



RESEARCH REPORT

Charitable Cause Pluralism and Prescription in Historical Perspective

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Charitable Cause Pluralism and Prescription in Historical Perspective

In the wake of the fire that devastated Notre-Dame in April 2019, a debate smoldered over the ends of large-scale philanthropy. Among the responses to the news that several donors contributed large sums to refurbish the cathedral were complaints that other worthy causes had not received similar attention—both other significant cultural institutions around the world, and more broadly, causes besides the support of national cultural monuments. As the *New York Times* recounted the controversy, “Some attacked the premise of giving so much to a damaged cathedral when that money could better benefit social service organizations that could provide food, shelter or a better education to needy citizens.” Surveying the intensity of the critical response, the *Times* quoted an alarmed philanthropic adviser: “Instead of praising the act of philanthropy itself, people are saying it’s not the highest and best use of that capital...When did we get to a place where we feel comfortable criticizing other people’s altruism?”¹

This research report attempts to answer that question, joining a bumper crop of recent scholarship that seeks to understand the surging critique of large-scale philanthropy. It does so by looking specifically at one particular form in which such criticism has taken shape, in which giving to certain causes is deemed the “highest and best use” of philanthropic capital, with other giving, implicitly, designated as inadequate or suboptimal. In other words, it seeks to historicize the prescriptive turn in recent philanthropic discourse.

This trend represents a significant shift in the dominant norms governing how philanthropic and charitable giving have been discussed in the United States over the last century. Those norms in the past centered around a commitment to cause pluralism, defined here to mean a belief that the wide diversity of causes supported by donors is itself a good that should be defended and preserved.² Such a commitment has often translated into a propensity to defer to donors’ prerogatives and a general reluctance to embrace explicit cause prioritization—the insistence that some causes are more worthy of charitable support than others.

This report maps out the roots of the long-standing commitment to charitable cause pluralism, including the foundations of federal charity law in the United States, the support provided by cognate

ideals of religious, political, and philosophical pluralism, and the norms surrounding the stewardship of large-scale wealth. It next highlights some countercurrents which encouraged charitable prescription and cause prioritization in the first half of the 20th century but shows that by the final decades of the century, the commitment to charitable pluralism had reached its apex. Then it discusses how the embrace of charitable and especially philanthropic cause prescription grew stronger over the last few decades, with reference to two specific examples: the push toward racial equity philanthropy and the effective altruism (EA) movement. It ends by exploring the reaction to this prescriptive turn within giving discourse and suggests how it has led to an uneasy accommodation between the advocates of pluralism and prescription.

The Early Foundations of Charitable Cause Pluralism

One of the foundations of the commitment to charitable pluralism was the development of federal charity law in the United States (as well as in countries that adopted the British legal code). As legal scholar Matthew Harding has written, in these countries, “The criteria of charity law are two-fold: first, in order to be charitable in law, a purpose must fall within at least one set of legally prescribed general descriptions of charitable purpose; and second, in order to be charitable in law, a purpose must be of public benefit” (Harding 2014, 7; Saunders-Hastings 2022, 23–24). Both of these closely related criteria support a pluralistic framework which has proved generally inhospitable to prescriptive cause prioritization.

From the preamble to the Statute of Charitable Uses of 1601 to the “set” of charitable aims listed in the influential British *Pemsel* case of 1891 to section 501(c)(3) of the US Internal Revenue Code which sets forth the purposes to which an organization must be formed and conducted in order to qualify for a tax exemption (and in another part of the code, to allow a gift to be tax-deductible), such general descriptions do not imply a fixed, archetypal definition of what should be considered charitable based on a single, uniform standard—which could then be used as a prescriptive benchmark applied to determine “the highest and best use” of charitable dollars. Rather, they represent a broad list of purposes a gift or organization must find some cover under in order to gain legal recognition as charitable.³ As Harding (2014, 24) writes, the fact that these sets contain multiple descriptions “indicates in a general way an acceptance that purposes within these different descriptions are likely to realize different sorts of benefits.” Such a legal framework resists the suggestion “that a single currency or measure of value might animate or underpin these ostensibly diverse goods,” a single measure that could facilitate comparison and cause prioritization. Indeed, the unranked enumeration of those varied

purposes within legal code itself suggests a structural endorsement of pluralism. The crucial determination prompted by charity law is simply whether or not a certain activity can be found within one of those purposes, not a relative assessment of how charitable that activity actually is.

