11 trends IN PHILANTHROPY for 2019

JOHNSON CENTER
AT GRAND VALLEY STATE UNIVERSITY

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OUR MISSION

The Dorothy A. Johnson Center for Philanthropy aims to be a global leader in helping individuals and organizations **understand, strengthen, and advance philanthropy**.

OUR VISION

We envision a world with smart, adaptive, and effective philanthropy.

In this, our third annual "11 Trends" report, we at the Dorothy A. Johnson Center for Philanthropy share our reflections on the emerging opportunities and challenges for the philanthropic sector in the United States. Some trends we have written about in the previous two years continue, with new twists — including progress in philanthropy's quest for equity and the importance of using data to drive strategy. Others seem particular to this extraordinary moment in the civic life of the country.

We'll be writing and talking more about these topics in the coming year. We hope you will engage with us to share your thoughts about these trends — or others you see emerging, domestically or internationally — by following our blog (johnsoncenter.org/blog and bit.ly/JohnsonCenterNewsletter) and social media (fb.com/johnsoncenter and @johnsoncenter). Now is a critical time for those who believe in the power of philanthropy to step up and help to shape the sector's future.

Teri Behrens

Teresa Behrens, Ph.D.
Executive Director

11 trends IN PHILANTHROPY for 2019

Giving in the United States has now topped $400 billion. Countless community and national organizations are benefiting from a surge in public interest and a growing conviction that renewing our democracy will require that we work together. The entire ecosystem of philanthropy — nonprofits, foundations, donors, and volunteers — is rallying to the cause of civil society and cross-sector collaboration.

Yet, the challenges we face are formidable. They require concrete, data-driven strategies and a willingness to experiment, evaluate, and adjust. They require that we keep moving forward. We've identified 11 Trends for 2019 to help you anticipate and embrace what's next.

**Please note that these trends are not listed in any particular order. We consider them all to be significant.*

1  by Michael Moody

The Boundaries Are Blurring
Between Philanthropy and Business

For as long as we have used "sectors" to define society, we've been particularly fixated on the boundaries between those sectors, often letting those boundaries define the sectors themselves — why else use the odd term, "nonprofit?"

Advocates for one sector or another have often warned about the blurring of these boundaries. Proponents of philanthropy have cautioned against the dangers of becoming too "businesslike" and prioritizing profit over purpose (McCambridge, 2015). True believers in capitalism, like Milton Friedman, insisted that the genius of the free market would be undermined if businesses added "social responsibility" to their bottom line (Friedman, 1970).

But today, the increasing blurriness of sector boundaries is undeniable, and more and more people are embracing the potential good that more open sector borders might create. This is especially true for the boundary between for-profit and nonprofit, between the business and philanthropic sectors.

More nonprofits are looking for profitable revenue streams and borrowing business jargon and tactics. More donors are talking about their giving and grantmaking as "social investing," and are conducting "due diligence" on these investments. On the corporate side, Milton Friedman is rolling in his grave as "corporate social responsibility" is becoming a requirement for businesses of all sorts. Even Super Bowl ads are touting each company's charitable or environmental commitments as much as the quality of their products (Schultz, 2018). If you aren't a double- or triple-bottom line company, you can't compete anymore.

Perhaps most telling is the rise of so-called "hybrid" organizations, which are often legally organized as for-profit, but which are officially committed to social purposes. While Ben and Jerry's were pioneers in this space three decades ago, "B Corps" like Patagonia are now the norm (Ben & Jerry's, 2018). Social entrepreneurs with a passion for a cause are often choosing to create "social enterprises" instead of traditional nonprofits.

One of the most notable developments in the philanthropic world in the last decade was the decision by Mark Zuckerberg and Priscilla Chan to use a for-profit entity — a "charitable LLC" — to channel their vast fortune for the public good. Like many young people, they are "sector agnostics;" they believe good can arise from any sector, not just from nonprofits (Buchanan, 2017). This same way of thinking is behind the incredible rise in "impact investing." Trying to create solely financial or solely philanthropic value is now considered by many to be ineffective and old-school. Our new blurry world instead creates what Jed Emerson calls "blended value" (Bugg-Levine and Emerson, 2011).

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In short, philanthropy is increasingly adopting business means, while business is increasingly pursuing philanthropic ends. Of course, this is not a completely "new" phenomenon. Goodwill has used business means since 1902, and John D. Rockefeller argued that the "best philanthropy" was providing good jobs (Rockefeller, 1908). What is new is just how widespread and socially legitimate this blurriness is.

This trend is likely to continue and expand, in part because Millennials are big fans of it. They want to work for and buy the products of socially responsible companies — even if it means making less money or spending more. And they don't get why nonprofits should avoid money-making ventures just to remain "pure." They've grown up in a world where mission and money-making have often been dual purposes, co-existing in harmony.

