

Rural America's Philanthropic Sector

Grantmaking and The Role of Philanthropy in Rural Communities



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Key Findings



Of the roughly 75,000 grantmaking organizations active in the U.S. between 2014 and 2021, just 6,300, or **8% were based in a rural community**



Rural-based organizations issued just \$3.5 billion in grant dollars, **only 3% of the total funding** issued by grantmaking organizations between 2014 and 2021.



One-third of rural counties had **no locally-based grantmaking organizations** between 2014 and 2021.



Rural grantmaking **public charities** were, on average, **nearly 25 percent larger** and issued more than twice as many grants as rural private foundations.

Introduction

The U.S. Department of Agriculture's Rural Development agency (USDA-RD) is one of the only federal agencies solely focused on improving the economy and quality of life in rural America. As part of this mission, USDA-RD provides support to rural communities in the form of financial investment and technical assistance, and through RD partnerships across sectors – state and local governments, nonprofits and private businesses. An equally important source of community investment comes from the non-profit philanthropic sector. Philanthropic support can take many forms, from technical assistance and direct services, to convening of cross-sector leaders to identify and determine local priorities, as well as grantmaking. This latter activity, grantmaking, is an important source of flexible capital which can fund activities that are otherwise difficult to support, such as feasibility studies and pilot programs. It can also be a form of loss absorbing capital that can help mitigate the risk associated with mission-oriented investment opportunities for other investors.

It is important for USDA-RD and its partners to understand what grantmaking resources are available locally, and what may be found in other parts of the country, in order to craft appropriate local development strategies. This is particularly true for rural communities, which often suffer from a lack of investment. The goal of this research is to enhance the understanding

of grantmaking in the rural United States, to understand how much and where philanthropic resources are and where additional resources might be located.

Our focus on rural areas is an effort to provide data and analysis for communities that often receive little attention from the broader research community. Determining and applying a definition of 'rural' is a complicated task influenced both by residents' perceptions of their communities and what data are being studied. Due to limitations in the data used for this study, this report defines 'rural' at the county level. Those counties located outside of metropolitan statistical areas are referred to in this report as rural counties and communities, with those counties located in metro areas defined as urban places.¹

A key finding of this research is that philanthropic grantmaking organizations are relatively absent from rural communities. Just eight percent, or about 6,300 philanthropic organizations, were based in a rural community between 2014 and 2021. On average, rural-based organizations issued \$3.5 billion in grants per year during this period. While a sizeable figure, this amounts to just three percent of average annual grantmaking from 2014 to 2021. Those grantmaking organizations that exist in rural areas are concentrated in a handful of counties and states.

Simply because a philanthropic organization is based in an urban locale does not mean it cannot or does not serve rural communities. What's more, there are aspects of the sector that serve as important resources for rural communities. For example, when comparing two subsets of the philanthropic sector, public charities and private foundations, a larger share of grantmaking public charities are in rural communities compared to private foundations (eleven percent vs seven percent). Rural-based grantmaking public charities also hold an average of about \$7.2 million per organization, making them nearly 25 percent larger than the average rural private foundation. As a result, there are institutions and resources available in many rural communities that complement the larger philanthropic organizations in urban areas that could be leveraged to enhance the capacity of rural regions to pursue and advance their development priorities.

The rural-based philanthropic sector also varies greatly across the United States. The rural Midwest has the largest rural grantmaking sector out of any region of the country and

¹ Further discussion of this rural definition is found in the *Data, Methods, and Limitations* section of this report. For the metropolitan statistical area delineation file used in this report see Office of Management and Budget (2018), "Core based statistical areas (CBSAs), metropolitan divisions, and combined statistical areas (CSAs)," Historic Delineation Files, September 2018, https://www2.census.gov/programs-surveys/metro-micro/geographies/reference-files/2018/delineation-files/list1_Sep_2018.xls.

issues the most in grants overall. Meanwhile, the rural Northeast issues the most in grants per capita. Most grantmaking organizations are classified as philanthropic or volunteer-focused entities, making it difficult to know what their specific focus areas may be. That said, more grants in urban areas are issued by food, agriculture and nutrition-focused organizations, while more grants in rural areas are issued by mental health-focused organizations.

Data for this report predominately come from the Internal Revenue Service’s annual extracts of Form-990 and Form-990PF tax filings, which are required annual filings for all active tax-exempt organizations in the U.S. This report first outlines how we identified grantmaking organizations among the broader tax-exempt sector. It then provides an overview of the national landscape of philanthropy and grantmaking in the United States overall, and for rural communities specifically. Finally, it examines and discusses the distribution of philanthropic grant makers within the United States, focusing on differences in the primary missions of grantmaking organizations in rural and urban communities.



Data, Methodology, and Limitations

“Philanthropic organizations” and “grantmaking” are broad terms that lack a single definition in the public understanding and research on the topic. For example, philanthropic organizations can include churches, family foundations, and volunteer organizations. Likewise, grantmaking can be in the form of scholarships, research funding, or grants for specific projects, like the construction of a park. The focus of this report is on identifying potential gaps in the availability of tax-exempt grantmaking organizations that regularly provide grant funding to support a wide range of local community needs. For this report, we define philanthropic grantmaking organizations as tax-exempt public charities or private foundations that are

involved in broadly accessible, routine, meaningful, and relevant domestic grantmaking as part of their regular operations.

Defining rural communities is as important for our analysis as our definition for grantmaking philanthropic organizations outlined above. In this report rural communities are defined as a county located outside of a metropolitan statistical area. Conversely, urban areas are those counties located in a metropolitan statistical area. This definition was chosen because it is a commonly understood definition of rural

and urban areas and allows additional sources of data to be easily classified and used in our analysis. It was also necessary to use a county-level definition due to limitations in the underlying data sources used for the analyses. In practice, metro (urban) areas are counties which either contain an urbanized area of 50,000 people or more, or which have strong economic ties to that urbanized area in the form of employment and commuting patterns. Nonmetro (rural) areas are counties which can range in population size and density, and can contain smaller economic centers, known as urban clusters. What these counties have in common are employment and economic ties based outside of major cities.²

The primary source of data used in this report is the Internal Revenue Service's (IRS) annual financial extracts of Form-990 and Form-990PF filings for U.S.-based tax-exempt organizations. Actively operating tax-exempt organizations are required to file a Form-990 or -990PF annually.³ The latter of these forms (Form-990PF) are specific to private foundations, while the former are filed by public charities.⁴ Public charities receive a large share of their

For this report, we define philanthropic grantmaking organizations as tax-exempt public charities or private foundations that are involved in broadly accessible, routine, meaningful, and relevant domestic grantmaking as part of their regular operations.

² See Office of Management and Budget (2010), "2010 Standard for Delineating Metropolitan and Micropolitan Statistical Areas," *Federal Register*, vol. 17 (June 28), pp.37246-37252.

³ Some tax-exempt organizations are allowed to file shorter-form versions of the Form-990, either the Form 990-N or 990-EZ. These organizations are relatively small in size, either with less than \$200,000 in gross receipts annually and/or with less than \$500,000 in assets. While a potentially important component of philanthropy in the United States, neither of these short-form tax filings contain the necessary financial data needed to conduct analysis, and so these organizations were excluded.

⁴ For a brief overview of the difference between public charities and private foundations, see Internal Revenue Service (IRS) (2024), "EO operational requirements: Private foundations and public charities," webpage, <https://www.irs.gov/charities-non-profits/eo-operational-requirements-private-foundations-and-public-charities>.

financial support from the general public or governmental organizations, while private foundations receive more support from a select group of individuals or organizations, such as a family or corporation. Taken together, Form-990 and -990PF filings cover most U.S. tax-exempt organizations. Other sources of data were appended onto this main dataset to include additional information needed for our analysis. This included certain fields from the IRS’s Business Master File for Tax-Exempt Organizations, a running list of actively operating organizations in the country with tax-exempt status.

