

Corporate Citizenship in Transition: Lessons from 2025, Planning for 2026

September 2025

The Conference Board Governance &
Sustainability Center

THE CONFERENCE BOARD 



The Conference Board

The Member-driven think tank that delivers *trusted insights for what's ahead*®

Purpose

To help our Members anticipate what's ahead, improve their performance, and better serve society.

Mission

We are a nonpartisan, not-for-profit entity holding 501(c)(3) tax-exempt status in the United States.

Method

We create fact-based research to help leaders address their most important business issues and connect senior executives across industries and geographies to share ideas.


A long history of looking ahead

- 1916** Founded by a group of CEOs concerned about the impact of workplace issues on business
- 1940s** Begins tracking Directors' compensation and corporate contributions
- 1967** Launches the *Consumer Confidence Index*®
- 1996** Takes over the U.S. Leading Economic Indicators from the Department of Commerce
- 2012** Published first in series on Sustainability Practices



The Governance & Sustainability Center

The GS Center is the leading independent, non-partisan, non-profit U.S. think tank helping organizations navigate **governance, sustainability, citizenship, and philanthropy**.

 **PARTNER**

Direct **access to expertise** for your entire team, enabling informed dialogue and improved decision-making.

- Speed-dial calls
- Expert Briefings

- ✓ Trusted, objective, independent
- ✓ Do not rate or rank

 **RESOURCE**

Unbiased **research and insights** and **engaging programs** that inform, empower, and connect.

Programs:	Publications:
• Roundtables	• Reports & Briefs
• Center Briefings	• Essays
• Community Calls	• Quick Takes
• Webcasts	• Alerts &
• Conferences	Newsletters

- ✓ Member-driven & focused
- ✓ Breadth & depth of offerings

 **PLATFORM**

Opportunities to **amplify your impact** and share your perspectives with diverse, global audiences.

- Speaking opportunities
- Knowledge partnership

- ✓ Global perspectives
- ✓ Opportunity for impact

GS Center: Corporate Citizenship & Philanthropy Institute

Corporate Citizenship Research

- Corporate Citizenship in Transition: Lessons from 2025, Planning for 2026 (*coming soon*)
- Disaster Philanthropy Report - Rebuilding with Resiliency: The Los Angeles Urban Wildfires (*coming this Autumn*)
- [New Tax Rules, New Giving Realities: Implications for Corporate Philanthropy](#)
- [Federal Funding Policy Shifts: Implications for Corporate Citizenship](#)
- [2025 Outlook for Corporate Citizenship and Philanthropy](#)
- [Two Former Presidents' Influence on Corporate Community Engagement](#)

C-Suite Perspectives Podcasts

- [Measuring the Impact of Corporate Responsibility at AT&T](#)
- [How Prudential Turns Purpose into Practice](#)

Corporate Citizenship Watch

- [America250: How Businesses Can Join the Celebration](#) (*available on demand*)
- [America250: Uniting Through Service and Volunteerism](#) (*available on demand*)
- ★ [Rebuilding with Resiliency: Lessons from the Los Angeles Fires](#), **September 23, 11:00 ET**

Corporate Citizenship Newsletter

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Agenda

1. Budgets and Resources
2. Policy Shifts
3. Programmatic and Governance Adjustments
4. Nonprofit Partners
5. Employee Engagement / Volunteering



Survey Overview

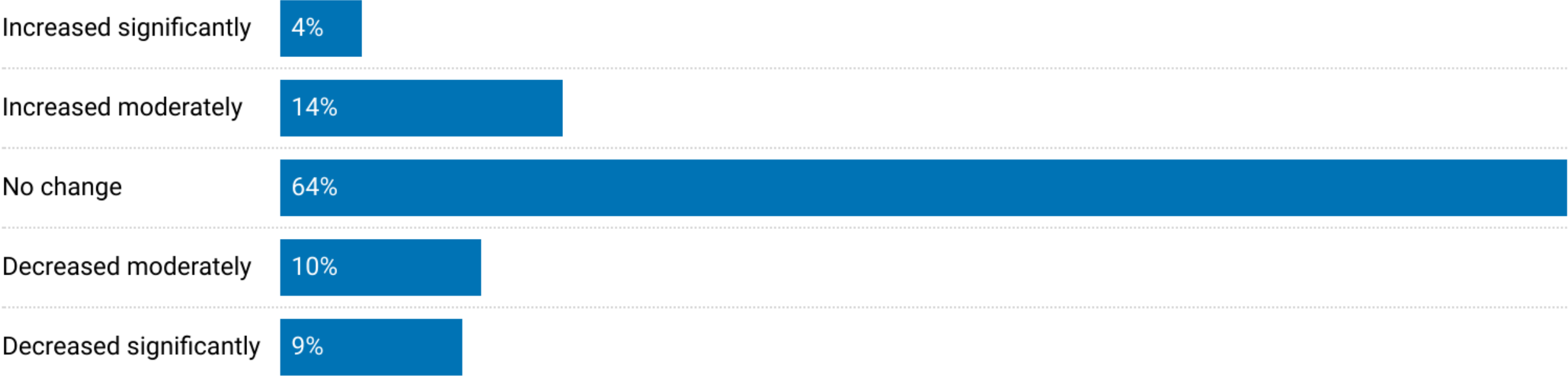
- Survey conducted July – August 2025, targeted at corporate citizenship / philanthropy / CSR leaders.
- 18 questions on experiences in 2025 and expectations for year ahead, in context of changing political, legal, regulatory, economic environment in US and globally.
- 80 respondents at 80 companies, across wide range of industries.
 - 92% headquartered in North America.
 - 50% with annual revenue > \$10 billion.
 - 32% with annual revenue > \$25 billion.
- TCB report analyzing key findings to be published September 2025.



1. Budgets and Resources

Most surveyed citizenship leaders have not seen budget adjustments this year

Q: Compared to your original 2025 plan, has your company’s total corporate citizenship budget changed this year?