It is hard to deny the positive aspects of this trend. Innovations from business can lead to more efficiency in philanthropy, and a more socially responsible corporate sector is undoubtedly a good thing. However, the potential downsides here are worth paying more attention to as well (Ganz, et al., 2018; Daniels and Koenig, 2017).

All in all, two things are certain: 1) we need to rethink what "doing good" means, and measure it in a different way. And 2) we need to become better at defining and defending what is distinctive and legitimate about the philanthropic sector in this blurry world. Otherwise, generations in the future might just think of philanthropy as one type, or one function of business. We will have lost something special if that happens.

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by Tamela Spicer

As Religiosity Changes, **Donor Engagement Needs to Adapt**

Since the late 1950s, when Giving USA first began tracking charitable giving in the United States, gifts to religious organizations have garnered a larger share of philanthropic dollars than any other sub-sector. Measuring only gifts to "congregations, missions, religious media, and other related organizations," giving to religion-related causes accounts for less than one-third (31 percent) of all charitable gifts in the country, according to Giving USA 2018 data. That does not account for gifts to organizations like The Salvation Army, Islamic Relief USA, or thousands of other organizations that identify as faith-based and also work within other subsectors.

Research tells us that individuals with a religious affiliation are more inclined to give and often at higher levels (Giving USA, 2018 & Li, 2016). Religious people's giving is not limited to religious organizations as defined by Giving USA; religious people are 3 percent more likely to support secular causes than those who do not identify as religious (Li, 2016). The amount that religious households give annually is more than double that of households with no religious connection (Austin, 2017).

We can't ignore that giving to faith-based organizations is also being done differently as we see continued growth in donor advised funds, both through community foundations and religious-based foundations. The National Christian Foundation, which manages donor advised funds, reported grants in excess of $1.3 million in 2017, and the American Muslim Fund, formed as a non-place-based community fund in 2016, dispersed over $123,000 in 2017 from donor advised funds.

Clustering spiritual beliefs and practices rather than identifying individuals based on religious denomination, Pew Research Center focuses on key indicators that either unite or divide people.

Although religious giving continues to hold strong, growth has slowed to less than one percent annually in the past few years (Giving USA, 2018). At the same time, we are experiencing a surge in the number of people who do not identify with any particular religious tradition, including those that self-identify as atheist or agnostic (Pew, 2012). These "nones" now represent some 23 percent of the population in this country (Lipka, 2015). As one may expect, Millennials represent roughly 35 percent of these religiously unaffiliated individuals, although the group is widely diverse across ethnic, educational, and income demographics (Lipka, 2015).

The connection between religious identity and giving is further complicated by the changing landscape and language of spirituality. The Pew Research Center released a report in August 2018 developing a new typology to describe religious affiliation in this changing environment. Clustering spiritual beliefs and practices rather than identifying individuals based on religious denomination, Pew focuses on key indicators that either unite or divide people. The seven classifications range from “Sunday Stalwarts” – traditionally religious people – to “Solidly Secular” – those who hold no religious belief (Pew, 2018).

While this new typology isn’t meant to replace traditional classifications of religious people (Catholic, Protestants, Jewish, Muslim, Hindu, etc.), it does offer a new way of thinking about religious affiliation that could inform and impact philanthropy in the future. As participation in organized religion continues to decline, a deeper understanding of spiritual practices and values could inform philanthropic engagement.

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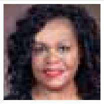

by Kyle Caldwell and Donna Murray-Brown

For Nonprofits, the **Tax Landscape is Far From Settled**

When the Tax Cuts and Jobs Act (TCJA) was signed into law December 22, 2017, it was the most comprehensive tax overhaul seen in decades. The updates, which took effect January 1, 2018, included a range of provisions that affect the way nonprofits identify and calculate their tax liabilities.

However, the true impact of these changes remains to be seen. Many nonprofits and sector advocacy organizations have spent 2018 struggling to understand, explain, and prepare for these changes. Whether and how the doubling of the standard deduction will drive down giving by Americans who no longer benefit from itemizing their taxes (and taking advantage of the charitable deduction) remains a question. And whether the TCJA will continue in its current from through 2019 is still unclear.

Two new unrelated business income tax (UBIT) sections in particular are driving up administrative expenses and eating up time as nonprofits attempt to understand their implications. Subsection 512(a)(6) of the Internal Revenue Code (a new trade or business tax) and Subsection 512(a)(7) (a new transportation tax on parking and travel benefits) are forcing nonprofits to reexamine assets and policies alike. Many do not have the in-house expertise to conduct these reviews and are forced to spend resources hiring outside help.

It is also a significant challenge to educate nonprofit staff and trustees on UBIT and the Form 990-T, the Exempt Organization Business Income Tax Return. Many nonprofits, particularly houses of worship, have never needed to report UBIT nor been required to submit a Form 990-T. Both of these may now be necessary.

