


THE CONFERENCE BOARD



The 2005  
**Corporate Contributions**  
Report

An analysis of the giving patterns of  
189 major corporations in 2004



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### ABOUT THE CONFERENCE BOARD'S ANNUAL REPORT OF CORPORATE CONTRIBUTIONS

The Conference Board's fiscal 2004 survey of corporate contributions was conducted between February and July 2005. A total of 189 companies responded to the survey, which was distributed via e-mail and mail. See Appendix, pp. 46–49, for the survey respondent profile.

Sales, pretax income, and employee data for this report are primarily based on data as reported by Standard & Poor's Research Insight database and Hoovers, Inc.

# The 2005 Corporate Contributions Report

by Sophia A. Muirhead

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## ABOUT THE AUTHOR

**Sophia A. Muirhead** is a Senior Research Associate at The Conference Board. Her recent publications include: *Managing Corporate Citizenship Implications of Offshoring*; *Efficient Grantmaking: Using Technology to Enhance Due Diligence*; *Navigating the Tsunami Relief Effort*; *The 2004 Corporate Contributions Report*; *Ruling in Nike Case May Lead to Increased Corporate Self-Censorship*; *Compassionate Downsizing: Making the Business Case for Education and Training Services*; *Corporate Contributions in 2002*; *Corporate Citizenship in the New Century: Accountability, Transparency and Global Stakeholder Engagement* (co-author); *Business Conduct Codes: Why Companies Hesitate* (co-author); *The Impact of Mergers and Acquisitions on Corporate Citizenship* (co-author); and *Corporate Contributions: The View from 50 Years*. She also serves as the research liaison to The Conference Board's Council of Senior International Attorneys and Contributions Council II.

Prior to joining The Conference Board, Muirhead served six years as an attorney specializing in corporate and securities law and represented underwriters and companies in initial public offerings and securities-related dealings with the Securities and Exchange Commission.

Muirhead has been published in the *Harvard International Law Journal*, where she was an editor, and is a 1992 graduate of Harvard Law School.

Muirhead is a member of the Association of the Bar of the City of New York and Indiana University's Advisory Council on Methodology for the American Association of Fund-Raising Counsel's annual *Giving U.S.A.* publication.

## ACKNOWLEDGMENTS

The author would like to thank the following colleagues for their assistance in collecting the data for this report: Tom Cavanagh, Senior Research Associate; Haris Azmi, Zarca Interactive; Tiffany Clarke and Joseph Stern, Interns; and Henry Silvert, Research Statistician.

# Key Findings

Total U.S. and international contributions continued to increase among respondents to The Conference Board's annual survey of corporate giving.

- The total U.S. and international giving from 189 of the largest U.S. companies and U.S. corporate foundations amounted to \$7.87 billion. This represents 65.8 percent of the overall estimated \$12 billion in corporate charitable giving in the United States in 2004.
  - Total U.S. giving in 2004 was \$6.29 billion.
  - The Conference Board's matched-case sample of U.S. givers (133 companies and foundations that participated in both the 2003 and 2004 editions of this study) reported a 21.75 percent increase in their total U.S. giving from 2003 to 2004. Among these matched cases, median contributions increased 4.57 percent, from \$8.10 million in 2003 to \$8.47 million in 2004.
- The Conference Board survey also found:
- Among 189 survey respondents, U.S. giving ranged from a low of \$12,000 to a high of \$887.6 million, with median U.S. contributions at \$7.6 million, compared to \$4.6 million in 2003, an increase of 65.2 percent.
  - U.S. corporate contributions as a median percent of domestic pretax income roughly stabilized at 1.61 percent in 2004, compared to 1.68 percent in 2003 and 1.6 percent in 2002.
  - The ratio of U.S. contributions measured as a median percent of worldwide sales has remained stable from 2002 to 2004 at 0.08 percent.
  - In 2004, median total (U.S. and international) contributions per worldwide employee stood at \$392, up from \$360 in 2003.<sup>1</sup>
  - In 2004, non-cash giving surpassed corporate foundation giving and, for the third consecutive year, accounted for the largest portion of U.S. corporate contributions at 54 percent of total U.S. and international giving.
  - Total overseas charitable contributions as reported by 88 companies were \$1.45 billion in 2004.

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<sup>1</sup> Revised 2003 figure.

- The Conference Board's matched-case sample of international givers (62 companies and foundations that participated in both the 2003 and 2004 editions of this study) reported a 35.60 percent increase in their total international giving from 2003 to 2004. Among these matched cases, median contributions increased 2.92 percent, from \$1.52 million in 2003 to \$1.57 million in 2004.
- Among 88 survey respondents reporting international contributions, giving ranged from a low of \$5,000 to a high of \$448.7 million, with median international contributions increasing by 15.4 percent to \$1.3 million in 2004 from \$1.1 million in 2003.
- In 2004, the largest portion of the international giving budget (61 percent) consisted of non-cash contributions from headquarters.
- Among 147 companies that maintain corporate foundations, 84 companies (54.1 percent) made gifts to their foundations in 2004, up from 53.2 percent in 2003. While individual gifts varied widely in size (from a low of \$100,000 to a high of \$134 million), the median value of these gifts was \$5.7 million, up from \$4.3 million in 2003.
- Gifts received by corporate foundations from their parent companies (pay-ins) exceeded their charitable contributions (payouts) by \$337 million in 2004.
- Support for health and human services maintained its position as a top priority in corporate contributions by garnering approximately 54 percent of the contributions budget.

# Total Contributions

Total (U.S. and international) contributions in 2004 continued to increase among respondents to The Conference Board's annual survey of corporate giving. Total U.S. and international giving from 189 of the largest U.S. corporations reached \$7.87 billion in 2004.

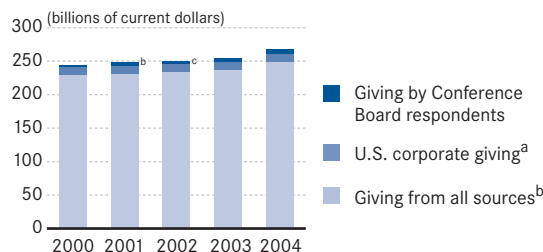
**Total contributions** include all charitable gifts to recipients inside and outside the United States (referred to as U.S. contributions and international contributions, respectively).

## 2004 Giving by 189 corporations and corporate foundations

(thousands of dollars)

Total U.S. contributions	\$6,392,008
Total international contributions	1,445,748
Total 2004 tsunami contributions	36,715
<b>Total contributions</b>	<b>\$7,874,469</b>

## A snapshot of recent corporate giving, 2000–2004 (Includes U.S. and international giving)



<sup>a</sup> AAFRC Trust for Philanthropy, *Giving U.S.A.*, 2005 Edition. Includes giving by corporations, foundations, bequests and individuals to U.S. and international beneficiaries.

<sup>b</sup> Includes \$647 million in donations in 2001 to September 11 disaster and relief efforts.

<sup>c</sup> Revised.

## Total U.S. Contributions

In 2004, corporate U.S. giving ranged from a low of \$12,000 to a high of \$888 million (Table 14), with median U.S. contributions at \$7.63 million, compared to \$4.6 million in 2003, an increase of 65.2 percent.

Total U.S. giving of \$6.39 billion from the respondents to The Conference Board's 2004 survey represents more than 50 percent of the overall estimated \$12 billion in corporate charitable giving in the United States in 2004.<sup>2</sup>

- Our matched cases indicate that corporate giving among the largest U.S. corporations is on the rise. The report from 133 matched-case companies and corporate foundations (Table 25a) indicates that their total U.S. giving increased by 21.75 percent from 2003 to 2004; furthermore, average giving among these matched cases increased from \$33.92 million in 2003 to \$41.30 million in 2004. Their median contributions increased 4.57 percent, from \$8.1 million in 2003 to \$8.47 million in 2004.

The Conference Board's 2004 survey of corporate contributions indicates that our respondents continue to rank among the largest corporate contributors in the United States. In addition, they continue to increase their annual giving budgets on an annual basis.

The 21.75 percent increase in 2004 total U.S. giving by the corporations in the matched-case sample surveyed by The Conference Board surpasses the reported 7.3 percent (not adjusted for inflation) increase for all U.S. companies from 2003 to 2004.<sup>3</sup>

<sup>2</sup> AAFRC Trust for Philanthropy, *Giving U.S.A.*, 2004 Edition, p. 86. Total giving of \$12 billion includes international giving from U.S. sources.

<sup>3</sup> Ibid.



## Leading industries

Among industries, **pharmaceuticals** donated the largest share of U.S. contributions (Table 2). Other top-donor industries include:

- computers and technology;
- telecommunications; and
- banks.

The majority of contributions made by pharmaceutical companies consisted of non-cash donations, which is consistent with The Conference Board's historical contributions trends.

## International Contributions

This analysis of international contributions excludes cash or non-cash corporate giving to disaster relief and recovery efforts in wake of the tsunami in the Indian Ocean on December 28, 2004. See page 14 for an analysis of corporate response to the 2004 Asian tsunami.

Eighty-eight survey participants (47 percent) reported overseas charitable contributions of \$1.45 billion in 2004

(Table 3). International contributions ranged from a low of \$5,000 to a high of \$448.7 million, with median international contributions increasing to \$1,267,343 in 2004 from \$1,098,000 in 2003.

Sixty-two matched cases, representing 62 and 70 percent of the respondents reporting international contributions in 2003 and 2004, respectively, provide the most accurate analysis of year-to-year trends in U.S. international giving.

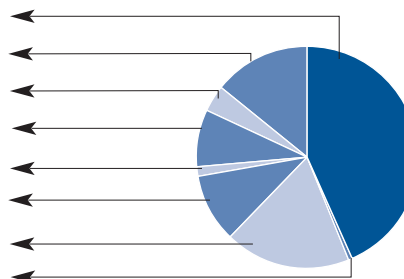
Our matched cases indicate that international corporate giving among the largest U.S. corporations is on the rise. The report from 62 matched-case companies and corporate foundations (Table 25b) indicates that their total giving increased by 35.60 percent from 2003 to 2004; furthermore, average giving among these matched cases increased from \$15.95 million in 2003 to \$21.63 million in 2004. Among these matched cases, median contributions increased by 2.92 percent, from \$1.52 million in 2003 to \$1.57 million in 2004.

Most of the international budget (\$1.45 billion) consisted of non-cash donations (61 percent) from headquarters (Table 15).

## Beneficiaries of total (U.S. and international) contributions, 2004

Based on data from 189 reporting companies

<i>Beneficiary</i>	<i>Thousands of dollars</i>	<i>Percent</i>
Health and Human Services	\$3,423,304	43.47 %
Education	1,110,901	14.11
Culture and Arts	298,647	3.79
Civic and Community	656,258	8.33
Environment	107,636	1.37
Other	795,262	10.1
International	1,445,748	18.36
Tsunami (2004 only)	36,715	0.47
<b>Total</b>	<b>\$7,874,469</b>	<b>100 %</b>





## Leading industries

Among industries, **pharmaceuticals** donated the largest share of international contributions (Table 3). Other top-donor industries include:

- computers and technology;
- petroleum, gas and mining; and
- banks.

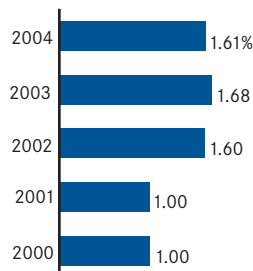
The majority of contributions made by pharmaceutical companies (91 percent) consisted of non-cash donations, which is consistent with The Conference Board's historical contributions trends. The petroleum, gas and mining industry was the largest international cash donor in 2004.

## Contributions as a Percent of Pretax Income

### U.S. contributions as a percent of U.S. pretax income (medians)

Total U.S. contributions measured as a median percent of U.S. pretax income roughly stabilized at 1.61 percent in 2004, compared to 1.68 percent in 2003 (Table 4 and Chart 1).<sup>4</sup> The pharmaceutical industry outpaced all other industry groups as the top giver in 2004 with a 12.33 percent median ratio of U.S. contributions to U.S. pretax income.

U.S. contributions as a percent of U.S. pretax income, 2000–2004, medians



Although the overall median U.S. contributions as a percent of U.S. pretax income was 1.61 percent for the sample, respondents with budgets in excess of \$20 million exceeded that ratio (Chart 1).

### U.S. contributions as a percent of consolidated pretax income (medians)

Total U.S. contributions measured as a median percent of consolidated pretax income declined from 0.95 percent in 2003 to 0.85 percent in 2004 (Table 5 and Chart 2).<sup>5</sup> The pharmaceutical industry outpaced all other industry groups as the top giver in 2004 with a 6.43 percent median ratio of U.S. contributions to consolidated pretax income.

The largest givers accounted for the largest median percent of consolidated pretax income (Chart 2). Although the overall median U.S. contributions as a percent of consolidated pretax income was 0.85 percent for the

<sup>4</sup> Findings on U.S. corporate contributions measured as a percentage of U.S. pretax income are based on a sample of 76 companies. Companies that experienced a loss or whose U.S. pretax income could not be ascertained were excluded.

<sup>5</sup> Findings on corporate contributions measured as a percent of consolidated pretax income are based on a sample of 162 companies. Companies that experienced a loss or whose consolidated pretax income could not be ascertained were excluded.

U.S. contributions as a percent of consolidated pretax income, 2000–2004, medians

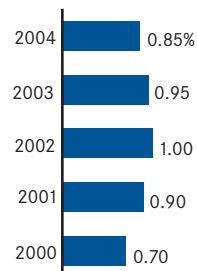
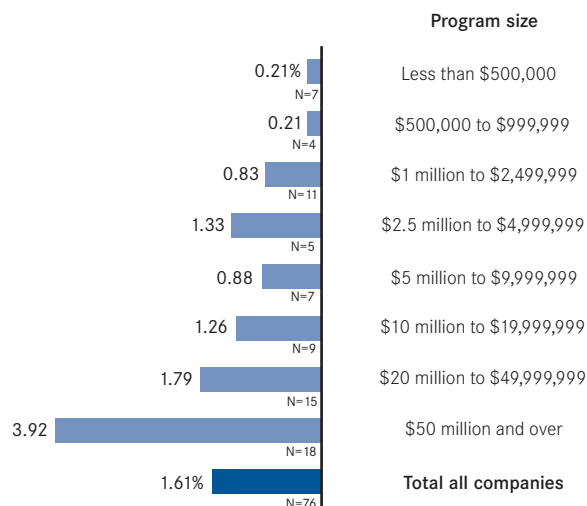


Chart 1

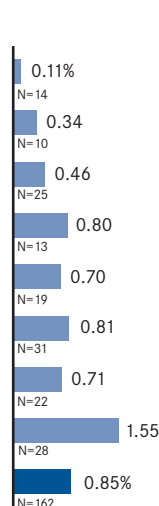
**U.S. contributions as a percent of U.S. pretax income, 2004, by program size, medians<sup>a</sup>**



<sup>a</sup> Companies that experienced a loss or did not report pretax income are excluded.

Chart 2

**U.S. contributions as a percent of consolidated pretax income, 2004, by program size, medians<sup>a</sup>**



sample, respondents with budgets greater than \$50 million exceeded that ratio and accounted for the highest median ratio of U.S. contributions to consolidated pretax income of 1.55 percent.

**International contributions as a percent of foreign pretax income (medians)**

For the second consecutive year, The Conference Board is able to benchmark international contributions as a median percent of foreign pretax income, which was 0.14 percent (Table 7) in 2004, compared to 0.13 percent in 2003.<sup>6</sup> The pharmaceutical industry outpaced other industries as the top international giver in 2004 with a median ratio of international contributions to foreign

pretax income of 2.89 percent, compared to 1.64 percent in 2003.

**International contributions as a percent of consolidated pretax income (medians)**

International contributions measured as a median percent of consolidated pretax income was less than 0.01 percent for the sample, down from 0.08 percent in 2003 (Table 8b).<sup>7</sup> The pharmaceutical industry outpaced other industries as the top international giver in 2004 with a median ratio of international contributions to consolidated pretax income of 0.54 percent, a decline from 1.32 percent in 2003.

<sup>6</sup> Findings on corporate international contributions measured as a median percent of foreign pretax income are based on a sample of 77 companies. Companies that experienced a loss or whose foreign pretax income could not be ascertained were excluded.

<sup>7</sup> Findings on corporate international contributions measured as a percentage of consolidated pretax income are based on a sample of 160 companies. Companies that experienced a loss or whose consolidated pretax income could not be ascertained were excluded.

### Total (U.S. and international) contributions as a percent of consolidated pretax income (medians)

In 2004, total (U.S. and international) contributions as a median percent of consolidated pretax income was 0.93 percent (Tables 8a and 8b), down from 1.01 percent in 2003.<sup>8</sup> The pharmaceutical industry outpaced other industries as the top giver in 2004 with a median ratio of total (U.S. and international) contributions to consolidated pretax income of 7.86 percent.

Although the overall median total (U.S. and international) contributions as a percentage of consolidated pretax income was 0.93 percent for the sample, generally, respondents with budgets greater than \$10 million exceeded that ratio (Table 8a). Furthermore, respondents with budgets in excess of \$50 million had the highest median ratio of total (U.S. and international) contributions to consolidated pretax income of 1.77 percent.

### Contributions as a Percent of Sales

For the second consecutive year, The Conference Board is providing benchmarking data with respect to U.S. and international corporate contributions as a median percent of domestic and foreign sales, respectively.