The initial IRS dataset of Form-990/990PF tax-filings, from 2014 and 2021, encompassed annual filings for some 461,300 unique 501(c)(3) or 501(c)(4) organizations. Most of these organizations do not engage in grantmaking. Table 1 provides a summary of the steps taken to arrive at our research dataset, including the number of organizations we removed through each step.

Table 1. Summary of Organizations Excluded from the Data

| Exclusion Category | | Exclusion Step | Number of Excluded Public Charities | Number of Excluded Private Foundations |
|---|--|---|-------------------------------------|--|
| Beginning dataset of 501(c)(3) and 501(c)(4) organizations | | | 326,452 | 134,848 |
| Data exclusions | | Fewer than 3 years of grants data | 66,232 | 28,388 |
| Geographic exclusions | | Non-U.S. or Puerto Rico based organization, or no identifying geography | 6,794 | 8,788 |
| Financial exclusions | | \$0 in total grantmaking | 144,548 | 9,976 |
| | | \$0 in total assets or expenses | 125 | 54 |
| | | Total grants to expenses ratio > 1 | 55 | 121 |
| | | Less than \$25k in average annual total grantmaking | 42,152 | 29,177 |
| | | Single year of grantmaking more than 75% of total | 5,858 | 1,532 |
| Characteristic exclusions | | NTEE type code exclusions | 19,987 | 4,904 |
| | | Non-private foundation reason code exclusion | 4,382 | n/a |
| | | Educational or medical institution, or national level grant maker or donor advised fund | 3,776 | 182 |
| | | Exclusion based on individual review of records | 61 | 0 |
| Final Dataset of Grantmaking Organizations | | | 32,482 | 51,726 |

Notes: The total number of unique organizations for both public charities and private foundations, after all exclusion steps, exceeds the total number of unique organizations overall because, overtime, grantmaking organizations may change whether they are classified as a public charity or private foundation, and so are counted in both categories.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014–2021.

Tax-exempt 501(c)(3) and 501(c)(4) organizations were excluded first if they had fewer than three years of tax filing data. This was done both to limit the dataset to just organizations involved in routine grantmaking activities and to omit organizations with potential data quality issues stemming from a lack of data. From there, exclusion criteria broadly fell into three categories, geographic criteria, financial criteria, and criteria related to characteristics of the organization.

Organizations were excluded if they were not based in one of the 50 U.S. states, the District of Columbia, or Puerto Rico.⁵ Organizations were then removed if they did not meet certain financial criteria, including having no

grantmaking activity, assets, or expenses, from 2014 to 2021, making fewer than \$25,000 in grants per year, on average, and in cases where the total amount of grantmaking exceeded the organization's annual expenses. Finally, organizations were excluded based on various characteristics of the organization, such as being assigned certain National Taxonomy of Exempt Entity (NTEE) codes,⁶ and being a medical or higher education institution, among other criteria. Certain

On average, there were 75,242 grantmaking organizations that were active in any given year from 2014 to 2021, collectively issuing an average annual total of about \$116 billion in grants, or about \$1.5 million per organization.

individual organizations were also excluded based on a manual review of records that identified specific organizations deemed to be out-of-scope for our research purposes, such as foundations affiliated with donor advised investment funds. In total, about 80 percent of all tax-exempt organizations were removed, leaving a total of 84,161 unique tax-exempt grantmaking organizations remaining in our final dataset.⁷

⁵ Tax-exempt organizations were also excluded if their home state was not identifiable.

⁶ The NTEE code system is used by the IRS to classify nonprofit organizations. The NTEE classification system divides the universe of nonprofit organizations into 26 major groups under ten broad categories. For more information see: The Urban Institute, National Center for Charitable Statistics (2019). "IRS Activity Codes. National Center for Charitable Statistics," webpage, <https://urbaninstitute.github.io/nccs-legacy/ntee/ntee.html>.

⁷ A more in-depth discussion of our methodology for identifying relevant grantmaking organizations is available from the authors upon request.

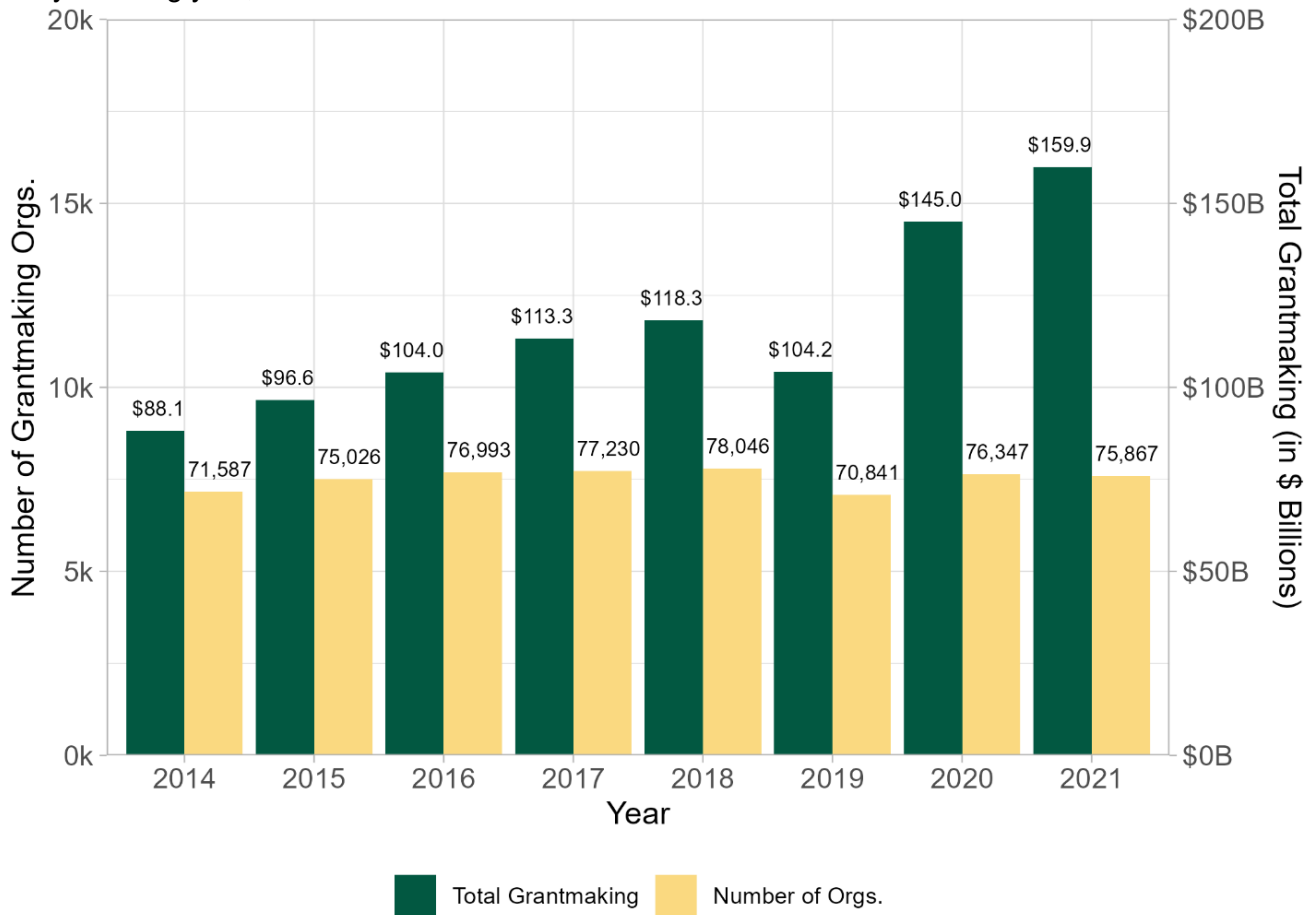
The IRS data used in this report are not without limitations. For example, significant efforts were made to develop a robust methodology for identifying relevant grantmaking organizations. However, without a widely agreed upon definition or identifying field in the IRS data, it is likely that some grant makers whose activities are relevant to our study were excluded. It is similarly likely that some organizations may be included in our study whose activities are not wholly relevant to understanding local communities' access to philanthropic organizations and resources that may be useful for promoting community and economic development. In addition, the data used in this report only includes the total amount of grants made by the organization and the primary focus area of the organization overall and does not include data on the specific purpose of the grants made by these organizations, the location of the grant recipient, or the area being served by the grant. Therefore, the research below focuses on the distribution of tax-exempt grantmaking organizations and does not offer comment on the distribution of the grantmaking activities of those organizations.