This confusion stems primarily from matters of time and guidance. Many nonprofits are struggling to update their systems and policies quickly enough to

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comply with the new rules in time to file 2018 returns. And while the IRS did release guidance on 512(c)(7) in December 2018 (Notice 2018-99), the sector is still waiting for additional information related to other sections of the tax code.

In 2018, the Michigan Nonprofit Association (MNA) and Council of Michigan Foundations (CMF) submitted a closed letter to the U.S. Treasury Department requesting a delay in implementing the two new UBIT sections, retroactive to January 1, 2018, until one year after Final Rules are promulgated. MNA and CMF also partnered to submit a draft letter to Rep. Kevin Brady (R-TX.), Chair of the House Ways and Means Committee for the 115th Congress, at his request, so that he may send the letter to Treasury supporting this delay.

In mid-December, Rep. Brady introduced legislation[1] (H. Rept. 115-86) that included a repeal of the tax on transportation fringe benefits. The bill was pulled from House consideration due to a number of factors, but it is likely that Rep. Brady will continue to pursue this outcome in the new year.

Simultaneously, other members of Congress are seeking opportunities to reinvigorate the charitable giving incentives. In 2017 and 2018, Rep. Mark Walker (R-N.C.) (H.R. 3988) and Reps. Adam Smith (D-N.J.) and Henry Cuellar (D-TX.) (H.R. 5771) introduced legislation aimed at a universal charitable deduction. While this goal is a popular one, the appetite for adding the cost to the federal debt is not evident; the projected cost for making a universal charitable deduction available exceeds $200 million, according to the Joint Committee on Taxation.

Sen. Debbie Stabenow (D-MI.) has asked CMF to support research on the cost of a national charitable credit modeled after the charitable tax credits we had for 20 years in Michigan up until 2011.

As the philanthropic sector awaits final guidance from the IRS, watches the progress or stagnation of proposed legislation (both at the federal and state level), and continues to advocate for policies that encourage charitable giving and activities among all Americans, we know that nonprofits will continue to face an unsettled tax landscape as we greet the 116th Congress in 2019.

[1] Rep. Brady also used this opportunity to introduce another proposed repeal of the Johnson Amendment, the 1954 legislation that bars nonprofits from engaging in any activities that express support for or opposition to a candidate running for political office (H.R. 8300 of the 83rd Congress).

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by Tory Martin

Nonprofit Media is Experiencing a Growth Spurt — So is Philanthropy's Response

While the freedom of the press has been enshrined in our Constitution for over 225 years, the press has never been free from politics. After all, President John Adams signed the 1798 Alien and Sedition Acts — effectively criminalizing public, printed opposition to the government — before the Bill of Rights was even a decade old.

Still, the crisis of confidence facing today's media is happening within a unique context: the Digital Age. Free online platforms like Craigslist (whose founder Craig Newmark has now pledged over $50 million toward reviving U.S. media [Streitfeld, 2018]) dramatically undercut local advertising sales at the same time that 24-hour news channels and online media outlets began generating compelling competition to traditional print journalism. The 2008 financial crisis accelerated the decline (Nisbet, Wihbey, Kristiansen, & Bajak, 2018).

Consequently, the news industry is eroding. According to the Pew Research Center, newsroom employment dropped by 23 percent between 2008 and 2017, representing the elimination of some 27,000 journalists. Newspapers have felt the brunt of this loss: 45 percent of newsroom jobs have disappeared (Pew Research Center, 2018).

These major cutbacks, according to the Institute for Nonprofit News, are fueling the growth of nonprofit news outlets. In their 2018 report, "INN Index: The state of nonprofit news," INN notes that three-quarters of nonprofit news organizations launched within the last decade. These organizations remain heavily reliant on philanthropic dollars: 90 percent of their total revenues come from charitable sources (Institute for Nonprofit News, 2018).

> In 2017, NewsMatch helped galvanize $33 million in donations, including gifts from 43,000 individuals who gave to nonprofit journalism for the first time.

Existing, for-profit media outlets are also flirting with the nonprofit model. In late 2017, both the *Guardian* and *The New York Times* announced the establishment of nonprofit wings.

Philanthropy is taking note. Frequently led by the John S. and James L. Knight Foundation (a constant leader in this space), Democracy Fund, and others, philanthropy is pouring new money and emphasis into nonprofit journalism and media literacy. Today, Media Impact Funders (MIF) counts 9,000 funders in the landscape. Rising demand for MIF's expertise led to a 2018 grant from the Wyncote Foundation to update their "5 Things" handbook for funders wishing to enter the space.

