



Pennies for Charity

Fundraising by professional fundraisers



Office of the New York State Attorney General Letitia James

Charities Bureau November 2023

Giving in New York State

As New York's chief law enforcement officer and regulator of charitable fundraising in New York, Attorney General Letitia James works diligently to protect donors and charities. In this year's *Pennies for Charity* report, the Attorney General's Charities Bureau has analyzed financial results obtained by professional fundraisers for their 2022 charitable fundraising campaigns in New York.¹ The report discusses trends in the sector, provides guidance and tips for donors, and offers charities valuable information on fundraisers' performance.

Charitable organizations contribute significantly to New Yorkers' lives and communities. Many provide essential services on which New Yorkers depend. In turn, New Yorkers give generously to support charities that assist in education, the arts, disaster relief, health care, and much more. Many charities are headquartered in New York, making it one of the leading locations for charitable nonprofits in the United States.² As of October 2023, there were 95,513 charities registered with the Charities Bureau.

Charities also have a large impact on New York's economy. According to the New York State Department of Labor, in the fourth quarter of 2022, the nonprofit sector employed over 1.34 million New Yorkers and comprised nearly 17 percent of private sector jobs.³ In 2021, the most recent year with data available, approximately 1.5 million New Yorkers who itemize deductions claimed \$63.4 billion in charitable contributions on their tax returns, a significant increase over the \$46.8 billion claimed in 2020.⁴

As the COVID-19 pandemic waned in 2022, charitable giving declined from the increases seen at the pandemic's height.⁵ Giving by small donors decreased 7 percent, according to one metric.⁶ Giving USA's annual report on national philanthropy trends flagged a 3.4 percent drop in total giving.⁷ The report attributed several factors to the severity of the contraction in giving by individuals, including a stock market downturn and inflation.⁸ However, major gifts and grants by large Donor Advised Funds (DAFs) increased.⁹ Fidelity Charitable reported a record-breaking year in total grants.¹⁰

In this post-pandemic economy, charities faced continued demand for services, coupled with staffing shortages, supply shortages, and inflation. As cited in a recent report by the Office of the New York State Comptroller, food insecurity was a problem throughout New York; in November 2022, nearly 11 percent of New Yorkers reported too little in resources to meet their food needs.¹¹ Across New York, food pantries faced increased demand for services. Brooklyn's Community Help in Park Slope (CHiPS), which operates a soup kitchen and food pantry, noted an increase in working people seeking its services.¹² In the Capital District, a coalition of food pantries noted that, in December 2022, some pantries were forced to turn people away because they were running out of food.¹³

Fundraisers also faced challenges in the post-pandemic recovery period. According to one, many donors' giving plans were curtailed by stock market uncertainty.¹⁴ Fundraisers had to identify new audiences and donors while retaining existing donors. Despite these difficulties, some charities and fundraisers still met their goals.¹⁵

Giving is not limited to monetary contributions. Many New York charities rely on volunteers to help carry out their missions.¹⁶ While some research points to a decline in volunteerism,¹⁷ Volunteer New York!'s website reported that it had connected 37,000 volunteers to opportunities in 2022 and mobilized 388,000 hours of service.¹⁸ The organization matches volunteers with a host of opportunities, including animal welfare, immigrant and refugee services, and aid to veterans and military families.¹⁹

Raising money comes with costs. Many charities contract with for-profit fundraising professionals who provide their expertise in soliciting contributions. Fundraisers can play a critical role in furthering a charity's mission, and many belong to professional associations that require them to commit to a code of ethics.²⁰ In recent years, this report has tracked a steady increase in the percentage of funds charities received overall from such fundraising campaigns. (See chart on p. 6.)

Charities throughout New York rely on donors' generosity to aid the communities they serve. This report highlights trends in charitable fundraising, provides guidance on how to evaluate a charitable solicitation, and encourages giving throughout New York State. Whether giving at the holidays, to a specific cause, or in the wake of a disaster, donors should use this report and other tools to give wisely to the charities they wish to support.

Giving wisely: How to use this report

This report and its accompanying database (<https://www.charitiesnys.com/pfcmap/index.jsp>), reflect the results of campaigns conducted by professional fundraisers on behalf of charities. Donors may not realize that a percentage of what they contribute to those campaigns will go to the fundraiser rather than the charity. To review a charity's fundraising track record, donors can visit the Pennies for Charity database. Charities that are registered with the Charities Bureau must submit annual financial reports that include information on their programs and finances. Those reports are posted in a searchable registry at https://www.charitiesnys.com/RegistrySearch/search_charities.jsp.

Donors should also look for information about charities in other resources such as Charity Navigator (charitynavigator.org), Pro Publica (propublica.org) and Charity Watch (charitywatch.org). These and other sites evaluate charities' effectiveness based on a number of factors. Taken together, all of these resources help donors choose charities that will further their goals.

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“Donors may not realize that a percentage of their contribution goes to the professional fundraiser.”