In the US context, at the federal level, determinations of charitable status have used a particularly expansive definition of charity. As the Joint Committee on Taxation explained in a 2005 report, this definition is considerably broader “than the ordinary sense of the term, which generally means the relief of the poor and distressed,” instead denoting a benefit to the general welfare or public interest. “In general,” the committee wrote, “commentators conclude that there is no clear indication of Congressional intent regarding the meaning of charitable” (2005, 61, 66).⁴ That expansive or indeterminate definition has provided little purchase for comparative assessment or prescription.⁵

Relatedly, as political theorist Miranda Fleischer (2010, 518, 530) has noted, in recent years, the rationales and justifications for the federal tax policies meant to incentivize charitable giving—especially the charitable deduction—have rarely been staked to “value-based judgments about which activities merit a subsidy” or to “normative assessments about the goodness of various charitable activities.” When rationales for tax benefits are needed, it is pluralism that is most often invoked. Such policies can be defended, as political theorist Rob Reich has explained, with reference to “the production of a diverse, decentralized, and pluralistic associational sector, which is itself normatively desirable because it is considered to be a bedrock of a flourishing liberal democracy” (Reich 2018, 128).⁶

Second, the celebration of pluralism as a religious, political, and philosophical ideal over the last century and a half in the US provided fertile soil for the promotion of charitable and philanthropic cause pluralism.⁷ In the early years of the Republic, the acknowledgement of religious diversity and the entrenchment of religious liberty as a founding principle restrained the instinct toward religious prescription (although tolerance for non-Protestants was often grudging, at best). “Whilst we assert for ourselves a freedom to embrace, to profess, and to observe the religion which we believe to be of divine origin,” James Madison wrote in his 1785 “Memorial and Remonstrance,” “we cannot deny an equal freedom to those whose minds have not yet yielded to the evidence which has convinced us.”⁸

Disestablishment of state churches in the early years of the nation (Massachusetts was the last state to officially do so, in 1833) triggered an explosion of a diverse set of religious faiths and sects. To some extent, it can be argued that the competition that such diversity unleashed encouraged prescription, including traditions of evangelism that sought to bring nonbelievers into the tent of a single true faith. But it is also the case that religious diversity fostered a “prudential” acceptance of religious pluralism as a way of avoiding violent sectarian conflict. The existence or idea of a frontier

facilitated tolerance. As historian William Hutchinson (2003, 51) notes, religious freedom for “others” frequently “consisted in the freedom to go elsewhere.”

Such beliefs were deepened by multiple waves of immigration, encouraging among some leading religious figures an embrace of an antiformalistic universalism (though one heavily inflected with Christian beliefs and idioms) (Hutchinson 2003, 119). As one of the planners of the 1893 Parliament of Religions, held in Chicago, explained, “Religion, like the white light of heaven, had been broken into many-colored fragments by the prisms of men. One of the objects of the Parliament of Religions has been to change this many-colored radiance back into the white light of heavenly truth.”⁹

Eventually, as philosopher David Sidorsky (1987, 100) has written, many of these efforts extended beyond an acceptance of the “co-existence” of the self and the “other” to the “legitimization” of the existence of the “other.” In fact, by the middle of the 20th century, a more affirmative embrace of religious pluralism emerged, one in which the diversity of religious traditions was perceived as a positive good, reflecting various dimensions of a single multifaceted higher reality. As sociologist and theologian Will Herberg (1960, 85) argued in *Protestant Catholic Jew* (a title which also exposes the limits of the mid-century pluralistic outlook),