Grantmaking Organizations across the United States

In the U.S., the number of actively operating grantmaking organizations remained consistent between 2014 to 2021, increasing by about six percent. However, over this same period, the amount of grant dollars increased substantially, with total grantmaking increasing by 83 percent between 2014 and 2021. Figure 1 shows the number of grantmaking organizations and total grantmaking per year between 2014 and 2021. On average, there were 75,242 grantmaking organizations that were active in any given year from 2014 to 2021, collectively issuing an average annual total of about \$116 billion in grants, or about \$1.5 million per organization.

Figure 1. Total Number of Grant Makers and Total Grantmaking, 2014-2021
By tax filing year, 2014-2021



Note: Estimates include only those organizations identified as relevant domestic grant makers
Sources: Internal Revenue Service Form-990 and 990-PF annual financial extracts, 2014-2021

Much of the overall increase in grantmaking that happened between 2014 and 2021 occurred between 2019 and 2021. This period notably coincided with the COVID-19 pandemic in the United States and worldwide. The sizeable increase in grantmaking seen in 2020 and 2021 may have been influenced by this event, with philanthropies increasing grantmaking to address the increased need in communities. During these two years there was also a sizeable increase in spending at the federal, state, and local level to support communities. It was also a period during which the stock market experienced a rapid and sizeable increase, which previous research has linked to increases in charitable giving.⁸ However, the exact reasons behind this rise in grantmaking are difficult to discern, as grantmaking was on a steady upward trajectory

⁸ See, for example, John A. List and Yana Peysakhovich, “Charitable Donations are More Responsive to Stock Market Booms than Busts,” *Economics Letters* 110, no. 2 (2011): 166-69, <https://doi.org/10.1016/j.econlet.2010.10.016>.

prior to 2020 as well, so this may also have been a continuation of a long-term trend. Between 2014 and 2018, per-organization grantmaking increased by 23 percent, from about \$1.2 million in 2014 to about \$1.5 million in 2018.

A comparison of private foundations and grantmaking public charities

The two overarching types of grantmaking organizations, private foundations and public charities, differ in the amount of grantmaking they conduct. Private foundations are the more common of the two, making up on average about 62 percent of all grantmaking organizations in the United States from 2014 to 2021. In total, they also issued an average of about 21 percent more in grants each year compared to all public charities. While a smaller share of the overall grantmaking sector, public charities distinguish themselves by issuing more in grants *per organization* compared to private foundations. That is, on average, a given public charity will issue more in grants per year than a private foundation, while private foundations issue more overall due to there being more of these types of organizations. Figure 2 shows the average amount of grant dollars issued per organization in the United States from 2014 to 2021. On average, public charities issued \$1.8 million in grants each year per-organization, which is about 38 percent higher than the \$1.3 million issued by private foundations.

Figure 2. Average Grantmaking per Organization
By tax filing year, 2014-2021



Note: Estimates include only those organizations identified as relevant domestic grant makers
Sources: Internal Revenue Service Form-990 and 990-PF annual financial extracts, 2014-2021

Public charities also distinguish themselves by having a larger presence in rural communities compared to private foundations. Table 2 gives a breakdown of grantmaking activities and asset holdings for public charities and private foundations in rural and urban areas of the United States, defined by the metropolitan status of the county where a grantmaking organization was based. From 2014 to 2021, an average of 11 percent of all grantmaking public charities in the United States were based in a rural area of the country, compared to just seven percent of private foundations.

Table 2. Summary of Grantmaking Organizations

| Organization Type Urban/Rural Status | Private Foundations | | | Public Charities | | |
|---|---------------------|-------------|--------------|------------------|-------------|--------------|
| | Urban | Rural | Total | Urban | Rural | Total |
| Avg. Annual Number of Active Organizations | 43,450 | 3,202 | 46,652 | 25,487 | 3,103 | 28,590 |
| Total Avg. Annual Grants (in millions) | \$62,454 | \$1,163 | \$63,618 | \$50,167 | \$2,400 | \$52,567 |
| Per Capita Avg. Annual Grants | \$220 | \$26 | \$193 | \$177 | \$53 | \$160 |
| Per-Organization Avg. Annual Grants | \$1,437,375 | \$363,306 | \$1,363,653 | \$1,968,348 | \$773,424 | \$1,838,651 |
| Total Avg. Annual Assets (in millions) | \$759,524 | \$18,734 | \$778,258 | \$464,931 | \$22,535 | \$487,466 |
| Per Capita Avg. Annual Assets | \$2,679 | \$411 | \$2,365 | \$1,640 | \$495 | \$1,481 |
| Per-Organization Avg. Annual Assets | \$17,480,303 | \$5,850,593 | \$16,682,063 | \$18,242,140 | \$7,262,027 | \$17,050,361 |

Notes: Estimates include only those organizations identified as relevant domestic U.S. grant makers. Metropolitan area status is based on the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014–2021.

The difference between private foundations and public charities is also evident in the share of assets these two types of organizations committed to grantmaking during this period. Urban-based private foundations issued more grants as a share of assets than rural-based private foundations (eight percent vs six percent, respectively). Public charities, however, issued grants making up 11 percent of their assets each year, regardless of whether they were located in a rural or urban county. Rural-based public charities also issued about twice as many grants per capita as rural-based private foundations between 2014 and 2021.

Given this, it is evident that public charities likely play an especially important role in rural communities. However, these important local institutions are absent in many rural places. As can be seen in Table 2, on average, only eight percent of all grantmaking organizations were based in a rural county from 2014 to 2021. These organizations accounted for only about three

percent of average annual total grantmaking and held a similar share of average annual total assets.⁹ Overall, most grantmaking organizations in the U.S. are located in urban areas.

The distribution of grantmaking organizations across the U.S.

Even within urban and rural areas of the U.S., grantmaking organizations are not evenly distributed. Figure 3 shows the number of active grantmaking organizations per 10,000 residents at the county level across the United States. All states, and most counties, have at least a handful of active grantmaking organizations based within their area. Yet some states in the U.S. have far more than others. Between 2014 and 2021, just over half of all grantmaking organizations were based in just nine states.¹⁰ Half of rural-based grantmaking organizations were located in just 13 states.¹¹ At the county level, the distribution is also highly concentrated. One-quarter (25 percent) of urban-based grant makers were located in just 11 urban counties, while a quarter of rural-based grant makers were located in just 53 rural counties.¹²

