



11 Corporate Philanthropy



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This is a living document intended to facilitate public feedback on draft business standards (the “draft standards”) developed by the Corporate Racial Equity Alliance (the “Alliance”), an initiative by PolicyLink, FSG, and JUST Capital. The primary goals of the draft standards are to promote and support the improved sustainability performance of U.S. businesses related to social issues, including advancing equity and inclusion, eliminating bias and discrimination, and ensuring equal opportunities for all, regardless of race, gender, ethnicity, socioeconomic status, or any other social category or characteristic protected by applicable law. The draft standards do not call for and should not be read as recommending or requiring businesses to make employment or other decisions based on any protected characteristic in violation of applicable law. Any such application constitutes a misuse of the draft standards.

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Learn more about the Alliance and the draft standards in our latest report, *Introducing the Business Standards for 21st Century Leadership: Public Consultation Report and Draft Standards* available at <https://corporateracialequityalliance.org/corporate-standards>.

Reviewing and Submitting Feedback

How to Navigate This Standard

Each draft standard begins with an overview, including:

- The outcome that the standard supports achieving
- The basic requirement of the standard
- A list of the currently proposed performance targets for the standard
- The value proposition of adopting the standard
- The most closely associated equity outcomes, showing how achievement of the standard contributes to positive societal impact
- A non-exhaustive list of related sustainability standards and frameworks

Following the overview is a glossary of key terms. Then, each performance target is presented with specific requirements, metrics, implementation guidelines, and resources. To support companies in getting started, suggested interim targets and metrics are included as well.

Navigation links are provided at the bottom of each page, beginning on page 5.

Submitting Feedback

This is a living document and your participation in strengthening this work is important to us. Alongside our ongoing research and testing with companies, we look forward to feedback on these questions:

- Is the standard clear and compelling?
- Do you agree that the performance targets for this standard cover critical ways for companies to address discrimination and exclusion, and advance socially responsible business practices within the given topic? If not, why not?
- Are there additional or alternative performance targets you recommend for this standard?
- What additional guidance, if any, would be helpful for a company to get started and/or make steady progress toward achieving this standard?

Submit your feedback by completing [this survey](#) (letter submissions will also be accepted) or attending one of our virtual roundtables. [Find more information here on providing your feedback.](#)

11

The company responsibly stewards philanthropic resources to address inequality.




Requirement

■ If the company engages in philanthropy, implement equitable and socially responsible policies and practices to eliminate bias, promote equality, and ensure philanthropic strategies are aligned with lasting positive impact.

Performance Targets

- P11.1** Philanthropic activities are regularly analyzed and concrete action is taken to eliminate bias and address any disparities.
- P11.2** Annual philanthropic donations include meaningful support toward addressing the root causes of inequality.
- P11.3** Key principles of trust-based philanthropy are adopted and operationalized.

Associated Equity Outcomes

-  Balanced Power
-  Thriving Multiracial Democracy
-  Thriving, Diverse Communities

Key Connections

- SDGs 10 and 16
- ESRS G1

Business and Societal Value Proposition

Companies engaging in philanthropy have a tremendous opportunity to make a positive social impact in communities and across society not only through grantmaking but also through administrative practices and long-term strategies.

Historically and continuing to date, the vast majority of philanthropic giving goes to white-led organizations. This includes the types of grants that enable greater resilience and long-term sustainability for nonprofit organizations, such as multi-year and general operating support grants. According to one study, white-led nonprofits are more likely to receive corporate donations—[71% versus 58%](#) for people of color-led nonprofits.

In addition, administrative practices in philanthropy often place a heavy burden on grantees, such as onerous funding applications and reporting requirements. This takes time away from mission-critical work and has a disproportionate impact on people of color-led organizations, many of which focus on the long-term work of tackling inequality but are significantly underfunded.

Along with streamlining administrative practices and eliminating bias, it is also vital to steward philanthropic resources toward addressing the root causes of inequality, not just its symptoms. This includes supporting organizations advocating for fairer public policies and those increasing the strength of communities. The value proposition in doing so includes increasing trust with internal and external stakeholders and fostering lasting community well-being. Overlooking these issues risks undermining brand trust, contributing to inequality, and failing to achieve lasting positive impact in line with the company's values.