In America the variety and multiplicity of churches did not, as in Europe, come with the breakdown of a single established national church...[but] was almost the original condition and coeval with the emergence of the new society. In America religious pluralism is thus not merely a historical and political fact; it is, in the mind of the American, the primordial condition of things, an essential aspect of the American Way of Life, and therefore in itself an aspect of religious belief. Americans, in other words, believe that the plurality of religious groups is a proper and legitimate condition.¹⁰

It is not surprising that a nation which found value in such plurality would also adopt charitable cause pluralism, with its underlying assumption of multiple, and even sometimes clashing, conceptions of the Good, especially considering that a leading object of charitable giving has long been religious institutions themselves. Charitable pluralism reflected religious pluralism, even as it bankrolled it.

In the mid-20th century, social scientists and political theorists championed pluralism as a “credible alternative to communist ‘totalitarianism’” in ways that also bolstered the case for charitable cause pluralism (Ehrenberg 1999, 200). Thinkers such as Daniel Bell, Oscar Handlin, and Arthur Schlesinger highlighted the multiplicity of interest groups and voluntary associations which decentralized power and created overlapping and countervailing allegiances and affiliations. Pluralism militated against a single claim to authority or political power—a threat which for many of these thinkers came as much from class-based social agitation as from authoritarian rule—and encouraged a moderate politics of

compromise. It was the combination and multiplicity of these particular interests and enthusiasms—not their consolidation or convergence—that safeguarded the public good (Pells 1985, 142–43).

Charitable and philanthropic giving both sustained this associational variety and embodied the pluralism that distinguished American civil society. For many, such giving was more than an individual prerogative; it was vital to sustain group and collective identities, especially for marginalized communities. Yet many of its champions increasingly portrayed charitable giving as the exemplary act of the free individual citizen, untainted by and providing a defense against state coercion or any form of collectivism. Writing in 1950, the YMCA leader Edward C. Jenkins (1950, 5) insisted that “philanthropy flourishes where personal initiative is broadest.” It is “our freest enterprise.” Indeed, there is a prominent strain of charitable pluralism that honors it more as an expression of individual donor choice and of an individual’s freedom to determine their own ends than as a good in itself, reflecting and honoring the diverse range of interests within a society.

By mid-century, celebrations of mass giving, stoked by the burgeoning fundraising profession, remained largely cause agnostic; it was the act of giving itself, the aggregate sums raised from those gifts, and the plurality of causes benefited, that were most often highlighted in general surveys of American giving. Like settlers who faced what they imagined to be an unbounded frontier, a general sense of abundance, and the prospect of raising even more money, dampened the impulse to establish well-defined priorities among causes.

Lastly, charitable pluralism was strengthened through the set of norms that emerged out of, and helped to guide the growth of, large-scale philanthropy at the turn of the 20th century. One of the most significant of these was a commitment to stewardship. In both its Christian and secular varieties, stewardship called on men (and occasionally women) of wealth to devote the talents and individual proclivities that had helped to generate their fortunes toward the promotion of the public good. Many, including this author (Soskis 2010), have commented on the ways in which stewardship helped legitimize Gilded Age and Progressive Era concentrations of wealth. But one less remarked upon component of the stewardship ethic was its promotion of a personalized and expressive element to giving which was closely aligned with charitable cause pluralism.

The close relationship between stewardship and pluralism is clearly visible in the most famous text of Gilded Age philanthropy: Andrew Carnegie’s “Gospel of Wealth” essays, first published in 1889. After laying out in an initial essay a series of arguments for why the person of wealth should honor the imperative of active philanthropic stewardship, as opposed to passing on their fortunes to family or leaving the funds to good causes via bequest, Carnegie followed up with another essay, “The Best Fields

for Philanthropy,” in which he discussed how the giver could honor that commitment. “The result of my own study of the question, What is the best gift which can be given to a community?,” he writes, “is that a free library occupies the first place.” He goes on to list universities, hospitals, public parks, and meeting halls as worthy objects of philanthropy as well (Carnegie 2006a, 16, 20).

