

Methodology

These findings are based on survey data collected, analyzed, and interpreted by the Center for Effective Philanthropy (CEP). CEP fielded two surveys and received responses from leaders of 243 foundations and 241 nonprofit organizations respectively.¹ Information detailing the process for collecting and analyzing the data is below.

Foundation Survey Methodology

FOUNDATION SAMPLE CHARACTERISTICS

In September 2024, CEP invited 779 foundation leaders to participate in a survey.²

Foundation leaders were eligible for inclusion in this research study if the foundation they worked at:

- Was based in the United States.
- Was categorized by Candid's online Foundation Directory or CEP's internal contact management software as an independent, health conversion, or community foundation.
- Provided \$5 million or more in annual giving, according to the most recent available year of financial information in Candid's online Foundation Directory or CEP's internal contact management software.

¹ We did not use a probability methodology to construct these samples.

² Two foundations were removed from this initial sample because we were unable to reach the foundation's executive director during the survey period.

Furthermore, to be eligible for inclusion, leaders of eligible foundations must have had:

- A title of president, CEO, executive director, or equivalent, as identified through the foundation’s website, Form 990, or internal CEP staff knowledge.
- An email address that could be accessed online, such as on the foundation’s website, or through internal CEP records.

FOUNDATION SURVEY INSTRUMENT

This research was part of a larger study that included other topics, including foundations’ experiences with the current political climate and changes to the support of racial equity work. The section of the survey relevant to this report contained 29 items. A copy of the survey instrument can be found on our website [here](#).

FOUNDATION SURVEY ADMINISTRATION

The survey was fielded online during a four-week period in 2024 — September 3 to October 1. Foundation leaders were sent an email a few weeks before the launch of the survey to introduce them to CEP and this research study.³ On the survey launch date, participants were sent a brief email that included a description of the study, a statement of confidentiality, and an individualized link to the survey to prevent respondents from completing the survey more than once.⁴ The survey was distributed in English and administered through Qualtrics. Participants were sent up to eight reminder emails. We

³ While foundation CEOs and executive directors were the target audience for this survey, there were cases in which a leader sent the survey to another member of their organization to fill out as their representative.

⁴ Participants were also informed that a screen reader option was available if needed.

did not provide any incentives, financial or otherwise, to foundations in exchange for the completion of the survey.

FOUNDATION RESPONSE RATE AND RESPONSE BIAS

Completed surveys, defined as having at least 80 percent of the core questions answered, were received from 237 foundation leaders. Six partially completed surveys, defined as having at least 50 percent of the core questions answered, were received. (See Table 1).

Table 1. Foundation Survey Response Rate

Survey Period	Number of Eligible Respondents	Number of Completed/Partial Responses	Survey Response Rate
September 3, 2024 – October 1, 2024	777	243	31%

We analyzed survey responses to determine whether participants were more likely to answer the survey based on certain foundation characteristics. There were no statistically significant differences found based on a foundation’s asset size, annual giving amount, or its geographic location within the United States. However, leaders of foundations that have used CEP’s assessments were slightly more likely to respond to the survey compared to those from foundations that have not used a CEP assessment. Independent foundations were also slightly less likely to respond to the survey compared to other foundations.⁵

FOUNDATION RESPONDENT CHARACTERISTICS

Survey respondents represented foundations that varied in type, assets, giving, and geographic region (see Table 2).

⁵ These statistical relationships are of a small effect size.

Table 2. Characteristics of Responding Foundations

Foundation Characteristics	Survey Sample
<i>Type of foundation</i>	<i>N=243</i>
Independent foundation	59%
Community foundation	35%
Health conversion foundation	7%
<i>Assets</i>	<i>N=241</i>
Range	~\$29K to ~\$8B
Median value	~\$194M
<i>Giving</i>	<i>N=243</i>
Range	~\$5M to ~\$1.5B
Median value	~\$11M
<i>Geographic region</i>	<i>N=243</i>
Northeast	26%
Midwest	23%
South	28%
West	24%

Leaders were invited to check all that apply for program areas they fund. The top three program areas were the following:

- Education (73 percent)
- Health (72 percent)
- Human services (66 percent)

Respondents were also asked questions about their demographic characteristics (see Table 3).