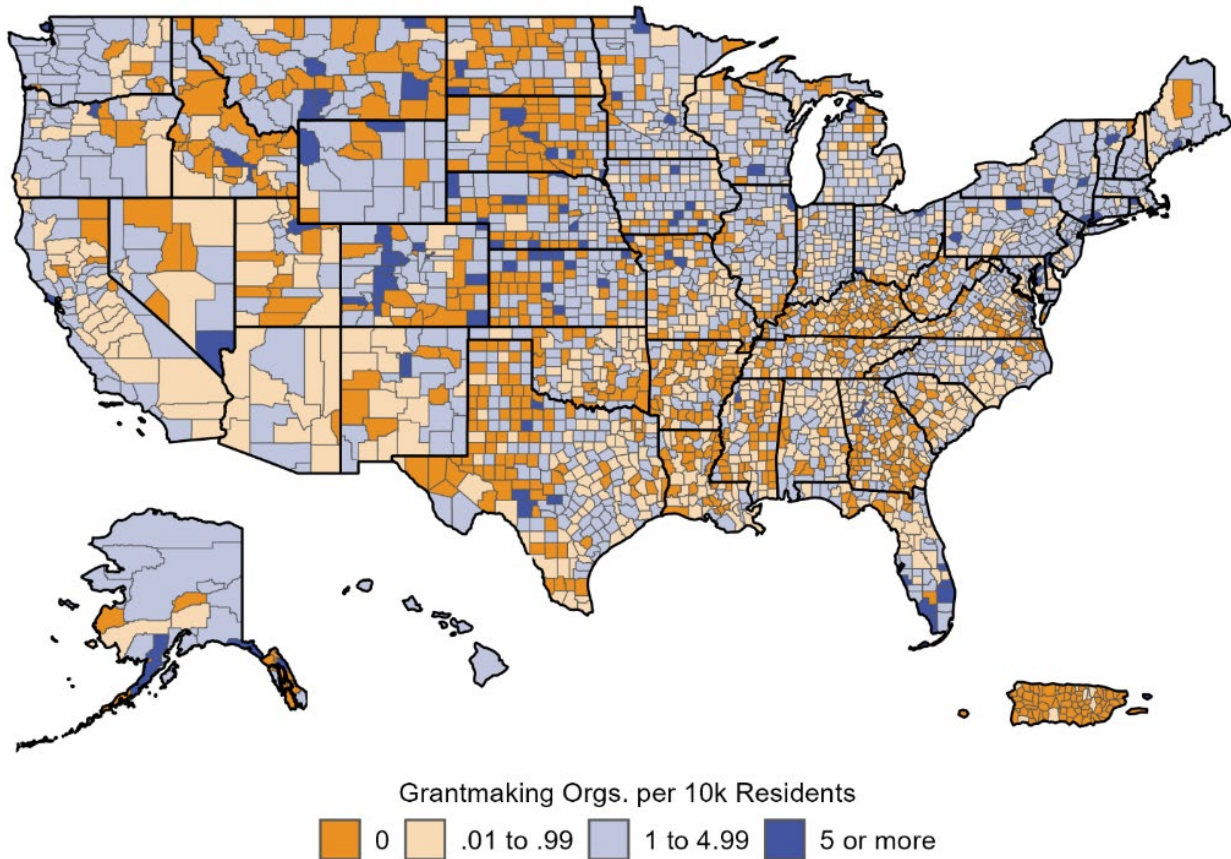
⁹ While not directly comparable, past research has found that between six and seven percent of grantmaking went to rural areas between 2005 and 2010. See John Pender (2015), “Foundation Grants to Rural Areas from 2005 to 2010: Trends and Patterns,” Economic Information Bulletin Number 141, U.S. Department of Agriculture, Economic Research Service, <https://www.ers.usda.gov/publications/pub-details?pubid=43993>.

¹⁰ These nine states included (from most to least grantmaking orgs): New York, California, Texas, Florida, Illinois, Pennsylvania, Ohio, New Jersey, and Michigan.

¹¹ These thirteen states included (from most to least grantmaking orgs): Texas, North Carolina, New York, Iowa, Michigan, Ohio, Colorado, Illinois, Wisconsin, Minnesota, Kansas, Pennsylvania, and Indiana. For urban-based grantmaking organizations, half were located in just the following seven states: New York, California, Texas, Florida, Illinois, Pennsylvania, and New Jersey.

¹² These 11 urban counties made up less than one percent of the 1,251 urban-area counties in the country. These 53 rural counties made up about two percent of the 1,969 rural-area counties in the country.

Figure 3. Average Number of Grant Makers per 10,000 People
By County, 2014-2021



Note: Estimates include only those organizations identified as relevant domestic grant makers
Sources: Internal Revenue Service Form-990 and 990-PF annual financial extracts, 2014-2021

The concentration of these organizations in just a handful of areas may be the result of any number of causes influencing where grantmaking organizations choose to locate, such as proximity to similar organizations or local or state government offices, or preferencing areas where they have greater access to specialized labor. Despite these important considerations, areas without a locally based grantmaking organization may find it more difficult to find funding or access resources that address issues important to their community.

Rural counties were far more likely to have no grantmaking organizations based locally compared to urban counties. For rural communities, this means that grant makers have fewer potential funding partners with whom to collaborate, and potential rural grantees likely have fewer opportunities to obtain funding. Table 3 shows the number of counties broken down by the number of grant makers located within them. On average, from 2014 to 2021, one-third of all rural counties had no locally based grant maker, compared to about 15 percent of urban counties. In addition, even when there was a grant maker based in a rural area, those grant

makers were more likely to be the only grant maker in the county, with about one-fifth of rural counties having only one grantmaking organization located there. By comparison, less than ten percent of urban counties only contained one grantmaking organization.

Table 3. Number of Grant Makers in the County, by Urban/Rural Status, 2014-2021

| Number of grant makers in the county | Urban | | Rural | |
|--------------------------------------|--------------------|----------------|--------------------|----------------|
| | Number of counties | Share of total | Number of counties | Share of total |
| 0 | 192 | 15% | 644 | 33% |
| 1 | 101 | 8% | 368 | 19% |
| 2 to 4 | 181 | 14% | 486 | 25% |
| 5 to 9 | 155 | 12% | 293 | 15% |
| 10 to 24 | 230 | 18% | 153 | 8% |
| 25 to 49 | 141 | 11% | 18 | 1% |
| 50 or more | 251 | 20% | 7 | 0% |
| Total | 1,251 | 100% | 1,969 | 100% |

Notes: Estimates include only those organizations identified as relevant domestic U.S. grant makers. Metropolitan area status is based on the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014-2021.

The two types of grantmaking organizations, private foundations and public charities, differ in terms of where in the United States they tend to be located. Private foundations are geographically more concentrated in fewer counties. About 40 percent of all U.S. counties had no grantmaking private foundation based within them from 2014 and 2021, compared to 35 percent of counties that had no grantmaking public charity. Private foundations are also more likely to be located in the eastern United States, coastal parts of California, and in the major urban counties of other states. Conversely public charities have a more dispersed geographic presence.

The geographic differences in where grantmaking private foundations and public charities are located have important implications for rural communities. Some areas of the country have no locally based private foundation, or very few. However, they may have a large presence of grantmaking public charities in their community. Given that public charities, on average, give more in grants on a per-organization basis, this makes these organizations an important institutional resource for rural communities. Alaska, for example, highlights this relationship, as the state has very few private foundations based within its borders but a large number of public charities relative to the state’s population. Other areas of the country, such as

parts of the Midwest, also have a more sizable presence of public charities compared to private foundations.

While there is a relative lack of locally based philanthropic grantmaking organizations in rural areas of the U.S., this does not mean that urban-based grant makers ignore these communities. Many grantmaking organizations, whether they are private foundations or public charities, provide support to communities located far afield from where their headquarters are located. These analyses are not meant to suggest that urban-based organizations only exist to focus on urban-based

communities. However, this report does find that rural communities have measurably fewer philanthropic grantmaking organizations, issuing less in total grants, and of far smaller size (as measured by total assets). Prior research has estimated that between six and seven percent of U.S.-based private foundation grants were received by rural-based organizations.¹³ By affecting the relative availability of grant funding opportunities, and therefore the chances that individuals and organizations have to develop and hone their grant application and management skillset, the size of the local philanthropic sector can affect the capacity of a community to access grant dollars from any source.¹⁴ In addition, being located further away from these resources can make it more difficult to develop the relationships with key funders that are a critical part of gaining access to the resources and support that philanthropic organizations can provide. This can impact rural communities by limiting their ability to access grant dollars and the benefits that come from local relationships focused on identifying community economic development needs.