The performance targets for this Standard therefore focus on eliminating bias and discrimination in philanthropic giving, promoting the long-term success of all grantees, and stewarding resources toward addressing the root causes of inequality.

Glossary

Demographics or demographic groups

Characteristics of a specific human population, such as geographic location, socioeconomic status, race, ethnicity, gender, sexual orientation, disability, and age.

Disaggregate

To collect and separate compiled data into smaller units or subcategories so that component parts can be isolated and examined for trends and patterns (e.g., data organized by specific racial and ethnic groups versus “people of color” as a single grouping).

Disparity

A statistically significant difference in access, opportunity, use, or outcomes for one or more **demographic groups** that has no valid justification (i.e., cannot be explained by legitimate, nondiscriminatory business reasons). Disparities are indicative of unequal treatment and/or opportunities. In the context of the Standards, disparities can be addressed by adopting new systems, policies, and practices that promote fairness for all people regardless of their background.

Diversity

Of a group, possessing variation on the basis of social demographics, such as across race, ethnicity, gender, sexual orientation, disability, and age (e.g., a diverse workforce).

Donation

A financial or in-kind donation to (1) a nonprofit organization to undertake charitable activities or (2) a governmental entity or public official to undertake activities in the public interest, including matching gifts, volunteer grants, employee grant stipends, in-kind donations, product or service donation programs, volunteer time off, scholarships, sponsorships,

cause-related marketing, and annual giving campaigns.

Equity

Just and fair **inclusion** into a society in which all can participate, prosper, and reach their full potential. When everyone is treated fairly according to their needs and no group of people is given special treatment.

Gap analysis

A comparative analysis of the current state of a set of quantitative or qualitative factors against a given Performance Target, including the Guidelines. Conducting such an analysis is step one across every Performance Target.

General operating support grant

A **grant** to a nonprofit organization in support of its overall mission rather than for one or more specific projects or programs.

Grant

A financial donation to a nonprofit organization to undertake charitable activities or a **program-related investment** to a nonprofit organization or social enterprise.

Grantee leadership

The senior-most leader (e.g., president, chief executive officer, or executive director) of a nonprofit organization or social enterprise that receives (or may receive) support from a company’s philanthropic activities.

Impact

The effect the company has or could have on its **stakeholders** over the short, medium, or long term through its activities, including its operations, products, services, and business

relationships, whether positive or negative, intended or unintended. This term is intended to be equivalent to the defined term “impacts” in the [European Sustainability Reporting Standards](#) (ESRS).

Inclusion

The values, practices, and policies that ensure all people, across all social demographics, feel respected, safe, and valued, including and accommodating people who have historically been excluded such as due to their race, ethnicity, gender, sexual orientation, or disability. Inclusion values and leverages **diversity**, recognizing it as a source of strength for organizations.

Intersectionality

The interconnected nature of inequality across social categorizations, such as race, ethnicity, gender, sexual orientation, disability, and class, which in turn results in overlapping and interdependent systems of discrimination or disadvantage for a given individual or group of people. As described by professor [Kimberlé W. Crenshaw](#) of Columbia Law School, who coined the term over 30 years ago, intersectionality is “[a lens... for seeing the way in which various forms of inequality often operate together and exacerbate each other.](#)”

Multi-year grant

A **grant** for a period of at least two years, though most often three to five years, and in some cases for a decade or more.

Program- related investment

A loan for charitable activities made by a philanthropic organization to further its mission, usually at below-market interest rates. [Learn more here.](#)

Senior leaders or senior leadership

- Officers as defined in the company's bylaws;
- Named executive officers as defined under U.S. Securities and Exchange Commission reporting rules;
- C-Suite or equivalent senior leaders; and
- Leaders with overall ownership and responsibility for department or divisional budgets.