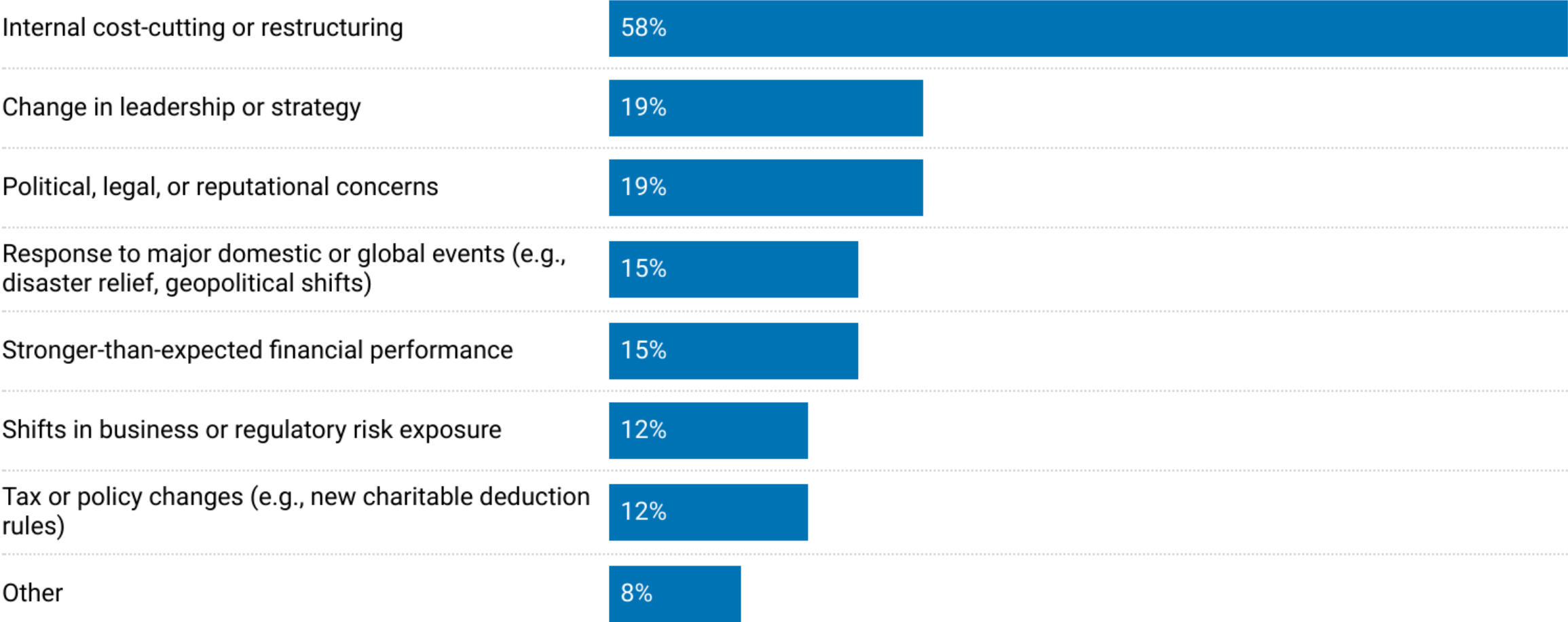


N=80
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



For those companies that have adjusted citizenship budgets in 2025, the primary driver was internal cost-cutting or restructuring

Q: What factors most significantly contributed to this budget adjustment in 2025? (Select up to 3)

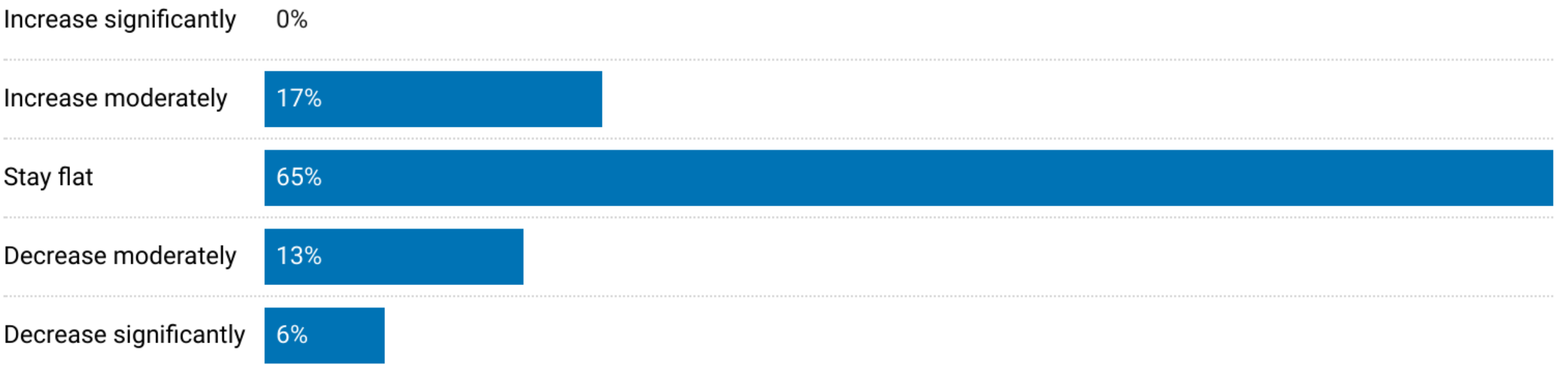


N=26
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Two thirds of surveyed citizenship leaders expect their 2025 budget to stay flat

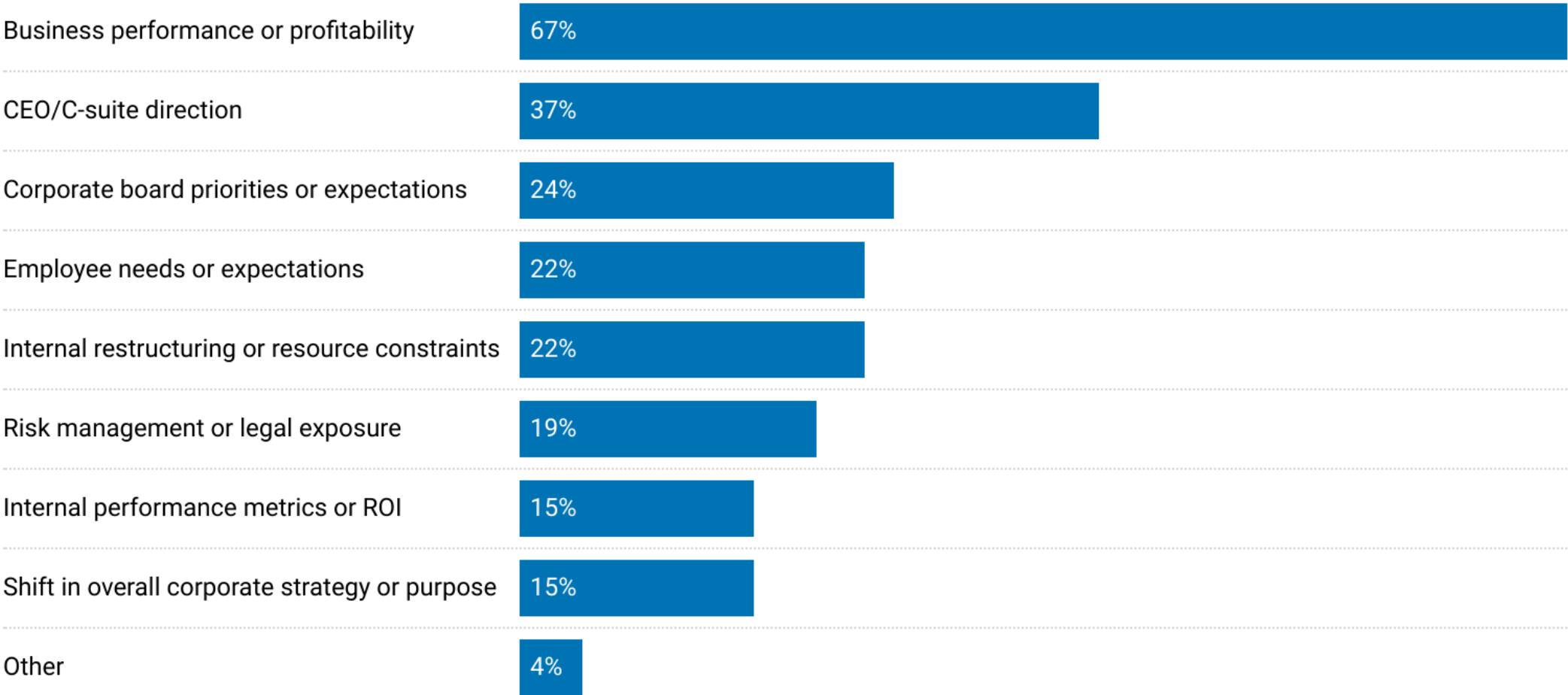
Q: Based on your current understanding, how is your company's 2026 corporate citizenship budget likely to change compared to 2025?