To see a charity's fundraising track record, visit the Pennies for Charity database on [***charitiesnys.com/pfcmap/index.jsp***](https://www.charitiesnys.com/pfcmap/index.jsp) and search by the charity's name.

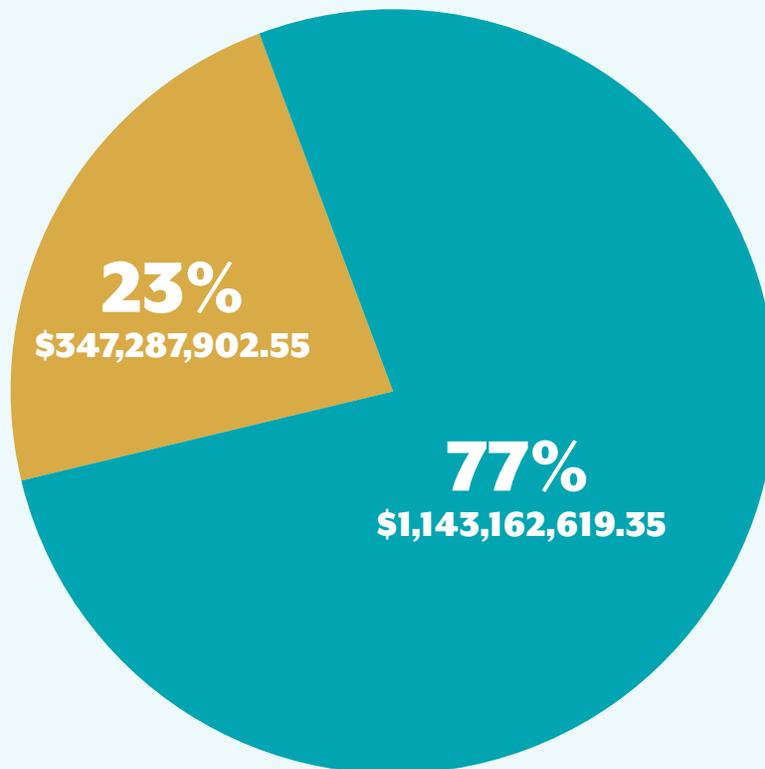
Dollars to charities

This year's Pennies for Charity report includes data from the 572 fundraising campaigns conducted in 2022 by professional fundraisers in New York.²¹ Again this year the number of fundraising campaigns reported declined, compared with 658 in the previous year. The campaigns raised over \$1.4 billion – a decrease of approximately \$221 million over 2021 campaign revenues, but in line with 2020 gross revenues.²²

Other key findings include:

- » Charities received more than \$1.1 billion overall from 2022 fundraising campaigns. More than \$347 million, or 23 percent, of funds raised were retained by fundraisers to cover the costs of conducting the charitable campaigns.
- » Charities received less than 50 percent of funds raised in 273, or 48 percent, of campaigns.
- » In 97, or 17 percent, of the campaigns, expenses exceeded revenue, costing charities more than \$11 million.

