the freedom and flexibility to give to and volunteer with the causes that are most meaningful to them and fit easily into their busy schedules. However, many volunteer opportunities ask volunteers to commit to consistent, inconvenient times and contribute to a range of tasks based on the organization needs, some of which are less fun, fulfilling, or relevant to their skills. Respondents wanted more control over their volunteer work and sometimes felt frustrated when those opportunities didn't fit into their schedule or exactly match their passions or skills.

**Audiences want to see the immediate impact of their direct action and can get frustrated when they get stuck with tasks that don't feel immediately impactful.** The survey and focus groups revealed that a great deal of giving and volunteering happens on the local and interpersonal level. The most common giving actions included easy, personal, and local actions like donating clothes, food, or other resources (78%), giving money to strangers in need (57%), and giving money to or helping people the donor knows personally (64%). Focus group respondents described how local projects provide givers a window into how their actions directly affect another human or a cause, leaving them with a sense of fulfillment.

However, as mentioned above, many ultimately chose easy, flexible, and convenient volunteering opportunities that sometimes felt menial or like a waste of their time or skills. It was hard for people to recognize how menial tasks, such as administrative work, could be impactful. They wanted to see their impacts immediately (like seeing a family fed) and had trouble appreciating that less exciting work could add up to something transformative.

**People don't need to be told what to do or how to give, but they do seek information about how to give well.** Survey respondents had strong aspirations to be generous (74%); however, they often felt overwhelmed in determining how to help (44%). Focus group respondents also struggled to find specific volunteer opportunities. Over half (53%) of respondents said they would be more likely to volunteer if they had resources to help find opportunities. This sentiment was echoed in focus groups—participants wanted organizations to make it easier to find opportunities for both giving and volunteering, especially on social media.

**People want to feel confident about how their contribution will be used and value high levels of transparency from nonprofits.** They wanted to make sure their money was going to the “right things.” Sixty-seven percent of survey respondents wanted to know all the details of how their money would be spent to be sure it wouldn't go to waste. Focus group respondents across the board also wanted to see organizations model transparency. Across focus group audiences, givers expressed a lack of trust in nonprofits because of high administrative costs and perceived lack of transparency. Participants reported that it helped them feel more confident in their giving when they understood how their donations were used and the direct outcomes they helped achieve.

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# ACKNOWLEDGMENTS

The Generosity Commission owes a debt of gratitude to all the individuals who contributed to its work over a period of several years, starting with its inception as an idea and until the release of this report. They have been driven by the belief that everyday giving and volunteering matter to each one of us, to the organizations we support, the communities we shape, and the country we build.

The Generosity Commission benefitted from the testimony of many experts and sought input through listening sessions with groups of professionals from the following groups: Association of Corporate Citizenship Professionals (ACCP), Association of Fundraising Professionals (AFP), Charitable Giving Coalition, Chief Executives for Corporate Purpose (CECP), The Giving Institute, National Council of Nonprofits, Salvation Army, and the U.S. Chamber of Commerce Foundation. In addition, the Generosity Commission heard from fundraisers and leaders of community-serving organizations representing a diverse cross-section of our society.

The Generosity Commission is grateful for the support and guidance it received from its funders. Their trust and engagement have made this work possible.

## Funders

### Foundations

Campion Foundation  
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Fund of the Saint Paul & Minnesota Foundation  
Rockefeller Brothers Fund  
John Templeton Foundation  
Lizzie and Johnathan M. Tisch Fund

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**Elise Westhoff**, Former President and CEO, The Philanthropy Roundtable

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## Working Group (2018–2021)

Initially incubated as an idea by the Giving Institute, a cross-sector Working Group prepared the Generosity Commission for launch by raising seed capital, funding early research, developing partnerships and hiring a support team. They were responsible for the ideation, creation, development and launch of the Generosity Commission. The Working Group ceased operations following the launch of the Generosity Commission in 2021.

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**Kelli Gabbert**, Senior Programs and Partnerships Lead (2021-2024)

**Ted Grossnickle**, Counselor (2021-2024)

**Kinga Horvath**, Intern (2018)

**Matt Nash**, Executive Director, Working Committee (2018-2020)

**Benjamin Soskis**, Editor, The Generosity Commission Report (2022-2024)

**Yvonne Thomas**, Executive Director (2020-2021)

## Steering Committee (2021–2024)

Composed of the leadership of the Giving Institute and Giving USA Foundation™, the Steering Committee provided administrative, financial, and legal oversight to the Generosity Commission, an independent project of both organizations. The committee included the following over the course of four years:

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**Erin Berggren**, Executive Director, The Giving Institute & Giving USA Foundation™

**Jon Biedermann**, President and CEO, Biedermann Group

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# Appendix

1 Over the last four decades, there have only been four years in which charitable dollars declined in real terms by more than 1%. In 1987, 2008, and 2009 these declines were largely attributable to economic crises (though the 1987 decline was also caused by a surge in giving the year before, a reaction to changes in the tax code). In 2022, high inflation and poor stock market performance have most often been cited as causes for the decline. Giving USA: The Annual Report on Philanthropy for the Year 2023 Key Findings (Chicago: Giving USA Foundation™, 2024), 33; Rasheeda Childress and Emily Haynes, “Drop in Giving From 2021 to ’22 was Among the Steepest Ever, ‘Giving USA’ Found,” *Chronicle of Philanthropy*, June 22, 2023; Robert D. Putnam, *Bowling Alone: The Collapse and Revival of American Community* (New York: Simon & Schuster, 2000), 122.

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12 Bernholz, *How We Give Now*, 33.

13 Lilly Family School of Philanthropy, [Giving Environment: Understanding](#), 7; Lilly Family School of Philanthropy, [Changes to the Giving Landscape](#) (2019), 1.

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