N=64
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025

Internally, 2026 citizenship planning is being shaped by business performance, and C-Suite/board expectations

Q: Which internal factors are most likely to influence your company’s 2026 corporate citizenship strategic planning?
(Select up to three)



N=64
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025

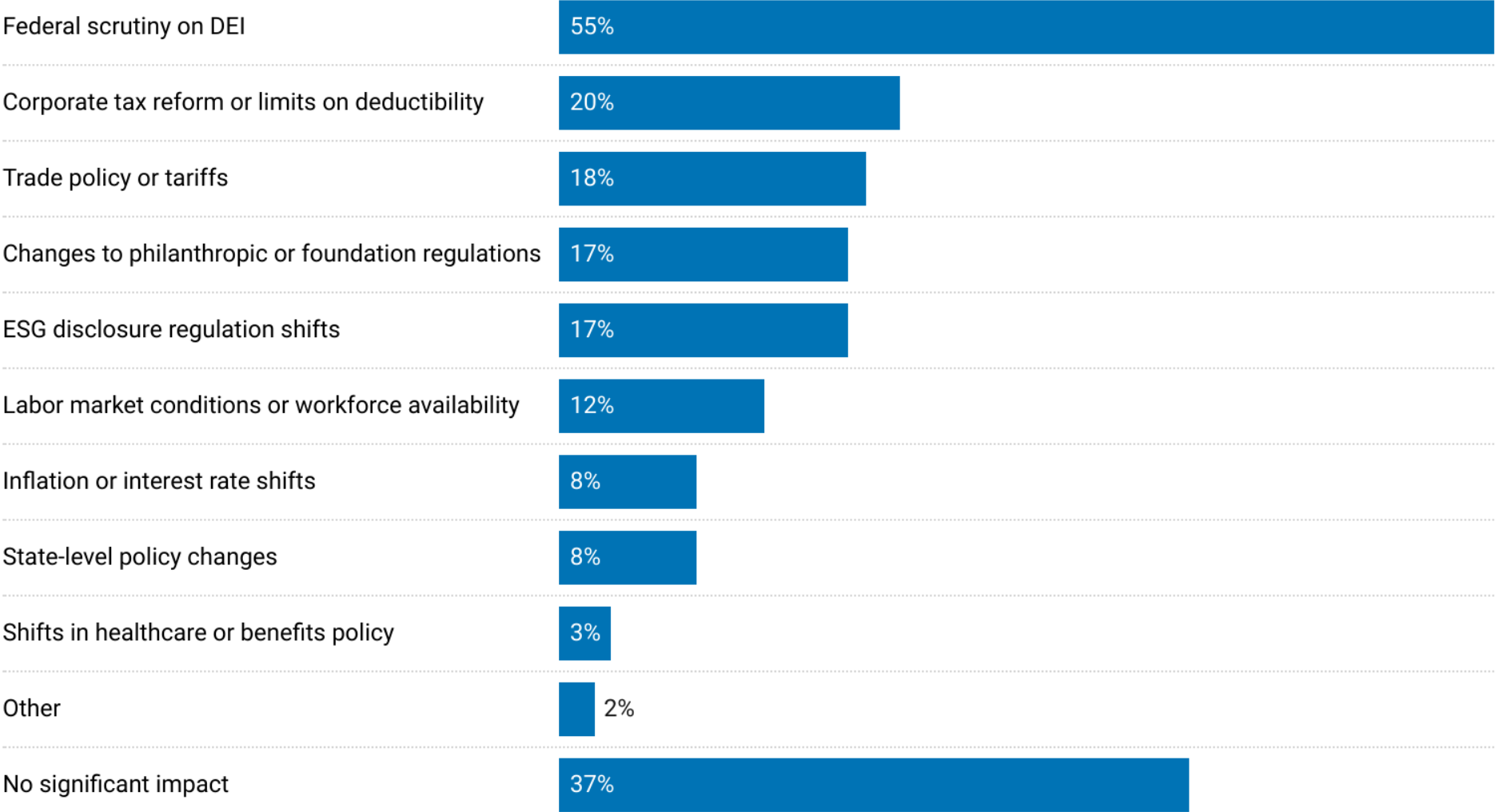




2. Policy Shifts

The primary US political or macroeconomic factor shaping corporate philanthropy in 2025 is federal scrutiny on DEI

Q: Has your company's 2025 corporate giving been—or is it likely to be—affected by any of the following U.S. policy or macroeconomic shifts? (Select all that apply)

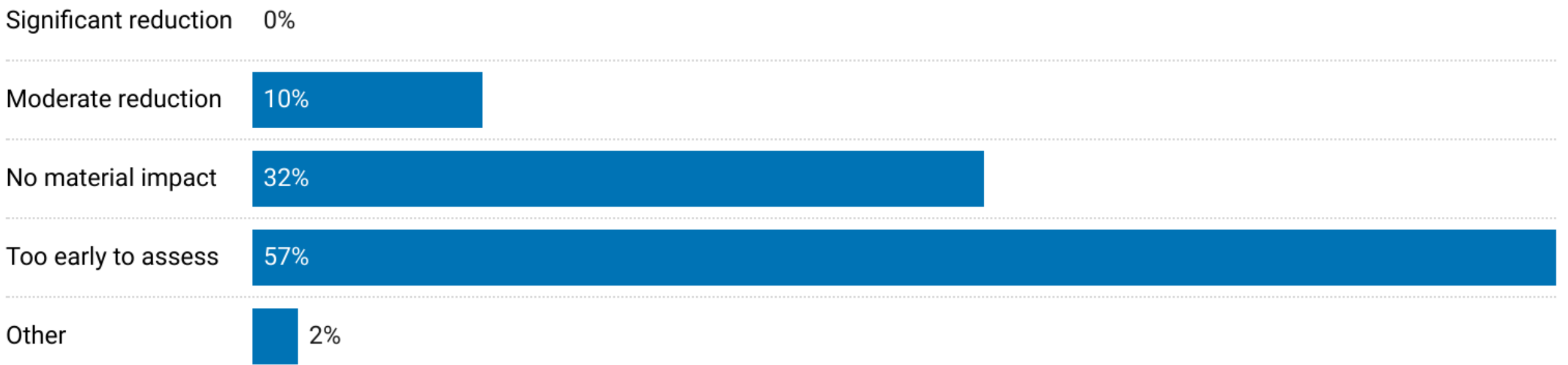


N=76
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Few surveyed citizenship leaders currently expect the new 1% floor on corporate charitable tax deductions to have an impact, although most are unsure

Q: What impact, if any, do you anticipate the new US 1% floor on corporate charitable contribution deductibility (as implemented in the recent budget reconciliation bill) will have on your 2026 giving budget?



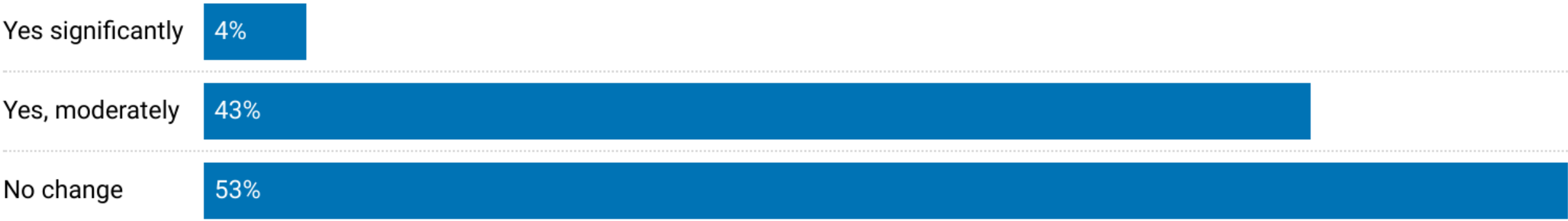
N=76
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



3. Programmatic and Governance Adjustments

Half of surveyed executives have adjusted citizenship strategic focus in 2025

Q: Compared to your original 2025 plan, has the focus of your company's corporate citizenship strategy changed this year?