### U.S. contributions as a percent of domestic sales (medians)

U.S. contributions measured as a median percent of domestic sales were 0.14 percent in 2004 (Table 10), an increase from 0.09 percent in 2003.<sup>9</sup> The pharmaceutical industry outpaced all other industry groups as the top giver in 2004 with a median ratio of U.S. contributions to domestic sales of 2.68 percent, an increase from 2.62 percent in 2003.

<sup>8</sup> Findings on total (U.S. and international) contributions measured as a median percent of consolidated pretax income are based on a sample of 160 companies. Companies that experienced a loss or whose consolidated pretax income could not be ascertained were excluded.

### U.S. contributions as a percent of worldwide sales (medians)

U.S. contributions measured as a median percent of worldwide sales were 0.08 percent in 2004 (Table 11), up from 0.07 percent in 2003.<sup>10</sup> The pharmaceutical industry outpaced all other industry groups as the top giver in 2004 with a median ratio of U.S. contributions to worldwide sales of 1.09 percent, down from 1.59 percent in 2003.

### International contributions as a percent of foreign sales (medians)

International contributions measured as a median percent of foreign sales were 0.02 percent in 2004 (Table 12), down from 0.03 percent in 2003.<sup>11</sup> The pharmaceutical industry outpaced all other industry groups as the top giver in 2004 with a median ratio of international contributions to foreign sales of 1.24 percent, up from 0.66 percent in 2003.

### Total (U.S. and international) contributions as a percent of worldwide sales (medians)

Total (U.S. and international) contributions measured as a median percent of worldwide sales roughly stabilized from 0.08 percent in 2003 to 0.09 percent in 2004 (Tables 1a and 1b).<sup>12</sup> The pharmaceutical industry outpaced all other industry groups as the top giver in 2004 with a median ratio of total (U.S. and international) contributions to worldwide sales of 1.43 percent, down from 1.85 percent in 2003.

<sup>9</sup> Findings on U.S. corporate contributions measured as a median percent of domestic sales are based on a sample of 110 companies. Companies whose domestic sales could not be ascertained were excluded.

<sup>10</sup> Findings on U.S. corporate contributions measured as a percent of worldwide sales are based on a sample of 185 companies. Companies whose worldwide sales could not be ascertained were excluded.

<sup>11</sup> Findings on international corporate contributions measured as a percentage of foreign sales are based on a sample of 67 companies. Companies whose foreign sales could not be ascertained were excluded.

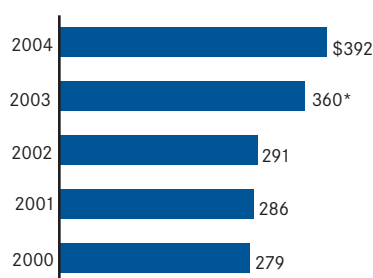
<sup>12</sup> Findings on total (U.S. and international) corporate contributions measured as a median percentage of worldwide sales are based on a sample of 182 companies. Companies whose worldwide sales could not be ascertained were excluded.

The largest contributions budgets accounted for the largest median percentage of worldwide sales (Table 1a). Although the overall median total (U.S. and international) contributions as a percentage of worldwide sales was 0.09 percent for the sample, respondents with budgets greater than \$5 million exceeded that ratio. Furthermore, respondents with budgets in excess of \$50 million had the highest median ratio of total (U.S. and international) contributions to worldwide sales of 0.25 percent in 2004, down from 0.30 percent in 2003.

### Contributions per Worldwide Employees (medians)

The Conference Board measured the median ratio of total (U.S. and international) contributions to the number of worldwide employees from 2000 to 2004 (Chart 3a) and found that it increased from \$360 in 2003 to \$392 in 2004.<sup>13</sup> Pharmaceuticals had the largest median ratio with \$3,672 per employee, followed by the petroleum, gas and mining industry with \$1,118 per employee.

Chart 3a  
**Total contributions per worldwide employee, 2000-2004, medians**



\* Revised figure

Chart 3b

### Total contributions per worldwide employee, 2004, by industry, medians<sup>a</sup>

<i>Industry category</i>	<i>Number of companies</i>	<i>Contributions per worldwide employee</i>
Pharmaceuticals	8	\$3,672
Petroleum, gas, and mining	6	1,118
Utilities	20	651
Banks	17	641
Insurance	16	602
Finance	5	486
Other manufacturing	12	437
Telecommunications	7	418
Printing, publishing, and media	3	330
Food, beverage, and tobacco	10	279
Precision instruments	6	268
Paper and allied products	3	261
Chemicals	10	243
Computers and technology	19	232
Transportation	1	232
Other service	6	200
Aerospace and defense	5	195
Retail and wholesale trade	9	186
Electrical equipment and appliances	2	163
Industrial machinery and construction	8	117
Transportation equipment	6	72
<b>Total</b>	<b>179</b>	<b>\$392</b>

<sup>a</sup> Companies not reporting worldwide employee figures are excluded.

<sup>13</sup> Revised 2003 figure.

## What They Gave: Cash and Non-Cash Contributions

### U.S. cash and non-cash contributions

In 2004, 189 companies reported U.S. giving of \$6.39 billion. Non-cash giving surpassed corporate direct cash and foundation giving and, for the third consecutive year, accounted for the largest portion of U.S. corporate contributions at 54.20 percent of overall giving (Table 13), an increase from 49 percent in 2003. Direct company cash contributions and foundation cash giving accounted for 23.01 and 22.79 percent of giving, respectively. Manufacturing companies were more likely to make non-cash donations (65.33 percent), while corporate foundation cash giving continued to predominate among companies in the service sector, constituting 44.82 percent of the sector-wide total.

After steadily rising since 1992, the share of non-cash contributions surpassed cash giving for the first time in 2002 and continued that pattern in 2003 and 2004. Among companies in the manufacturing sector, in 2004, non-cash contributions continued to account for the largest portion of U.S. corporate contributions, composing almost two-thirds (65.33 percent) of the industry-wide total. The top manufacturing donations in non-cash contributions in 2004 were made by these industries—pharmaceuticals (87.85 percent), computers and technology (70.32 percent), and printing, publishing, and media

(59.75 percent)—far exceeding non-cash gifts made by other industries.

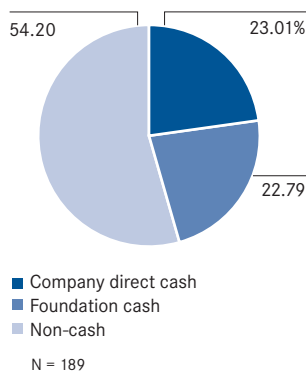
Although corporate foundation cash giving continued to predominate among companies in the service sector, the telecommunications industry displayed giving patterns similar to manufacturing with 52.32 percent of its giving constituting non-cash.

### International cash and non-cash contributions

Eighty-eight companies reported \$1.45 billion in international giving in 2004 (Table 3). Non-cash international giving (\$947 million) exceeded cash (company direct and foundation cash) giving (\$499 million) by accounting for 65 percent of the international giving budget (Table 3 and Chart 4), an increase from 60 percent in 2003.

In 2004 and for the second consecutive year, the largest portion of the international giving budget consisted of \$883 million (61 percent) in non-cash contributions from headquarters, thereby continuing the return to a prior historical trend through 2001 of corporate headquarters leading international giving through non-cash contributions. In 2004, the manufacturing sector at headquarters accounted for 66.53 percent of all non-cash giving. Pharmaceutical companies reported the largest non-cash contributions of \$797 million from headquarters (Table 15).

### 2004 U.S. contributions



### 2004 international contributions

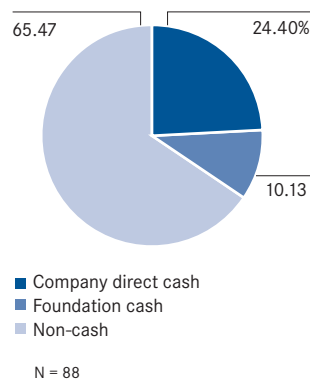
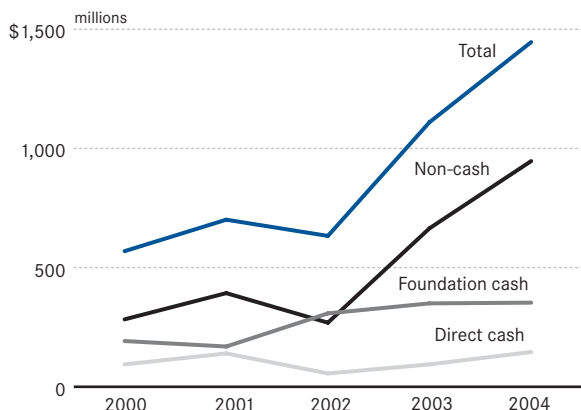


Chart 4  
Cash and non-cash international contributions by U.S. corporations, 2000-2004



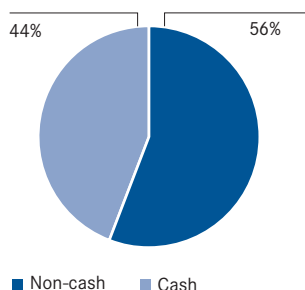
Source: The Conference Board

### Total cash (direct and foundation) and non-cash contributions, 2004

(thousands of dollars)

	Cash	Non-cash	Total
United States	\$2,927,297	\$3,464,710	\$6,392,008
International	499,202	946,546	1,445,748
2004 Tsunami	30,904	5,810	36,714
Total	3,457,404	4,417,066	7,874,469

### Total 2004 contributions



The Internal Revenue Service (IRS) allows businesses and corporations to claim a “limited deduction for charitable contributions made in cash or other property” within the allowed procedures for valuing non-cash donations.<sup>14</sup> More than one-half (56 percent) of giving by respondents to The Conference Board’s 2004 survey was non-cash.

Non-cash contributions include company products, property, equipment, and other material donations deducted on corporate tax returns as charitable contributions. The Conference Board traditionally uses tax valuation in its analysis of non-cash corporate contributions—items are reported in the same terms as they are to federal tax authorities—because those figures match the amounts firms actually deduct as charitable gifts. Although many companies use fair-market valuation—items are reported in terms of how much they would sell for in the open market—for various internal and external purposes, The Conference Board requests that respondents provide non-cash contributions using only tax valuation (also known as cost valuation).

### Tsunami Giving (2004 – 2005)

According to 141 respondents, their 2004 and 2005 tsunami giving totaled \$260 million (Table 26). Most corporate giving (86 percent) to tsunami relief efforts occurred in the first two months of calendar year 2005 and was in the form of cash (direct and foundation) donations (63 percent). Among manufacturing companies, the trend was to donate non-cash (46 percent), while the preference among service companies was to donate company direct cash (60 percent).

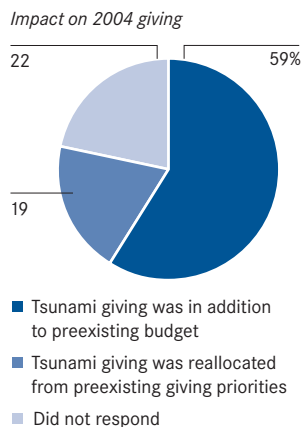
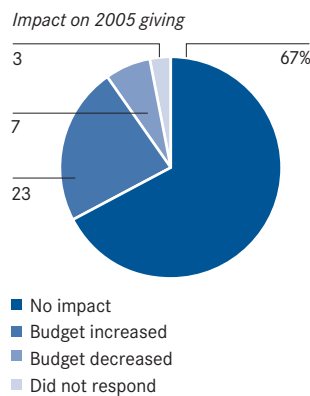
<sup>14</sup> “Charitable contributions,” Publication 542, Internal Revenue Service, U.S. Department of the Treasury, [www.irs.gov/publications/p542/ar02.html#d0e1127](http://www.irs.gov/publications/p542/ar02.html#d0e1127)

## Changes in giving budgets due to tsunami giving

The vast majority of respondents, 67 percent, reported that their tsunami giving did not impact their 2005 giving priorities. Twenty-three percent reported that their 2005 giving budgets increased, while 7 percent reported a decrease in their 2005 budgets.

Fifty-nine percent of those giving to tsunami relief reported that their giving was in addition to a preexisting budget, and 19 percent reported a reallocation from a preexisting budget.

Chart 5  
Changes in 2004 and 2005 giving budgets due to tsunami giving



## Beneficiaries of tsunami giving

Although most respondents reported multiple beneficiaries of their tsunami gifts, the American Red Cross was named by 78 percent of respondents, with United National International Children's Education Fund (UNICEF) a distant second and CARE USA and Save the Children tying for third (Table 27).

## Foundation Pay-In and Payout

Approximately 78 percent of survey participants reported having corporate foundations through which they make charitable contributions. Total foundation cash giving (payout) amounted to \$1.11 billion in 2004.

Among the 147 surveyed companies that maintain corporate foundations, 57.14 percent made gifts to their foundations in 2004, up from 53.2 percent in 2003. Gifts into foundations from their parent companies (pay-in) totaled \$1.45 billion. While individual gifts varied widely in size (from a low of \$100,000 to a high of \$134 million), the median value of these gifts was \$5.7 million, up from \$4.3 million in 2003.

Corporate foundations made charitable contributions (payouts) that exceeded the gifts they received from their parent companies (pay-ins) by close to \$350 million in 2000, \$200 million in 2001, \$701 million in 2002, and \$716 million in 2003; however, in 2004, pay-ins exceeded payouts by \$337 million. This reverses the trend from 2000 to 2003 of a heavy reliance on foundation assets, which reflected the economic slump of that time period. The excess of pay-ins over payouts in 2004 indicates a return to a strong economy with strong corporate profits.



## Where They Gave: The Beneficiaries

Strategic philanthropy has led corporations to align their contributions programs more closely with their business missions. Through specific programmatic campaigns or themes, corporations allocate their contribution funds to areas that can best leverage their economic, social, and environmental impact on the community at large.

Some of the frequently identified areas include education, welfare, health, youth, and community development. For tracking purposes, The Conference Board has identified the following major beneficiary categories:

- Health and human services (Table 18)
- Education (Table 19)
- Culture and the arts (Table 20)
- Civic and community (Table 21)
- Environment (Table 22)
- “Other” (Table 23)

For the fifth consecutive year, the allocation of U.S. corporate contributions to both health and human services and education each exceeded \$1 billion (Table 16, Chart 6).

Among matched-case respondents, there was a significant increase in giving to health and human services (72.48 percent) and civic and community (21.96 percent), and a slight increase in giving to culture and arts (1.51 percent). Giving to the following beneficiaries declined: education (-2.44 percent), environment (-1.55 percent), and “other” (-28.06 percent) (Table 25a).

The share of corporate contributions allocated to health and human service organizations continues to maintain its position as the top beneficiary, garnering 53.56 percent of total U.S. contributions, compared to the 17.38 percent earmarked for education, which ranked second.

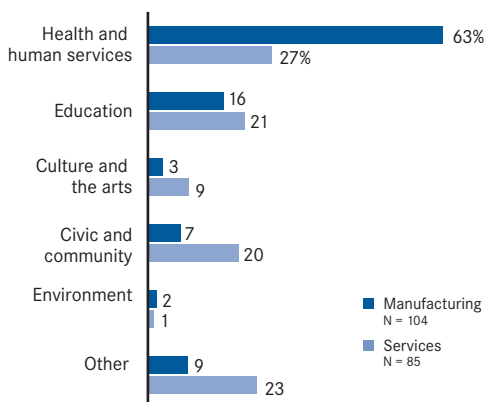
## Matched Cases

### U.S. giving

- Total U.S. giving increased by 21.75 percent from 2003 to 2004 among our 133 matched-case companies and corporate foundations (Table 25a); average U.S. giving among these matched cases increased from \$33.92 million in 2003 to \$41.30 million in 2004. Median matched-case contributions amounted to \$8.10 million in 2003, compared to \$8.47 million in 2004, an increase of 4.57 percent.

Among the 189 survey respondents, 70 percent (133 companies and corporate foundations) participated in both the 2003 and 2004 editions of this study. These matched cases, representing 57 and 70 percent of the respondents in 2003 and 2004, respectively, provide the most accurate analysis of year-to-year trends in U.S. giving.

Chart 6  
**Beneficiaries of U.S. contributions, 2004, by industrial sector**



Among companies and corporate foundations in the matched sample, total U.S. giving rose from approximately \$4.51 billion in 2003 to \$5.49 billion in 2004, representing a growth of 21.75 percent. Median matched-case U.S. contributions amounted to \$8.47 million in 2004, compared to \$8.10 million in 2003, an increase of 4.57 percent. Average U.S. giving among these matched cases increased from \$33.92 million in 2003 to \$41.30 million in 2004.

Among this group, health and human services was the top-ranking beneficiary of corporate charitable contributions in 2003 and 2004. The percentage of contributions to health and human services significantly increased from 36.27 percent in 2003 to 51.38 percent in 2004, while the percentage of contributions to education decreased from 22.89 percent to 18.34 percent during the same period.

## International giving

Among the 88 survey respondents reporting international giving, 62 companies and corporate foundations reported international giving in both the 2003 and 2004 editions of this study. These matched cases, representing 62 and 70 percent of the respondents reporting international contributions in 2003 and 2004, provide the most accurate analysis of year-to-year trends in international giving.