Because of this assessment, and because it was so unusual for a man of wealth to opine publicly on how others should dispose of their fortunes, the “Gospel of Wealth” is sometimes taken as an early statement of cause prioritization. Yet in offering his list of potential causes to support, and putting libraries at the top, Carnegie did not mean to propose a universal ranking of the best fields for philanthropy. Doing so would undermine, in a sense, his gospel, which relied so heavily on the personal engagement of the donor. Carnegie admitted, in fact, that his own valuation of libraries stemmed from his “personal experience” as a child, when he was granted access to the private library of a wealthy Pittsburgh citizen. He then generalized such an inspiration into a principle to guide giving for others. “It is not expected, neither is it desirable, that there should be general concurrence as to the best possible use of surplus wealth. For different men and different localities there are different uses,” he wrote. Instead, the responsibilities of wealth should be interpreted through the prism of the commitment of the steward. “What commends itself most highly to the judgment of the administrator is the best use for him, for his heart should be in the work” (2006a, 20, 29). That personalism, defended both as an intrinsic and instrumental good, is an undernoted legacy of Carnegie’s gospel.

Carnegie meant his gospel to extend not just to the wealthy but to all givers; “every one who has but a small surplus above his moderate wants may share this privilege with his richer brothers,” he wrote (2006a, 28). And ultimately, it was echoed by those who sought to champion the personal prerogatives of small donors as well. Writing in 1921, leading charity researcher Lillian Brandt rejected the delegation of decisions about where to give to “professional experts” and insisted on the importance of charitable “participation by all citizens,” exercising their “independent judgment.” This was not merely a “democratic ideal” in principle; in practice, it harnessed the intelligence of “the whole heterogeneous variety of American minds,” considered a good in itself, and directed it to the public welfare (Brandt 1921, 139–45).

As it was propagated, the Gospel of Wealth became not merely an individual ethic but an institutional one, translated into a principle to guide the fledgling foundation sector. Indeed, a version of it could be found in remarks made by one of the first presidents of the foundation Carnegie established before his death, the Carnegie Corporation. “Clearly, there is the greatest variety alike in the size, the purpose, the organization, the program, and the geographical range of American foundations; we are far from agreement as to the most useful form or organization or as to the most fruitful type of program,”

wrote Frederick Keppel in 1930 (quoted in Reich 2018, 218-19, note 23). “But all this is, of course, as it should be, since the ultimate basis of the utility of the foundation as an instrument of progress will probably rest upon this very diversity.” Nearly a century later, Reich, a leading critic of American philanthropy, cited this passage as highlighting one of the legitimizing theories of the foundation: pluralism. “Powered by the idiosyncratic preferences of their donors and free from the accountability logic of the market and democratic state, foundations can help to provide, in the aggregate, a welcome pluralism of public goods that, over time, helps to create an ever evolving, contestatory, and diverse arena of civil society” (Reich 2018, 155). In this understanding, giving donors (and those empowered to make decisions for them) the space to allow their hearts to be in the work, deferring to their judgments as to the nature of the Good, would ultimately serve the general welfare.

Counterpressures Favoring Cause Prescription

Charitable pluralism did not advance without headwinds. In the opening decades of the 20th century, there were counterpressures that favored charitable prescription of one kind or another. Deference to givers’ discretion was never absolute; after all, Carnegie’s own gospel was premised on the assumption that the vast majority of the giving performed by contemporaries (\$950 out “of every thousand dollars spent in so called charity”) did more harm than good in encouraging “the slothful, the drunken, the unworthy.” It would have been better for the money to have been thrown into the sea, he wrote (2006b, 11). Indeed, the moment at which philanthropic pluralism began to flower as an ideal also marked the births of the scientific charity and scientific philanthropy movements. The former warned about the dangers of wasteful indiscriminate giving and sought to rationalize and coordinate charitable efforts and to channel donations to charities that would not undermine recipients’ independence and work ethic. The latter, championed most prominently by John D. Rockefeller, promoted directing funding to address the root causes of suffering. “Scientific philanthropy is not attained with superficial remedies, palliatives, artificial reliefs,” noted Frederick Gates, Rockefeller’s chief philanthropic advisor. “It seeks, in so far as it is wise, to find out the underlying causes and remove them, and will be content with nothing else.”¹¹