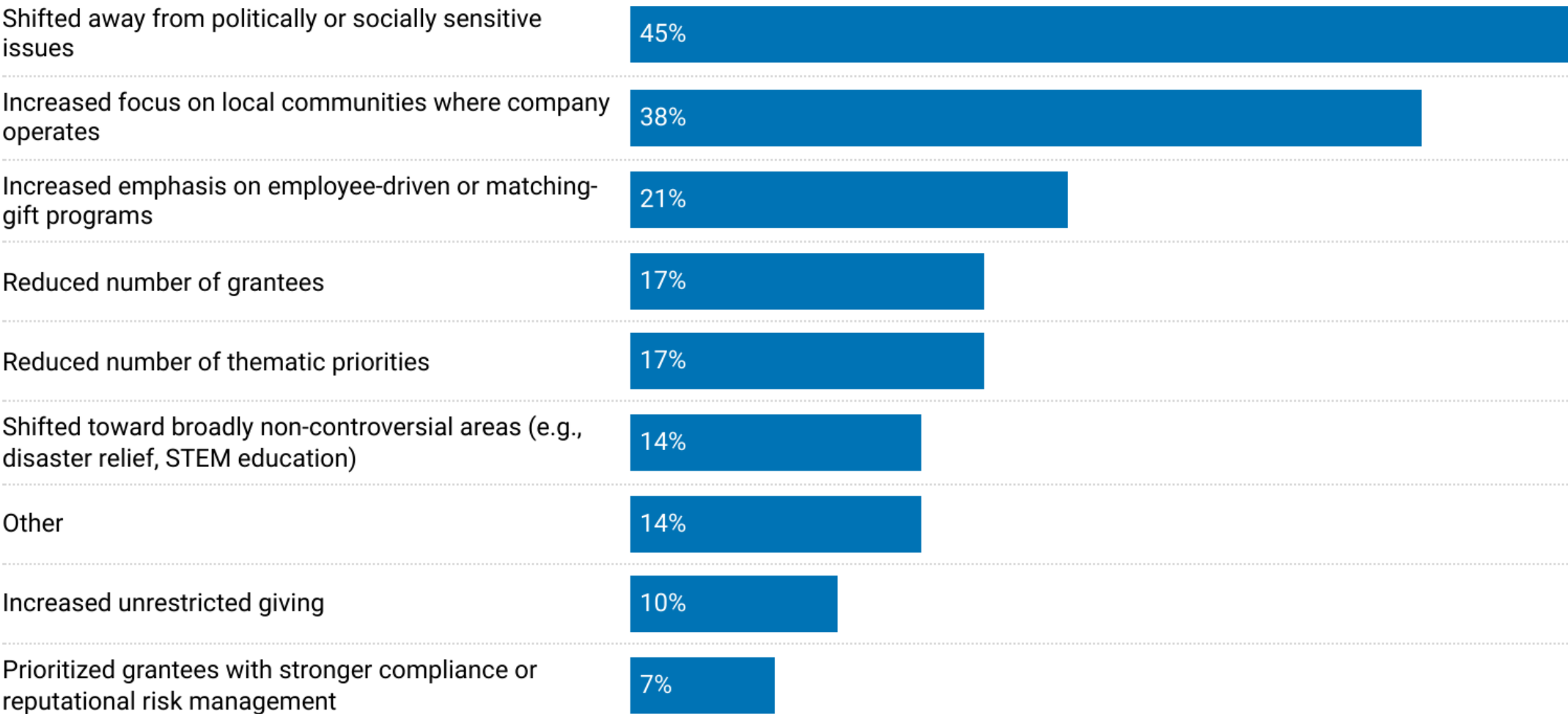


N=76
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Companies have primarily adjusted citizenship strategic focus through de-emphasizing politically sensitive issues and increasing focus on local communities

Q: In what ways has the focus of your strategy most significantly changed in 2025? (Select up to three)

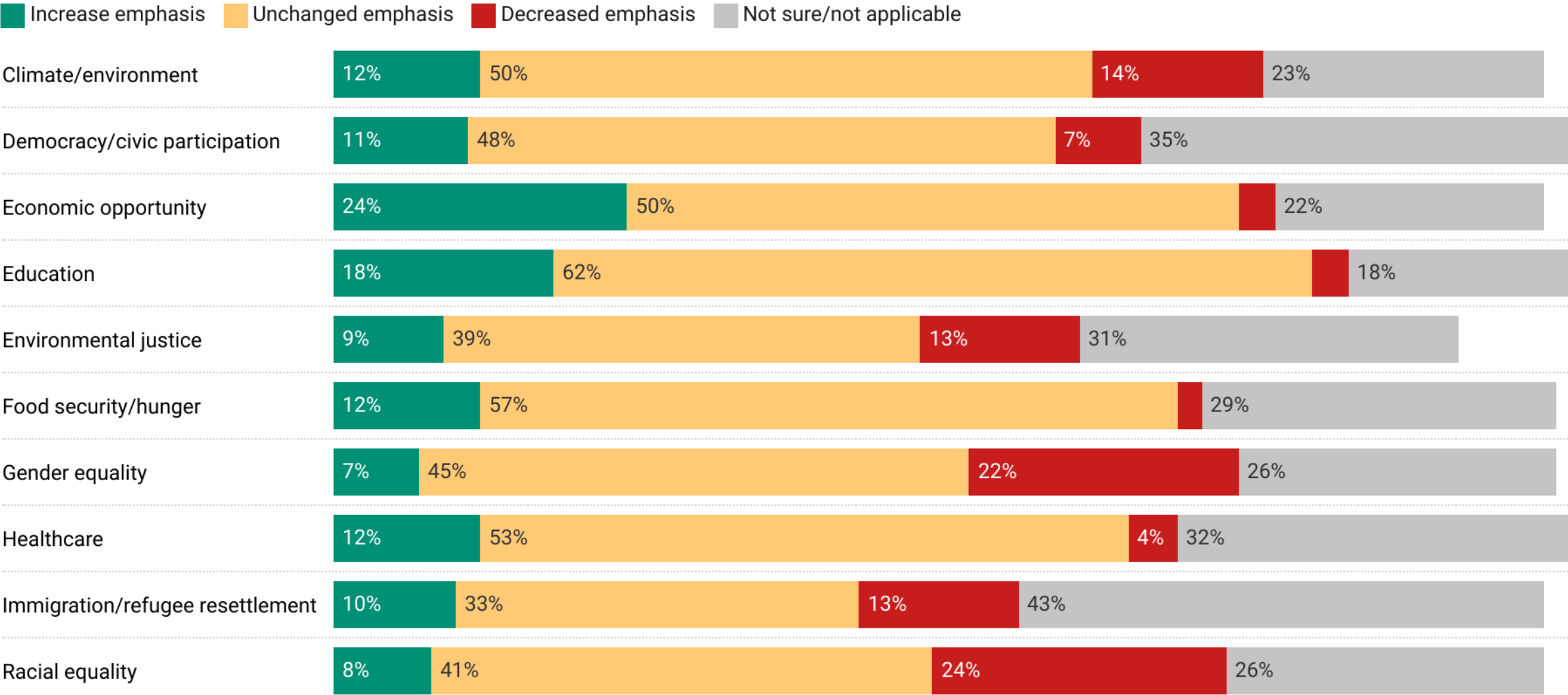


N=29
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Notable minorities of citizenship leaders plan to increase focus on economic opportunity and education, and decrease focus on gender and racial equality

Q: How do you anticipate the results of the 2024 US elections will influence the thematic focus of your citizenship/philanthropy strategy in 2025?