Among companies and corporate foundations in the matched sample, total international giving rose from approximately \$989 million in 2003 to \$1.34 billion in 2004, representing a growth of 35.60 percent (Table 25b). Median matched-case international contributions totaled \$1.52 million in 2003, compared to \$1.57 million in 2004, an increase of 2.92 percent. Average giving among these matched cases increased from \$15.95 million in 2003 to \$21.63 million in 2004.

Table 1a

**Total contributions (U.S. and international) as a percent of worldwide sales, 2004, by program size, medians**

<i>Program size</i>	<i>Number of companies</i>	<i>Total international and U.S. contributions</i>	<i>Total worldwide sales</i>	<i>Total international and U.S. contributions as a percent of worldwide sales (medians)</i>
Less than \$500,000	14	\$3,813,969	\$31,765,449,000	0.01%
\$500,000 to \$999,999	11	8,565,442	13,612,653,000	0.07%
\$1 million to \$2,499,999	32	55,114,194	120,555,976,000	0.08%
\$2.5 million to \$4,999,999	17	63,941,558	100,378,756,000	0.07%
\$5 million to \$9,999,999	23	170,391,862	201,932,578,000	0.10%
\$10 million to \$19,999,999	32	463,823,409	479,531,494,000	0.11%
\$20 million to \$49,999,999	24	762,713,294	821,665,154,000	0.15%
\$50 million and over	29	6,254,981,229	2,426,474,328,000	0.25%
<b>Total</b>	<b>182 *</b>	<b>\$7,783,344,957</b>	<b>\$4,195,916,388,000</b>	<b>0.09%</b>

\* Companies whose worldwide sales data were unavailable are excluded.

Table 1b

**Total contributions (U.S. and international) as a percent of worldwide sales, by industry, 2004, medians\***

<i>Industrial classification</i>	<i>Number of companies</i>	<i>Total U.S. contributions</i>	<i>Total international contributions</i>	<i>Total (U.S. and international) contributions</i>	<i>Total worldwide sales*</i>	<i>Total contributions as a percent of worldwide sales (medians)</i>
Aerospace and defense	4	\$107,536,447	\$3,502,520	\$111,038,967	\$122,217,000,000	0.10%
Chemicals	11	74,734,606	11,099,274	85,833,880	103,703,000,000	0.06%
Computers and technology	18	743,875,769	181,697,776	925,573,545	375,816,290,000	0.10%
Food, beverage, and tobacco	9	334,314,666	29,305,965	363,620,631	147,753,442,000	0.25%
Industrial machinery and construction	9	32,808,966	1,158,440	33,967,406	54,675,357,000	0.05%
Petroleum, gas, and mining	6	170,564,390	130,186,004	300,750,394	823,011,463,000	0.04%
Pharmaceuticals	7	2,491,254,078	876,660,163	3,367,914,241	179,408,890,000	1.43%
Precision instruments	8	69,501,417	21,273,833	90,775,250	46,681,214,000	0.12%
Printing, publishing, and media	4	47,866,334	55,000	47,921,334	11,926,708,000	0.33%
Transportation equipment	7	204,787,203	10,940,123	215,727,326	601,160,869,000	0.04%
Other manufacturing <sup>a</sup>	19	418,556,888	60,141,733	478,698,621	343,167,517,000	0.11%
<b>Total manufacturing</b>	<b>102</b>	<b>\$4,695,800,764</b>	<b>\$1,326,020,831</b>	<b>\$6,021,821,595</b>	<b>\$2,809,521,750,000</b>	<b>0.09%</b>
Banks	17	\$406,343,817	\$77,206,037	\$483,549,854	\$285,153,935,000	0.21%
Finance	4	91,137,714	11,062,032	102,199,746	104,236,255,000	0.09%
Insurance	18	151,832,534	1,177,543	153,010,077	200,505,256,000	0.07%
Retail and wholesale trade	7	317,110,660	20,571,560	337,682,220	381,650,476,000	0.09%
Telecommunications	7	541,607,948	6,376,991	547,984,939	263,226,000,000	0.10%
Utilities	18	83,298,195	1,250,000	84,548,195	101,656,611,000	0.09%
Other services <sup>b</sup>	9	50,465,567	2,082,764	52,548,331	49,966,105,000	0.13%
<b>Total services</b>	<b>82</b>	<b>\$1,641,796,435</b>	<b>\$119,726,927</b>	<b>\$1,761,523,362</b>	<b>\$1,386,394,638,000</b>	<b>0.10%</b>
<b>Total</b>	<b>182</b>	<b>\$6,337,597,199</b>	<b>\$1,445,747,758</b>	<b>\$7,783,344,957</b>	<b>\$4,195,916,388,000</b>	<b>0.09%</b>

\* Companies whose worldwide sales data are unavailable are excluded.

<sup>a</sup> Includes electrical equipment and appliances, paper and allied products, and other diversified manufacturing.<sup>b</sup> Includes transportation and other diversified services.

Table 2  
**Largest givers to U.S. beneficiaries, 2004, by industry**

Industrial classification	Number of companies	Total U.S. contributions	Rank	Average	Rank	Average	Rank	Average	Rank	Average	Rank	Average	Rank
			total U.S. contributions per company	U.S. contributions per company	U.S. direct cash contributions per company	U.S. cash contributions per company	U.S. non-cash contributions per company	U.S. non-cash contributions per company	U.S. non-cash contributions per company	U.S. foundation cash contributions per company	U.S. foundation cash contributions per company		
Pharmaceuticals	8	\$2,497,081,078	1	\$312,135,135	\$211,323,250	\$26,415,406	1	\$2,193,766,177	\$274,220,772	\$91,991,651	1	\$11,498,956	5
Computers and technology	18	743,875,769	2	41,326,432	133,014,332	7,389,685	9	523,076,760	29,059,820	87,784,677	3	4,876,927	12
Telecommunications	7	541,607,948	3	77,372,564	112,357,837	16,051,120	5	283,392,224	40,484,603	145,857,887	2	20,836,841	2
Banks	20	422,462,920	4	21,123,146	169,136,210	8,456,811	8	8,806,724	440,336	244,519,986	14	12,225,999	4
Other manufacturing <sup>a</sup>	16	360,148,730	5	22,509,296	104,307,623	6,519,226	11	123,561,368	7,722,586	132,279,739	6	8,267,484	8
Food, beverage, and tobacco	9	334,314,666	6	37,146,074	169,157,654	18,795,295	2	99,709,568	11,078,841	65,447,444	4	7,271,938	9
Retail and wholesale trade	7	317,110,660	7	45,301,523	82,940,424	11,848,632	6	75,119,742	10,731,392	159,050,494	5	22,721,499	1
Transportation equipment	7	204,787,203	8	29,255,315	48,005,203	6,857,886	10	18,335,129	2,619,304	138,446,871	10	19,778,124	3
Petroleum, gas, and mining	6	170,564,390	9	28,427,398	106,807,690	17,801,282	4	900,000	150,000	62,856,700	16	10,476,117	6
Insurance	18	151,832,534	10	8,435,141	38,596,389	2,144,244	17	1,547,811	85,990	111,688,334	18	6,204,907	11
Aerospace and defense	4	107,536,447	11	26,884,112	73,360,836	18,340,209	3	25,908,374	6,477,094	8,267,237	9	2,066,809	18
Finance	5	93,469,727	12	18,693,945	51,489,660	10,297,932	7	25,000	5,000	41,955,067	19	8,391,013	7
Utilities	18	83,298,195	13	4,627,678	43,192,478	2,399,582	15	5,280,526	293,363	34,825,191	15	1,934,733	19
Other services <sup>b</sup>	10	80,287,813	14	8,028,781	42,047,494	4,671,944	12	18,634,961	2,070,551	19,605,358	12	2,178,373	17
Chemicals	11	74,734,606	15	6,794,055	40,638,698	3,694,427	13	9,671,040	879,185	24,424,868	13	2,220,443	16
Precision instruments	8	69,501,417	16	8,687,677	19,792,230	2,474,029	14	19,060,819	2,382,602	30,648,368	11	3,831,046	13
Paper and allied products	4	58,718,144	17	14,679,536	4,366,017	1,091,504	19	28,217,660	7,054,415	26,134,467	8	6,533,617	10
Printing, publishing, and media	4	47,866,334	18	11,966,584	9,562,593	2,390,648	16	28,599,959	7,149,990	9,703,782	7	2,425,946	14
Industrial machinery and construction	9	32,808,966	19	3,645,441	10,765,839	1,196,204	18	1,096,297	121,811	20,946,830	17	2,327,426	15
<b>Total</b>	<b>189</b>	<b>\$6,392,007,547</b>		<b>\$33,820,146</b>	<b>\$1,470,862,457</b>	<b>\$7,782,341</b>		<b>\$3,464,710,139</b>	<b>\$18,331,800</b>	<b>\$1,456,434,951</b>		<b>\$7,706,005</b>	

<sup>a</sup> Includes electrical equipment and appliances, and other diversified manufacturing.

<sup>b</sup> Includes transportation and other diversified services.

Table 3

**Cash and non-cash international contributions, 2004, by industry**

(thousands of dollars)

<i>Industrial classification</i>	<i>Number of companies</i>	<i>Total U.S. contributions</i>	<i>Total international contributions</i>	<i>International direct cash contributions</i>	<i>International direct cash as a percent of total contributions</i>	<i>International foundation cash contributions</i>	<i>International foundation cash as a percent of total contributions</i>	<i>International non-cash contributions</i>	<i>International non-cash as a percent of total contributions</i>
Chemicals	7	\$64,849	\$11,099	\$9,609	86.57%	\$1,490	13.43%	\$0	0.00%
Computers and technology	13	722,040	181,698	55,786	30.70%	12,997	7.15%	112,914	62.14%
Food, beverage, and tobacco	6	281,193	29,306	23,252	79.34%	958	3.27%	5,097	17.39%
Petroleum, gas, and mining	5	133,484	130,186	115,412	88.65%	13,374	10.27%	1,400	1.08%
Pharmaceuticals	5	2,056,574	876,660	59,769	6.82%	18,916	2.16%	797,975	91.02%
Precision instruments	6	68,207	21,274	9,063	42.60%	2,062	9.69%	10,148	47.70%
Transportation equipment	4	130,552	10,940	10,590	96.80%	335	3.06%	15	0.14%
Other manufacturing <sup>a</sup>	17	468,378	64,858	48,068	74.11%	10,863	16.75%	5,927	9.14%
<b>Total manufacturing</b>	<b>63</b>	<b>\$3,925,276</b>	<b>\$1,326,021</b>	<b>\$331,549</b>	<b>25.00%</b>	<b>\$60,996</b>	<b>4.60%</b>	<b>\$933,476</b>	<b>70.40%</b>
Banks	4	\$160,320	\$77,206	\$133	0.17%	\$77,073	99.83%	\$0	0.00%
Insurance	5	58,046	1,178	1,078	91.51%	100	8.49%	0	0.00%
Retail and wholesale trade	4	268,691	20,572	10,864	52.81%	435	2.11%	9,272	45.07%
Telecommunications	5	462,083	6,377	1,390	21.80%	1,305	20.47%	3,681	57.73%
Other services <sup>b</sup>	7	124,247	14,395	7,759	53.90%	6,520	45.29%	116	0.81%
<b>Total services</b>	<b>25</b>	<b>\$1,073,386</b>	<b>\$119,727</b>	<b>\$21,224</b>	<b>17.73%</b>	<b>\$85,433</b>	<b>71.36%</b>	<b>\$13,070</b>	<b>10.92%</b>
<b>Total</b>	<b>88</b>	<b>\$4,998,663</b>	<b>\$1,445,748</b>	<b>\$352,773</b>	<b>24.40%</b>	<b>\$146,429</b>	<b>10.13%</b>	<b>\$946,546</b>	<b>65.47%</b>

<sup>a</sup> Includes electrical equipment and appliances, industrial machinery and construction, paper and allied products, printing publishing and media, aerospace and defense, and other diversified manufacturing.

<sup>b</sup> Includes utilities, transportation, finance, and other diversified services.

Table 4

**U.S. contributions as a percent of U.S. pretax income, 2004, by industry, medians<sup>a</sup>**

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. pretax income	Total U.S. contributions	Total U.S. contributions as a percent of U.S. pretax income (medians)	U.S. direct cash		U.S. foundation cash		U.S. non-cash contributions as a percent of pretax income (medians)	
					U.S. direct cash contributions	U.S. direct cash contributions as a percent of U.S. pretax income (medians)	U.S. foundation cash contributions	U.S. foundation cash contributions as a percent of U.S. pretax income (medians)		
Chemicals	8	\$1,728,800	\$70,802	2.36%	\$40,062	0.17%	\$21,098	0.99%	\$9,642	*
Computers and technology	11	27,752,684	675,137	1.67%	96,636	0.06%	83,151	0.43%	495,350	*
Food, beverage, and tobacco	6	15,920,510	324,333	2.29%	165,586	0.79%	59,083	0.52%	99,665	0.71%
Industrial machinery and construction	7	1,580,300	25,279	1.43%	3,766	0.16%	20,647	1.07%	866	*
Petroleum, gas, and mining	4	23,590,000	99,766	0.46%	80,106	0.46%	18,760	0.01%	900	*
Pharmaceuticals	5	14,818,978	1,807,274	12.33%	192,027	1.28%	62,490	0.56%	1,552,757	12.33%
Precision instruments	4	1,832,400	56,033	2.30%	12,652	0.48%	25,322	1.28%	18,060	0.76%
Transportation equipment	4	4,077,502	197,353	3.70%	46,406	0.35%	132,611	3.69%	18,335	0.02%
Other manufacturing <sup>b</sup>	16	23,344,901	408,974	1.41%	116,298	0.47%	144,664	0.62%	148,013	0.31%
<b>Total manufacturing</b>	<b>65</b>	<b>\$114,646,075</b>	<b>\$3,664,951</b>	<b>1.71%</b>	<b>\$753,538</b>	<b>0.30%</b>	<b>\$567,825</b>	<b>0.66%</b>	<b>\$2,343,589</b>	<b>0.05%</b>
<b>Total service<sup>c</sup></b>	<b>11</b>	<b>\$21,052,057</b>	<b>\$485,569</b>	<b>0.72%</b>	<b>\$140,297</b>	<b>0.28%</b>	<b>\$44,930</b>	<b>0.10%</b>	<b>\$300,342</b>	<b>*</b>
<b>Total</b>	<b>76</b>	<b>\$135,698,132</b>	<b>\$4,150,521</b>	<b>1.61%</b>	<b>\$893,835</b>	<b>0.29%</b>	<b>\$612,755</b>	<b>0.52%</b>	<b>\$2,643,931</b>	<b>0.03%</b>

<sup>a</sup> Companies that experienced a loss or did not report U.S. pretax income are excluded.<sup>b</sup> Includes electrical equipment and appliances, paper and allied products, printing publishing and media, aerospace and defense, and other diversified manufacturing.<sup>c</sup> Includes banks, finance, retail and wholesale trade, telecommunications, utilities, and other diversified services.

\* Less than 0.01%.



Table 5

**U.S. contributions as a percent of consolidated pretax income by industry, 2004, medians<sup>a</sup>**

(thousands of dollars)

Industrial classification	Number of companies	Total consolidated pretax income	Total U.S. contributions	Total U.S. contributions as a percent of consolidated pretax income (medians)	U.S. company direct cash contributions as a percent of consolidated pretax income (medians)		U.S. foundation cash contributions as a percent of consolidated pretax income (medians)	U.S. non-cash contributions as a percent of consolidated pretax income (medians)
					U.S. company direct cash contributions	U.S. foundation cash contributions		
Aerospace and defense	4	\$8,112,000	\$107,536	1.02%	\$73,361	0.73%	\$8,267	0.10%
Chemicals	9	7,721,200	71,317	1.12%	40,548	0.18%	21,098	*
Computers and technology	14	54,431,838	718,272	0.81%	111,744	0.11%	84,251	0.07%
Food, beverage, and tobacco	9	27,791,197	334,315	1.12%	169,158	0.27%	65,447	0.07%
Industrial machinery and construction	8	4,108,764	32,459	0.68%	10,716	0.15%	20,647	*
Petroleum, gas, and mining	6	102,628,690	170,564	0.21%	106,808	0.19%	62,857	*
Pharmaceuticals	6	42,116,293	2,337,574	6.43%	205,027	0.29%	89,790	5.88%
Precision instruments	6	4,685,012	60,798	1.02%	15,737	0.22%	26,039	0.28%
Transportation equipment	6	12,950,003	203,199	1.11%	48,005	0.21%	136,859	*
Other manufacturing <sup>b</sup>	17	17,891,441	216,801	0.86%	71,528	0.26%	60,414	0.32%
<b>Total manufacturing</b>	<b>81</b>	<b>\$311,315,781</b>	<b>\$4,452,432</b>	<b>0.91%</b>	<b>\$886,509</b>	<b>0.21%</b>	<b>\$667,782</b>	<b>0.05%</b>
Banks	19	\$71,226,621	\$420,765	0.61%	\$168,973	0.20%	\$243,008	*
Finance	4	17,395,379	91,138	0.50%	51,490	0.27%	39,623	*
Insurance	17	22,771,057	150,134	0.62%	38,420	0.20%	110,336	*
Retail and wholesale trade	8	20,293,796	317,111	1.62%	82,940	0.52%	159,050	0.25%
Telecommunications	5	33,764,000	508,934	0.94%	108,237	0.33%	126,411	*
Utilities	18	9,434,723	83,298	0.90%	43,192	0.46%	34,825	*
Other services <sup>c</sup>	6	3,945,429	38,388	0.49%	11,963	0.21%	13,645	*
<b>Total services</b>	<b>77</b>	<b>\$178,831,005</b>	<b>\$1,609,767</b>	<b>0.76%</b>	<b>\$505,216</b>	<b>0.29%</b>	<b>\$726,900</b>	<b>*</b>
<b>Total</b>	<b>162</b>	<b>\$490,146,786</b>	<b>\$6,062,199</b>	<b>0.85%</b>	<b>\$1,391,725</b>	<b>0.25%</b>	<b>\$1,394,682</b>	<b>*</b>

<sup>a</sup> Companies that experienced a loss or did not report their consolidated pretax income are excluded.<sup>b</sup> Includes electrical equipment and appliances, paper and allied products, printing publishing and media, and other diversified manufacturing.<sup>c</sup> Includes transportation, and other diversified services.