Some funders are working to expand giving within the general public. In December 2016, the Knight Foundation launched NewsMatch, now housed at the Miami Foundation, for just this reason. In 2017, NewsMatch helped galvanize $33 million in donations, including gifts from 43,000 individuals who gave to nonprofit journalism for the first time. Overall, 2017 was a record-breaking year for giving to nonprofit journalism in the U.S (Knight Foundation, 2018).

But where philanthropy will go from here is still unclear. A 2018 study from the Shorenstein Center on Media, Politics and Public Policy revealed that public radio and television received 44 percent of the grant dollars in this space 2010-2015. And while only 5 percent went to local/state-specific outlets, 20 percent of that number came from just one source: the Knight Foundation (Nisbet, Wihbey, Kristiansen, & Bajak, 2018).

Skeptics point to the fact that most media funding goes to a comparatively limited number of outlets (e.g., ProPublica, *The Texas Tribune,* NPR), recapitulating institutional funders' tendency towards "pack philanthropy," and that journalism funders have not yet found a balance between general support for a free press and their desire to gain coverage for specific issues and influence public opinion. As philanthropy pays increasing attention to journalism's role in civil society, these issues are likely to come up repeatedly.

Other questions remain to be answered. Practitioners like Miguel Castro at the Gates Foundation are right to question whether Jeff Bezos' purchase of *The Washington Post,* Laurene Powell Jobs' Emerson Collective's majority stake in *The Atlantic,* and Marc Benioff's purchase of *TIME* constitute philanthropy or business. So far these corporate billionaires don't seem to have overstepped the editorial firewall (Castro, 2017). But as Americans of all stripes and sectors continue to debate the virtues — and existence — of a free press, it behooves philanthropy to pay attention.

5  by Teri Behrens

More Tools — and More Calls — to **Align Foundation Culture with Mission and Values**

At any gathering of nonprofit organizations, complaints about the challenges of working with foundations are common. On his website *Nonprofit AF,* Vu Le (2018) has developed a significant following based in large part on skewering foundation behavior. Perhaps in response to this and other more vocal complaints from the nonprofit sector, foundation leaders are increasingly paying attention to the foundation as an organization, with a culture that supports or interferes with the ability to achieve their mission.

"Culture eats strategy for breakfast," the saying goes.[1] The internal culture of a foundation is reflected in how staff "show up" in their relationships with community members and grantees. Grantmakers for Effective Organizations (GEO) (2015) identified three organizational culture models that influence foundations and which often arise as a result of a foundation's origin: banks, universities, and business. While each type of culture has its strengths — for example, understanding risk assessment, intellectual rigor and use of data, and a focus on results, respectively — each has some negative aspects. Bureaucratic processes, compartmentalization, and a focus on financial rather than community outcomes are holdovers from these cultures that can impede foundation effectiveness.

Celep, Brenner, and Mosher-Williams (2016) argue, "[w]hile there is no one culture that suits every foundation, a particular set of characteristics must be present in those that seek large-scale social change: a focus on outcomes, transparency, authenticity, collaboration, racial equity and inclusion, continuous learning, and openness to risk."

The biggest challenges for nonprofits arise when the espoused mission and values of a foundation are not reflected in the demands their systems place on nonprofits/grantees or in how their foundation staff actually behave. Recently, several resources have become available for foundations interested in assessing their internal alignment. Patton, Foote, and Radner (2015) provide a tool for a foundation to self-assess the alignment of all aspects of operations, including components such as investment strategies, staff roles, and approach to innovation and risk. GrantCraft (2017), in partnership with Rockefeller Philanthropy Advisors, provides a framework for private foundations that includes aligning an organization's charter, social compact, and operating capabilities.

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How the foundation invests its endowment funds is often not visible, but it is another arena in which culture has an impact. In an aligned culture, these investment decisions would also support the foundation mission. DivestInvest (2018), for example, encourages funders to invest in sustainable energy and divest from fossil fuels, which would be an aligned approach particularly for funders who focus on environmental or health issues.

There are foundations that have begun to successfully address these issues of culture and alignment. For example, the International Development Exchange (IDEX) is cited in the GEO report as an example of

[1] While often attributed to Peter Drucker, no authenticated reference to this can be found: https://quoteinvestigator.com/2017/05/23/culture-eats

aligning the qualifications and experiences of the board of trustees with the mission of the foundation. IDEX found that bringing experienced business leaders onto the board led to a greater focus on short-term return on investment. When they brought on trustees with experience in grassroots organizations, they were better able to understand and invest in the nonprofits who were at the core of their mission. Celep et al., (2016) provide the example of the Whitman Fund, which shifted to a "multiracial, multi-gendered, and multigenerational co-executive directorship," a model that facilitated a more inclusive approach to their work.

It is encouraging to see this self-reflection on the part of philanthropy and the emergence of tools to support more aligned, inclusive cultures. This is a trend we hope continues.