Stakeholders

Individuals and groups who have an interest in the policies and practices of companies not only because they are affected by them, but also because they have rights to be respected and protected by companies, e.g., workers' rights to fair wages, consumers' rights to safe products, suppliers' rights to transparency, investors' rights to be informed of material facts, communities' rights to clean and safe neighborhoods, and society's rights to a healthy environment, among others.

Underrepresented groups

A demographic group whose representation in a given setting or context is disproportionately low relative to their numbers in the general population. Historically underrepresented demographic groups include people of color, women, LGBTQ+ people, and people with disabilities.

PERFORMANCE TARGET 11.1

Philanthropic activities are regularly analyzed and concrete action is taken to eliminate bias and address any disparities.

Requirement

Annually analyze philanthropic activities, including [donations](#), and take concrete action to address any [disparities](#) and ensure giving practices are fair and inclusive.

Metrics

Annual donations, [disaggregated](#) by the type of donation, the financial value, and the demographic makeup of [grantee leadership](#), across at least race, ethnicity, gender, sexual orientation, disability, and age.

Number of annual [grants](#), disaggregated across grantee leadership demographics as above.

Share Progress & Achievement

At least annual disclosure to the Board of current and last three years' donations disaggregated by demographic makeup of grantee leadership, any disparities across demographic groups, and any concrete actions being taken to promote greater fairness and inclusion.

Avoid sharing disaggregated demographic data when group sizes are too small to ensure individual anonymity (typically $N < 25$).

(Disclosures related to this Target are not intended to require disclosure of any information under attorney client privilege or attorney work product protections.)

Rationale, Tips, and Guidelines**RATIONALE:**

Though the Standards do not require companies to engage in philanthropy, it is vital for companies that do so to ensure their philanthropy is free from bias and discrimination. Step one is to adopt and implement appropriate policies to ensure the fair assessment of philanthropic giving opportunities and the fair treatment of grantee organizations. It is also important to regularly analyze philanthropic activities for bias and discrimination and take concrete action if any disparities are identified.

This Target focuses on the latter—regularly analyzing philanthropic activities and taking concrete action where needed—given that a company's enterprise-wide anti-discrimination policy would cover the former (see also Target 4.1).

IMPLEMENTATION TIPS:

1. This Target does not call for and should not be read as recommending or requiring businesses to make

philanthropic giving decisions based on any protected status or characteristic in violation of any law.

2. If the company does not have an anti-discrimination policy in place that covers its philanthropic activities, focus first on putting one in place and training relevant staff on the fair assessment of philanthropic giving opportunities and the fair treatment of grantee organizations.
3. It is also important for the company to have robust anti-bribery and anti-corruption policies and compliance programs in place, especially if donations include gifts to any governmental entities or public officials to undertake activities in the public interest (e.g., funding a municipality's tree planting project).
4. Adopting the following Standards and Targets will support success here:
 - a. Standard 5 (building a diverse workforce) will help ensure the company is successful in building a diverse team within the philanthropy function, including those who make giving decisions.
 - b. Target 10.1 (community engagement) will help ensure the company is aware of and builds relationships with nonprofit organizations within its operational footprint.
 - c. Target 12.1 (inclusive and authentic communications) will help ensure communications about philanthropic activities are inclusive and authentic.
5. If the company is also engaged in impact investing, see Target 14.1 on inclusive and socially responsible investing.

GUIDELINES:

1. This Target does not apply to the company if it does not engage in any philanthropic activities.
2. If the company engages in any philanthropic activities, measure and analyze such activities across the enterprise (national and local) on at least an annual basis, including evaluating the following:
 - a. The number of donations, average donation amounts, total dollars given, frequency, and structure of donations (e.g., one-time, [multi-year](#), or [general operating support grants](#)), disaggregated by geography/region and grantee leadership demographics across at least race, ethnicity, gender, sexual orientation, disability, and age (as such data is available).
 - b. The percentage of [underrepresented](#) grantee leaders among the total number of grantee organizations.
 - c. Apply an [intersectional](#) lens in the analysis of results.
 - d. Identify any disparities across demographic groups and on an intersectional basis, such as whether any underrepresented groups are persistently excluded from philanthropic support or disparities in the level of support given (e.g., one-time or restricted grants versus multi-year and general operating support for other groups).
3. In the first year of analysis, the company may focus on corporate grants alone. Over time, ensure the scope of review includes all aspects of the company's philanthropic activities including matching gifts, in-kind donations, scholarships, sponsorships, cause-related marketing, and annual giving campaigns.
4. Take concrete action to promote greater fairness and