\* Less than 0.01%.

Table 6

**Top 50 donors, U.S. contributions as a percent of pretax income, 2004**

Company rank	Total U.S. contributions (\$ thousands)	U.S. contributions as a percent of U.S. pretax income	U.S. contributions as a percent of consolidated pretax income	Company rank	Total U.S. contributions (\$ thousands)	U.S. contributions as a percent of U.S. pretax income	U.S. contributions as a percent of consolidated pretax income
1	\$887,600	20.35%	6.34%	26	49,727	1.25%	1.25%
2	530,300	N.A.	6.52%	27	48,316	2.20%	1.06%
3	411,112	5.08%	3.37%	28	43,427	1.51%	1.45%
4	394,319	223.41%	13.40%	29	38,000	N.A.	0.91%
5	281,000	12.33%	6.79%	30	37,080	0.47%	0.26%
6	242,500	3.07%	1.89%	31	35,469	N.A.	0.61%
7	205,903	N.A.	1.45%	32	34,485	20.90%	2.23%
8	190,201	4.21%	3.69%	33	34,200	0.44%	0.17%
9	161,789	4.93%	4.33%	34	33,421	2.50%	1.79%
10	157,342	2.12%	1.12%	35	33,043	2.62%	1.18%
11	153,680	N.A.	N.A.	36	30,189	N.A.	0.77%
12	129,362	N.A.	0.61%	37	29,979	N.A.	0.91%
13	108,734	1.26%	0.52%	38	29,822	N.A.	N.A.
14	103,300	1.72%	1.10%	39	29,487	6.45%	0.78%
15	102,400	1.94%	0.85%	40	28,700	0.72%	0.58%
16	100,931	3.26%	2.08%	41	27,623	N.A.	0.16%
17	82,100	N.A.	1.05%	42	26,814	N.A.	0.42%
18	72,268	5.13%	4.57%	43	26,790	26.01%	1.86%
19	71,487	N.A.	0.57%	44	25,274	N.A.	N.A.
20	70,771	0.95%	0.68%	45	24,737	0.32%	0.10%
21	70,719	N.A.	0.17%	46	24,200	2.54%	1.77%
22	68,400	27.58%	3.61%	47	23,703	3.91%	0.50%
23	68,260	N.A.	3.48%	48	23,278	N.A.	5.05%
24	67,705	N.A.	0.94%	49	23,200	N.A.	0.57%
25	53,200	1.94%	0.76%	50	23,000	25.57%	3.30%

Contributions include direct giving and company foundation payouts (cash and non-cash).

Grants made to and retained by company foundations are excluded.

N.A. = experienced a loss or not available.

Table 7

### International contributions as a percent of foreign pretax income, 2004, by industry, medians<sup>a</sup>

(thousands of dollars)

Industrial classification	Number of companies	Total international contributions	Total foreign pretax income	International contributions as a percent of foreign pretax income (medians)	International direct cash contributions	International direct cash contributions as a percent of foreign pretax income (medians)	International contributions foundation cash	International contributions foundation cash as a percent of foreign pretax income (medians)	International non-cash contributions	International non-cash contributions as a percent of foreign pretax income (medians)
Chemicals	6	\$10,959	\$5,563,400	0.14%	\$9,469	0.13%	\$1,490	*	\$0	*
Computers and technology	11	181,206	26,967,400	0.90%	55,326	0.06%	12,967	0.06%	112,914	*
Food, beverage, and tobacco	6	29,306	10,788,441	0.18%	23,252	0.08%	958	*	5,097	0.02%
Petroleum, gas, and mining	5	130,186	72,494,690	0.36%	115,412	0.23%	13,374	0.02%	1,400	*
Pharmaceuticals	4	876,618	25,483,100	2.89%	59,769	0.12%	18,874	0.04%	797,975	2.02%
Precision instruments	5	19,719	2,863,300	0.41%	8,898	0.28%	672	*	10,148	0.13%
Transportation equipment	4	10,940	7,299,481	0.04%	10,590	0.04%	335	*	15	*
Other manufacturing <sup>b</sup>	15	64,694	27,662,236	0.07%	48,023	0.06%	10,745	*	5,927	*
<b>Total manufacturing</b>	<b>56</b>	<b>\$1,323,629</b>	<b>\$179,122,048</b>	<b>0.25%</b>	<b>\$330,739</b>	<b>0.10%</b>	<b>\$59,414</b>	<b>*</b>	<b>\$933,476</b>	<b>*</b>
Insurance	4	\$1,173	\$5,832,528	0.01%	\$1,073	0.01%	\$100	*	\$0	*
Retail and wholesale trade	4	20,572	17,423,624	0.10%	10,864	0.05%	435	*	9272	0.01%
Telecommunications	4	6,197	18,803,000	0.14%	1,390	0.05%	1,125	0.01%	3,681	0.05%
Other services <sup>c</sup>	9	91,300	42,821,246	0.11%	7,747	0.03%	83,553	0.02%	0	*
<b>Total services</b>	<b>21</b>	<b>\$119,241</b>	<b>\$84,880,398</b>	<b>0.08%</b>	<b>\$21,074</b>	<b>0.03%</b>	<b>\$85,213</b>	<b>*</b>	<b>\$12,954</b>	<b>*</b>
<b>Total</b>	<b>77</b>	<b>\$1,442,870</b>	<b>\$264,002,446</b>	<b>0.14%</b>	<b>\$351,813</b>	<b>0.07%</b>	<b>\$144,627</b>	<b>*</b>	<b>\$946,429</b>	<b>*</b>

<sup>a</sup> Companies that experienced a loss or did not report foreign pretax income are excluded.

<sup>b</sup> Includes aerospace and defense, printing, publishing, and media, paper and allied products, industrial machinery and construction, electrical equipment and appliances and other diversified manufacturing.

<sup>c</sup> Includes finance, banks, utilities, and other diversified services.

\* Less than 0.01%.

Table 8a

**Total contributions (U.S. and international) as a percent of consolidated pretax income, 2004, by program size, medians<sup>a</sup>**

<i>Program size</i>	<i>Number of companies</i>	<i>Total international and U.S. contributions</i>	<i>Total consolidated pretax income</i>	<i>Total contributions as a percent of consolidated pretax income (medians)</i>
Less than \$500,000	12	\$3,205,169	\$2,576,420,000	0.32%
\$500,000 to \$999,999	10	7,654,155	2,234,539,000	0.74%
\$1 million to \$2,499,999	25	42,397,807	8,570,540,000	0.54%
\$2.5 million to \$4,999,999	13	49,689,846	6,129,379,000	1.18%
\$5 million to \$9,999,999	19	136,501,165	17,436,081,000	0.89%
\$10 million to \$19,999,999	31	448,098,740	52,875,279,000	1.16%
\$20 million to \$49,999,999	22	716,360,492	93,383,310,000	0.94%
\$50 million and over	28	6,101,301,300	306,722,200,000	1.77%
<b>Total</b>	<b>160</b>	<b>\$7,505,208,674</b>	<b>\$489,927,748,000</b>	<b>0.93%</b>

<sup>a</sup> Companies that experienced a loss or did not report U.S. or international pretax income were excluded.

Table 8b

**Total (U.S. and international) contributions as a percent of consolidated pretax income, 2004, by industry, medians<sup>a</sup>**  
(thousands of dollars)

<i>Industrial classification</i>	<i>Number of companies</i>	<i>Total U.S. contributions</i>	<i>Total international contributions</i>	<i>Total (U.S. and international) contributions</i>	<i>Consolidated pretax income</i>	<i>U.S. contributions as a percent of consolidated pretax income (medians)</i>	<i>International contributions as a percent of consolidated pretax income (medians)</i>	<i>Total international and U.S. contributions as a percent of consolidated pretax income (medians)</i>
Aerospace and defense	4	\$ 107,536	\$ 3,503	\$ 111,039	\$8,112,000	1.02%	0.04%	1.02%
Chemicals	9	71,317	10,959	82,276	7,721,200	1.12%	0.01%	1.38%
Computers and technology	14	718,272	181,206	899,478	54,431,838	0.81%	0.06%	1.03%
Food, beverage, and tobacco	9	334,315	29,306	363,621	27,791,197	1.12%	0.01%	1.29%
Industrial machinery and construction	8	32,459	1,158	33,617	4,108,764	0.68%	*	0.69%
Petroleum, gas, and mining	6	170,564	130,186	300,750	102,628,690	0.21%	0.10%	0.33%
Pharmaceuticals	6	2,337,574	876,660	3,214,234	42,116,293	6.43%	0.54%	7.86%
Precision instruments	6	60,798	19,719	80,517	4,685,012	1.02%	0.36%	1.28%
Transportation equipment	6	203,199	10,940	214,139	12,950,003	1.11%	0.02%	1.12%
Other manufacturing <sup>b</sup>	17	416,398	59,993	476,391	46,770,784	0.86%	*	0.95%
<b>Total manufacturing</b>	<b>85</b>	<b>\$4,452,432</b>	<b>\$ 1,323,631</b>	<b>\$5,776,062</b>	<b>\$311,315,781</b>	<b>0.91%</b>	<b>0.05%</b>	<b>1.15%</b>
Banks	18	\$420,765	\$77,206	\$497,971	\$71,087,383	0.62%	*	0.70%
Finance	4	91,138	11,062	102,200	17,395,379	0.50%	0.05%	0.54%
Insurance	17	150,134	1,178	151,311	22,771,057	0.62%	*	0.62%
Retail and wholesale trade	7	317,111	20,572	337,682	20,213,996	1.79%	0.03%	1.82%
Telecommunications	5	508,934	6,197	515,131	33,764,000	0.94%	0.01%	0.94%
Utilities	18	83,298	1,250	84,548	9,434,723	0.90%	*	0.90%
Other service <sup>c</sup>	6	38,388	1,915	40,303	3,945,429	0.49%	*	0.50%
<b>Total service</b>	<b>75</b>	<b>\$ 1,609,767</b>	<b>\$ 119,379</b>	<b>\$ 1,729,146</b>	<b>\$ 178,611,967</b>	<b>0.77%</b>	<b>*</b>	<b>0.80%</b>
<b>Total</b>	<b>160</b>	<b>\$6,062,199</b>	<b>\$ 1,443,010</b>	<b>\$7,505,209</b>	<b>\$489,927,748</b>	<b>0.85%</b>	<b>*</b>	<b>0.93%</b>

<sup>a</sup> Companies that experienced a loss or did not report U.S. or international pretax income were excluded. Excludes companies not reporting international income.

<sup>b</sup> Includes printing, publishing, and media, paper and allied products, electrical equipment and appliances, and other manufacturing.

<sup>c</sup> Includes transportation and other services.

\* Less than 0.01%.

Table 9

## Top 50 international donors, 2004

Company rank	Total international contributions	Total U.S. contributions	Total U.S. and international contributions	Total U.S. contributions as a percent of U.S. pretax income	Total U.S. and international contributions as a percent of consolidated pretax income
1	\$448,700,000	\$530,300,000	\$979,000,000	N.A.	12.04%
2	362,100,000	887,600,000	1,249,700,000	20.35%	8.92%
3	74,944,500	19,494,825	94,439,325	N.A.	1.73%
4	61,400,000	38,000,000	99,400,000	N.A.	2.37%
5	59,500,000	24,737,000	84,237,000	0.32%	0.35%
6	55,817,663	394,318,599	450,136,262	223.41%	15.30%
7	44,726,028	411,112,134	455,838,162	5.08%	3.74%
8	41,300,000	102,400,000	143,700,000	1.94%	1.19%
9	35,757,900	70,718,800	106,476,700	N.A.	0.25%
10	35,000,000	103,300,000	138,300,000	1.72%	1.48%
11	29,600,000	34,200,000	63,800,000	0.44%	0.31%
12	27,036,100	70,770,685	97,806,785	0.95%	0.94%
13	22,847,465	157,341,675	180,189,140	2.12%	1.29%
14	18,342,670	205,903,072	224,245,742	N.A.	1.58%
15	10,177,465	14,294,038	24,471,503	25.08%	5.69%
16	10,000,000	100,931,400	110,931,400	3.26%	2.29%
16	10,000,000	242,500,000	252,500,000	3.07%	1.97%
18	9,499,226	18,749,665	28,248,891	6.23%	1.28%
19	6,918,692	108,734,470	115,653,162	1.26%	0.55%
20	6,053,567	35,468,660	41,522,227	N.A.	0.71%
21	5,941,059	33,043,311	38,984,370	2.62%	1.39%
22	4,400,000	29,487,000	33,887,000	6.45%	0.89%
23	4,196,365	6,286,625	10,482,990	N.A.	10.89%
24	4,060,153	26,789,692	30,849,845	26.01%	2.14%
25	3,814,894	3,749,000	7,563,894	1.31%	0.57%
26	3,527,984	161,789,308	165,317,292	4.93%	4.42%
27	3,319,000	24,200,446	27,519,446	2.54%	2.01%
28	2,948,465	26,814,054	29,762,519	N.A.	0.49%
29	2,505,226	10,227,050	12,732,276	14.25%	4.90%
30	2,279,000	8,153,801	10,432,801	2.46%	0.89%
31	2,167,835	16,654,506	18,822,341	0.85%	0.46%
32	2,110,342	10,494,131	12,604,473	N.A.	1.06%
33	2,100,000	53,200,000	55,300,000	1.94%	0.79%
34	2,060,000	28,700,000	30,760,000	0.72%	0.62%
35	1,900,000	12,700,000	14,600,000	N.A.	2.35%
36	1,735,202	190,200,652	191,935,854	4.21%	3.73%
37	1,661,530	3,830,832	5,492,362	1.98%	1.33%
38	1,576,000	5,248,635	6,824,635	0.53%	0.64%
39	1,555,000	8,444,765	9,999,765	N.A.	14.70%
40	1,513,210	79,489	1,592,699	N.A.	37.45%
41	1,460,169	4,607,685	6,067,854	1.50%	1.48%
42	1,450,779	3,728,999	5,179,778	N.A.	1.18%
43	1,300,000	8,228,422	9,528,422	0.83%	0.29%
44	1,284,685	68,260,397	69,545,082	N.A.	3.55%
45	1,250,000	7,750,000	9,000,000	N.A.	0.80%
46	1,109,000	10,491,000	11,600,000	N.A.	0.83%
47	1,013,713	29,978,868	30,992,581	N.A.	0.94%
48	944,000	1,446,500	2,390,500	0.51%	0.25%
49	920,000	17,450,000	18,370,000	1.53%	0.77%
50	888,000	34,485,000	35,373,000	20.90%	2.29%

Contributions include direct giving and company foundation payouts (cash and non-cash).

Grants made to and retained by company foundations are excluded.

N.A. = experienced a loss or not available.

Table 10

**U.S. contributions as a percent of domestic sales, 2004, by industry, medians<sup>a</sup>**  
(thousands of dollars)

<i>Industrial classification</i>	<i>Number of companies</i>	<i>Total U.S. contributions</i>	<i>Total domestic sales</i>	<i>Total U.S. contributions as a percentage of domestic sales (medians)</i>
Chemicals	10	\$73,031	\$43,339,000	0.07%
Computers and technology	14	732,356	136,624,596	0.18%
Food, beverage, and tobacco	6	281,193	53,597,570	0.27%
Industrial machinery and construction	8	25,629	28,539,772	0.03%
Petroleum, gas, and mining	4	132,615	221,528,489	0.05%
Pharmaceuticals	6	2,489,399	93,738,193	2.68%
Precision instruments	6	60,798	17,101,969	0.18%
Transportation equipment	6	200,540	282,627,047	0.07%
Other manufacturing <sup>b</sup>	21	497,595	247,069,379	0.18%
<b>Total manufacturing</b>	<b>81</b>	<b>\$4,493,156</b>	<b>\$1,124,166,015</b>	<b>0.18%</b>
Insurance	5	\$49,699	\$52,697,517	0.02%
Retail and wholesale trade	4	79,079	67,648,508	0.15%
Utilities	8	54,953	64,043,395	0.08%
Other service <sup>c</sup>	12	349,832	201,375,448	0.12%
<b>Total services</b>	<b>29</b>	<b>\$533,563</b>	<b>\$385,764,868</b>	<b>0.09%</b>
<b>Total</b>	<b>110</b>	<b>\$5,026,720</b>	<b>\$1,509,930,883</b>	<b>0.14%</b>

<sup>a</sup> Excludes companies not reporting domestic sales.

<sup>b</sup> Includes aerospace and defense, printing, publishing, and media, electrical equipment and appliances, paper and allied products, and other diversified manufacturing.