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by Tory Martin

Nonprofits are Playing a **Vital Role in Civic Engagement**

Anecdotally, America seems to be experiencing a great surge in civic engagement. The Women's March on Washington brought millions of people together on every continent in January 2017, and tens of thousands more in 2018. The March for Our Lives, the March for Science, Black Lives Matter, even the protests and counter-protests associated with the alt-right are bringing thousands of Americans out into the streets to call for some definition of change. But what does that have to do with philanthropy?

Philanthropy is often defined as the giving of time, talent, and treasure. Since the 2016 election, we have seen innumerable examples of Americans giving all three of these to impact politics. In November 2016, over 80,000 people made donations to Planned Parenthood "in honor of" Vice President Mike Pence (Mettler, 2016). In the 15 months following the election, the American Civil Liberties Union's membership jumped from 400,000 to 1.84 million (Reints, 2018). Even the $55 million drop in memberships and donations reported by the National Rifle Association in late 2018 can be considered the result of philanthropic action: people choosing to express their political views by withholding their time and treasure from that organization (Sykes, 2018).

Furthermore, Mati, et al. (2016) argue that social movement activism and protesting should be considered volunteering in the traditional sense. "[B]oth volunteering and social activism are actions undertaken without pay; they are voluntary to the extent that they are founded on individual free will and conviction" and share a "reliance on [the] commitment and capacities of ordinary people" (p. 520).

Still, not all the numbers bear out this narrative of renewal. According to a recent survey by the Public Religion Research Institute, nearly half of Americans (48 percent) report that their level of involvement in civic activities (e.g., signing an online petition, donating money to a campaign or cause, or attending

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a public rally or demonstration) has not changed since 2016, with 45 percent reporting they took no actions at all. Only 20 percent say they have become more likely to take part in civic or political activities, while, importantly, 30 percent say they have become less likely to do so (Vandermaas-Peeler, et al., 2018).

This same study, however, reveals an important point for nonprofits: 62 percent of Americans report they “feel somewhat or very well represented by nonprofit groups advocating for change on issues they care about.” That’s more than double the number (28 percent) who reported they feel that way about national elected officials (Vandermaas-Peeler, et al., 2018, para. 67).

Nonprofits themselves are playing an increasingly visible role in our political lives. Social and policy crises around immigration, reproductive rights, healthcare, and other issues have highlighted the importance of nonprofits like the ACLU and Planned Parenthood, among thousands of others at every scale, as representatives and advocates for groups of people struggling to achieve broader rights or opportunities, as pathways in to action for those who want to get involved, and as proponents of civic engagement itself.

A study from Nonprofit VOTE, for instance, showed that voters who have been contacted by a nonprofit they know and trust were nearly 6 percent more likely to actually vote than those who had no such interaction (Miller, 2018). Surely this influence contributed to the massive success of National Voter Registration Day this year, a project coordinated by Nonprofit VOTE and which registered a record 800,000 voters (their initial goal was 300,000) (Parlier & Zdanowicz, 2018).

In “Is There Any Point to Protesting?” Nathan Heller (2017) points to the necessity of sustainable, centralized coordinating bodies behind the mass of people. “The recent studies make it clear that protest results don’t follow the laws of life: eighty percent isn’t just showing up. Instead, logistics reign and then constrain. Outcomes rely on how you coordinate your efforts, and on the skill with which you use existing influence as help” (para. 34).

In essence, you need a nonprofit — an institution organized around private action for the public good. You need people who are responsible for the logistics, the relationships, the communications, and who can, ultimately, negotiate with existing power structures on behalf of the movement (Heller, 2017).

The trend to watch, therefore, is less about Americans seeing their (small “d”) democratic activities as philanthropy; it’s about philanthropy’s growing awareness that its activities are democratic, too.

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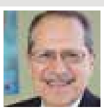

by Juan Olivarez

Concrete Strategies are Emerging for Implementing **Diversity, Equity, and Inclusion Principles**

The philanthropic sector has historically played a major role in advancing social justice. Philanthropists and nonprofit organizations form the bedrock of our communities, addressing the challenges of housing, feeding, clothing, educating, healing, and supporting community members. However, today, the challenges are greater and more complex, attributable in part to significant demographic shifts and rising expectations for employees’ educational attainment.

In addressing these complex challenges, we are seeing more robust, transformative efforts from philanthropy to establish truly inclusive communities. Operationalizing the principles of diversity, equity, and inclusion (DEI) in social sector work is critical to creating a more equitable society.

Some of these concrete strategies are already taking shape. These are: activities to establish diverse talent pipelines for foundations and nonprofit organizations, exploring inclusive economy models in our communities as a strategy for growth, and the application of more equitable evaluation practices within foundations and nonprofit organizations as they measure outcomes and impact.