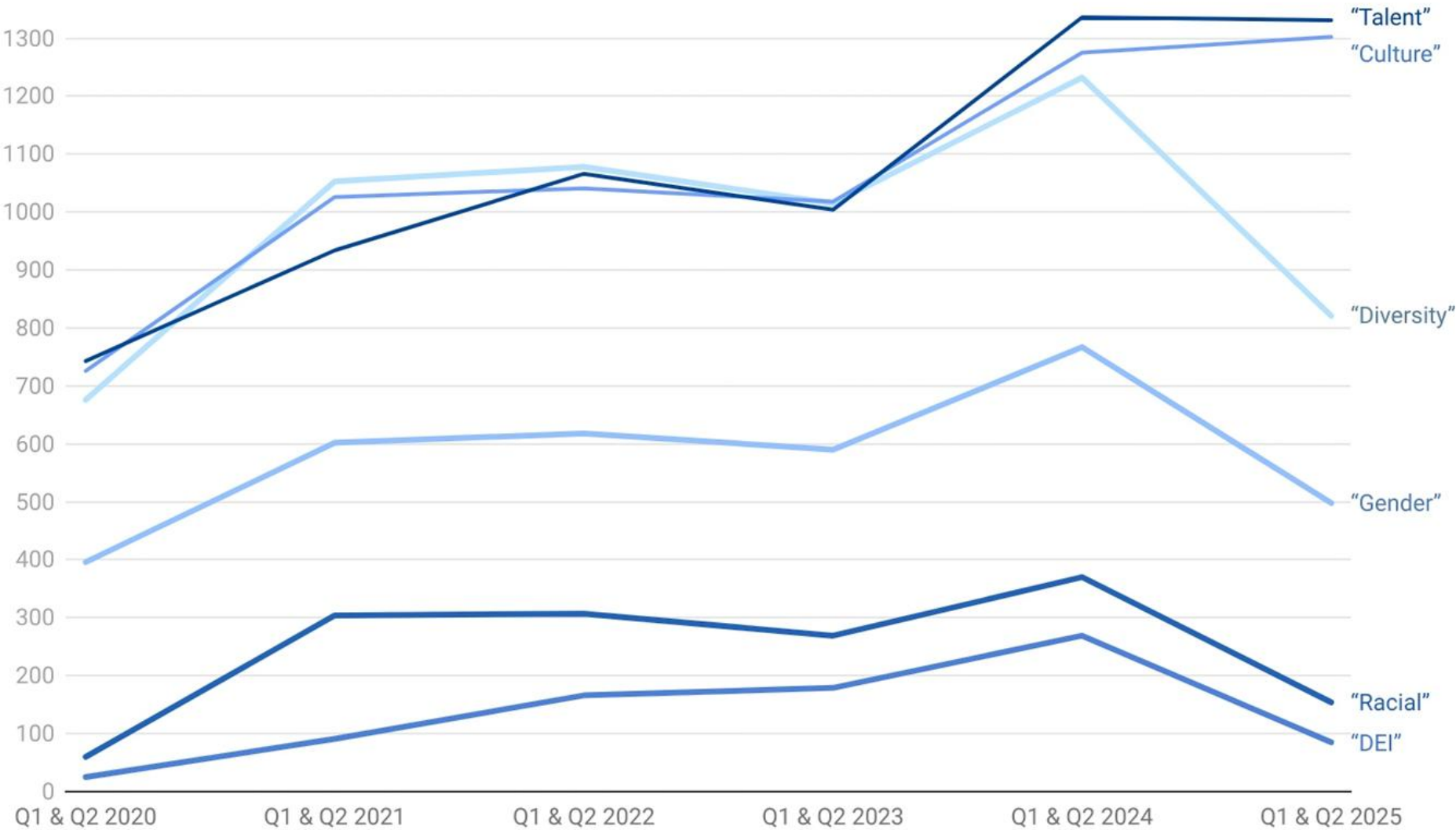


N=101
Source: 2025 Outlook for Corporate Citizenship and Philanthropy (survey), The Conference Board, 2025



The use of DEI-related language has fallen significantly in major filings by large US public companies

Document trend, Q1+Q2 (combined), major filings, S&P 500, 2020 - 2025

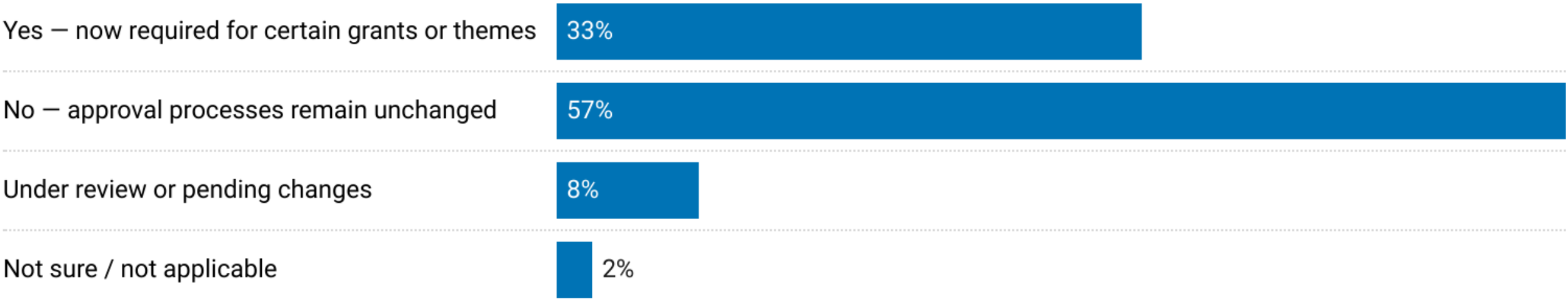


Source: The Conference Board, 2025



A third of surveyed companies added new internal approvals for certain grants in 2025

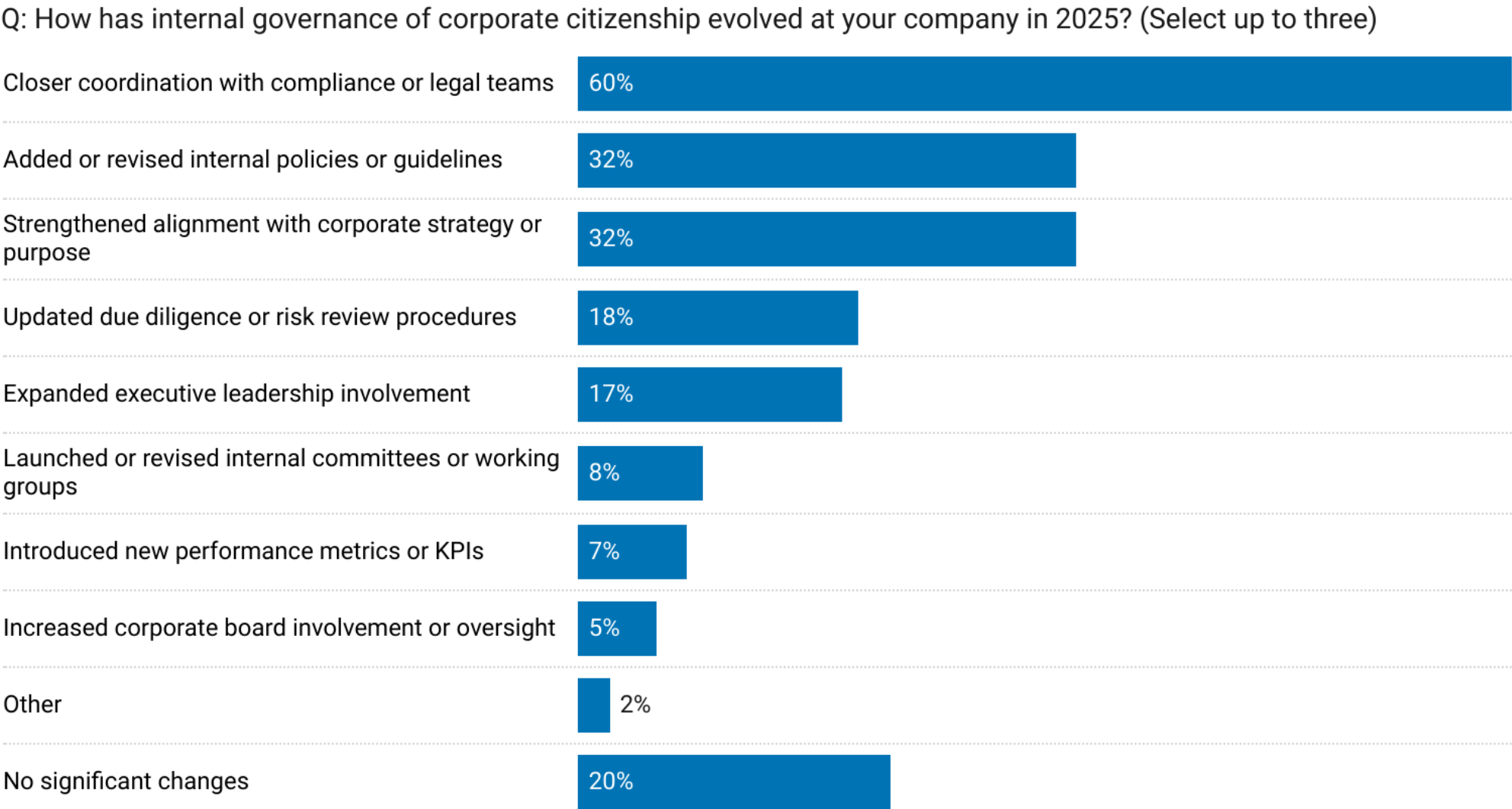
Q: Have you had to secure additional internal approvals (e.g., legal, government affairs, C-suite) before making certain grants in 2025?