<sup>c</sup> Includes banks, finance, telecommunications, transportation, and other diversified services.



Table 11

**U.S. contributions as a percent of worldwide sales, by industry, 2004, medians<sup>a</sup>**

(thousands of dollars)

Industrial classification	Number of companies	Worldwide sales	Total U.S. contributions	Total U.S. contributions as a percent of worldwide sales (medians)	U.S. direct cash contributions as a percent of worldwide sales (medians)	U.S. foundation cash contributions as a percent of worldwide sales (medians)	U.S. non-cash contributions as a percent of worldwide sales (medians)
Aerospace and defense	4	\$122,217,000	\$107,536	0.10%	0.05%	\$8,267	\$25,908
Chemicals	11	103,703,000	74,735	0.06%	*	24,425	9,671
Computers and technology	18	375,816,290	743,876	0.08%	0.02%	87,785	523,077
Food, beverage, and tobacco	9	147,753,442	334,315	0.25%	0.04%	65,447	99,710
Industrial machinery and construction	9	54,675,357	32,809	0.05%	0.01%	20,947	1,096
Petroleum, gas, and mining	6	823,011,463	170,564	0.03%	0.02%	62,857	900
Pharmaceuticals	8	187,680,890	2,491,254	1.09%	0.03%	91,992	2,192,266
Precision instruments	8	46,681,214	69,501	0.11%	0.05%	30,648	19,061
Printing, publishing, and media	4	11,926,708	47,866	0.33%	0.08%	9,704	28,600
Transportation equipment	7	601,160,869	204,787	0.04%	*	138,447	18,335
Other manufacturing <sup>b</sup>	19	343,167,517	418,557	0.09%	0.02%	158,414	151,779
<b>Total manufacturing</b>	<b>103</b>	<b>\$2,817,793,750</b>	<b>\$4,695,801</b>	<b>0.08%</b>	<b>0.02%</b>	<b>\$698,933</b>	<b>\$3,070,403</b>
Banks	18	\$285,825,615	\$406,344	0.20%	0.05%	\$232,760	\$8,783
Finance	4	104,236,255	91,138	0.08%	0.05%	39,623	25
Insurance	18	200,505,256	151,833	0.07%	0.02%	111,688	1,548
Retail and wholesale trade	8	383,043,176	317,111	0.08%	0.02%	159,050	75,120
Telecommunications	7	263,226,000	541,608	0.10%	0.06%	145,858	283,392
Utilities	18	101,656,611	83,298	0.08%	0.03%	34,825	5,281
Other services <sup>c</sup>	9	49,966,105	50,466	0.13%	0.02%	16,035	18,635
<b>Total services</b>	<b>82</b>	<b>\$1,388,459,018</b>	<b>\$1,641,796</b>	<b>0.09%</b>	<b>0.03%</b>	<b>\$739,840</b>	<b>\$392,783</b>
<b>Total</b>	<b>185</b>	<b>\$4,206,252,768</b>	<b>\$6,337,597</b>	<b>0.08%</b>	<b>0.02%</b>	<b>\$1,438,773</b>	<b>\$3,463,186</b>

<sup>a</sup> Excludes companies not reporting foreign sales.<sup>b</sup> Includes paper and allied products, electrical equipment and appliances and other diversified manufacturing.<sup>c</sup> Includes transportation, and other diversified services.

\* Less than 0.01%.

Table 12

**International contributions as a percent of foreign sales, 2004, by industry, medians<sup>a</sup>**

(thousands of dollars)

Industrial classification	Number of companies	Total international contributions	Foreign sales	International contributions as a percent of foreign sales (medians)		International direct cash contributions as a percent of foreign sales (medians)	International foundation cash contributions as a percent of foreign sales (medians)	International non-cash contributions as a percent of foreign sales (medians)
				International direct cash contributions	International foundation cash contributions			
Chemicals	6	\$10,959	\$48,071,000	0.02%	\$9,469	0.01%	\$1,490	\$0
Computers and technology	10	180,435	206,582,800	0.04%	54,613	0.01%	12,967	112,856
Food, beverage, and tobacco	6	29,306	71,796,324	0.03%	23,252	0.01%	958	5,097
Pharmaceuticals	4	876,618	58,211,000	1.24%	59,769	0.04%	18,874	797,975
Precision instruments	5	19,719	15,128,800	0.20%	8,898	0.02%	672	10,148
Transportation equipment	4	10,940	247,150,822	*	10,590	*	335	15
Other manufacturing <sup>b</sup>	18	161,465	591,450,178	0.01%	132,032	0.01%	23,507	5,927
<b>Total manufacturing</b>	<b>53</b>	<b>\$1,289,443</b>	<b>\$1,238,390,924</b>	<b>0.03%</b>	<b>\$298,623</b>	<b>0.01%</b>	<b>\$58,802</b>	<b>\$932,017</b>
<b>Total service<sup>c</sup></b>	<b>14</b>	<b>\$18,428</b>	<b>\$48,779,060</b>	<b>0.02%</b>	<b>\$8,765</b>	<b>0.01%</b>	<b>\$6,337</b>	<b>\$3,326</b>
<b>Total</b>	<b>67</b>	<b>\$1,307,871</b>	<b>\$1,287,169,984</b>	<b>0.02%</b>	<b>\$307,388</b>	<b>0.01%</b>	<b>\$65,140</b>	<b>\$935,343</b>

<sup>a</sup> Excludes companies not reporting foreign sales.<sup>b</sup> Includes electrical equipment and appliances, industrial machinery and construction, paper and allied products, petroleum, gas, and mining, printing, publishing, and media, aerospace and defense and other diversified manufacturing.<sup>c</sup> Includes finance, banks, utilities, transportation, insurance, retail and wholesale trade, telecommunications and other diversified services.

\* Less than 0.01%

Table 13

**U.S. cash and non-cash contributions, 2004, by industry**

<i>Industrial classification</i>	<i>Number of companies</i>	<i>Total U.S. contributions</i>	<i>Company direct cash</i>	<i>Company direct cash as a percent of total</i>	<i>Foundation cash</i>	<i>Foundation cash as a percent of total</i>	<i>Non-cash</i>	<i>Non-cash as a percent of total</i>
Aerospace and defense	4	\$ 107,536,447	\$73,360,836	68.22%	\$8,267,237	7.69%	\$25,908,374	24.09%
Chemicals	11	74,734,606	40,638,698	54.38%	24,424,868	32.68%	9,671,040	12.94%
Computers and technology	18	743,875,769	133,014,332	17.88%	87,784,677	11.80%	523,076,760	70.32%
Food, beverage, and tobacco	9	334,314,666	169,157,654	50.60%	65,447,444	19.58%	99,709,568	29.83%
Industrial machinery and construction	9	32,808,966	10,765,839	32.81%	20,946,830	63.84%	1,096,297	3.34%
Paper and allied products	4	58,718,144	4,366,017	7.44%	26,134,467	44.51%	28,217,660	48.06%
Petroleum, gas, and mining	6	170,564,390	106,807,690	62.62%	62,856,700	36.85%	900,000	0.53%
Pharmaceuticals	8	2,497,081,078	211,323,250	8.46%	91,991,651	3.68%	2,193,766,177	87.85%
Precision instruments	8	69,501,417	19,792,230	28.48%	30,648,368	44.10%	19,060,819	27.43%
Printing, publishing, and media	4	47,866,334	9,562,593	19.98%	9,703,782	20.27%	28,599,959	59.75%
Transportation equipment	7	204,787,203	48,005,203	23.44%	138,446,871	67.61%	18,335,129	8.95%
Other manufacturing <sup>a</sup>	16	360,148,730	104,307,623	29.00%	132,279,739	37.00%	123,561,368	34.00%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,937,750</b>	<b>\$931,101,965</b>	<b>19.80%</b>	<b>\$698,932,634</b>	<b>14.86%</b>	<b>\$3,071,903,151</b>	<b>65.33%</b>
Banks	20	\$422,462,920	\$169,136,210	40.04%	\$244,519,986	57.88%	\$8,806,724	2.08%
Finance	5	93,469,727	51,489,660	55.09%	41,955,067	44.89%	25,000	*
Insurance	18	151,832,534	38,596,389	25.42%	111,688,334	73.56%	1,547,811	1.02%
Retail and wholesale trade	7	317,110,660	82,940,424	26.16%	159,050,494	50.16%	75,119,742	23.69%
Telecommunications	7	541,607,948	112,357,837	20.75%	145,857,887	26.93%	283,392,224	52.32%
Utilities	18	83,298,195	43,192,478	51.85%	34,825,191	41.81%	5,280,526	6.34%
Other service <sup>b</sup>	10	80,287,813	42,047,494	52.00%	19,605,358	24.00%	18,634,961	23.00%
<b>Total services</b>	<b>85</b>	<b>\$1,690,069,797</b>	<b>\$539,760,492</b>	<b>31.94%</b>	<b>\$757,502,317</b>	<b>44.82%</b>	<b>\$392,806,988</b>	<b>23.24%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,007,547</b>	<b>\$1,470,862,457</b>	<b>23.01%</b>	<b>\$1,456,434,951</b>	<b>22.79%</b>	<b>\$3,464,710,139</b>	<b>54.20%</b>

<sup>a</sup> Includes property, equipment, and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.

<sup>b</sup> Includes transportation and other diversified services.

\* Less than 0.5%.

Table 14

### Top 50 donors, cash and non-cash U.S. contributions, 2004

Company rank	Total U.S. contributions	Company direct cash			Foundation cash			Company direct cash as a percent of total U.S. contributions			Foundation cash as a percent of total U.S. contributions			Non-cash contributions		
		Company cash	Company as a percent of total U.S. contributions	Foundation cash	Foundation cash	Foundation as a percent of total U.S. contributions	Company cash	Company as a percent of total U.S. contributions	Foundation cash	Foundation as a percent of total U.S. contributions	Non-cash contributions	Non-cash as a percent of total U.S. contributions				
1	\$887,600,000	\$59,400,000	6.69%	\$24,400,000	2.75%	\$803,800,000	90.56%									
2	530,300,000	13,000,000	2.45%	27,300,000	5.15%	490,000,000	92.40%									
3	411,112,134	36,356,400	8.84%	0	0.00%	374,755,734	91.16%									
4	394,318,599	31,448,784	7.98%	25,612,338	6.50%	337,257,477	85.53%									
5	281,000,000	0	0.00%	0	0.00%	281,000,000	100.00%									
6	242,500,000	101,178,000	41.72%	10,622,000	4.38%	130,700,000	53.90%									
7	205,903,072	50,089,179	24.33%	136,473,708	66.28%	19,340,185	9.39%									
8	190,200,652	49,792,923	26.18%	5,393,051	2.84%	135,014,678	70.99%									
9	161,789,308	19,442,500	12.02%	3,198,957	1.98%	139,147,851	86.01%									
10	157,341,675	92,282,891	58.65%	587,550	0.37%	64,471,234	40.98%									
11	153,679,929	1,969,466	1.28%	2,201,763	1.43%	149,508,700	97.29%									
12	129,361,805	25,670,463	19.84%	103,691,342	80.16%	0	0.00%									
13	108,734,470	24,008,475	22.08%	49,291,894	45.33%	35,434,101	32.59%									
14	103,300,000	48,300,000	46.76%	25,000,000	24.20%	30,000,000	29.04%									
15	102,400,000	8,900,000	8.69%	9,700,000	9.47%	83,800,000	81.84%									
16	100,931,400	21,906,200	21.70%	77,900,000	77.18%	1,125,200	1.11%									
17	82,100,625	24,722,834	30.11%	50,513,846	61.53%	6,863,945	8.36%									
18	72,267,219	40,146,905	55.55%	20,201,980	27.95%	11,918,334	16.49%									
19	71,486,193	0	0.00%	71,449,421	99.95%	36,772	0.05%									
20	70,770,685	22,472,550	31.75%	31,215,449	44.11%	17,082,686	24.14%									
21	70,718,800	26,622,100	37.65%	44,096,700	62.35%	0	0.00%									
22	68,400,000	24,500,000	35.82%	26,700,000	39.04%	17,200,000	25.15%									
23	68,260,397	39,719,517	58.19%	3,712,237	5.44%	24,828,643	36.37%									
24	67,704,857	23,447,520	34.63%	44,257,337	65.37%	0	0.00%									
25	53,200,000	25,000,000	46.99%	8,500,000	15.98%	19,700,000	37.03%									

Company rank	Total U.S. contributions	Company direct cash			Foundation cash			Company direct cash as a percent of total U.S. contributions			Foundation cash as a percent of total U.S. contributions			Non-cash contributions		
		Company cash	Company as a percent of total U.S. contributions	Foundation cash	Foundation as a percent of total U.S. contributions	Company cash	Company as a percent of total U.S. contributions	Foundation cash	Foundation as a percent of total U.S. contributions	Non-cash contributions	Non-cash as a percent of total U.S. contributions					
26	49,727,000	49,025,000	98.59%	318,000	0.64%	384,000	0.77%									
27	48,315,828	2,953,031	6.11%	18,749,137	38.81%	26,613,660	55.08%									
28	43,427,000	27,032,000	62.25%	14,999,000	34.54%	1,396,000	3.21%									
29	38,000,000	11,000,000	28.95%	1,100,000	2.89%	25,900,000	68.16%									
30	37,080,101	37,080,101	100.00%	0	0.00%	0	0.00%									
31	35,468,660	18,047,212	50.88%	17,421,448	49.12%	0	0.00%									
32	34,485,000	5,243,000	15.20%	6,641,000	19.26%	22,601,000	65.54%									
33	34,200,000	34,200,000	100.00%	0	0.00%	0	0.00%									
34	33,421,000	398,000	1.19%	7,292,000	21.82%	25,731,000	76.99%									
35	33,043,311	6,398,493	19.36%	17,644,818	53.40%	9,000,000	27.24%									
36	30,189,248	2,593,896	8.59%	27,595,352	91.41%	0	0.00%									
37	29,978,868	6,452,290	21.52%	23,491,112	78.36%	35,466	0.12%									
38	29,822,246	26,252,246	88.03%	3,570,000	11.97%	0	0.00%									
39	29,487,000	16,400,000	55.62%	11,037,000	37.43%	2,050,000	6.95%									
40	28,700,000	11,100,000	38.68%	17,600,000	61.32%	0	0.00%									
41	27,623,974	26,436,230	95.70%	928,350	3.36%	259,394	0.94%									
42	26,814,054	22,212,448	82.84%	4,601,606	17.16%	0	0.00%									
43	26,789,692	19,386,411	72.37%	0	0.00%	7,403,281	27.63%									
44	25,274,000	4,232,000	16.74%	3,999,000	15.82%	17,043,000	67.43%									
45	24,737,000	6,023,000	24.35%	18,714,000	75.65%	0	0.00%									
46	24,200,446	270,558	1.12%	3,955,888	16.35%	19,974,000	82.54%									
47	23,702,531	0	0.00%	23,702,531	100.00%	0	0.00%									
48	23,277,538	3,667,144	15.75%	600,000	2.58%	19,010,394	81.67%									
49	23,200,000	5,100,000	21.98%	18,100,000	78.02%	0	0.00%									
50	23,000,000	1,795,000	7.80%	6,205,000	26.98%	15,000,000	65.22%									

Note: Percentages may not total 100 due to rounding.

Table 15

**Source of international contributions, 2004, by industry**

(thousands of dollars)

Industrial classification	Number of companies	Total international contributions	Headquarters contributions				Regional/local unit contributions							
			Company direct cash	Company direct as a percent of total	Foundation cash	Foundation cash as a percent of total	Non-cash as a percent of total	Company direct cash	Company direct as a percent of total	Foundation cash	Foundation cash as a percent of total	Non-cash as a percent of total		
Chemicals	7	\$11,099	\$335	3.02%	\$1,490	13.43%	\$0	0.00%	\$9,274	83.56%	\$0	0.00%	\$0	0.00%
Computers and technology	13	181,698	24,839	13.67%	12,897	7.10%	82,975	45.67%	30,947	17.03%	100	0.06%	29,939	16.48%
Food, beverage, and tobacco	6	29,306	8,472	28.91%	958	3.27%	0	0.00%	14,779	50.43%	0	0.00%	5,097	17.39%
Petroleum, gas, and mining	5	130,186	364	0.28%	8,620	6.62%	0	0.00%	115,048	88.37%	4,754	3.65%	1,400	1.08%
Pharmaceuticals	5	876,660	4,100	0.47%	18,916	2.16%	797,230	90.94%	55,670	6.35%	0	0.00%	745	0.08%
Precision instruments	6	21,274	1,215	5.71%	2,062	9.69%	1,975	9.29%	7,848	36.89%	0	0.00%	8,173	38.42%
Transportation equipment	4	10,940	222	2.03%	335	3.06%	15,083	0.14%	10,368	94.77%	0	0.00%	0	0.00%
Other manufacturing <sup>a</sup>	17	64,858	2,072	3.19%	7,454	11.49%	0	0.00%	45,996	70.92%	3,409	5.26%	5,927	9.14%
<b>Total manufacturing</b>	<b>63</b>	<b>\$1,326,021</b>	<b>\$41,619</b>	<b>3.14%</b>	<b>\$52,733</b>	<b>3.98%</b>	<b>\$882,195</b>	<b>66.53%</b>	<b>\$289,930</b>	<b>21.86%</b>	<b>\$8,263</b>	<b>0.62%</b>	<b>\$51,280</b>	<b>3.87%</b>
Banks	4	\$77,206	\$133	0.17%	\$616	0.80%	\$0	0.00%	\$0	0.00%	\$76,457	99.03%	\$0	0.00%
Insurance	5	1,178	1,024	86.94%	100	8.49%	0	0.00%	54	4.57%	0	0.00%	0	0.00%
Retail and wholesale trade	4	20,572	154	0.75%	435	2.11%	101	0.49%	10,710	52.06%	0	0.00%	9,171	44.58%
Telecommunications	5	6,377	540	8.47%	1,305	20.47%	509	7.98%	851	13.34%	0	0.00%	3,172	49.75%
Other service <sup>b</sup>	7	14,395	2,045	14.21%	5,320	36.96%	78	0.54%	5,714	39.69%	1,200	8.34%	38	0.27%
<b>Total service</b>	<b>25</b>	<b>\$119,727</b>	<b>\$3,895</b>	<b>3.25%</b>	<b>\$7,776</b>	<b>6.49%</b>	<b>\$688</b>	<b>0.57%</b>	<b>\$17,328</b>	<b>14.47%</b>	<b>\$77,657</b>	<b>64.86%</b>	<b>\$12,382</b>	<b>10.34%</b>
<b>Total</b>	<b>88</b>	<b>\$1,445,748</b>	<b>\$45,515</b>	<b>3.15%</b>	<b>\$60,509</b>	<b>4.19%</b>	<b>\$882,883</b>	<b>61.07%</b>	<b>\$307,258</b>	<b>21.25%</b>	<b>\$85,920</b>	<b>5.94%</b>	<b>\$63,663</b>	<b>4.40%</b>

<sup>a</sup> Includes electrical equipment and appliances, industrial machinery and construction, paper and allied products, printing, publishing, and media, aerospace and defense, and other diversified manufacturing.<sup>b</sup> Includes finance, transportation, utilities, and other diversified services.