Talent Pipeline. In recent years, data and information have called attention to the reality that the philanthropic sector lacks diversity in its workforce and among its board membership. Evidence of this is documented in many reports and articles from D5 Coalition (Chandler, Quay, & Martinez, 2014), Board Source (2017), GrantCraft (Bartczak, 2018), Independent Sector (Brennan, 2018), Fund the People (2017), and others.

Funders are beginning to positively change this narrative and address the deficit of diverse human capital investment in both their own and the nonprofit workforce. They are providing incentives, resources, and skills to build teams that reflect, understand, and represent our diverse communities. Their continued attention to this is imperative.

Inclusive Economies. Inclusive growth in our communities, also known as an inclusive economy, occurs when all people in the community share in the benefits of economic growth. There are efforts in the nonprofit sector to make this an intentional strategy in our cities and regions (Shearer & Berube, 2017).

The United States has long been known as a "land of opportunity" where anyone, regardless of background, could prosper. More recent data and research on upward mobility tells us that the U.S. is actually lower than many other countries in mobility achievement (Chetty, 2016). Given the complexity of this issue, initiatives promoting inclusive growth are calling for community-wide partnerships among nonprofits, the private sector, and government to work under a guiding set of principles for equitable development. These efforts are building a modern economy that advances all people (Rubin, Blackwell, Schildt, 2016).

Equitable Evaluation. Champions of equitable evaluation believe that equity should be incorporated into the evaluation process that grantmakers use to review the effectiveness of the work their grantees are engaged in. The equitable evaluation premise challenges many of the fundamental principles of "good" evaluation practices, and insists that grantmakers will need to reconsider their core beliefs around evaluation in order to incorporate equity into their evaluative process (Equitable Evaluation Initiative, 2017).

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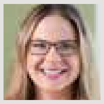
Those who advocate for equitable evaluation methods believe that the paradigm must change in order to shape how we learn about our communities, programs, and practices. This model should be a call to action.

All three of these efforts are examples of the nonprofit sector's commitment to deeper exploration in operationalizing DEI. These explicit elements are supporting a more diverse workforce, new frameworks for insuring prosperity for all people, and new expectations for programmatic success. The nonprofit sector continues to find new ways to be a catalyst and strategic partner with others in establishing these new paradigms.

8  by Erica Czaja

Powering Communities While **Protecting Individuals**

Communities working toward equitable change are increasingly turning to data to help them understand and solve their biggest challenges. Nonprofit organizations and public entities are using information about residents — including race, sex, age, employment status, income, health, and even the latitude and longitude of residences — to illuminate persistent inequities and develop strategies to eliminate them.

Detailed data, broken down by characteristics like race and gender, are powerful for uncovering the stark inequalities that might otherwise be hidden by total population averages. Such disparities are often even more apparent when data are mapped to show outcomes in particular neighborhoods.

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Collective impact and community data organizations, like those belonging to the Collective Impact Forum and the National Neighborhood Indicators Partnership, are well aware of these truths. In West Michigan, for instance, headlines celebrating a growing population and vibrant economy often give the false sense that prosperity is experienced equally by all residents. Data published online by KConnect (2018), a local collective impact organization, and from the Johnson Center's VoiceKent and Community Profiles research tools (2018), demonstrate that disparities in education, employment, income, access to nutrition, health care, and even feelings of safety and belonging, among other resources, are profound in the region.

As the available data become increasingly granular, however, even data that do not include identifiers like name and address can identify individuals indirectly through combinations of demographic and geographic variables. In relatively homogeneous areas, it would not be difficult with just a few data points to identify a Jewish resident living in a majority Christian area, for instance, or an African American resident in a predominantly white neighborhood.

To be clear, this should not discourage the use of granular data. Granular data is critical for elevating the experiences and voices of groups that have historically been disenfranchised and excluded from development plans. Making such data broadly accessible ultimately empowers communities, providing the information they need to approach systems-level change strategically.

However, this trend of making increasingly granular data publicly available for community use simultaneously raises important questions about individuals' rights to privacy and the security measures and other steps taken to protect individuals' information.

As community data initiatives become increasingly sophisticated in their use of granular data and endeavor to generate knowledge that can be used by other communities, they will have both legal and ethical obligations to safeguard the identities of individuals whose data they use. Individuals' educational and health related records, for instance, are protected by FERPA and HIPPA legislation, which include heightened standards for data privacy and security. Practically, this has implications for the technological systems of those handling the data and their methods of data transmission and storage. While maintaining secure data systems and the technology staff to support them might be cost prohibitive for the nonprofit organizations that most often lead community data initiatives, university and/or health system partners can play an integral role in these initiatives by providing the technological infrastructure required to utilize individuals' data securely.