N=76
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



A key governance trend in 2025 is closer coordination between corporate citizenship and legal/compliance



N=76
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025





4. Nonprofit Partners

Half of surveyed citizenship functions are re-evaluating the types of nonprofit partners they support, but only 18% are actively and formally doing so

Q: Are you re-evaluating the types of nonprofit organizations you support based on perceived political sensitivity or public scrutiny?

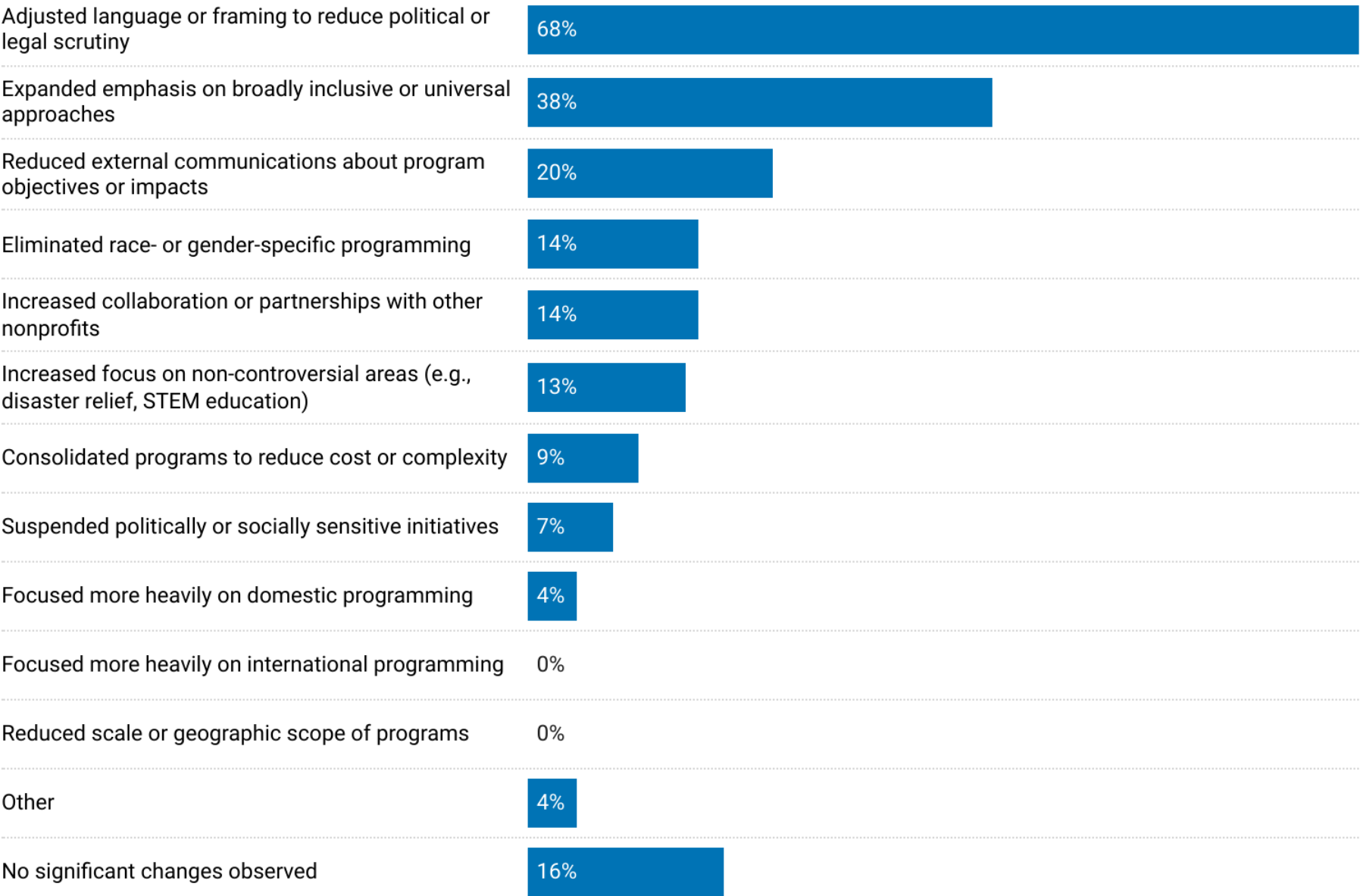


N=66
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Nearly 70% of surveyed citizenship leaders report nonprofit partners adjusting language or framing to reduce scrutiny

Q: Have you observed significant changes to your company's nonprofit partners' programs in 2025? (Select up to three)