2022 Charities summary (All campaigns)



Total gross receipts for 2022 fundraising campaigns

\$1,490,450,521.90

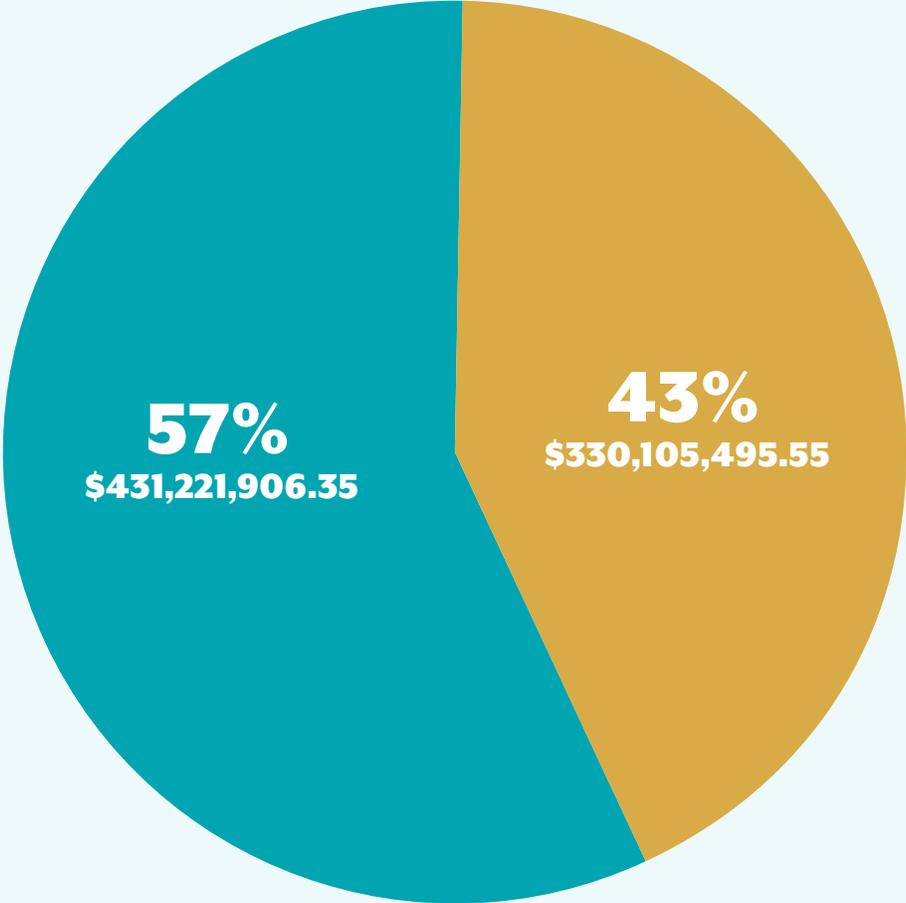
● Total given to charities

● Total retained by fundraisers

The fundraising revenue earned by campaigns for two donor-advised funds (DAFs) had a significant impact on the gross revenues reported. Some 49 percent of 2022's total fundraising revenue was reported by Network for Good, which partners with Facebook, and Eaton Vance Distributors, now acquired by Morgan Stanley, which partners with U.S. Charitable Gift Trust.²³ DAFs are run by sponsoring organizations that have tax exempt status as charities from the U.S. Internal Revenue Service (IRS). Donors' contributions to these types of funds are deductible under Section 501(c) (3) of the Internal Revenue Code. Donors should be aware, however, that the funds control the use of the donations that they receive and are not required to honor a donor's intent.²⁴ The IRS has posted information regarding DAFs on its website.²⁵

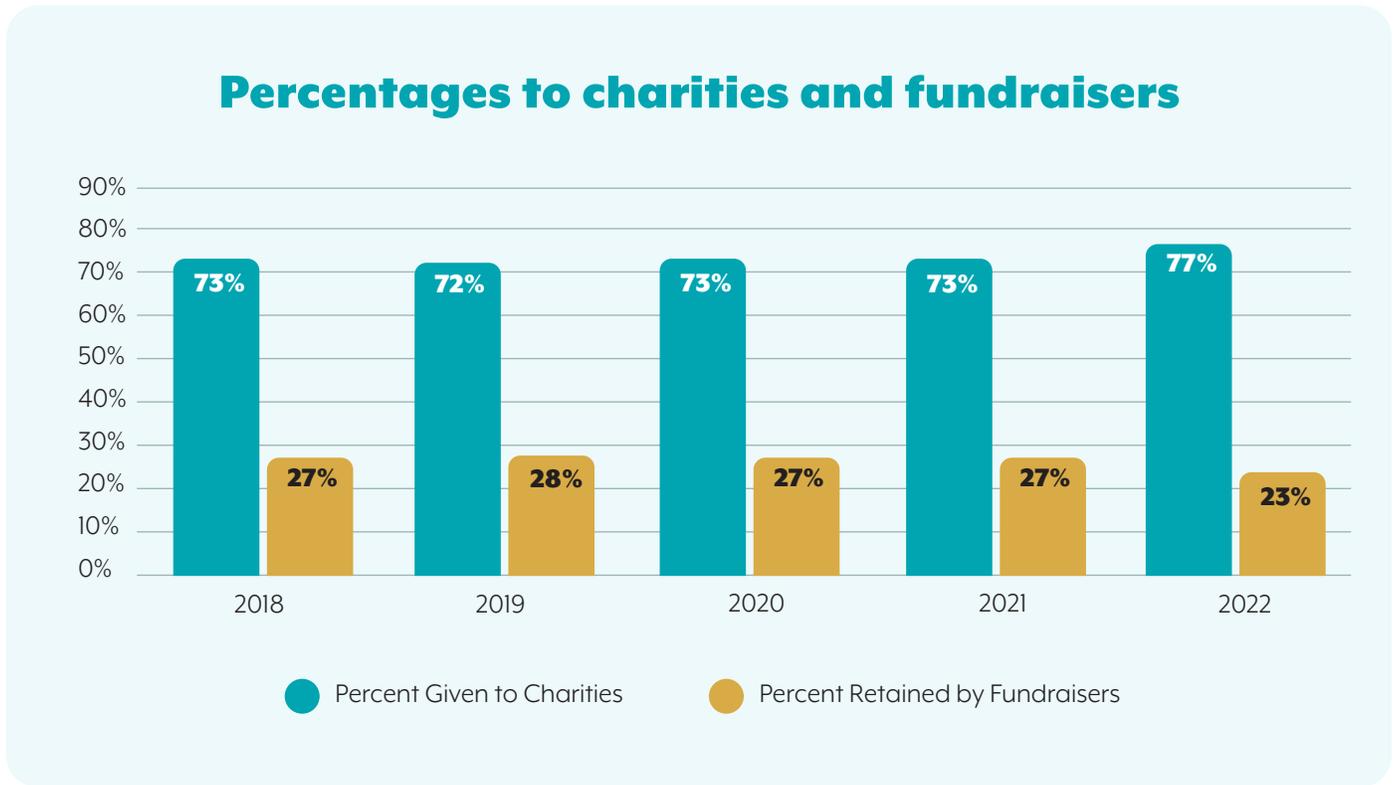
To illustrate the impact of the Network for Good and Eaton Vance campaigns on report results, the campaigns have been removed from the graphic below, which shows a significantly smaller percentage of funds raised—some 57 percent--going to charities in 2022.