Table 16

**Beneficiaries of U.S. contributions, 2000-2004**

	2000		2001		2002 <sup>a</sup>		2003		2004	
	206 Companies		183 Companies		205 Companies		232 Companies		189 Companies	
	Thousands of dollars	Percent of total	Thousands of dollars	Percent of total	Thousands of dollars	Percent of total	Thousands of dollars	Percent of total	Thousands of dollars	Percent of total
Health and human services	\$1,268,341	32.41%	\$1,224,089	31.62%	\$1,696,701	37.93%	\$2,339,964	40.86%	\$3,423,304	53.56%
Education	1,251,772	31.99%	1,235,011	31.90%	1,310,067	29.29%	1,232,089	21.51%	1,110,901	17.38%
Culture and arts	346,527	8.86%	310,415	8.02%	372,394	8.32%	313,465	5.47%	298,647	4.67%
Civic and community	476,637	12.18%	464,380	12.00%	547,979	12.25%	582,760	10.18%	656,258	10.27%
Environment	*	0.00%	*	0.00%	56,888	1.27%	109,209	1.91%	107,636	1.68%
Other	569,964	14.57%	637,500	16.47%	489,333	10.94%	1,149,502	20.07%	795,262	12.44%
<b>Total U.S. contributions</b>	<b>\$3,913,240</b>		<b>\$3,871,394</b>		<b>\$4,473,362</b>		<b>\$5,726,990</b>		<b>\$6,392,008</b>	

<sup>a</sup> Revised

\* Included in "other"

Table 17

**Beneficiaries of U.S. contributions, 2004, by program size**

Program size	Number of companies	Health and human services	Education	Environment	Culture and arts	Civic and community	Other
Less than \$500,000	16	37.81%	19.68%	5.27%	7.17%	19.80%	10.26%
\$500,000 to \$999,999	11	35.90%	34.99%	0.78%	11.58%	15.74%	1.00%
\$1 million to \$2,499,999	34	28.36%	35.75%	1.16%	12.64%	12.79%	9.30%
\$2.5 million to \$4,999,999	17	34.79%	26.91%	1.32%	9.05%	19.08%	8.86%
\$5 million to \$9,999,999	24	25.99%	36.33%	4.00%	8.07%	13.82%	11.78%
\$10 million to \$19,999,999	33	28.02%	26.31%	1.66%	12.23%	18.60%	13.18%
\$20 million to \$49,999,999	25	35.33%	25.83%	2.38%	8.05%	13.46%	14.95%
\$50 million and over	29	60.17%	14.29%	1.51%	3.18%	8.73%	12.12%
<b>Total U.S. contributions</b>	<b>189</b>	<b>53.56%</b>	<b>17.38%</b>	<b>1.68%</b>	<b>4.67%</b>	<b>10.27%</b>	<b>12.44%</b>

Table 18

**Beneficiaries of U.S. contributions, 2004, by industry—Health and Human Services**

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. contributions	Total-Health and human services		Company direct cash		Foundation cash		Non-cash*	
			Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions
Aerospace and defense	4	\$107,536	\$35,634	33.14%	\$33,254	30.92%	\$1,863	1.73%	\$517	0.48%
Chemicals	11	74,735	10,580	14.16%	8,170	10.93%	2,361	3.16%	49	0.07%
Computers and technology	18	743,876	264,540	35.56%	33,775	4.54%	9,578	1.29%	221,187	29.73%
Food, beverage, and tobacco	9	334,315	102,436	30.64%	42,486	12.71%	26,661	7.97%	33,288	9.96%
Industrial machinery and construction	9	32,809	7,415	22.60%	1,003	3.06%	6,288	19.16%	124	0.38%
Paper and allied products	4	58,718	13,994	23.83%	446	0.76%	9,340	15.91%	4,208	7.17%
Petroleum, gas, and mining	6	170,564	23,108	13.55%	20,491	12.01%	2,617	1.53%	0	0.00%
Pharmaceuticals	8	2,497,081	2,339,647	93.70%	118,323	4.74%	29,059	1.16%	2,192,266	87.79%
Precision instruments	8	69,501	29,222	42.05%	2,624	3.78%	17,891	25.74%	8,707	12.53%
Printing, publishing, and media	4	47,866	21,940	45.84%	2,188	4.57%	1,493	3.12%	18,259	38.15%
Transportation equipment	7	204,787	34,470	16.83%	10,375	5.07%	23,385	11.42%	710	0.35%
Other manufacturing <sup>a</sup>	16	360,149	91,917	25.52%	24,717	6.86%	35,986	9.99%	31,214	8.67%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,938</b>	<b>\$2,974,904</b>	<b>63.27%</b>	<b>\$297,852</b>	<b>6.33%</b>	<b>\$166,522</b>	<b>3.54%</b>	<b>\$2,510,531</b>	<b>53.39%</b>
Banks	20	\$422,463	\$81,053	19.19%	\$22,287	5.28%	\$58,745	13.91%	\$22	0.01%
Finance	5	93,470	28,197	30.17%	15,269	16.34%	12,903	13.80%	25	0.03%
Insurance	18	151,833	46,995	30.95%	11,999	7.90%	34,598	22.79%	398	0.26%
Retail and wholesale trade	7	317,111	141,084	44.49%	20,801	6.56%	59,979	18.91%	60,304	19.02%
Telecommunications	7	541,608	102,662	18.96%	19,124	3.53%	15,936	2.94%	67,602	12.48%
Utilities	18	83,298	25,505	30.62%	14,464	17.36%	10,381	12.46%	660	0.79%
Other service <sup>b</sup>	10	80,288	22,904	28.53%	18,190	22.62%	2,933	3.65%	1,781	2.22%
<b>Total service</b>	<b>85</b>	<b>\$1,690,070</b>	<b>\$448,400</b>	<b>26.53%</b>	<b>\$122,134</b>	<b>7.23%</b>	<b>\$195,474</b>	<b>11.57%</b>	<b>\$130,791</b>	<b>7.74%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,008</b>	<b>\$3,423,304</b>	<b>53.56%</b>	<b>\$419,986</b>	<b>6.57%</b>	<b>\$361,996</b>	<b>5.66%</b>	<b>\$2,641,322</b>	<b>41.32%</b>

<sup>a</sup> Includes electrical equipment and appliances and other diversified manufacturing.<sup>b</sup> Includes transportation and other diversified services.

\* Includes property, equipment and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.



Table 19

**Beneficiaries of U.S. contributions, 2004, by industry—Education**

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. contributions	Total-Education		Company direct cash		Foundation cash		Non-cash*	
			Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions
Aerospace and defense	4	\$107,536	\$28,744	26.73%	\$22,423	20.85%	\$4,397	4.09%	\$1,925	1.79%
Chemicals	11	74,735	18,606	24.90%	4,804	6.43%	6,696	8.96%	7,107	9.51%
Computers and technology	18	743,876	249,732	33.57%	56,850	7.64%	56,611	7.61%	136,272	18.32%
Food, beverage, and tobacco	9	334,315	71,685	21.44%	53,734	16.07%	17,952	5.37%	0	0.00%
Industrial machinery and construction	9	32,809	17,021	51.88%	6,923	21.10%	9,515	29.00%	582	1.77%
Paper and allied products	4	58,718	35,155	59.87%	2,995	5.10%	9,634	16.41%	22,525	38.36%
Petroleum, gas, and mining	6	170,564	87,339	51.21%	49,996	29.31%	36,443	21.37%	900	0.53%
Pharmaceuticals	8	2,497,081	84,884	3.40%	53,765	2.15%	31,119	1.25%	0	0.00%
Precision instruments	8	69,501	12,892	18.55%	3,088	4.44%	8,840	12.72%	963	1.39%
Printing, publishing, and media	4	47,866	7,593	15.86%	1,694	3.54%	3,357	7.01%	2,543	5.31%
Transportation equipment	7	204,787	66,601	32.52%	7,087	3.46%	59,414	29.01%	100	0.05%
Other manufacturing <sup>a</sup>	16	360,149	81,239	22.56%	30,260	8.40%	50,261	13.96%	717	0.20%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,938</b>	<b>\$761,490</b>	<b>16.20%</b>	<b>\$293,618</b>	<b>6.24%</b>	<b>\$294,240</b>	<b>6.26%</b>	<b>\$173,633</b>	<b>3.69%</b>
Banks	20	\$422,463	\$99,872	23.64%	\$34,940	8.27%	\$64,367	15.24%	\$564	0.13%
Finance	5	93,470	29,778	31.86%	13,347	14.28%	16,431	17.58%	0	0.00%
Insurance	18	151,833	33,323	21.95%	4,232	2.79%	28,320	18.65%	771	0.51%
Retail and wholesale trade	7	317,111	72,970	23.01%	15,606	4.92%	54,902	17.31%	2,461	0.78%
Telecommunications	7	541,608	79,411	14.66%	15,409	2.85%	44,329	8.18%	19,674	3.63%
Utilities	18	83,298	18,886	22.67%	6,892	8.27%	11,671	14.01%	323	0.39%
Other service <sup>b</sup>	10	80,288	15,170	18.89%	4,138	5.15%	10,640	13.25%	392	0.49%
<b>Total service</b>	<b>85</b>	<b>\$1,690,070</b>	<b>\$349,411</b>	<b>20.67%</b>	<b>\$94,565</b>	<b>5.60%</b>	<b>\$230,661</b>	<b>13.65%</b>	<b>\$24,185</b>	<b>1.43%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,008</b>	<b>\$1,110,901</b>	<b>17.38%</b>	<b>\$388,182</b>	<b>6.07%</b>	<b>\$524,901</b>	<b>8.21%</b>	<b>\$197,818</b>	<b>3.09%</b>

<sup>a</sup> Includes electrical equipment and appliances and other diversified manufacturing.<sup>b</sup> Includes transportation and other diversified services.

\* Includes property, equipment and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.

Table 20

**Beneficiaries of U.S. contributions, 2004, by industry—Culture and arts**

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. contributions	Total-Culture and arts		Company direct cash		Foundation cash		Non-cash*	
			Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions
Aerospace and defense	4	\$107,536	\$11,517	10.71%	\$10,087	9.38%	\$618	0.57%	\$812	0.75%
Chemicals	11	74,735	2,296	3.07%	1,099	1.47%	1,195	1.60%	2	0.00%
Computers and technology	18	743,876	34,378	4.62%	17,146	2.31%	5,063	0.68%	12,168	1.64%
Food, beverage, and tobacco	9	334,315	23,059	6.90%	15,930	4.77%	7,128	2.13%	0	0.00%
Industrial machinery and construction	9	32,809	2,804	8.55%	203	0.62%	2,519	7.68%	82	0.25%
Paper and allied products	4	58,718	3,678	6.26%	146	0.25%	2,925	4.98%	607	1.03%
Petroleum, gas, and mining	6	170,564	14,387	8.44%	12,278	7.20%	2,110	1.24%	0	0.00%
Pharmaceuticals	8	2,497,081	10,273	0.41%	4,184	0.17%	6,088	0.24%	0	0.00%
Precision instruments	8	69,501	3,844	5.53%	830	1.19%	3,014	4.34%	0	0.00%
Printing, publishing, and media	4	47,866	7,173	14.99%	1,824	3.81%	2,947	6.16%	2,402	5.02%
Transportation equipment	7	204,787	21,801	10.65%	1,631	0.80%	19,870	9.70%	300	0.15%
Other manufacturing <sup>a</sup>	16	360,149	17,157	4.76%	5,934	1.65%	11,141	3.09%	82	0.02%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,938</b>	<b>\$152,366</b>	<b>3.24%</b>	<b>\$71,294</b>	<b>1.52%</b>	<b>\$64,617</b>	<b>1.37%</b>	<b>\$16,455</b>	<b>0.35%</b>
Banks	20	\$422,463	\$35,119	8.31%	\$5,832	1.38%	\$28,878	6.84%	\$409	0.10%
Finance	5	93,470	17,594	18.82%	15,253	16.32%	2,342	2.51%	0	0.00%
Insurance	18	151,833	16,687	10.99%	2,359	1.55%	14,308	9.42%	20	0.01%
Retail and wholesale trade	7	317,111	9,186	2.90%	699	0.22%	7,988	2.52%	499	0.16%
Telecommunications	7	541,608	53,438	9.87%	13,537	2.50%	9,510	1.76%	30,392	5.61%
Utilities	18	83,298	7,563	9.08%	3,165	3.80%	4,266	5.12%	132	0.16%
Other service <sup>b</sup>	10	80,288	6,694	8.34%	4,093	5.10%	1,073	1.34%	1,528	1.90%
<b>Total service</b>	<b>85</b>	<b>\$1,690,070</b>	<b>\$146,282</b>	<b>8.66%</b>	<b>\$44,938</b>	<b>2.66%</b>	<b>\$68,364</b>	<b>4.05%</b>	<b>\$32,979</b>	<b>1.95%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,008</b>	<b>\$298,647</b>	<b>4.67%</b>	<b>\$116,232</b>	<b>1.82%</b>	<b>\$132,981</b>	<b>2.08%</b>	<b>\$49,434</b>	<b>0.77%</b>

<sup>a</sup> Includes electrical equipment and appliances and other diversified manufacturing.<sup>b</sup> Includes transportation and other diversified services.

\* Includes property, equipment and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.

Table 21

**Beneficiaries of U.S. contributions, 2004, by industry—Civic and community**

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. contributions	Total-Civic and community		Company direct cash		Foundation cash		Non-cash*	
			Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions
Aerospace and defense	4	\$107,536	\$5,815	5.41%	\$4,308	4.01%	\$1,375	1.28%	\$131	0.12%
Chemicals	11	74,735	23,475	31.41%	12,197	16.32%	9,205	12.32%	2,072	2.77%
Computers and technology	18	743,876	118,632	15.95%	23,048	3.10%	14,182	1.91%	81,401	10.94%
Food, beverage, and tobacco	9	334,315	29,682	8.88%	22,439	6.71%	5,338	1.60%	1,905	0.57%
Industrial machinery and construction	9	32,809	2,789	8.50%	1,222	3.72%	1,462	4.46%	105	0.32%
Paper and allied products	4	58,718	2,824	4.81%	558	0.95%	1,442	2.46%	824	1.40%
Petroleum, gas, and mining	6	170,564	29,188	17.11%	14,482	8.49%	14,706	8.62%	0	0.00%
Pharmaceuticals	8	2,497,081	18,589	0.74%	15,118	0.61%	3,471	0.14%	0	0.00%
Precision instruments	8	69,501	2,517	3.62%	1,247	1.79%	879	1.27%	391	0.56%
Printing, publishing, and media	4	47,866	5,176	10.81%	2,287	4.78%	1,003	2.09%	1,887	3.94%
Transportation equipment	7	204,787	29,143	14.23%	3,474	1.70%	25,643	12.52%	25	0.01%
Other manufacturing <sup>a</sup>	16	360,149	57,778	16.04%	11,184	3.11%	12,255	3.40%	34,339	9.53%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,938</b>	<b>\$325,607</b>	<b>6.92%</b>	<b>\$111,565</b>	<b>2.37%</b>	<b>\$90,962</b>	<b>1.93%</b>	<b>\$123,080</b>	<b>2.62%</b>
Banks	20	\$422,463	\$81,638	19.32%	\$25,558	6.05%	\$55,578	13.16%	\$502	0.12%
Finance	5	93,470	9,622	10.29%	6,347	6.79%	3,275	3.50%	0	0.00%
Insurance	18	151,833	27,024	17.80%	9,561	6.30%	17,208	11.33%	255	0.17%
Retail and wholesale trade	7	317,111	71,259	22.47%	38,324	12.09%	32,188	10.15%	748	0.24%
Telecommunications	7	541,608	104,009	19.20%	29,202	5.39%	52,826	9.75%	21,981	4.06%
Utilities	18	83,298	18,069	21.69%	12,178	14.62%	5,474	6.57%	418	0.50%
Other service <sup>b</sup>	10	80,288	19,029	23.70%	9,031	11.25%	2,276	2.84%	7,721	9.62%
<b>Total service</b>	<b>85</b>	<b>\$1,690,070</b>	<b>\$330,650</b>	<b>19.56%</b>	<b>\$130,201</b>	<b>7.70%</b>	<b>\$168,825</b>	<b>9.99%</b>	<b>\$31,625</b>	<b>1.87%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,008</b>	<b>\$656,258</b>	<b>10.27%</b>	<b>\$241,766</b>	<b>3.78%</b>	<b>\$259,787</b>	<b>4.06%</b>	<b>\$154,705</b>	<b>2.42%</b>

<sup>a</sup> Includes electrical equipment and appliances and other diversified manufacturing.<sup>b</sup> Includes transportation and other diversified services.