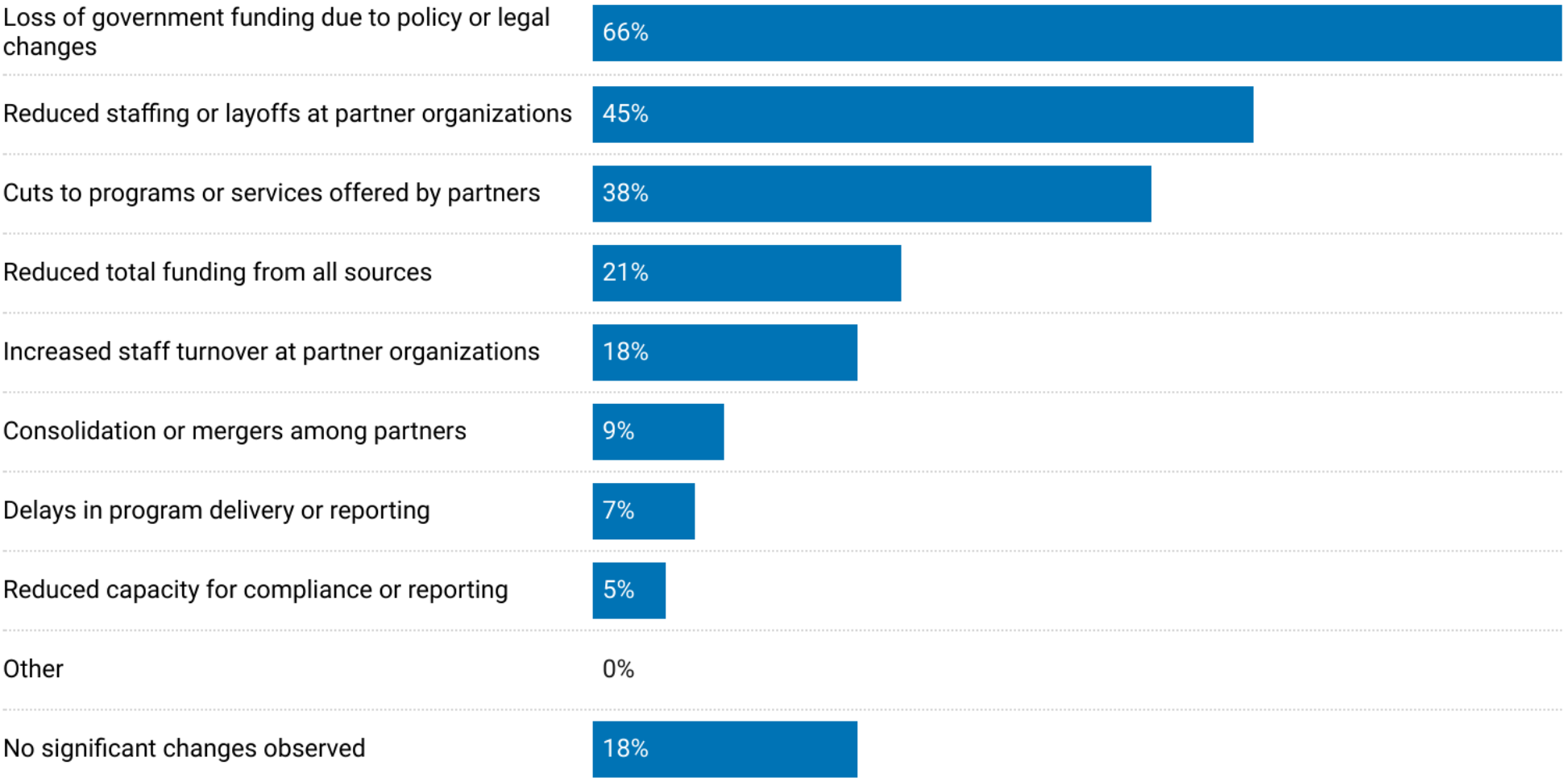


N=66
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Corporate citizenship leaders have observed widespread financial and operational challenges among nonprofit partners in 2025

Q: Have you observed significant changes in the financial or operational stability of your company's nonprofit partners in 2025? (Select up to three)

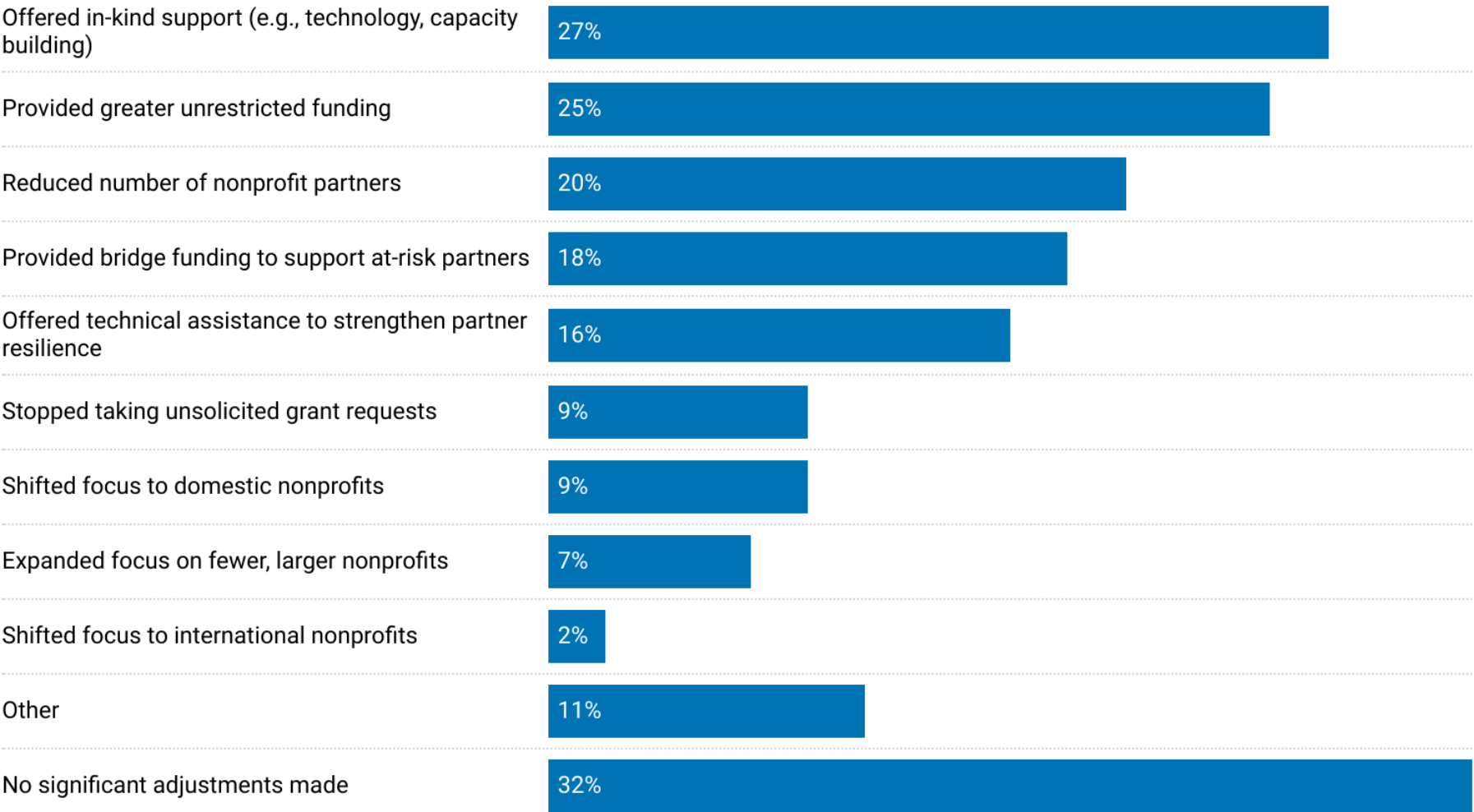


N=66
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Companies have primarily supported nonprofits by offering in-kind support and providing greater unrestricted funding; although 20% have reduced total partners

Q: How has your company adjusted its support for nonprofit partners in response to these challenges in 2025? (Select all that apply)