2022 Charities summary (DAFs excluded)



● Total Given to Charities ● Total Retained by Fundraisers

When the DAF campaigns are included, nearly 77 percent of funds collected by professional fundraisers went to charities, in line with an overall improvement reported over the last five years. (See chart below).²⁶ Several factors may contribute to this shift. Some charities have sought better contractual terms from fundraisers. A decline in fundraising methods like telemarketing may also be a factor. Further, the number of 80/20 financial splits that favor professional fundraisers has steadily decreased.



Online fundraising taps younger donor pool

Charitable fundraising faced many challenges in 2022 as the pandemic receded. It proved harder to recruit new donors and to retain small donors.²⁷ Even online giving slackened after many years of steady growth. M+R Benchmarks found a 4 percent decline in overall online revenue for nonprofits compared to 2021.²⁸ There were a couple of bright spots, however. Recurring online donors, particularly ones on a monthly contribution cycle, increased 11 percent, and those donors gave more.²⁹

Despite the dip in online contributions, online fundraising remains a valuable tool for charities. Social media continues to be a force with younger donors, and for some, the primary way they give. Nearly 60 percent of Millennials have donated through an online platform.³⁰ Younger donors respond readily to online appeals. Some 43 percent of Gen Zers gave to a GoFundMe campaign in 2022, according to the online platform.³¹ Many respond when a friend or colleague flags a cause online.³²

Online platforms like Facebook and GoFundMe provide quick and easy ways to give. Costs can be significantly lower to charities than traditional fundraising. Most platforms charge charities fees that range from 5% to 12% of the total amount raised in an online campaign.³³ Some deduct service charges and other fees from donations. However, donors often are not aware of the fees and charges that may apply when they give online.

Some online platforms partner with DAFs to facilitate charitable campaigns, but contributors may not realize that their donations are going to a DAF instead of the charity they want to support. Facebook, for instance, offers several options for those who use its Facebook Fundraisers feature, as many charities do. One option routes donations through a Facebook Payments feature for which charities register; this channels the funds raised directly to the charity. Another option routes donations through Network for Good, a DAF that partners with Facebook. Charities are not required to sign up with Facebook for this option but disbursement of funds may take longer.³⁴ Generally, when an online contribution flows through a DAF, the DAF will direct the gift to the intended charity, but may wait until contributions to that charity reach a certain threshold before sending them. DAFs may, however, redirect gifts when charities do not meet their criteria.³⁵

Further, many online platforms do not vet the charitable campaigns that they host and do not verify that the funds raised go to charity. While GoFundMe offers a “Giving Guarantee” that ensures a refund in the event that a fundraising campaign turns out to be a scam, not every platform has a policy of that kind.³⁶ Donors need to review carefully an online campaign’s content to determine if it is legitimate. Giving directly to a charity through its website remains the best way to ensure that the charity receives the gift promptly and in full. (See “Tips for giving in a digital world,” p. 11.)

In 2021, California approved the first law of its kind to regulate charitable fundraising online.³⁷ The regulations that detail the requirements for compliance are scheduled to go into effect on January 1, 2024. Among other requirements, the law, which amends California’s Supervision of Trustees and Fundraisers for Charitable Purposes Act,³⁸ mandates clear and visible disclosures of fees and charges by online platforms that solicit charitable donations. New York does not currently have such a law.³⁹