About 40 percent of all U.S. counties had no grantmaking private foundation based within them from 2014 and 2021, compared to 35 percent of counties that had no grantmaking public charity.

Grant flows between rural and urban communities

Thus far, this report has focused on where grantmaking organizations are located, as opposed to where grant recipients are located. This is largely because the availability of data makes it difficult to speak definitively about the flow of grant dollars in the country. Non-profit grantmaking organizations may report overall levels of grantmaking on their Form 990/990-PF,

¹³ John Pender (2015), “Foundation Grants to Rural Areas from 2005 to 2010: Trends and Patterns,” Economic Information Bulletin Number 141, U.S. Department of Agriculture, Economic Research Service, <https://www.ers.usda.gov/publications/pub-details?pubid=43993>.

¹⁴ Robert Atkins, Sarah Allred and Daniel Hart (2021). “Philanthropy’s Rural Blind Spot,” *Stanford Social Innovation Review*, Spring 2021.

however only private foundations are required to specify the recipients of grants in supplemental filings. In order to speak to the flow of grants in the United States, USDA-RD obtained a custom dataset from Candid, an organization focused on providing data for the philanthropic sector, that covers smaller sized grants and those to rural areas.¹⁵

Perhaps unsurprisingly, the overwhelming majority of grants and grant-dollars are issued by urban-based private foundations and are received by urban-based grant recipients. As shown in **Table 4**, 91 percent of all grants by volume, and 96 percent by dollar amount, are accounted for in this urban-to-urban geographic flow. Grants from an urban foundation to a rural recipient make up five percent of grants by volume and three percent by value. The share of grants from a rural private foundation to rural recipients and urban recipients were both equal to just two percent of all grants by volume, and one percent by value. Interestingly, rural foundations in the dataset issued a greater share of their grants by value to urban recipients than rural ones (57 percent vs 43 percent). This may be because non-profits, like businesses, often choose to locate in urban areas to have access to resources and workers with the skills they need to operate. However, it may also indicate that rural-based organizations are less adept at seeking out and applying for grants than urban-based organizations.

Table 4. Grant Flow Between Rural and Urban Communities, 2014-2018

| Foundation-to-grant recipient relationship | Number of grants | Total grants (\$, in millions) | Mean grant amount | Median grant amount |
|--|------------------|--------------------------------|-------------------|---------------------|
| Rural-to-rural | 15,192 | \$966 | \$63,602 | \$18,357 |
| Rural-to-urban | 13,273 | \$1,276 | \$96,108 | \$20,000 |
| Urban-to-rural | 47,108 | \$3,836 | \$81,429 | \$18,635 |
| Urban-to-urban | 801,813 | \$131,379 | \$163,852 | \$25,000 |
| Total | 877,386 | \$137,457 | \$156,666 | \$25,000 |

Notes: Urban/rural status is based on metropolitan area status according to the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Source: Candid

¹⁵ This grant-level transaction data covers approximately two-thirds of foundation grants in Candid’s database that are equal to \$5,000 or more and that were made between 2014 and 2018. It includes information on the grant amount, grant maker, grant recipient, and purpose of the grant, among other things. This transaction-level dataset was merged with organization-level data on foundations and grant recipients from the Internal Revenue Service’s Business Master File.

While on the surface the flow of grants is heavily skewed toward urban areas, it is important to note that this may not directly reflect what places ultimately receive the benefit of investments from grant dollars. A rural foundation may issue a grant to an urban-based recipient to fund services that in turn will be provided in a rural community. The grant may be going to an urban recipient, but the ultimate beneficiary of those services is a rural community. Candid data also does not include grants made by public charities, which as shown previously, are an important philanthropic institution in rural communities. Regardless of these limitations, the Candid data provides evidence that strong rural-urban linkages exist.



Regional Differences in Grantmaking within the U.S.

Philanthropic organizations are present in every region of the United States; however, the size of the sector and the size of individual organizations vary meaningfully across regions. Table 5 provides a summary of grantmaking organizations for each of the four U.S. Census Bureau regions.¹⁶ Estimates in Table 5 are further broken out between rural and urban areas within each region.

¹⁶ There are four regions defined by the U.S. Census Bureau, covering the 50 U.S. states. The Northeast Region covers Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, New Jersey, New York and Pennsylvania. The Midwest Region covers Illinois, Indiana, Michigan, Ohio, Wisconsin, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota and South Dakota. The South Region covers Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, West Virginia, Alabama, Kentucky, Mississippi and Tennessee, Arkansas, Louisiana, Oklahoma and Texas. The West Region covers Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, Wyoming, Alaska, California, Hawaii, Oregon and Washington.

Table 5. Statistics on Grantmaking Organizations, by Census Region and Urban/Rural Status, 2014-2021

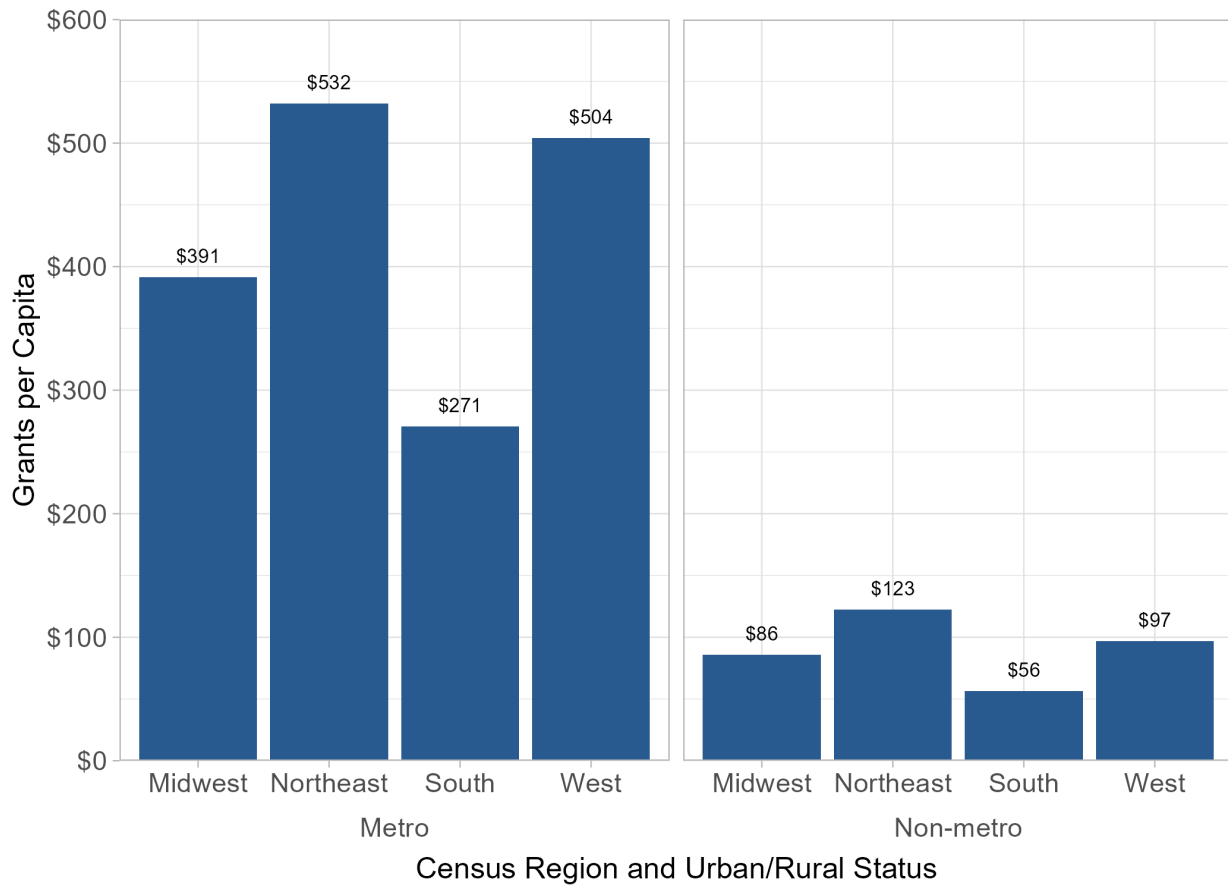
| | Northeast | | Midwest | | South | | West | |
|---|-----------|---------|-----------|----------|-----------|----------|-----------|---------|
| | Urban | Rural | Urban | Rural | Urban | Rural | Urban | Rural |
| Number of grant makers | 17,510 | 905 | 14,627 | 2,339 | 21,499 | 1,825 | 15,276 | 1,235 |
| Grant makers per 10,000 people | 3.4 | 2.0 | 2.7 | 1.6 | 2.1 | 0.9 | 2.2 | 1.9 |
| Avg annual total grant dollars (in millions) | \$27,668 | \$552 | \$20,904 | \$1,280 | \$28,370 | \$1,085 | \$35,660 | \$647 |
| Avg annual total grant dollars, per capita | \$533 | \$122 | \$392 | \$86 | \$271 | \$56 | \$505 | \$97 |
| Avg annual grants per grant maker (in millions) | \$1.60 | \$0.60 | \$1.40 | \$0.50 | \$1.30 | \$0.60 | \$2.30 | \$0.50 |
| Avg total assets (in millions) | \$323,204 | \$8,719 | \$238,418 | \$14,738 | \$310,907 | \$10,422 | \$351,713 | \$7,390 |
| Avg total assets, per capita | \$6,231 | \$1,936 | \$4,469 | \$987 | \$2,974 | \$540 | \$4,984 | \$1,107 |
| Avg total assets per grant maker (in millions) | \$18.50 | \$9.60 | \$16.30 | \$6.30 | \$14.50 | \$5.70 | \$23.00 | \$6.00 |