inclusion if there are any disparities in philanthropic activities. The company should determine the most appropriate course of action based on its circumstances, which may include the following actions:

- a. Conducting a review or audit of giving policies and practices for bias or other structural barriers (see Target 2.6 on civil rights audits).
- b. Increasing outreach to organizations, or joining alliances and coalitions, that support underrepresented grantee leadership.
- c. Increasing relationship-building opportunities for underrepresented grantee leadership (see Target 10.1).
- d. Streamlining grant application processes (see Target 11.3).
- e. Soliciting feedback from current and past grantee organizations on ways the company can be more equitable and inclusive.
- f. Investing in additional anti-bias and inclusion training for personnel in the philanthropy function and supporting functions (i.e., legal and finance).
- g. Hiring staff with [diverse](#) networks and lived experience of the company's funding areas.
- h. Expanding the company's networks and reach by connecting with other philanthropic organizations with similar goals and commitments.
- i. Participating in pooled funds with philanthropic organizations with similar goals and commitments.

Example Interim Targets

Note: these examples are not intended to be exhaustive. At launch, guidance on setting interim targets will be available.

- [Gap analysis](#) conducted of current and last three years' philanthropic activities, including assessing the quality of [demographic](#) data on grantee leadership.
- Demographic data gathering and disaggregation is implemented in relevant systems in line with Target 2.4 (disaggregating people-related data).
- One or more concrete actions are taken annually to ensure giving practices are fair and inclusive.

Example Interim Metrics

Note: some metrics may apply to more than one Example Interim Target; not necessarily one-to-one alignment.

- Record of gap analysis results shared with [senior leadership](#).
- Relevant internal systems reflect data on donations disaggregated by demographic makeup of grantee leadership.
- Documentation of concrete action(s) taken to ensure giving practices are fair and inclusive.

Relevance to Other Frameworks

Coming with the launch of the final standards: mapping to other standards and frameworks that address similar issues.

Resources

[2022 State of the Nonprofit Sector](#) (Nonprofit Finance Fund, 2022)

[Courage in Practice: 5 Principles for Peak Grantmaking](#) (PEAK Grantmaking, 2023)

[Corporate Grantmaking with a Racial Equity Lens: A Toolkit For More Impactful Giving](#) (Dalberg, November 2022)

[Tribal Nations Listening Session Report](#) (Rebecca Garvoille, et al., Native Americans in Philanthropy, November 2023)

[Grantmaking with a Racial Justice Lens](#) (Rinku Sen and Lori Villarosa, Philanthropic Initiative for Racial Equity, 2006)

[Racial Equity and Philanthropy: Disparities in Funding Leaders of Color Leave Impact on the Table](#) (Cheryl Dorsey, Jeff Bradach, and Peter Kim, Echoing Green and Bridgespan Group, May 2020)

PERFORMANCE TARGET 11.2

Annual philanthropic donations include meaningful support toward addressing the root causes of inequality.

Requirement

On an annual basis, direct [30]% or more of philanthropic **donations** to efforts or organizations that address the root causes of inequality and/or focus on other interventions tackling inequality.

Metrics

Annual percentage of donation dollars addressing the root causes of inequality or other interventions tackling inequality.

Annual percentage of donations (based on the total number of donations) addressing the same.

Share Progress & Achievement

Disclosure available to the public of the company's philanthropic strategy, including how it supports addressing the root causes of inequality and/or other interventions tackling inequality, either on the company's website or in an annual report (or other publicly available filing). Update disclosure in the event of material changes.