Telemarketing continues to yield high-grossing campaigns

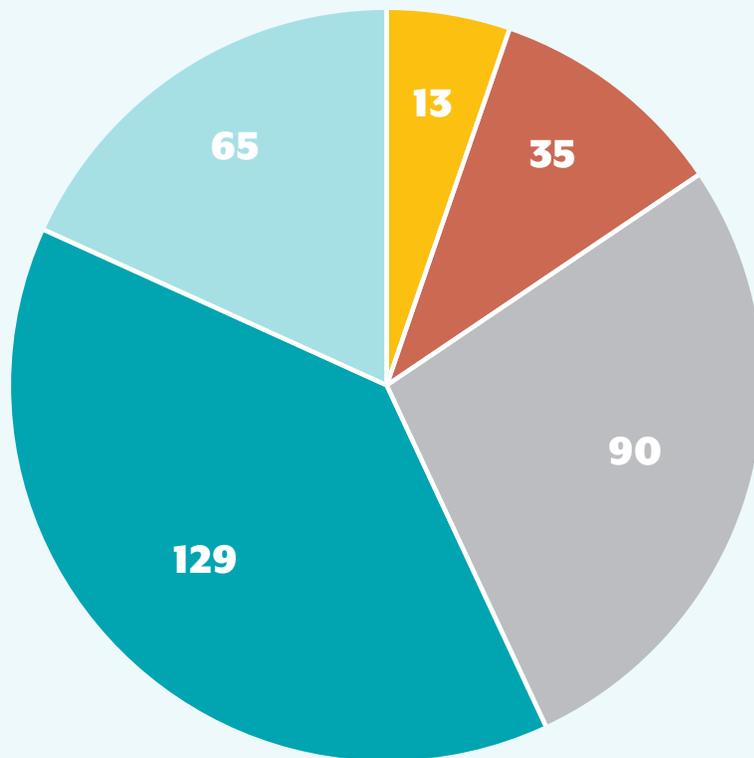
Despite shows like HBO’s recent documentary series *Telemarketers*, which goes inside a company that eventually was shut down due to its bad practices, telemarketing has been an effective tool in furthering a charity’s message. However, it also has been a favorite tactic of sham charities to target certain groups like seniors. The telemarketers make heartstring appeals on behalf of feel-good causes, like helping homeless veterans, with the goal of duping donors into contributing to organizations that do little to provide actual aid.

While New York has succeeded in shutting down several problem telemarketers, others continue to crop up. The Watertown Daily Times reported in February 2023 that local residents had received misleading phone calls from a fundraiser for a charity, the National Police and Troopers Association. The pitch implied that donations would support local law enforcement. This was not the case, and local sheriffs’ departments were quick to alert the public and the press that no connection existed between them and the charity. The Daily Times discovered that in one recent year, the charity had raised \$16 million, but only \$70,000 went to actual programs to support law enforcement. Some \$14 million was retained by the professional fundraisers who worked with the organization.⁴⁰

Thanks in part to New York’s enforcement efforts and to education efforts that have made the public more aware of charity telemarketing scams, the number of telemarketing campaigns in New York has steadily declined. In 2021, there were 401 campaigns that used telemarketing in New York. In 2022, that number dropped to 332. In addition, more of the funds raised by telemarketers are going to charities. In 2021, some 158 fundraisers retained more than 50 percent of the dollars collected in telemarketing campaigns. In 2022, that number dropped to 129 fundraisers. (See How to Handle a Telemarketing solicitation on p. 13.)

In recent years, telemarketing has become a staple in pitches for organizations that sound like charities but actually are political action committees (PACs). PACs are tax exempt organizations formed under another section of the Internal Revenue Code than charitable organizations. Contributions to PACs are not tax deductible. These not-for-profit organizations generally are not subject to the oversight of charity regulators if they are clear in their solicitations that they are seeking political donations. Under New York law, however, “Charitable organizations” subject to oversight include “any benevolent, philanthropic, patriotic, or eleemosynary person or one purporting to be such.”⁴¹ A telemarketing appeal may make an organization appear to have charitable purposes, like the American Veterans Honor Fund, which falsely claimed to help veterans with mental health issues.⁴² So potential donors should ask questions before giving their support. The organization may only exist to lobby elected and appointed officials and the majority of the funds raised may not even go to that purpose. (See Tips to tell a charity from a PAC on p. 13.)

Funds retained by fundraisers with telemarketing campaigns



- Campaigns with no funds collected
- Campaigns with less than 20% retained
- Campaigns with between 50.01% – 100% retained
- Campaigns with more than 100% retained
- Campaigns with 20% – 50% retained

Telemarketing Dollars Net to Charity:.....	\$322,436,811.34
Telemarketing Dollars Retained by Fundraisers:	\$111,786,625.17
Gross receipts:.....	\$434,223,436.51

This data is derived from filings with the Attorney General’s Charities Bureau.

What lies ahead for charities and fundraisers

Fundraising is a lifeline for charitable organizations. As this report has illustrated, the need for services provided by charities continues to rise even as the pandemic ebbed. Charities will see demands on their resources continue, making fundraising a yet more critical element in planning for and meeting societal needs.

Previous Pennies for Charity reports have noted a shift toward online fundraising nationwide. While even online efforts saw some slippage in 2022, it is likely that online fundraising will continue to expand as yet more tech-adept donors come of age. To date, AI technology is still in its infancy with charitable fundraising.⁴³

The New York Attorney General's Office applauds the work of charitable organizations and encourages charitable giving. Donor support makes a huge difference at a very grassroots level.⁴⁴ At the same time, giving can boost donors' mental and physical wellbeing.⁴⁵ In an era where big charitable gifts increasingly dominate the charitable sector, small donors' support of local charities can help build and strengthen our communities.

Charitable organizations continue to face unprecedented challenges and rely more heavily than ever on donations. The information provided in these pages are a valuable tool for New York's donors to make wise choices and support charities' good work.