Notes: Estimates include only those organizations identified as relevant grant makers based in the U.S. Organizations located in Puerto Rico are excluded in this table. Urban/rural status is based metropolitan area status in the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014–2021.

Adjusted for population, the Northeast had the most grantmaking organizations, with the most assets, and the largest amount of grantmaking activity compared to any other region of the country. This was true for both urban and rural areas. For example, the per capita grantmaking of organizations based in the rural Northeast was over 25 percent more than those in the rural West, the next highest region. Figure 4 shows the per capita grantmaking for each region of the country, broken out between each region’s rural and urban areas.

Figure 4. Per Capita Grants by Region and Rural/Urban Status, 2014-2021



Note: Urban/rural status is based on metropolitan area status in the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014–2021.

At the opposite end of the spectrum was the rural South, which, adjusted for population, had the lowest number of grantmaking organizations, with the least assets, and the lowest amount of grantmaking activity between 2014 and 2021. For example, the per capita grantmaking of organizations based in the rural South was just two-thirds that of organizations in the rural Midwest, the region with the second-lowest per capita amount of grantmaking by rural grant makers.

As the analysis in this section shows, grantmaking organizations are not evenly distributed across the country. Some parts of the country, such as the South, appear to have relatively small philanthropic sectors, while others, such as the Northeast, appear to have large philanthropic sectors. Previous analysis found that the philanthropic sector in the South of the country grew quickly between 2004 to 2014, the decade prior to the period focused on in this

report.¹⁷ It does not appear that rapid growth has been enough to offset longstanding regional differences in the size of the philanthropic sector. Across all regions, the rural philanthropic grantmaking sector is considerably smaller than its urban counterpart. As mentioned, the data used in this report does not facilitate analysis of where grant recipients are located relative to where grant makers are based. Some evidence exists that local or regionally based grant makers primarily focus their efforts within their communities. A Federal Reserve Bank of Philadelphia study found that between 71 and 91 percent of grants from community foundations were received by local recipients, located within the same metro area or county as the grant maker.¹⁸ This study only examined grantmaking from United Way and other community foundations. It suggests, however, that there is likely a strong relationship between the number of grant makers based in a region, county, or local community, and the amount of grant dollars available for organizations to access. For rural communities without robust local philanthropic grantmaking sectors, this places extra importance on identifying grantmaking resources based outside of their immediate area.

¹⁷ Based on analysis conducted by MDC and funded by the Southern Council on Foundations, the southern region of the United States saw a 34 percent increase in the number of private foundations from 2004 to 2014, accompanied by a 71 percent increase in total assets and 81 percent increase in total giving. See Southeastern Council on Foundations (2019), “Philanthropy as the South’s Passing Gear: Fulfilling the Promise,” (Atlanta, Georgia: Southern Council on Foundations and MDC Inc.) <https://www.philanthropysoutheast.org/RESEARCH-DATA/Passing-Gear-Philanthropy>.

¹⁸ Keith Wardrip, Laurie Paarlberg, Medan LePere-Schloop and Daniel Sexton (2022), “Philanthropic Capital for Communities: A Comparative Analysis of Community Foundation and United Way Grantmaking,” (Philadelphia: Federal Reserve Bank of Philadelphia, May), https://www.philadelphiafed.org/-/media/FRBP/Assets/Community-Development/Reports/22_05-Philanthropic-Report-Final.pdf.



Grantmaking Organizations and Issue Areas

Rural and urban regions across the country vary in the size and shape of their local philanthropic grantmaking sectors. Similarly, the issue areas that are the focus of philanthropic organizations also vary across rural and urban communities. Assessing the issue areas a grantmaking organization focuses on is difficult, and likely many organizations have multiple areas they work in and fund, such as housing, health, or education. This report uses National Taxonomy of Exempt Entity (NTEE) classification codes to identify the primary area an organization works in. The NTEE code system is used by the IRS to classify all nonprofit organizations, not just grant makers, and is assigned by the IRS. Only the twenty-six “major group” codes are used in this analysis, although there are over 400 individual NTEE codes in total.¹⁹

Table 6 provides a summary of grantmaking organizations in rural and urban areas by primary issue area, based on the NTEE code of each organization. On average, from 2014 to 2021, about two-thirds of grant makers identified were classified as being a philanthropy, voluntarism, and foundation-focused organization. Many of the sub-codes below this major NTEE code suggest this is a catch-all classification for a variety of private foundations and public charities and may also indicate these organizations have no one specific area they focus

¹⁹ NTEE codes are assigned to an organization by the IRS. Specifically, this report used NTEE core-codes (NTEE-CC) to analyze the primary issue-area of grantmaking organizations. NTEE-CC codes are a more recent iteration of the NTEE classification system and were developed in the 1990s to better align with their for-profit sector counterpart, the North American Industry Classification System (NAICS). For more information on the NTEE classification system see The Urban Institute, National Center for Charitable Statistics (2019). “IRS Activity Codes. National Center for Charitable Statistics,” webpage, <https://urbaninstitute.github.io/nccs-legacy/ntee/ntee.html>.

on, instead choosing to generalize or focus on many separate issues.²⁰ While not necessarily a narrow issue area in the way health care, education, or housing may be viewed, given the large number of private foundations in the data, this is not necessarily surprising. Organizations focused on philanthropy, voluntarism, and foundation activities accounted for the single largest amount of total grantmaking in both rural and urban areas, averaging \$74.3 billion per year from 2014 to 2021. Just over two percent of these grants came from rural-based organizations.