Table 3. Foundation Respondent Demographics

Foundation Respondent Characteristics	Percentage
<i>Race or Ethnicity* (N=233)</i>	
White	73%
Black or African American	14%

Hispanic or Latina, Latino, or Latinx	6%
Asian or Asian American	5%
Prefer not to say [<i>mutually exclusive</i>]	3%
Multiracial or Multi-ethnic	3%
Middle Eastern or North African	1%
Native Hawaiian or Pacific Islander	1%
Native American, Native Alaskan, or Indigenous	1%
Other race or ethnicity	1%
<i>Person of Color (N=243)</i>	
Yes	24%
No	73%
Prefer not to say	3%
<i>Gender* (N=233)</i>	
Woman	66%
Man	32%
Gender non-conforming or non-binary	0%
Prefer not to say [<i>mutually exclusive</i>]	2%
<i>LGBTQ+ Community Member (N=233)</i>	
Yes	6%
No	91%
Prefer not to say	3%
<i>Disability (N=233)</i>	
Yes	4%
No	92%
Prefer not to say	4%

*Respondents were allowed to select multiple racial or ethnic and gender identities.

QUANTITATIVE ANALYSIS OF FOUNDATION SURVEY DATA

The unweighted quantitative survey data from foundation leaders were examined using descriptive statistics and chi-square tests. An alpha level of 0.05 was used to determine statistical significance for all testing conducted for this research. Effect sizes were examined for all analyses. Statistically significant differences of a medium effect size are reported as "moderately different", and statistically significant differences of a small effect size are reported as "slightly different".

QUALITATIVE ANALYSIS OF FOUNDATION SURVEY DATA

Thematic and content analyses were conducted on the responses to the open-ended items in the survey. For each open-ended item with more than 70 responses, codebooks were developed by reading through all responses to identify common themes. Each coder used the codebook when categorizing responses to ensure consistency and reliability.

Using MaxQDA, a software program for qualitative and mixed-methods data analysis, one coder coded all responses to a survey question, and a second coder coded 15 percent of those responses. An average interrater reliability (IRR) level of at least 80 percent was achieved for each codebook. Our IRR across items ranged from 84 percent to 88 percent.

Several quotations from the open-ended survey responses were included in this report.

These quotations were selected to be representative of themes in the data.

Nonprofit Survey Methodology

NONPROFIT SAMPLE CHARACTERISTICS

In August 2024, CEP invited 444 nonprofit leaders from the Nonprofit Voice Project (NVP) — a panel of U.S. nonprofits that is representative of the national landscape of nonprofits that receive at least some foundation funding — to participate in this survey.⁶ More information on the criteria for inclusion and the original NVP sample creation process can be found on our website [here](#).⁷

NONPROFIT SURVEY INSTRUMENT

This research was part of a larger study that included other topics, including whether nonprofits are affected by and responding to the political climate and if they have experienced changes in their foundation funders' support. The section of the survey relevant to this report contained 21 items. A copy of the survey instrument can be found on our website [here](#).

NONPROFIT SURVEY ADMINISTRATION

The survey was fielded online for a three-week period in 2024 — August 26 to September 13. Nonprofit leaders were sent an email a few weeks before the launch of the survey to

⁶ While the survey was being fielded, five leaders were removed from the list of eligible respondents because of their departure from the organization or because they were on extended leave/sabbatical for the entirety of the survey period. Also, replacements for leaders who had agreed to be in the original NVP sample but had left the organization since the previous fielding of the survey were made only if their successor in the organization reached out and explicitly asked to take the survey in their stead. There was one replacement made.

⁷ The first time a survey was administered to this group, the number of eligible respondents in the NVP sample was 500 leaders ([State of Nonprofits 2023](#)). At the time of last survey administration in February 2024, the number of eligible respondents in the NVP sample was 463 leaders ([State of Nonprofits 2024](#)).

reintroduce them to CEP and inform them about this research study. On the survey launch date, participants were sent an email that included a description of the study, a statement of confidentiality, and an individual link to the survey to prevent respondents from completing the survey more than once.⁸ The survey was distributed in English and was administered through Qualtrics. Participants were sent up to six reminder emails. In appreciation for their time, each survey respondent was provided with a \$40 gift card to a retailer of their choice.