\* Includes property, equipment and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.

Table 22

**Beneficiaries of U.S. contributions, 2004, by industry—Environment**

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. contributions	Total-Environment		Company direct cash		Foundation cash		Non-cash*	
			Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions
Aerospace and defense	4	\$107,536	\$881	0.82%	\$866	0.81%	\$15	0.01%	\$0	0.00%
Chemicals	11	74,735	8,716	11.66%	45,560	6.10%	4,153	5.56%	1	0.00%
Computers and technology	18	743,876	43,671	5.87%	1,006	0.14%	599	0.08%	42,066	5.65%
Food, beverage, and tobacco	9	334,315	5,231	1.56%	4,141	1.24%	1,091	0.33%	0	0.00%
Industrial machinery and construction	9	32,809	935	2.85%	213	0.65%	519	1.58%	203	0.62%
Paper and allied products	4	58,718	2,974	5.06%	179	0.30%	2,786	4.75%	8	0.01%
Petroleum, gas, and mining	6	170,564	9,687	5.68%	7,827	4.59%	1,860	1.09%	0	0.00%
Pharmaceuticals	8	2,497,081	3,044	0.12%	2,600	0.10%	444	0.02%	0	0.00%
Precision instruments	8	69,501	501	0.72%	484	0.70%	17	0.02%	0	0.00%
Printing, publishing, and media	4	47,866	1,453	3.04%	35	0.07%	299	0.63%	1,119	2.34%
Transportation equipment	7	204,787	5,515	2.69%	106	0.05%	5,409	2.64%	0	0.00%
Other manufacturing <sup>a</sup>	16	360,149	3,603	1.00%	406	0.11%	3,189	0.89%	8	0.00%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,938</b>	<b>\$86,210</b>	<b>1.83%</b>	<b>\$22,424</b>	<b>0.48%</b>	<b>\$20,382</b>	<b>0.43%</b>	<b>\$43,405</b>	<b>0.92%</b>
Banks	20	\$422,463	\$1,456	0.34%	\$378	0.09%	\$1,079	0.26%	\$25	0.00%
Finance	5	93,470	216	0.23%	112	0.12%	105	0.11%	0	0.00%
Insurance	18	151,833	41	0.03%	8	0.00%	33	0.02%	0	0.00%
Retail and wholesale trade	7	317,111	7,405	2.34%	4,076	1.29%	3,328	1.05%	258	0.00%
Telecommunications	7	541,608	4,159	0.77%	2,577	0.48%	286	0.05%	1,296	0.24%
Utilities	18	83,298	7,663	9.20%	2,556	3.07%	1,789	2.15%	3,318	3.98%
Other service <sup>b</sup>	10	80,288	485	0.60%	144	0.18%	222	0.28%	199	0.15%
<b>Total service</b>	<b>85</b>	<b>\$1,690,070</b>	<b>\$21,426</b>	<b>1.27%</b>	<b>\$9,850</b>	<b>0.58%</b>	<b>\$6,842</b>	<b>0.40%</b>	<b>\$4,733</b>	<b>0.28%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,008</b>	<b>\$107,636</b>	<b>1.68%</b>	<b>\$32,274</b>	<b>0.50%</b>	<b>\$27,224</b>	<b>0.43%</b>	<b>\$48,138</b>	<b>0.75%</b>

<sup>a</sup> Includes electrical equipment and appliances and other diversified manufacturing.<sup>b</sup> Includes transportation and other diversified services.

\* Includes property, equipment and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.

Table 23

### Beneficiaries of U.S. contributions, 2004, by industry—Other

(thousands of dollars)

Industrial classification	Number of companies	Total U.S. contributions	Total-Other		Company direct cash		Foundation cash		Non-cash*	
			Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions	Contributions	Percent of industry contributions
Aerospace and defense	4	\$107,536	\$24,946	23.20%	\$2,422	2.25%	\$0	0.00%	\$22,523	20.94%
Chemicals	11	74,735	11,062	14.80%	9,809	13.13%	813	1.09%	441	0.59%
Computers and technology	18	743,876	32,924	4.43%	1,189	0.16%	1,752	0.24%	29,983	4.03%
Food, beverage, and tobacco	9	334,315	102,221	30.58%	30,427	9.10%	7,278	2.18%	64,516	19.30%
Industrial machinery and construction	9	32,809	1,846	5.63%	1,201	3.66%	644	1.96%	0	0.00%
Paper and allied products	4	58,718	93	0.16%	42	0.07%	6	0.01%	45	0.08%
Petroleum, gas, and mining	6	170,564	6,855	4.02%	1,734	1.02%	5,121	3.00%	0	0.00%
Pharmaceuticals	8	2,497,081	40,643	1.63%	17,333	0.69%	21,810	0.87%	1,500	0.06%
Precision instruments	8	69,501	20,525	29.53%	11,519	16.57%	6	0.01%	9,000	12.95%
Printing, publishing, and media	4	47,866	4,531	9.47%	1,535	3.21%	606	1.27%	2,390	4.99%
Transportation equipment	7	204,787	47,258	23.08%	25,332	12.37%	4,726	2.31%	17,200	8.40%
Other manufacturing <sup>a</sup>	16	360,149	108,455	30.11%	31,806	8.83%	19,448	5.40%	57,201	15.88%
<b>Total manufacturing</b>	<b>104</b>	<b>\$4,701,938</b>	<b>\$401,360</b>	<b>8.54%</b>	<b>\$134,350</b>	<b>2.86%</b>	<b>\$62,210</b>	<b>1.32%</b>	<b>\$204,800</b>	<b>4.36%</b>
Banks	20	\$422,463	\$123,325	29.19%	\$80,142	18.97%	\$35,874	8.49%	\$7,310	1.73%
Finance	5	93,470	8,062	8.63%	1,162	1.24%	6,900	7.38%	0	0.00%
Insurance	18	151,833	27,762	18.28%	10,438	6.87%	17,220	11.34%	104	0.07%
Retail and wholesale trade	7	317,111	15,208	4.80%	3,433	1.08%	666	0.21%	11,108	3.50%
Telecommunications	7	541,608	197,927	36.54%	32,509	6.00%	22,971	4.24%	142,448	26.30%
Utilities	18	83,298	5,613	6.74%	3,938	4.73%	1,245	1.49%	430	0.52%
Other service <sup>b</sup>	10	80,288	16,005	19.93%	6,451	8.03%	2,460	3.06%	7,094	8.84%
<b>Total service</b>	<b>85</b>	<b>\$1,690,070</b>	<b>\$393,901</b>	<b>23.31%</b>	<b>\$138,072</b>	<b>8.17%</b>	<b>\$87,336</b>	<b>5.17%</b>	<b>\$168,493</b>	<b>9.97%</b>
<b>Total</b>	<b>189</b>	<b>\$6,392,008</b>	<b>\$795,262</b>	<b>12.44%</b>	<b>\$272,423</b>	<b>4.26%</b>	<b>\$149,546</b>	<b>2.34%</b>	<b>\$373,293</b>	<b>5.84%</b>

<sup>a</sup> Includes electrical equipment and appliances and other diversified manufacturing.

<sup>b</sup> Includes transportation and other diversified services.

\* Includes property, equipment and other material items deducted as charitable gifts on corporate tax returns. These items, therefore, are valued at tax (cost) rates.

Table 24

**Beneficiaries of top 50 donors, 2004**

Company rank	Health and human services	Education	Environment	Culture and arts	Civic and community	Other	Company rank	Health and human services	Education	Environment	Culture and arts	Civic and community	Other
1	95.05%	1.24%	0.02%	0.26%	0.23%	3.20%	26	13.50%	37.62%	0.00%	0.00%	8.64%	40.24%
2	94.15%	3.39%	0.08%	0.34%	0.40%	1.63%	27	21.00%	64.34%	4.45%	6.18%	4.02%	0.00%
3	55.29%	12.90%	10.33%	2.48%	12.17%	6.84%	28	39.02%	26.97%	6.06%	5.90%	20.70%	1.35%
4	90.23%	8.38%	0.00%	0.63%	0.74%	0.01%	29	0.00%	33.95%	0.00%	0.00%	66.05%	0.00%
5	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30	19.53%	61.00%	7.44%	7.22%	4.81%	0.00%
6	84.09%	8.67%	0.97%	1.29%	4.38%	0.60%	31	37.29%	40.63%	0.49%	10.15%	11.44%	0.00%
7	39.92%	22.69%	3.15%	1.96%	32.27%	0.00%	32	77.89%	8.55%	0.06%	12.26%	1.25%	0.00%
8	42.87%	15.64%	2.00%	21.71%	10.53%	7.25%	33	18.42%	43.86%	11.70%	4.39%	21.64%	0.00%
9	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	34	83.54%	10.75%	0.95%	1.89%	1.04%	1.83%
10	17.35%	5.88%	1.56%	8.70%	6.92%	59.59%	35	35.04%	11.74%	0.00%	6.62%	0.00%	46.60%
11	99.15%	0.50%	0.04%	0.14%	0.14%	0.02%	36	36.57%	20.93%	0.00%	20.08%	14.05%	8.37%
12	16.54%	22.68%	0.45%	9.23%	14.30%	36.81%	37	17.90%	15.29%	0.00%	5.72%	11.71%	49.38%
13	16.79%	29.66%	1.88%	3.87%	36.01%	11.79%	38	54.74%	17.86%	0.46%	10.35%	11.78%	4.82%
14	13.07%	24.49%	0.00%	0.00%	8.23%	54.21%	39	6.78%	5.26%	23.06%	0.46%	64.44%	0.00%
15	12.89%	71.68%	0.68%	7.42%	5.18%	2.15%	40	10.87%	21.95%	0.00%	27.87%	11.78%	27.53%
16	7.93%	43.40%	4.56%	13.77%	15.58%	14.76%	41	13.85%	36.62%	1.76%	3.44%	41.57%	2.75%
17	18.15%	20.60%	0.00%	6.57%	14.17%	40.51%	42	40.46%	31.25%	0.16%	19.38%	8.15%	0.61%
18	38.67%	53.14%	0.00%	7.20%	1.00%	0.00%	43	16.95%	36.61%	1.12%	2.74%	4.70%	37.87%
19	2.38%	19.98%	0.25%	2.59%	48.42%	26.38%	44	78.87%	5.97%	0.00%	9.90%	3.22%	2.03%
20	0.00%	84.98%	0.36%	0.00%	14.65%	0.00%	45	0.00%	58.94%	8.38%	2.63%	27.11%	2.95%
21	13.52%	44.36%	1.21%	13.48%	18.79%	8.64%	46	90.54%	3.63%	0.00%	1.35%	4.48%	0.00%
22	24.56%	17.11%	1.02%	2.78%	8.48%	46.05%	47	23.19%	32.52%	0.88%	18.44%	21.48%	3.49%
23	21.71%	28.66%	0.00%	12.02%	4.95%	32.67%	48	77.53%	11.53%	2.54%	1.66%	6.02%	0.71%
24	19.93%	29.05%	0.00%	5.47%	45.55%	0.00%	49	21.55%	20.69%	0.00%	12.07%	29.31%	16.38%
25	28.20%	33.83%	0.00%	0.00%	37.97%	0.00%	50	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Note: Percentages may not total 100 due to rounding.

Table 25a

**Comparison of U.S contributions, 2003 and 2004**

Based on data from 133 matched-case companies

Beneficiary	2003		2004		Change in total contributions to beneficiary (\$ thousands)	Percent change
	Total U.S. Contributions to beneficiary (\$ thousands)	Contributions to beneficiary as a percent of total contributions	Total U.S. Contributions to beneficiary (\$ thousands)	Contributions to beneficiary as a percent of total contributions		
Civic and community	\$468,084	10.38%	\$570,897	10.39%	\$102,813	21.96%
Culture and arts	263,466	5.84%	267,448	4.87%	3,982	1.51%
Education	1,032,793	22.89%	1,007,583	18.34%	-25,211	-2.44%
Environment	95,260	2.11%	93,786	1.71%	-1,473	-1.55%
Health and human services	1,636,157	36.27%	2,822,098	51.38%	1,185,941	72.48%
Other	1,015,656	22.51%	730,681	13.30%	-284,975	-28.06%
<b>Total U.S. contributions</b>	<b>\$4,511,416</b>	<b>100.00%</b>	<b>\$5,492,493</b>	<b>100.00%</b>	<b>\$981,077</b>	<b>21.75%</b>

Table 25b

**Comparison of international contributions, 2003 and 2004**

Based on data from 62 matched-case companies

	2003		2004		Percent change
U.S. headquarters international contributions	\$674,914,751		\$981,348,520		45.40%
Regional or local unit international contributions	\$314,029,056		\$359,681,205		14.54%
<b>Total international contributions</b>	<b>\$988,943,807</b>		<b>\$1,341,029,725</b>		<b>35.60%</b>
Median international contributions	\$1,521,045		\$1,565,500		2.92%

Table 26

**Cash and non-cash tsunami contributions, by industry, 2004 and 2005**

(thousands of dollars)

Industrial classification	Number of companies	Total tsunami (2004 and 2005) contributions	Company direct cash				Foundation cash				Non-cash			
			2004		2005		2004		2005		2004		2005	
			Company direct cash	Company direct cash as a percent of total	Company direct cash	Company direct cash as a percent of total	Foundation cash	Foundation cash as a percent of total	Foundation cash	Foundation cash as a percent of total	Non-cash	Non-cash as a percent of total	Non-cash	Non-cash as a percent of total
Aerospace and defence	4	\$4,431	\$0	97.74%	\$4,331	97.74%	\$0	\$100	2.26%	\$0	\$0	0.00%		
Chemicals	10	8,019	1,281	24.55%	688	24.55%	0	2,178	27.16%	10	3,862	48.28%		
Computers, office equipment	13	24,720	525	51.13%	12,114	51.13%	0	7,785	31.49%	1,000	3,296	17.38%		
Food, beverage, tobacco	7	10,328	0	65.65%	6,780	65.65%	0	2,912	28.20%	0	635	6.15%		
Industrial machinery and construction	6	2,117	0	12.62%	267	12.62%	250	1,600	87.38%	0	0	0.00%		
Petroleum, gas, mining	5	20,190	2,740	42.05%	5,750	42.05%	3,000	8,700	57.95%	0	0	0.00%		
Pharmaceuticals	7	100,263	10,000	24.44%	14,500	24.44%	0	4,863	4.85%	3,500	67,400	70.71%		
Precision instruments	6	4,225	250	46.78%	1,726	46.78%	0	1,748	41.38%	0	500	11.83%		
Printing, publishing, and media	4	652	0	61.86%	403	61.86%	0	237	36.30%	0	12	1.84%		
Transportation equipment	6	7,684	900	29.99%	1,404	29.99%	3,378	1,702	66.11%	300	0	3.90%		
Other manufacturing <sup>a</sup>	14	25,595	375	9.52%	2,062	9.52%	1,233	6,233	29.17%	1,000	14,691	61.31%		
<b>Total manufacturing</b>	<b>82</b>	<b>\$208,224</b>	<b>\$16,071</b>	<b>31.74%</b>	<b>\$50,026</b>	<b>31.74%</b>	<b>\$7,861</b>	<b>\$38,059</b>	<b>22.05%</b>	<b>\$5,810</b>	<b>\$90,397</b>	<b>46.20%</b>		
Banking	14	\$18,422	\$1,416	85.49%	\$14,333	85.49%	\$699	\$1,924	14.24%	\$0	\$50	0.27%		
Finance	4	8,205	2,000	61.00%	3,005	61.00%	1,000	2,200	39.00%	0	0	0.00%		
Insurance	13	5,307	0	35.42%	1,880	35.42%	0	3,427	64.58%	0	0	0.00%		
Retail and wholesale trade	8	7,219	1,509	36.97%	1,160	36.97%	0	4,400	60.95%	0	150	2.08%		
Telecommunications	6	9,966	200	31.48%	2,937	31.48%	123	5,806	59.49%	0	900	9.03%		
Utilities	8	987	0	81.01%	800	81.01%	0	187	18.99%	0	0	0.00%		
Other services <sup>b</sup>	6	1,900	0	97.37%	1,850	97.37%	25	0	1.32%	0	25	1.32%		
<b>Total service</b>	<b>59</b>	<b>\$52,007</b>	<b>\$5,125</b>	<b>59.78%</b>	<b>\$25,965</b>	<b>59.78%</b>	<b>\$1,848</b>	<b>\$17,944</b>	<b>38.06%</b>	<b>\$0</b>	<b>\$1,125</b>	<b>2.16%</b>		
<b>Total</b>	<b>141</b>	<b>\$260,230</b>	<b>\$21,196</b>	<b>37.35%</b>	<b>\$75,991</b>	<b>37.35%</b>	<b>\$9,709</b>	<b>\$56,003</b>	<b>25.25%</b>	<b>\$5,810</b>	<b>\$91,522</b>	<b>37.40%</b>		

<sup>a</sup> Includes electrical equipment and appliances, paper and allied products, and other diversified manufacturing.<sup>b</sup> Includes transportation, and other diversified services.