While they make up the largest overall share of NTEE codes, philanthropy, voluntarism, and foundation organizations do not issue the largest amount of grants on a per-organization basis. In rural communities, grantmaking organizations focusing on mental health and crisis intervention issued the largest annual dollar amount of grants per-organization, averaging \$1.5 million between 2014 and 2021. This group includes organizations addressing addiction treatment, counseling, and mental health disorders.²¹ In urban areas, food, agriculture and nutrition organizations gave the most per organization, averaging \$8.2 million per organization, per year, during this same period. This overarching NTEE category includes many activities such as food pantries and food banks, as well as nutrition programs.

There were several major differences between urban and rural communities in the share of average annual grant dollars issued by organizations classified within different major NTEE issue areas. The largest difference out of the non-philanthropy and voluntarism NTEE category was in human services. Rural grant makers classified in this category issued 18 percent of grant dollars on average over this period; in urban areas, that share was just 12 percent.

Another major difference was in the community improvement and capacity building category. Rural grant makers classified as focusing on these issues accounted for nearly ten percent of grant dollars over this period, whereas in urban areas, these grant makers gave less than two percent of grant dollars.

²⁰ The philanthropy, voluntarism, and foundation organization major group (NTEE code 'T') includes separate sub-codes for public, corporate, and community foundations, as well as trusts, and policy research organizations.

²¹ A complete list of NTEE major codes, and their sub-categories, can be found here: <https://urbaninstitute.github.io/nccs-legacy/ntee/ntee.html>.

Table 6. Average Number of Grant Makers and Average Annual Grantmaking by Organizational NTEE Classification

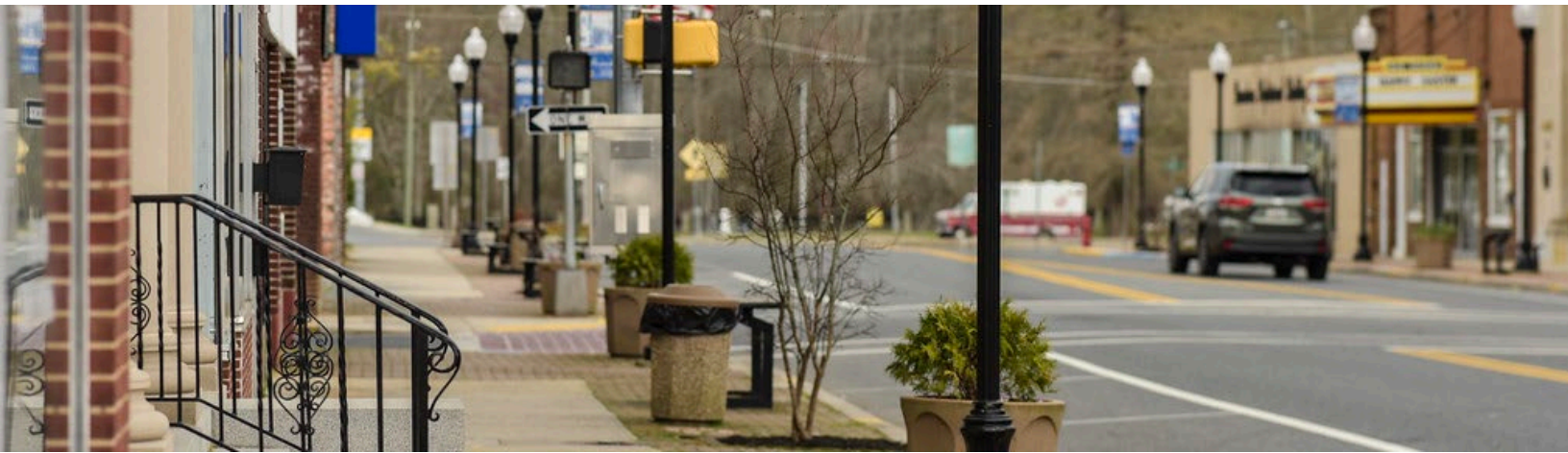
| Grant Maker Primary Purpose | Urban | | | | | Rural | | | | |
|---|------------------------|-------------------|--|-------------------------------|------------------------------------|------------------------|-------------------|--|-------------------------------|------------------------------------|
| | Number of Grant Makers | % of Grant Makers | Avg. Annual Total Grants (\$, in millions) | % of Avg. Annual Total Grants | Avg. Annual Grants per Grant Maker | Number of Grant Makers | % of Grant Makers | Avg. Annual Total Grants (\$, in millions) | % of Avg. Annual Total Grants | Avg. Annual Grants per Grant Maker |
| Arts, Culture & Humanities | 2,283 | 3.3% | \$1,419 | 1.3% | \$621,297 | 194 | 3.1% | \$90 | 2.5% | \$466,776 |
| Education | 2,253 | 3.3% | \$3,075 | 2.7% | \$1,365,188 | 248 | 3.9% | \$82 | 2.3% | \$329,969 |
| Environment | 816 | 1.2% | \$1,205 | 1.1% | \$1,478,070 | 125 | 2.0% | \$38 | 1.1% | \$302,904 |
| Health Care | 772 | 1.1% | \$3,162 | 2.8% | \$4,095,387 | 55 | 0.9% | \$23 | 0.6% | \$422,399 |
| Mental Health & Crisis Intervention | 618 | 0.9% | \$829 | 0.7% | \$1,342,050 | 50 | 0.8% | \$74 | 2.1% | \$1,469,509 |
| Crime & Legal Related | 683 | 1.0% | \$722 | 0.6% | \$1,056,590 | 47 | 0.7% | \$35 | 1.0% | \$760,989 |
| Employment | 493 | 0.7% | \$858 | 0.8% | \$1,741,325 | 45 | 0.7% | \$56 | 1.6% | \$1,253,610 |
| Food, Agriculture & Nutrition | 668 | 1.0% | \$5,535 | 4.9% | \$8,288,672 | 74 | 1.2% | \$90 | 2.5% | \$1,212,961 |
| Housing & Shelter | 1,235 | 1.8% | \$1,712 | 1.5% | \$1,386,325 | 106 | 1.7% | \$48 | 1.3% | \$450,021 |
| Public Safety, Disaster Preparedness & Relief | 347 | 0.5% | \$189 | 0.2% | \$545,795 | 35 | 0.6% | \$3 | 0.1% | \$93,175 |
| Recreation & Sports | 1,340 | 1.9% | \$610 | 0.5% | \$455,661 | 170 | 2.7% | \$47 | 1.3% | \$276,872 |
| Youth Development | 854 | 1.2% | \$501 | 0.4% | \$586,704 | 52 | 0.8% | \$13 | 0.4% | \$249,242 |
| Human Services | 5,526 | 8.0% | \$13,609 | 12.1% | \$2,462,895 | 604 | 9.6% | \$653 | 18.3% | \$1,080,345 |
| Civil Rights, Social Action & Advocacy | 371 | 0.5% | \$602 | 0.5% | \$1,625,204 | 8 | 0.1% | \$6 | 0.2% | \$697,039 |
| Community Improvement & Capacity Building | 2,380 | 3.5% | \$2,114 | 1.9% | \$888,153 | 384 | 6.1% | \$349 | 9.8% | \$910,216 |
| Philanthropy, Voluntarism & Foundations | 44,027 | 63.9% | \$72,349 | 64.2% | \$1,643,299 | 3,738 | 59.3% | \$1,769 | 49.6% | \$473,306 |
| Science & Technology | 435 | 0.6% | \$587 | 0.5% | \$1,349,931 | 25 | 0.4% | \$16 | 0.4% | \$630,975 |
| Social Science | 164 | 0.2% | \$182 | 0.2% | \$1,111,629 | 7 | 0.1% | \$2 | 0.0% | \$234,902 |
| Public & Societal Benefit | 752 | 1.1% | \$1,163 | 1.0% | \$1,545,828 | 58 | 0.9% | \$20 | 0.6% | \$348,566 |
| Religion Related | 2,631 | 3.8% | \$2,005 | 1.8% | \$761,996 | 252 | 4.0% | \$138 | 3.9% | \$547,274 |
| Mutual & Membership Benefit | 150 | 0.2% | \$85 | 0.1% | \$570,229 | 17 | 0.3% | \$10 | 0.3% | \$564,917 |
| Unknown (incl. blanks) | 143 | 0.2% | \$108 | 0.1% | \$753,095 | 11 | 0.2% | \$2 | 0.0% | \$144,256 |

Notes: Estimates include only those organizations identified as relevant domestic U.S. grant makers. Urban/rural status is based metropolitan area status in the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014–2021.