NONPROFIT RESPONSE RATE AND RESPONSE BIAS

Completed surveys, defined as having at least 80 percent of the core questions answered, were received from 233 nonprofit leaders. Eight partially completed surveys, defined as having at least 50 percent of the core questions answered, were received. (See Table 4.)

Table 4. Nonprofit Survey Response Rates

Survey period	Number of eligible respondents	Number of completed/partial responses	Survey response rate
August 26, 2024 – September 13, 2024	439	241	55%

We analyzed survey responses to determine whether participants were more likely to answer the survey based on staff size, annual expenses, annual revenue, the geographic region where their organization is located, the gender of the nonprofit leader, or whether

⁸ Participants were also informed that a screen reader option was available if needed.

the nonprofit leader identified as a person of color.⁹ The only statistically significant difference identified between survey respondents and nonrespondents was that nonprofits located in the West U.S. census region were slightly more likely to respond to the survey compared to organizations in other geographic regions.¹⁰

NONPROFIT RESPONDENT CHARACTERISTICS

Close to half of the responding organizations have a local geographic scope, and 80 percent have a direct service component. Leaders represented organizations that averaged 32 staff members but ranged from one to 460 staff members. The area with the highest number of organizations represented (34 percent of the responding organizations) was the West U.S. census region.

Leaders were invited to check all that apply for their organization's key focus areas. The top three focus areas were the following:

- Human services (41 percent)
- Education (40 percent)
- Social justice (30 percent)

In the survey, respondents were asked questions about their demographic characteristics (see Table 5).

Table 5. Nonprofit Respondent Demographics

⁹ Chi-square tests were used to compare respondents and nonrespondents.

¹⁰ This statistical relationship is of a small effect size. U.S. Census Bureau, "Census Bureau Regions and Divisions of the United States," https://www2.census.gov/geo/pdfs/maps-data/maps/reference/us_regdiv.pdf.

Nonprofit Respondent Characteristics	Percentage
<i>Race and/or Ethnicity* (N=232)</i>	
White	71%
African American or Black	9%
Latina, Latino, Latinx or Hispanic	9%
Asian or Asian American	5%
Prefer not to say [<i>mutually exclusive</i>]	4%
Multiracial and/or Multi-ethnic	3%
Middle Eastern or North African	2%
Pacific Islander or Native Hawaiian	2%
Other race or ethnicity	1%
American Indian, Alaska Native, or Indigenous	1%
<i>Person of Color (N=232)</i>	
Yes	22%
No	72%
Prefer not to say	5%
<i>Gender* (N=232)</i>	
Woman	66%
Man	29%
Gender non-conforming or non-binary	3%
Prefer not to say [<i>mutually exclusive</i>]	3%
<i>LGBTQ+ Community Member (N=231)</i>	
Yes	10%
No	85%
Prefer not to say	5%
<i>Disability (N=232)</i>	
Yes	12%
No	84%
Prefer not to say	4%

*Respondents were allowed to select multiple racial or ethnic and gender identities.

QUANTITATIVE ANALYSIS OF NONPROFIT SURVEY DATA

The unweighted quantitative survey data from nonprofit leaders were examined using descriptive statistics and chi-square tests. An alpha level of 0.05 was used to determine statistical significance for all testing conducted for this research. Effect sizes were examined for all analyses. Statistically significant differences of a medium effect size are

reported as "moderately different", and statistically significant differences of a small effect size are reported as "slightly different".

QUALITATIVE ANALYSIS OF NONPROFIT SURVEY DATA

Thematic and content analyses were conducted on the responses to the open-ended items in the survey. Quotations from the open-ended survey responses are included in this report. These quotations have been selected to be representative of themes in the data.

ACKNOWLEDGEMENTS

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Citi Foundation



This work is based on CEP's independent data analyses. CEP is solely responsible for its content, which does not necessarily reflect the individual views of the funders or others named in this report.

Research Limitations

As is true of survey research in general, it is not possible to draw causal conclusions from this data; we only know that the concepts reported are statistically related. We are also not able to know whether leaders who chose to respond to this survey represent organizations that have spent more time thinking about the impact of the current U.S. political climate or racial equity work. These points should be kept in mind when generalizing these findings.