Rationale, Tips, and Guidelines

RATIONALE:

Like the philanthropic sector generally, corporate philanthropy more often focuses on investing in direct services—which address the symptoms of inequality—versus long-term interventions that aim to end inequality. In part, this is because the impacts of direct services are more easily visible and measured in the short term. This is also because efforts or organizations addressing the root causes of inequality are perceived as riskier or political. Such misconceptions mean that high-impact efforts with the power to meaningfully address inequality for the long-term are significantly underfunded.

Continued underfunding of such efforts presents risks for both businesses and society. Growing inequality impacts the strength of the labor force, the purchasing power of consumers, the health of communities, and ultimately long-term value creation. For companies engaged in philanthropy, embodying the best of socially responsible business means supporting efforts to address the root causes of inequality as a regular practice and core strategy.

To be clear, philanthropic giving toward direct services remains critical (such as, expanding access to quality health care or educational opportunities). This Target is not meant to discourage such giving. However, supporting efforts to address the root causes of inequality is an important

complement that tackles the upstream conditions that make direct services necessary. In fact, many community organizations leverage the provision of direct services into efforts that address the root causes of inequality—such as organizing community members who receive direct services to participate in public policy advocacy addressing inequality.

IMPLEMENTATION TIPS:

1. This Target does not call for and should not be read as requiring businesses to cease or decrease giving toward direct services. The guidelines below should be adopted over time and with due care for existing efforts and organizations that may rely on the company's giving.
2. If the company is new to philanthropic giving in this area, take time to learn from experts, peers, and others who are well-versed in this area. Extending learning opportunities to supporting functions, such as legal and finance, is recommended as well.
3. Adopting Targets 10.1 (community engagement) and 11.3 (trust-based philanthropy) will support the company's success here by increasing its relationship-building muscle with nonprofit organizations and ensuring the structure of grants to grantee organizations support their long-term success.

GUIDELINES:

1. This Target does not apply to the company if it does not engage in any philanthropic activities.
2. If the company engages in philanthropic activities, annually track the types and amounts of donations made in line with Target 11.1, including identifying donations made toward efforts or organizations working to address the root causes of inequality or other interventions tackling inequality, as defined below.

3. To meet this Target, the company must demonstrate one of the following (*note to reviewers: this guideline, in particular, is undergoing further research and testing*):
 - a. On an annual basis, [30]% or more of donation dollars are directed to efforts or organizations that address the root causes of inequality and/or focus on other interventions tackling inequality.
 - b. A publicly-facing formal commitment to philanthropically support such efforts or organizations and a meaningful increase (greater than [X%]) in donation dollars toward such efforts annually.
4. **“Addressing the root causes of inequality”** means supporting organizations and initiatives focused on the following efforts:
 - a. Public policy advocacy at the local, state, or national levels that addresses historical injustices and/or balances power and resources equitably in our society (e.g., fairer tax policies, protecting voting rights, universal health care, reparations, universal basic income, raising minimum wages to living wages, and education policies that ensure all children have the same resources regardless of their zip code).
 - b. Creating and/or advocating for the adoption of new practices in specific sectors related to matters of inequality (e.g., catalyzing investors to invest equitably and contribute to closing the racial wealth gap).
 - c. Narrative change efforts (e.g., learning communities or communications campaigns directed to the public or those in direct positions

of power to increase their understanding of the available levers to end inequality or the belief systems preventing change, such as the persistent undervaluing of the contributions of frontline workers in our economy).

5. **“Other interventions tackling inequality”** means supporting organizations and initiatives focused on the following efforts:
 - a. Any other public policy advocacy at the local, state, or national levels addressing inequality (e.g., greater workplace protections for people in low-wage occupations or increased investments in climate resilience for low-income communities).
 - b. Organizing and strengthening collective power toward public policy change (for example, at the community level) through the active collaboration, decision-making, and visibility of people and organizations most negatively impacted by historical exclusion and marginalization. This may include but is not limited to direct action campaigns. [Learn more here](#).
6. When measuring the impact of efforts or organizations that receive the company’s support, ensure the time horizon for success metrics are set appropriately for such long-term work, including by having the grantee organizations define the appropriate success metrics and time horizons for each stage of their work.