In addition to the differences in the share of all grant dollars between spent across issue areas, there are also large differences in the absolute amount of giving between urban and rural areas and in the populations of those areas. Appendix A accounts for these differences by showing the average annual amount of grant dollars per capita that were issued across regions by grant makers classified within different issue area categories, broken down by rural and urban status. It shows that there were major differences between the rural and urban portions of each region, as well as between urban or rural areas across different regions. For example, urban-based grant makers in the Northeast classified as health care-focused organizations issued \$34 per person living in the urban Northeast, compared to \$0.50 issued by rural-based grant makers in the Northeast classified as health care-focused organizations per person living in the rural Northeast. It is important to remember that some of the grants issued by organizations in each region likely ended up serving people in other parts of the region, or even in different regions. However, these per capita figures still help by providing a gauge for the relatively large differences that exist in the presence of such organizations across space, which has implications for the relative ease with which different regions can access these resources.

In rural communities, grantmaking organizations focusing on mental health and crisis intervention issued the largest annual dollar amount of grants per organization, averaging \$1.5 million between 2014 and 2021.



Conclusion

The findings of this report show that, perhaps unsurprisingly, philanthropic grantmaking organizations are highly concentrated in urban areas of the country. What is surprising is just how concentrated this sector is, even in rural areas, with half of all rural-based grantmaking organizations in just thirteen states. Private foundations, one of the two major types of philanthropic grantmaking organizations, make up the majority of grant makers across the country, accounting for about two-thirds of all grantmaking organizations. Public charities, the other major type of grantmaking organization, are fewer in number but have an important presence in rural communities. Public charities issue more grants on a per-organization basis and relative to their size as measured by total assets. They are also often located in parts of the country that have little or no private foundation presence. This does not suggest that private foundations ignore rural communities entirely, nor does it mean that urban-based grantmaking organizations categorically avoid rural communities. Instead, it shows that the philanthropic resources of the United States are not evenly distributed, with potentially important implications regarding the availability of philanthropic resources in some communities.

Regionally, this report finds that grantmaking organizations in the United States are highly concentrated in certain areas of the country. On a population-adjusted basis, the Northeast appears to have a relatively large philanthropic sector compared to the other regions, while the South appears to have a relatively underdeveloped philanthropic sector. It also finds large differences in the amount of grant dollars that are being made available by grant makers focused on different issue areas across regions and between rural and urban areas, and that these differences remain after accounting for differences in population.

USDA Rural development, and rural community leaders, looking to leverage philanthropic resources as part of a broader economic investment strategy should look toward the philanthropic sector as a source of expertise with whom to partner. Many of the grant makers focused on areas important for rural development, such as health, housing, and capacity building, are based in urban areas. This will likely mean reaching outside of rural communities to regional urban-based grant makers, or even further afield to larger nationally focused foundations. Simply put, most of the resources in the form of grant dollars are not found in rural communities.

Forging these partnerships is easier said than done, as a potential perceived lack of local organizational capacity among rural-based applicants, such as grant writing skills and experience, can hamper their ability to be competitive when submitting grant applications.²² The lack of capacity is compounded by the competitive process that often exists for grants in the philanthropic sector, with few targeted specifically to rural community applicants.²³ These factors combined mean there is likely a large unmet need for philanthropic support in rural communities, and a need for greater local capacity in many rural communities to access the resources that do exist. USDA-RD has a meaningful role to play in overcoming this obstacle by strategically partnering with philanthropy to build local organizational capacity in rural areas.

²² Rachel Swierzewski (2007), “Rural Philanthropy: Building Dialogue from Within,” National Committee for Responsive Philanthropy, <https://wkkf.issuelab.org/resource/rural-philanthropy-building-dialogue-from-within>.

²³ Tim Sablik (2024), “The Philanthropy Gap in Rural America,” Econ Focus, (Richmond: Federal Reserve Bank of Richmond, December), https://www.richmondfed.org/publications/research/econ_focus/2024/q4_feature2.

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Appendix A. Average Annual Grants Per Capita, by Region and Urban Status, 2014-2021

| Grant Maker Primary Purpose | Northeast | | Midwest | | South | | West | |
|---|-----------|-------|---------|-------|-------|-------|-------|-------|
| | Urban | Rural | Urban | Rural | Urban | Rural | Urban | Rural |
| Arts, Culture & Humanities | \$9 | \$4 | \$5 | \$2 | \$4 | \$1 | \$4 | \$5 |
| Education | \$20 | \$1 | \$7 | \$1 | \$13 | \$3 | \$5 | \$1 |
| Environment | \$2 | \$2 | \$1 | \$1 | \$7 | \$0 | \$4 | \$3 |
| Health Care | \$34 | \$0 | \$3 | \$1 | \$9 | \$1 | \$4 | \$0 |
| Mental Health & Crisis Intervention | \$3 | \$5 | \$2 | \$3 | \$3 | \$0 | \$4 | \$1 |
| Crime & Legal Related | \$4 | \$4 | \$2 | \$0 | \$3 | \$1 | \$2 | \$0 |
| Employment | \$4 | \$3 | \$5 | \$1 | \$2 | \$1 | \$2 | \$1 |
| Food, Agriculture & Nutrition | \$11 | \$4 | \$23 | \$2 | \$20 | \$2 | \$23 | \$1 |
| Housing & Shelter | \$6 | \$4 | \$5 | \$1 | \$8 | \$1 | \$4 | \$1 |
| Public Safety, Disaster Preparedness & Relief | \$1 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 |
| Recreation & Sports | \$2 | \$2 | \$3 | \$1 | \$2 | \$1 | \$2 | \$2 |
| Youth Development | \$2 | \$0 | \$2 | \$0 | \$2 | \$0 | \$2 | \$1 |
| Human Services | \$54 | \$17 | \$30 | \$14 | \$27 | \$11 | \$91 | \$25 |
| Civil Rights, Social Action & Advocacy | \$3 | \$0 | \$0 | \$0 | \$4 | \$0 | \$1 | \$1 |
| Community Improvement & Capacity Building | \$9 | \$2 | \$14 | \$13 | \$6 | \$6 | \$4 | \$5 |
| Philanthropy, Voluntarism & Foundations | \$352 | \$66 | \$279 | \$44 | \$144 | \$26 | \$342 | \$47 |
| Science & Technology | \$3 | \$1 | \$1 | \$0 | \$3 | \$0 | \$2 | \$0 |
| Social Science | \$1 | \$0 | \$0 | \$0 | \$1 | \$0 | \$1 | \$0 |
| Public & Societal Benefit | \$5 | \$1 | \$3 | \$0 | \$5 | \$1 | \$2 | \$1 |
| Religion Related | \$9 | \$7 | \$7 | \$3 | \$8 | \$3 | \$5 | \$2 |
| Mutual & Membership Benefit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 |
| Unknown (incl. blanks) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Notes: Estimates include only those organizations identified as relevant domestic U.S. grant makers. Urban/rural status is based metropolitan area status in the Office of Management and Budget September 2018 CBSA/CSA delineation file.

Sources: Internal Revenue Service Form-990 and -990PF Annual Extracts, 2014–2021