N=44
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025

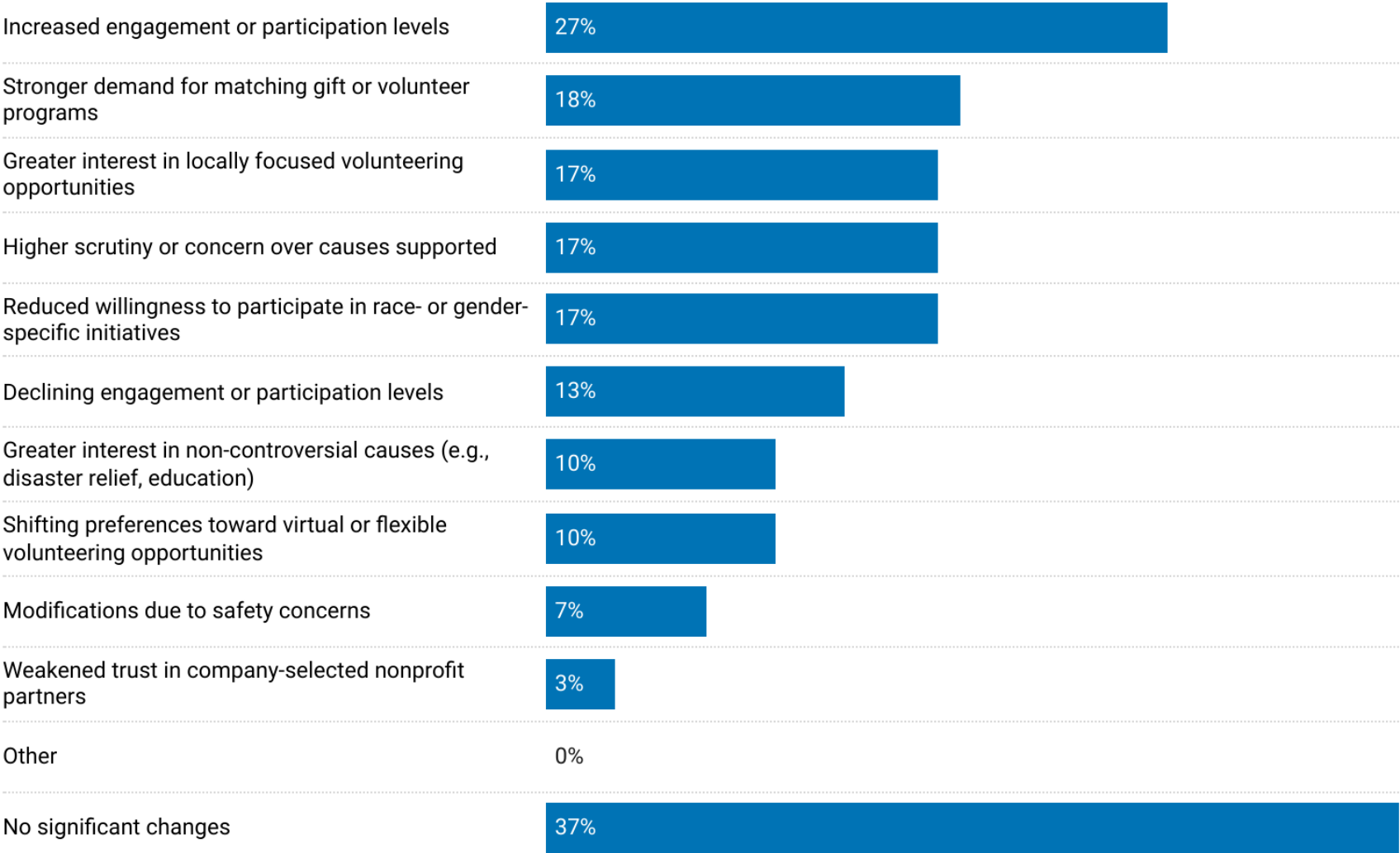




5. Employee Engagement

27% of respondents report increased employee engagement in corporate citizenship, while only 13% report a decrease

Q: How has employee engagement in corporate citizenship and philanthropy evolved at your company in 2025? (Select up to three)

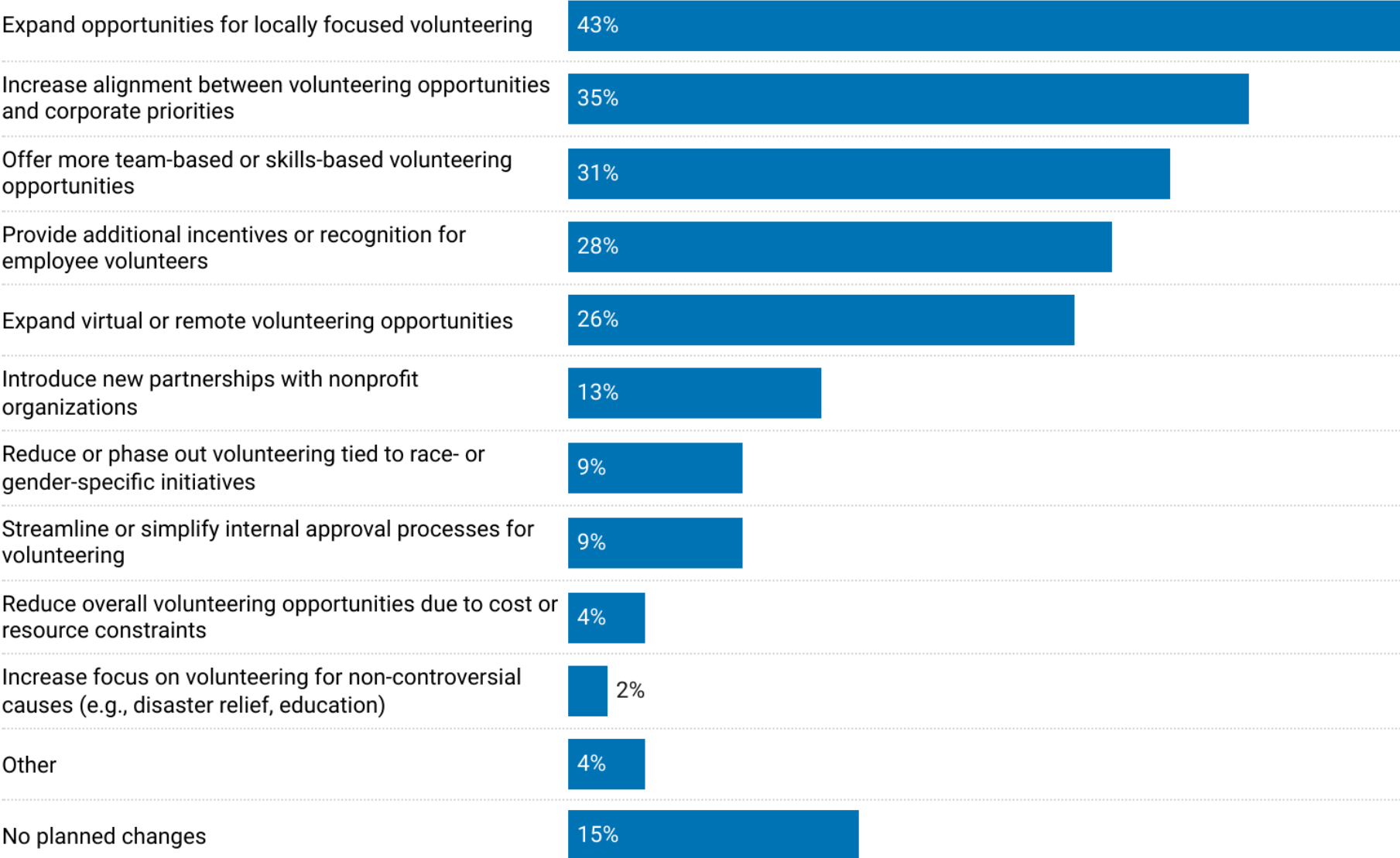


N=66
Source: Corporate Citizenship Outlook and Strategic Planning for 2025 – 2026 (survey), The Conference Board, 2025



Companies plan to adapt employee volunteering by expanding local opportunities, increasing strategic alignment, and offering more skills-based programs

Q: In what way(s) does your company plan to adapt its employee volunteer programming over the next 6–12 months?
(Select up to three)



N=64
Source: Corporate Citizenship
Outlook and Strategic Planning
for 2025 – 2026 (survey), The
Conference Board, 2025