Example Interim Targets

Note: these examples are not intended to be exhaustive. At launch, guidance on setting interim targets will be available.

- [Gap analysis](#) conducted of current and last three years’ donations.
- Increased number of relationships developed with prospective grantee organizations focused on the root causes of inequality or other interventions tackling inequality (see Target 10.1 on community engagement).
- 10% or more of annual donation dollars are directed to efforts or organizations that address the same.
- 20% or more of annual donation dollars are directed to efforts or organizations that address the same.

Example Interim Metrics

Note: some metrics may apply to more than one Example Interim Target; not necessarily one-to-one alignment.

- Record of gap analysis results shared with [senior leadership](#).
- Number of relationships with organizations focused on the root causes of inequality or other interventions tackling inequality.
- Annual percentage of donation dollars addressing the same.

Relevance to Other Frameworks

Coming with the launch of the final standards: mapping to other standards and frameworks that address similar issues.

Resources

[Power Moves: Your Essential Philanthropy Assessment Guide for Equity and Justice](#) (Lisa Raghelli, et al., National Committee for Responsive Philanthropy, 2018)

[About Systems Change](#) (Catalyst 2030, accessed September 2024)

[Systems Change with an Equity Lens](#) (Building Movement Project, NEO Philanthropy, Inc., accessed September 2024)

[The Water of Systems Change](#) (John Kania, Mark Kramer, and Peter Senge, FSG, June 2018)

[Grantmaking with a Racial Justice Lens: A Practical Guide](#) (Rinku Sen and Lori Villarosa, Philanthropic Initiative for Racial Equity, 2006)

PERFORMANCE TARGET 11.3

Key principles of trust-based philanthropy are adopted and operationalized.

Requirement

Codify and operationalize key principles of trust-based philanthropy, including [multi-year](#) and [general operating support grants](#).

Metrics

Policy metric: One or more formal written policies consistent with the guidelines.

Practice metrics: On an annual basis, the percentage of (i) multi-year grants (based on the number of grants); (ii) general operating support grants (based on the number of grants); (iii) grant dollars going to multi-year grants; and (iv) grant dollars going to general operating support grants.

Share Progress & Achievement

Disclosure available to the public of the company's philanthropic strategy, including adoption of trust-based philanthropy principles, either on the company's website or in an annual report (or other publicly available filing). Update disclosure in the event of material changes.

Rationale, Tips, and Guidelines**RATIONALE:**

[Trust-based philanthropy](#) aims to build mutually accountable and balanced relationships between philanthropic funders and grantee organizations, in turn supporting both to be more impactful in their efforts. It involves establishing more balanced power dynamics between funders and grantees—including through the structure of grants—and removing overly burdensome administrative hurdles that get in the way of grantees achieving their intended impact.

For grantee organizations that are focused on the long-term work of tackling inequality, trust-based philanthropy especially supports their resilience and long-term sustainability. Accordingly, this Target focuses on streamlining administrative practices and ensuring the structure of grants does not hinder grantees from achieving the long-term impacts they intend.

While trust-based philanthropy is not new, there are significant [disparities](#) in the application of its principles. According to the Nonprofit Finance Fund's [2022 survey](#), 41% of white-led nonprofits received 50% or more unrestricted funds in 2021—a key trust-based philanthropy practice—as compared to only 26% of nonprofits led by people of color. Making unrestricted donations (or general operating support grants) as well as multi-year grants are key principles of trust-based philanthropy.

By proactively codifying trust-based philanthropy principles and ensuring they are applied consistently, the company will foster greater fairness and trust as well as more effectively support the long-term sustainability of organizations that seek to make lasting positive impacts in our society.