The Attorney General actively investigates suspect charities and fundraisers.

If you believe that an organization is engaged in questionable conduct or a solicitation is misleading, please contact the Charities Bureau:



File a Complaint:

ag.ny.gov/charities-complaint



Email:

charities.fundraising@ag.ny.gov
charities.complaints@ag.ny.gov



Phone:

212-416-8401

Tips for charitable giving

How to give wisely





Research before you donate

The following websites provide information to help donors evaluate charities' performance:

- » Charity Navigator: charitynavigator.org
- » CharityWatch : charitywatch.org
- » Candid: candid.org
- » Pro Publica: propublica.org
- » Givewell: givewell.org
- » Citizen Audit: citizenaudit.org (fee-based)
- » CauselQ: causeiq.com (fee-based)
- » IRS – provides information, statistics, and data on U.S. nonprofits
irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-EO-BMF



Tips for giving in a digital world

Donating online or via app is convenient for donors and can be cost effective for a charity. But before hitting “Send,” donors should check whether a campaign is legitimate. If you are not giving directly through a charity’s website, use a charity’s “Contact Us” button to verify that a charity has authorized a campaign.

Crowdfunding

Online platforms that host groups and individuals soliciting for causes do not generally vet those who use their service. Donors should only give to campaigns conducted by people whom they know. Donors also should check what fees they will be charged and make sure that the charity has given its permission for the use of its name or logo. The site or the charity should confirm that the charity has approved the campaign.

Secure web addresses

When donating online, make sure the website is secure: the web address should start with “https.” Unless the charity uses a separate payment site, the web address should match that of the organization that will receive the donation.

Spam email

Be wary of email solicitations that ask you to click a link or open attachments. These could be phishing scams that try to trick you into giving out your credit card number, social security number, or other confidential information.



Giving after a disaster

In the wake of a disaster like the wildfires in Maui, New Yorkers are eager to help. Unfortunately, fraudulent organizations can take advantage of these good intentions.

Here are some guidelines to donating to disaster relief efforts.

- » Donate to charities you have heard of and that have experience in disaster relief.
- » Check a website like disasterphilanthropy.org to find out which charities are at the aid forefront.
- » Check the charity's website: Has it worked in the affected area or does it partner with local relief organizations?
- » Does the charity say how it plans to use a donation?
- » Does the campaign have a specific dollar goal? If so, what will be done with excess donations?
- » Once you pick a charity, vet its track record. Websites such as Charity Navigator (charitynavigator.org) can help gauge how well charities have accomplished their mission.

When donating to an affected area overseas, choose a reputable organization working in the affected area. Agencies such as the United States Agency for International Development (usaid.gov) and the United Nations (un.org) can offer valuable information and guidance on the best ways to lend support.

If you think an organization could be fraudulent, please contact the Charities Bureau Complaints Section at charities.complaints@ag.ny.gov.



Checklist for evaluating direct mail appeal

If you receive a charitable solicitation in the mail, take a close look at what you have been sent:

- Does the organization have a name that sounds like a well-known charity?
- Double-check the organization online—is it the one you think it is?
- Does the mailing claim to follow up on a pledge that you do not remember making? Keep records of your pledges so you will not be scammed.
- Does the mailing state that a copy of the charity's most recent financial report can be viewed in the Charities Bureau's registry (https://www.charitiesnys.com/RegistrySearch/search_charities.jsp) or obtained directly from the charity?
- Does the mailing clearly describe the programs or activities that the charity plans to fund with your donation, or include a statement that a detailed description of those activities is available upon request?



How to tell a charity from a political action committee

If a telemarketer calls to request a contribution:

- » Ask whether the organization is a charity and whether your contribution will be tax deductible. If it is actually a political action committee (PAC), it must inform donors that contributions are not tax deductible.⁴⁶
- » Ask what portion of your donation will be applied to charitable activities and which programs will benefit.
- » If you need more information, check the Federal Election Commission database of PACs; see if the organization is listed. If so, it will include its most recent mission statement and funding. The database can be found at [fec.gov/data/browse-data/?tab=committees](https://www.fec.gov/data/browse-data/?tab=committees).



Handling a telemarketing solicitation

New York law requires telemarketers soliciting for charities to make certain disclosures to potential donors and prohibits telemarketers from making false, misleading, or deceptive statements when soliciting contributions.

If you receive a call from a telemarketer:

You must be told:

- » The name of the individual telemarketer
- » If the solicitation is being conducted by a telemarketer employed by a professional fundraising company and, if so, the name of the company
- » That the telemarketer is being paid to make the call.⁴⁷

Do not feel pressured to give over the phone.

If you choose to consider the caller's request, you should ask:

- » What programs are conducted by the charity? Ask for specifics.
- » Is the caller a paid telemarketer?
- » What percentage of your donation will the charity receive?

Donors may ask to be placed on that charity's "do not call" list.

Putting your name on the Federal Communications Commission's "do not call" list will not bar calls on behalf of tax-exempt non-profit organizations.