Table 27

**Organizations receiving corporate funding for tsunami relief**

<i>Organization</i>	<i>Number of companies</i>	<i>Percent</i>
American Red Cross	112	77.78%
UNICEF	56	38.89%
CARE USA	36	25.00%
Save the Children	36	25.00%
International Committee of the Red Cross and the Red Crescent	32	22.22%
Oxfam	21	14.58%
Mercy Corps	20	13.89%
World Vision USA	18	12.50%
Catholic Relief Services	17	11.81%
Doctors Without Borders	17	11.81%
Salvation Army	12	8.33%
Lutheran World Relief	6	4.17%
Other	50	34.72%

N = 144

Note: Percentages do not total 100 due to multiple selections.

# Respondent Profile

Source: The Conference Board, S&P Compustat Insight Database, and Hoovers, Inc.

## Primary business

<i>Industry category</i>	<i>Percent</i>
Aerospace and defense	2.4%
Banks	12.6%
Chemicals	6.6%
Computers and technology	10.8%
Electrical equipment and appliances	1.8%
Finance	3.0%
Food, beverage, and tobacco	6.0%
Industrial machinery and construction	5.4%
Insurance	10.8%
Paper and allied products	2.4%
Petroleum, gas, and mining	3.6%
Pharmaceuticals	5.4%
Precision instruments	4.8%
Printing, publishing, and media	2.4%
Retail and wholesale trade	4.8%
Telecommunications	4.2%
Transportation	1.2%
Transportation equipment	4.2%
Utilities	10.8%
Other manufacturing	7.2%
Other service	4.8%

N= 167

## 2004 Domestic sales (in U.S. dollars)

	<i>Percent</i>
Less than \$1 billion	12.6%
\$1 billion to under \$5 billion	33.3%
\$5 billion to under \$10 billion	19.8%
\$10 billion to under \$20 billion	14.4%
\$20 billion to under \$40 billion	13.5%
\$40 billion or more	6.3%

N= 111

Excludes companies whose 2004 domestic sales data are unavailable.

## 2004 Foreign sales (in U.S. dollars)

	<i>Percent</i>
Less than \$1 billion	34.0%
\$1 billion to under \$5 billion	25.5%
\$5 billion to under \$10 billion	17.0%
\$10 billion to under \$20 billion	9.4%
\$20 billion to under \$40 billion	5.7%
\$40 billion or more	8.5%

N= 106

Excludes companies whose 2004 foreign sales data are unavailable.

## 2004 Worldwide sales, by program size

Total sales (in U.S. dollars)	Program size										Number of companies
	Less than \$500,000	\$500,000 to \$999,999	\$1 million to \$2,499,999	\$2,500,000 to \$4,999,999	\$5 million to \$9,999,999	\$10 million to \$19,999,999	\$20 million to \$49,999,999	\$50 million and over			
Less than \$1 billion	5	4	6	2	0	0	0	0	0	0	17
\$1 billion to under \$5 billion	9	8	17	8	6	6	1	0	0	0	55
\$5 billion to under \$10 billion	2	0	6	5	10	7	4	0	0	0	34
\$10 billion to under \$20 billion	0	0	2	1	6	11	6	3	0	0	29
\$20 billion to under \$40 billion	0	0	0	1	1	7	10	7	0	0	26
\$40 billion or more	0	0	0	0	0	1	4	19	4	0	24
<b>Total</b>	<b>16</b>	<b>12</b>	<b>31</b>	<b>17</b>	<b>23</b>	<b>32</b>	<b>25</b>	<b>29</b>	<b>25</b>	<b>29</b>	<b>185</b>

N = 185

Excludes companies whose worldwide sales data are unavailable.

## 2004 Worldwide sales (in U.S. dollars)

	Percent
Less than \$1 billion	9.2%
\$1 billion to under \$5 billion	29.7%
\$5 billion to under \$10 billion	18.4%
\$10 billion to under \$20 billion	15.7%
\$20 billion to under \$40 billion	14.1%
\$40 billion or more	13.0%

N = 185

Excludes companies whose worldwide sales figures are unavailable.

Note: Percentages do not total 100 due to rounding.

## 2004 Consolidated pretax income, by program size

Total consolidated pretax income	Program size								Number of companies
	Less than \$500,000	\$500,000 to \$999,999	\$1 million to \$2,499,999	\$2,500,000 to \$4,999,999	\$5 million to \$9,999,999	\$10 million to \$19,999,999	\$20 million to \$49,999,999	\$50 million and over	
Less than \$500 million*	15	10	23	9	14	6	3	1	81
\$500 million to under \$1 billion	1	1	5	6	3	6	1	0	23
\$1 billion to under \$5 billion	0	0	0	1	6	19	16	8	50
\$5 billion to under \$10 billion	0	0	0	0	0	2	2	7	11
\$10 billion or more	0	0	0	0	0	0	2	13	15
<b>Total</b>	<b>16</b>	<b>11</b>	<b>28</b>	<b>16</b>	<b>23</b>	<b>33</b>	<b>24</b>	<b>29</b>	<b>180</b>

N= 180

Companies whose 2004 consolidated pretax income are unavailable were excluded, but includes companies reporting a loss.

### 2004 Consolidated pretax income (in U.S. dollars)

	Percent
Less than \$1 billion	57.8%
\$1 billion to under \$5 billion	27.8%
\$5 billion to under \$10 billion	6.1%
\$10 billion or more	8.3%

N = 180

Companies whose 2004 consolidated pretax income are unavailable were excluded, but includes companies reporting a loss.

### 2004 U.S. pretax income (in U.S. dollars)

	Percent
Less than \$1 billion	66.7%
\$1 billion to under \$5 billion	22.2%
\$5 billion to under \$10 billion	11.1%
\$10 billion or more	0.0%

N= 90

Companies whose U.S. pretax income could not be ascertained were excluded, but includes companies reporting a loss.

### 2004 Foreign pretax income (in U.S. dollars)

	Percent
Less than \$1 billion	64.0%
\$1 billion to under \$5 billion	28.1%
\$5 billion to under \$10 billion	4.5%
\$10 billion or more	3.4%

N= 89

Companies whose foreign pretax income could not be ascertained were excluded, but includes companies reporting a loss.

## 2004 Worldwide employees, by program size

2004 Worldwide employees	Program size										Number of companies
	Less than \$500,000	\$500,000 to \$999,999	\$1 million to \$2,499,999	\$2,500,000 to \$4,999,999	\$5 million to \$9,999,999	\$10 million to \$19,999,999	\$20 million to \$49,999,999	\$50 million and over			
Less than 1,000	1	2	0	0	0	0	0	0	0	0	3
1,000 to less than 10,000	9	9	20	7	5	5	0	0	0	0	55
10,000 to less than 25,000	5	0	5	6	9	9	0	0	0	0	34
25,000 or more	1	1	5	4	8	19	23	29	29	29	90
<b>Total</b>	<b>16</b>	<b>12</b>	<b>30</b>	<b>17</b>	<b>22</b>	<b>33</b>	<b>23</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>182</b>

N= 182

## 2004 Worldwide employees

	Percent
Less than 10,000	31.9%
10,000 to less than 25,000	18.7%
25,000 or more	49.5%

N = 182

Excludes companies not reporting worldwide employee figures.

# Terminology

## Corporate Contributions

Corporate contributions are charitable items—cash and non-cash—for which companies are allowed a 100 percent deduction on their federal income tax returns. Foundation expenditures and corporate direct expenditures are included; corporate grants made to and retained by their foundations and expenditures not reported as charitable contributions for tax purposes (e.g., administration expenses) are excluded. In addition to cash grants, this survey requests information on the following:

### Non-cash contributions

Includes company products, property, equipment, and other material donations deducted on corporate tax returns as charitable contributions. The Conference Board traditionally uses in its analysis tax valuation—where items are reported in the same terms as they are to federal tax authorities—because those figures match the amounts firms actually deduct as charitable gifts. Although many companies use fair-market valuation—where items are reported in terms of how much they would sell for in the open market—for various internal and external purposes, this report analyzes non-cash contributions using only tax valuation (also known as cost valuation).

## Fair-market versus tax valuation

Many companies find it convenient to apply fair-market valuation to product donations, so The Conference Board provides these data for the convenience of our customers and for comparative purposes. By nature, fair-market valuation assessments vary across industries, product lines, and individual assessments. There are also no general reporting standards for fair-market valuation; therefore, they are of limited statistical value. Because of this and because standards do exist for tax valuation, The Conference Board gives primary consideration to tax values.

## International contributions

Includes cash and non-cash (at fair-market value) donations that are distributed to beneficiaries outside the United States. The level of non-U.S. contributions is often difficult to measure because of the differences in tax and accounting structures among individual countries and the complexity and expense of overseas grant administration. The absence of tax valuation requires the use of fair-market values.

## Total corporate contributions

Also referred to as total contributions, these include all charitable gifts to recipients inside and outside the United States (referred to as U.S. contributions and international contributions, respectively).

## Beneficiary Categories

The Conference Board identifies five major categories of beneficiaries (or “recipients”) for its analysis of corporate giving trends. Although no standard exists on how contributions are categorized—and, therefore, groupings may vary among companies—we ask that survey respondents classify direct and matching-gift donations according to the nature of recipient organizations (rather than according to the purpose of each grant) as follows:

### Health and human services

Includes direct and matching gift support for the United Way(s) and other federal campaigns and grants to local and national health and human service agencies (e.g., American Red Cross, American Cancer Society), hospitals, agencies for youth (e.g., Boys and Girls Clubs) and senior citizens, and any other health and human service agencies, including those concerned with safety, family planning, drug abuse, and disaster relief.

### Education

Includes direct and matching gift support for K-12 and higher education institutions (including departmental, special project, and research grants), education-related organizations (e.g., associations for teachers and administrators, literacy organizations), and economic education organizations (e.g., National Council on Economic Education), as well as grants to K-12 and higher educational organizations (e.g., Coalition for Essential Schools, National Action Council for Minorities in Engineering), scholarship and fellowship funds through intermediary organizations (e.g., United Negro College Fund), and other education centers, foundations, organizations, and partnerships.

### Culture and the arts

Includes direct and matching gift grants to museums, arts funds, or councils; theaters; halls of fame; cultural centers; dance groups; music (e.g., orchestras, operas); heritage foundations; and nonacademic libraries. Since the 1994 edition of this report, all donations to public broadcasting have been placed under the “other” category.

### Civic and community

Includes direct and matching gift support for community development (e.g., aid to minority businesses and economic development councils, including groups such as Local Initiatives Support Corporation and National Urban League), justice and law, and housing and urban renewal. Also included are grants to YMCAs/YWCAs and other neighborhood or community-based groups, state and local government agencies, regional clubs, and fraternal orders. Since the 1994 edition of this report, all donations to public policy research organizations have been placed under the “other” category. Also, beginning with the 2002 edition of this report, all donations to environmental groups will be placed in the “environment” category.

### Environment

Includes support for environmental and ecological groups, sustainable development initiatives and organizations, such as the World Wildlife Fund, the Nature Conservatory, World Business Council for Sustainable Development, CERES, Friends of the Earth, United Nations Environment Programme, and Greenpeace.

## Other

As of the 1999 edition, “Other” includes cash and non-cash direct and matching gift contributions that do not fall into any of the five main beneficiary categories or for which the recipient is unknown. This includes support for: U.S.-based international organizations, including those that provide special services outside the United States (e.g., CARE), sponsorship of special events other than cultural and arts events (e.g., the Olympics) and public broadcasting and media; and grants to public policy research organizations (e.g., American Enterprise Institute, Brookings Institution), religious organizations, faith-based organizations, economic/business-related organizations, and any other recipients that do not fall into the other five categories.

## Unallocated

The “unallocated” category was discontinued in 1999. Before 1999, this category comprised only those direct and matching gift contributions that are not easily categorized (e.g., they may fall into more than one category) or for which the recipient is unknown (as may be the case for the headquarters location of some decentralized giving programs).

## Foundation Pay-Ins and Payouts

“Pay-ins” refers to the amounts allocated by a corporation to its foundation or trust. “Payouts” refers to contributions made through corporate foundations or trusts.

## Matched Cases

Matched-case companies are those that participated in both the current and previous year’s report. Analyses of matched cases provide the most accurate comparison of year-to-year trends because in both years the companies are the same.

## Medians

Medians represent the middle of the sample (i.e., 50 percent of cases are above this number, while 50 percent fall below). Medians yield the most accurate representation of a sample group because, unlike averages, extreme highs or lows do not skew them. Furthermore, medians allow comparisons of year-to-year trends when the samples consist of differing numbers of companies.

## Pretax Income

In general, pretax income is income before federal, state and local income taxes. It differs from net income, which is income after taxes. Property taxes, gross taxes, receipts taxes, and payroll taxes should be considered expenses and deducted from income. The resulting “taxable income” figure, which is lower than pretax income, is a closely held, confidential figure, and is not publicly available. Since 1981, corporations have been able to deduct up to 10 percent of taxable income as contributions. (From 1936 to 1981, the maximum was 5 percent.)

## Consolidated pretax income (formerly “worldwide pretax income”)

Refers to pretax income generated by all U.S. and international corporate operations, including subsidiaries.



### U.S. pretax income

Refers to pretax income generated by U.S. operations only. For companies that have few or no operations outside the United States (particularly in banking, insurance, and utilities industries), consolidated pretax income and U.S. pretax income are likely to be the same figure.

### Foreign pretax income

Refers to pretax income generated by foreign operations only.

### Sales

Refers gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers.

### Worldwide sales

Worldwide sales are generated by all U.S. and international corporate operations, including subsidiaries.

### Domestic sales

Refers to sales generated by U.S. operations only.

### Foreign sales

Refers to sales generated by foreign operations only.

### Fiscal year

A fiscal year is an accounting period of 365(6) days that does not necessarily correspond to the calendar year that begins on January 1. The fiscal year is the established period of time when an organization's annual financial records commence and conclude. A company's fiscal year will always reflect the date of the calendar year in which it ends. For example: The financial operations of the federal government are carried out in a fiscal year that begins on October 1 and ends on September 30. Therefore the government's fiscal year for 2008 would begin on October 1, 2007 and end on September 30, 2008.

## Publications

### Efficient Grantmaking: Using Technology to Enhance Due Diligence

Executive Action 153, July 2005

### Navigating the Tsunami Relief Effort

Executive Action 126, January 2005

### Corporate Social Responsibility in the 21st Century

Executive Action 85, January 2004

### The 2004 Corporate Contributions Report

Research Report 1355, 2004

### Corporate Contributions in 2002

Research Report 1343, 2003

### Corporate Contributions in 2001

Research Report 1326, 2003

### Making the Case for Corporate Sustainability Reporting

Executive Action 54, May 2003

### Taking Control of the Sustainability Agenda: Broadening the Role of Business

Executive Action 80, December 2003

### Corporate Citizenship in the New Century: Accountability, Transparency, and Global Stakeholder Engagement

Research Report 1314, 2002

### Corporate Community Development: Meeting the Measurement Challenge

Research Report 1310, 2002

### The Road to Sustainability: Businesses' First Steps

Research Report 1309, 2001

### The Impact of Mergers and Acquisitions on Corporate Citizenship

Research Report 1272, 2000

### Corporate Contributions, The View from Fifty Years

Research Report 1249, 1999

### The Expanding Parameters of Global Corporate Citizenship

Research Report 1246, 1999

## Councils

Contributions Council I & II

Business/Education Council

Community and Public Issues Council

Health and Safety Council

European Council on Corporate Responsibility and Sustainability

European Council on Health and Safety

Research Director **David Vidal**

Publishing Director **Chuck Mitchell**

Statistician **Henry Silvert**

Editor **Marta Rodin**

Design **Peter Drubin**

Production **Pam Seenaraine**

#### The Conference Board, Inc.

845 Third Avenue  
New York, NY 10022-6679  
United States  
Tel +1 212 759 0900  
Fax +1 212 980 7014  
[www.conference-board.org](http://www.conference-board.org)

#### The Conference Board Europe

Chaussée de La Hulpe 130, box 11  
B-1000 Brussels  
Belgium  
Tel +32 2 675 5405  
Fax +32 2 675 0395  
[www.conference-board.org/europe.htm](http://www.conference-board.org/europe.htm)

#### The Conference Board Asia-Pacific

2502C Admiralty Centre, Tower 1  
18 Harcourt Road  
Hong Kong SAR  
Tel +852 2804 1000  
Fax +852 2869 1403

#### The Conference Board of Canada

255 Smyth Road  
Ottawa, Ontario K1H 8M7  
Canada  
Tel +1 613 526 3280  
Fax +1 613 526 4857  
[www.conferenceboard.ca](http://www.conferenceboard.ca)