Depending upon whether the data efforts meet the federal definition of research, community data initiatives may also be subject to oversight by an Institutional Review Board (IRB) — an independent body tasked with ensuring ethical research practices that protect the rights and wellbeing of individuals who participate in or contribute personal data to research efforts (45 CFR 46). Research institutions like medical and academic centers typically have internal IRBs that oversee all internal research. However, research that is conducted outside of a research institution is not exempt from federal requirements. Such research may receive review by partnering with an affiliated researcher, at a university or hospital for example, or by contracting with a commercial IRB for review services.

This is already happening, as community data initiatives often seek out the expertise of researchers who are associated with institutions that have their own legal and research review bodies. As leveraging granular data to inform collective impact continues to grow in popularity, more and more of these initiatives will naturally fall under the purview of IRBs. On one hand, this may create additional challenges in already challenging work, particularly when IRB recommendations run counter to community plans.

For example, an IRB might require informed consent procedures for would-be survey participants, which could increase costs and timelines, and seem like an unnecessary step to community partners.

However, IRB involvement should also be viewed as an opportunity. As described above, community data initiatives can benefit significantly from partnership with researchers who are embedded in large institutions because these researchers bring with them valuable resources like advanced technology infrastructure, legal counsel, and research review committees that smaller community organizations might not have access to otherwise.

By working together, research institutions and community organizations can use detailed data in ways that inform the equitable systems change that historically disenfranchised community members deserve, and at the same time ensure that these individuals are not further marginalized in the name of data. Only by balancing the imperatives of community empowerment with protections for individual rights and privacy can true systems change occur.

9

by Michael Moody

The Wealth Gap is Becoming a **Giving Gap**

Giving in the U.S. has long correlated with the up and down pattern of the nation's economy. But what about an economy in which the most glaring "trend" is not an overall rise or fall, but a growing *gap* between those at the top and bottom? As wealth and income become increasingly unequal in this country, will patterns in giving follow this dramatic economic bifurcation?

The answer, it seems, is yes. Recent research shows that while total giving is on the rise, the number of households that give is declining (Rooney, 2018). This means fewer people are giving a bigger slice of the charitable pie. And considering the rapidly increasing economic inequality in America today, we all need to pay more attention to the growing disparity in giving power.

The level of economic inequality in the U.S. (and increasingly, around the world) is now as high or higher than during the fabled "Gilded Age" of the late 19th and early 20th centuries. In fact, one report claimed that the three richest Americans — Jeff Bezos, Bill Gates, and Warren Buffett — are now worth more than the entire bottom *half* of the U.S. combined (160 million people) (Collins and Hoxie, 2015). Of course, it was during that previous Gilded Age that elite philanthropy — by the likes of Andrew Carnegie and John D. Rockefeller — emerged as a major source of, and influence on American giving.

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We can see this in the attention — both positive and negative — paid to the biggest donors on the national stage. We closely scrutinize the efforts of the biggest foundation in the history of the world — the Bill and Melinda Gates Foundation — while anxiously awaiting clues from the man who replaced Gates as the world's richest individual, Jeff Bezos, about how he will disperse his philanthropic largesse.

New books like Rob Reich's *Just Giving* (2018), and Anand Giridharadas' *Winners Take All* (2018) critique the power of mega-donors and call for a renewed democratization of giving, one where lower- and middle-income donors have a voice and a collective influence on charitable causes and outcomes. Simultaneously, many worry that new federal tax policies will exacerbate this giving gap even further, because the law eliminates the charitable deduction incentive for as many as 21 million, mostly middle-income taxpayers (Gleckman, 2018).

So what does this mean for the future of the philanthropic sector? For one thing, nonprofits will need to prioritize major gift fundraising even more than before, while also navigating even more treacherous waters in sustaining relationships with their biggest donors (whether they be foundations, individuals, or corporations). The increased power that major donors have in an unequal giving landscape is one of the chief concerns raised by the democratic critiques of mega-giving.

At the Johnson Center, we expect this new Golden Age will also require even more intensive and thoughtful efforts to provide high quality donor education, especially to those elites who are just beginning their philanthropic journeys. The effectiveness and vitality of philanthropy in an increasingly unequal world will require donors who understand and value that goal – and who approach their outsized giving role seriously, humbly, and with great care for all involved.

10  by Kate Pew Wolters

As Donors and as Causes, **Women are Taking the Lead in Philanthropy**

Women have dominated staffing numbers in foundations and nonprofits for decades, and today, the number of women who are taking on roles as institutional leaders and major donors is on the rise. Yet the international spotlight that seems to be falling on women and girls' causes around the world should be understood more as a blossoming of what's been happening within philanthropy for generations, than as a wholly new trend.

As the W.K. Kellogg Foundation's 2016 report *Women's Philanthropy* points out, much of this growth in philanthropic power derives from the simple fact that more and more women have their own money to spend. Women are gaining higher paid professional positions and finding success as entrepreneurs. They also stand to be the primary beneficiaries of the $59 trillion wealth transfer that has already begun within U.S. family philanthropy (Chiu, 2018). With greater financial heft behind them, these women and others are making choices that often put (or keep) women at the center of their giving.