Tips for charities hiring fundraisers

The officers and/or directors of a charity have an obligation to oversee its professional fundraisers. A charity's reputation is one of its most valuable assets. A professional fundraiser may be a charity's primary connection to the public. The officers and directors should make sure that a fundraiser represents the charity well and fulfills all regulatory requirements.

Before hiring a professional fundraiser, a charity should:

- » Research a fundraiser's track record using the Pennies for Charity database on the Charities Bureau's website at charitiesnys.com/pfcmap/index.jsp. The database shows how much charities have retained from campaigns conducted by fundraisers. If a fundraiser's campaigns yielded little for charities, it may be a red flag.
- » Ensure that the fundraiser is properly registered. Fundraising professionals must register annually with the New York State Attorney General's Charities Bureau to fundraise in New York State.⁴⁸ To find out if a fundraiser is registered, email charities.fundraising@ag.ny.gov or call 518-776-2160.
- » Charities must have a written contract with a fundraiser that includes certain terms. New York law requires that specific financial terms and cancellation language be included in fundraiser contracts.⁴⁹ It also requires that, within five days of receipt, all contributions must be placed in an account controlled by the charity.⁵⁰
- » If an organization agrees to a contract that allows the fundraiser to keep a percentage of the funds raised, be aware that there is no "industry standard" for such contracts, so ensure that the terms maximize the returns to the charity.
- » Retain control of the lists of contributors. Make sure that a fundraiser contract makes the organization the owner of the list of its contributors. Otherwise, the fundraiser may have the right to use the list when raising money for other charities or to sell or rent the list for other campaigns.
- » If the charity raises funds by telemarketing, make sure that the fundraiser makes the required disclosures. New York law requires that fundraising professionals and their representatives ("professional solicitors") disclose to a potential donor the professional solicitor's name and that of the fundraising professional in charge of the campaign and that the solicitor is being paid to raise funds.⁵¹
- » Once the campaign has ended, closely review the fundraiser's financial report prior to signing. Fundraisers must file a financial report with the New York State Attorney General's Charities Bureau disclosing a campaign's results (Form CHAR037). New York law requires that both a charity and its fundraiser certify the accuracy of the report, under penalty of perjury.⁵² Charities have an obligation to review a campaign's accounts and costs prior to signing. Form CHAR037 must be submitted within 90 days after a fundraising campaign concludes.

Endnotes

- ¹ The data in this report is derived from campaign interim and/or closing statements filed with the Attorney General's Charities Bureau that cover national or local campaigns that concluded in 2022 in New York State.
- ² See IRS' Exempt Organizations Business Master File. As of 10/09/2023, New York has 117,791 501(c)(3) organizations filing with the IRS, an increase over 2021's reported number of 115,475. See irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf
- ³ Source: Email correspondence from New York State Dept. of Labor. Data can be found at dol.ny.gov/quarterly-census-employment-and-wages
- ⁴ Source: Email correspondence from New York State Dept. of Tax and Finance. Data can be found at tax.ny.gov/research/stats/statistics/pit-filers-summary-datasets-beginning-tax-year-2015.htm. The increase in contributions may be due in part to temporary changes under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. For tax years 2020 and 2021, restrictions were eliminated on how much taxpayers could claim as charitable deductions on their tax returns, per email correspondence from New York State Department of Tax and Finance dated 10/18/23.
- ⁵ [https://philanthropy.iupui.edu/news-events/news-item/giving-usa:-total-u.s.-charitable-giving-declined-in-2022-to-\\$499.33-billion-following-two-years-of-record-generosity.html?id=422](https://philanthropy.iupui.edu/news-events/news-item/giving-usa:-total-u.s.-charitable-giving-declined-in-2022-to-$499.33-billion-following-two-years-of-record-generosity.html?id=422).
- ⁶ philanthropy.com/article/collapse-in-small-gifts-poses-threat-for-nonprofits-as-recession-looms-report-says
- ⁷ Id.
- ⁸ Id.
- ⁹ givingusa.org/5-strategies-to-implement-based-on-giving-usa-2023
- ¹⁰ apnews.com/article/inflation-subsidies-business-7c856a6cf80df1bd340d0480c3a6f17
- ¹¹ osc.state.ny.us/reports/new-yorkers-need-food-insecurity-and-nutritional-assistance-programs
- ¹² nyc1.com/nyc/all-boroughs/news/2023/06/20/giving-usa-report--charitable-giving-dropped-in-2022#:~:text=Char%C2%ADi%C2%ADtable%20giving%20in%202022%20drops%20for%20only%20the%20fourth%20ti-me%20in%2040%20years%3A%20Giving%20USA%20report
- ¹³ news10.com/news/local-news/capital-region-food-pantries-express-urgent-need-amid-inflation-increased-demand
- ¹⁴ Source: email Q and A with Professional Fundraiser W. Douglas Wingo, dated 10-07-2023.
- ¹⁵ [philanthropy.iupui.edu/news-events/news-item/giving-usa:-total-u.s.-charitable-giving-declined-in-2022-to-\\$499.33-billion-following-two-years-of-record-generosity.html?id=422](https://philanthropy.iupui.edu/news-events/news-item/giving-usa:-total-u.s.-charitable-giving-declined-in-2022-to-$499.33-billion-following-two-years-of-record-generosity.html?id=422)
- ¹⁶ councilofnonprofits.org/running-nonprofit/employment-hr/volunteers#:~:text=Volunteers%20are%20a%20tremendous%20resource,charitable%20nonprofit%20boards%20are%20volunteers.
- ¹⁷ councilofnonprofits.org/articles/new-data-and-resources-volunteers-and-philanthropy.com/article/why-and-how-charities-should-revive-a-declining-but-vital-resource-volunteers?sra=true&cid=gen_sign_in