IMPLEMENTATION TIPS:

1. For companies that are new to trust-based philanthropy, there are numerous resources publicly available to support adoption. See the Resources for a starting list.
2. In adopting this Target, engage all relevant team members and functions, including grant decision makers (or contributors) at the local or regional level. Also consider how the required policy can reflect a governance structure within the philanthropy function that is more distributed and attuned to local expertise.
3. A sample giving policy consistent with the guidelines below will be included with this Target upon the launch of the final Standards.

GUIDELINES:

1. This Target does not apply to the company if it does not engage in any philanthropic activities.
2. If the company engages in philanthropic activities, adopt a formal written policy containing the following:
 - a. A commitment to trust-based philanthropy as a long-term strategy.
 - b. Adoption of at least two practices within each of the [four main dimensions of trust-based philanthropy](#), in addition to 2c., 2.d., and 2.e. below. [See here](#) and [here](#) for more guidance.
 - c. Regular review and updates to administrative processes to shift the burden of due diligence to the company and streamline application

submission and reporting obligations of grantee organizations.

- d. A commitment to granting a meaningful proportion of annual philanthropic dollars in the form of general operating support grants.
 - e. A commitment to granting a meaningful proportion of annual philanthropic dollars in the form of multi-year grants.
3. The policy may be incorporated into an existing policy and should be formally approved by the most senior leader(s) with oversight of such matters, as reflected by their signature(s) on the policy.
 4. This Target does not set a particular threshold for “a **meaningful proportion**” of multi-year and general operating support grants. However, the policy should reflect a quantitative threshold that positions the company for leadership in its industry and is informed by the direct feedback of grantee organizations. (See the Interim Targets for a starting point.)
 5. To meet this Target, the company must annually demonstrate progress toward achieving the quantitative threshold set for “a meaningful proportion” of multi-year and general operating support grants.
 6. Periodically evaluate the impact of the company’s trust-based philanthropy practices, including soliciting the direct feedback of individuals or teams in the philanthropic function as well as grantee organizations (those that receive donations and those that are declined or withdraw from application processes).
 - a. Though this Target does not dictate a particular evaluation cadence—as the regularity will depend on the company’s context—take care to ensure the cadence is sufficiently regular to inform strategies but not too frequent as to be overly burdensome to grantees.

- b. If soliciting feedback from grantee organizations via a survey, communicate and ensure the anonymity of survey respondents.
- c. To incentivize grantee organizations to invest the time in providing feedback, commit to sharing the aggregated/anonymized results of feedback and how the feedback will or has influenced the company’s ongoing philanthropic strategy or practices.

Example Interim Targets

Note: these examples are not intended to be exhaustive. At launch, guidance on setting interim targets will be available.

- **Gap analysis** conducted of philanthropic policies and practices, including the percentage of multi-year and general operating support grants (measuring total number and dollar value of each).
- New or updated policy drafted and presented to applicable **senior leader(s)** for approval.
- 25% or more of grants in a given year are for multi-year support.
- 25% or more of grant dollars in a given year are for general operating support.

Example Interim Metrics

Note: some metrics may apply to more than one Example Interim Target; not necessarily one-to-one alignment.

- Record of gap analysis results shared with senior leadership.
- Final draft of new or updated policy.
- Percentage of multi-year grants on an annual basis.
- Percentage of general operating support grant dollars on an annual basis.

Relevance to Other Frameworks

Coming with the launch of the final standards: mapping to other standards and frameworks that address similar issues.

Resources

[Trust-Based Philanthropy Resources](#) (Trust-Based Philanthropy Project, accessed September 2024)

[How Is Trust-Based Different](#) (Trust-Based Philanthropy Project, accessed September 2024)

[The 6 Grantmaking Practices of Trust-Based Philanthropy](#) (Trust-Based Philanthropy Project, accessed September 2024)

[What is General Operating Support and Why is it Important?](#) (Grantmakers for Effective Organizations, May 2014)

[Courage in Practice: Five Principles for Peak Grantmaking Grantmaking](#) (PEAK Grantmaking, 2023)

[Grantmaking with a Racial Justice Lens: A Practical Guide](#) (Rinku Sen and Lori Villarosa, Philanthropic Initiative for Racial Equity, 2006)

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