Philanthropy's focus on women and girls has been increasing dramatically since the women's equity movement began in the 1970s, nearly five decades ago, and that focus has steadily translated into giving ever since. In 2016, the W.K. Kellogg Foundation identified international giving from 62 different funders in this arena, totaling $62.7 million; $52.6 million of which was given in the United States.

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That said, social change movements like #MeToo and today's political climate are drawing more attention from individual and institutional donors alike. The TIME'S UP Legal Defense Fund, launched by a group of women philanthropists in January 2018 to support women coming forward with #MeToo claims, is a prime example: donors have already pledged over $22 million to this cause.

On the high end, Women Moving Millions, an international group of donors at the $1 million and above level, is an example of how women's long-term leadership in philanthropy is bearing fruit. Founded in 2007 by the Hunt sisters, Helen and Swanee, Women Moving Millions continues to challenge philanthropy to raise the bar on giving to women and girls. As a result of their efforts, more than 300 members have pledged over $650 million in donations to women-focused causes and organizations globally.

Women have also been the earliest and most eager adopters of the Giving Circles model — dating back to the 1980s (Bearman, 2017). Often described as "the democratization of philanthropy," Giving Circles continue to give many women and first-time philanthropists a seat at the table and an intimate view of the giving process. Giving Circles owe their popularity today in large part to the efforts of thousands of women who have used this model to maximize the impact of their giving and their collaboration (Bearman, 2017).

Grantmaking to projects and programs affecting women and girls, like most things, reflects the changing nature of our times. Today, we see grants around empowerment for women and girls, access to health care, wage equity, and advocacy, and it is quite likely that giving to support gender equity will continue to increase. With women leading 44 percent of the top 25 largest foundations, these voices will most certainly be heard loud and clear.

In the end, women as leaders, as funders, and as advocates will continue to change the landscape of the philanthropic community in the near future and in decades to come. But the movement we are seeing in this space today is truly the outcome of decades of women's leadership in philanthropy, not merely a sudden phenomenon brought about by political and cultural change. The proof — and perhaps natural progression — of their effectiveness will be in increased economic self-sufficiency for women, improved health and health access, and more women in elected positions.

11

by Teri Behrens

Foundations are No Longer Wedded to **the Long Game**

Since 2010, there has been a significant shift toward creating foundations that have a defined endpoint. According to one estimate (Boris, De Vita, & Gaddy, 2015), about 19 percent of family foundations established between 2010 and 2014 plan to spend out their endowments, compared to only 3 percent of those created before 1970. The United States' biggest foundation is a limited-life foundation — the Gates Foundation is set to close 20 years after the death of its three trustees, Bill and Melinda Gates and Warren Buffett.

Even so, the Center for Effective Philanthropy reports that across different studies they have found that less than 15 percent of CEOs report that their foundation will be limiting its life. Another 19 percent seem to be open to the idea or to learning more information about it.

The reasons for setting up a limited-life foundation vary. For some, the founder wants decisions about funding to be made by people who knew them and understand what they were passionate about. The Ralph C. Wilson, Jr. Foundation is one example of this reasoning. Wilson set up his foundation with a twenty-year lifespan and appointed trustees who were family or long-time business partners. The Edna McConnel Clark Foundation, on the other hand, is choosing to spend down so that they can concentrate their resources and maximize impact.

Limited-life foundations have some things in common with perpetual foundations that are exiting a line of work. Beginning in the late 1990s with the rise of strategic philanthropy, many perpetual foundations began funding time-limited strategic initiatives. The Kresge Foundation, for example, funded the Climate Resilience and Urban Opportunities Initiative from 2014 to 2018 to build the capacity of organizations primarily focused on racial equity to also address concerns arising from climate change.

Whether spending down or shifting the line of work, these foundations face challenges in both how they engage with partners and how they organize themselves internally.

Whether spending down or shifting the line of work, these foundations face challenges in both how they engage with partners and how they organize themselves internally. Articles in *The Foundation Review* Vol. 9, Issue 1 on Foundation Exits explored some of the issues they confront related to how to leave grantees, communities, and fields of work stronger, rather than creating a hole when they cease operations. Certain grantmaking strategies may be more important as a foundation nears the end; capacity building and general operating support grants and endowment funds may be more frequent. Internal issues related to how to invest the foundation's corpus, how to retain staff until the end, and how and what to archive are important considerations.

The Johnson Center recently conducted a survey in collaboration with Independent Sector and discovered considerable differences between foundations and grantees on the clarity and timing of communications about the end of a foundation's funding, as well as different perspectives on what type of closing grant is most useful. We will be doing further research on this topic that we look forward to sharing with the field.

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