¹⁸ volunteernewyork.org/awards

¹⁹ *Ibid.*

²⁰ See, e.g., Association of Fundraising Professionals at afpglobal.org/ethicsmain/code-ethical-standards

²¹ All campaigns concluded in 2022 and began in 2021 or 2022.

²² Eaton Vance Distributors, Inc. submitted revised numbers for its 2022 campaign that lowered funds raised by approximately \$200 million in the reporting period.

²³ *Ibid.*

²⁴ Donor-Advised Funds, Internal Revenue Service
irs.gov/charities-non-profits/charitable-organizations/donor-advised-funds

²⁵ irs.gov/charities-non-profits/charitable-organizations/donor-advised-funds

²⁶ Percentages in this report have been rounded to the nearest full percent.

²⁷ FEP 2023 Quarterly Benchmark Report (givingtuesday.org);
<https://afpglobal.org/2022-fundraising-showed-substantial-weakness-through-q4>.

²⁸ nonprofitpro.com/article/mr-benchmarks-2023-finds-online-giving-stalled-despite-growth-in-monthly-giving

²⁹ *Id.*

³⁰ fidelitycharitable.org/insights/2021-future-of-philanthropy/technology.html

³¹ philanthropynewsdigest.org/features/the-sustainable-nonprofit/what-nonprofits-can-do-to-win-over-gen-z

³² *Id.*

³³ gofundme.com/c/blog/top-crowdfunding-sites

³⁴ blog.blackbaud.com/the-ins-and-outs-of-facebook-fundraising-a-complete-guide/

³⁵ See irs.gov/charities-non-profits/charitable-organizations/donor-advised-funds.

³⁶ spectrumlocalnews.com/nc/charlotte/news/2022/10/21/how-to-avoid-raleigh-mass-shooting-gofundme-scams

³⁷ Attorney General Bonta and Assemblymember Irwin's Legislation to Provide Oversight of Online Charitable Fundraising Platforms Signed into Law | State of California - Department of Justice - Office of the Attorney General.
<https://oag.ca.gov/news/press-releases/attorney-general-bonta-and-assemblymember-irwin%E2%80%99s-legislation-provide-oversight>

³⁸ https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV§ionNum=12599.9.

³⁹ thenonprofittimes.com/regulation/waiting-for-guidance-from-california-on-fundraising

⁴⁰ Special Report: Misleading solicitation targets those who help law enforcement | Public Service News [nny360.com](https://www.nny360.com/news/publicservicenews/special-report-misleading-solicitation-targets-those-who-help-law-enforcement/article_7a6ec9e5-87a0-51f1-a0ea-7c8eb982be7d.html)
https://www.nny360.com/news/publicservicenews/special-report-misleading-solicitation-targets-those-who-help-law-enforcement/article_7a6ec9e5-87a0-51f1-a0ea-7c8eb982be7d.html

⁴¹ See NY Exec. Law 7-A, §171-a (1).

⁴² How to Raise \$89 Million in Small Donations, and Make It Disappear - The New York Times ([nytimes.com](https://www.nytimes.com/interactive/2023/05/14/us/politics/scam-robocalls-donations-policing-veterans.html))
<https://www.nytimes.com/interactive/2023/05/14/us/politics/scam-robocalls-donations-policing-veterans.html>

⁴³ good360.org/blog-posts/how-nonprofits-can-use-ai-to-increase-fundraising-and-engagement

⁴⁴ councilofnonprofits.org/about-americas-nonprofits/nonprofit-impact-communities

⁴⁵ health.clevelandclinic.org/why-giving-is-good-for-your-health

⁴⁶ See fec.gov/help-candidates-and-committees/making-disbursements-pac/notices-required-nonconnected-solicitations

⁴⁷ NY Exec. Law §174-b(3)

⁴⁸ NY Exec. Law §173

⁴⁹ NY Exec. Law §174-a(2),(4)

⁵⁰ NY Exec. Law §173-a(2)

⁵¹ NY Exec. Law §174-b(3)

⁵² NY Exec. Law §173-a(1)