These campaigns were often more proscriptive than prescriptive; they focused largely on convincing donors to avoid certain forms of charitable giving (indiscriminate giving to the poor) as opposed to insisting on a single cause or even set of causes that were more worthy of support than others. At the same time, the proliferation of fundraising campaigns in the first decades of the 20th century exposed what might be considered one of the hazards of charitable pluralism: a deluge of

uncoordinated and competing solicitations that overwhelmed individuals, especially the wealthiest, who bore the brunt of all the asks (Cutlip 1990). These pressures led to efforts to coordinate and consolidate fundraising in communities through federated fundraising organizations, most notably the community chest movement (the forerunner of the United Way). Community chests embraced a modified form of charitable cause prescription: donors would make a contribution to a single annual consolidated campaign (and gain “immunity” from further solicitations), which would then be distributed to member agencies by a community planning council, based on a careful analysis of a community’s needs and a belief they could embody a community “consensus.” Chest leaders rejected the need to be “all-inclusive”; only a select number of organizations would be supported by a chest, with others being left out, often those which could not claim broad community support. According to one tally, for example, only a third of organizations in a 1921 survey of charities in Philadelphia were invited to join the city’s community chest (Barman 2006, 20–25; Brilliant 1990, 18–23).

Under the chest model, as sociologist Emily Barman (2006, 25) explains, “social service professionals replaced donors as the decision makers in the non-profit sector.” The demotion of the particularistic commitments of the individual donor and the depersonalization of giving through a deference to the needs of the “community” was a controversial development—one observer noted in 1950 that “preservation of the giver’s choice in the destination of his gift is one of the chief stumbling blocks in a [charity] federation’s path” (F. Emerson Andrews, quoted in Barman 2006, 25–26). But the community chest movement portrayed such depersonalization as an essential step in the wise stewardship of community resources. As historian Robert Bremner noted, “The chest...made giving less an act of personal charity than a form of common citizenship, almost as essential as the payment of taxes” (quoted in Barman 2006, 18).

Indeed, in the first decades of the century, as leading charities increasingly partnered with the state during times of crisis or war, and as the government tapped into the practice of “mass giving” to fund its own programs, as with massive war bond campaigns, the pressure for citizens to give, and to give to certain prescribed causes, led to what historian Christopher Capozzola (2008) has termed “coercive voluntarism.” As one Red Cross official overseeing a 1917 campaign explained, failure to contribute could “cast a suspicion that one is not an American” (Cutlip 1990, 121). Indeed, during the First World War, in some counties, “whenever a parent or guardian refused to approve the signing of a loyalty pledge by a child, the Junior Red Cross reported the person to the local board of the National Council of Defense” (Zunz 2012, 65). At the same time, charities that were associated with the US’s wartime adversaries, like those favored by many German-Americans, often found themselves under investigation; some were even forced to disband. At a moment when calls to American generosity

reached a fevered pitch, invoking the tradition of charitable pluralism and responding to an inquisitor that one had chosen not to support a state-sponsored organization but had instead directed funds to a personally favored charity would have won little relief from the patriotic mob.

The Late-20th-Century Ascendence of Charitable Cause Pluralism

For all these countercurrents, the last several decades of the century witnessed a resurgent commitment to charitable pluralism and the emergence of a less favorable climate for cause prioritization. In the Cold War's final years, and then with the fall of the Soviet Union and the emergence of post-Soviet states, there was a renewed focus on civil society as the bedrock of a liberal polity, distinguishing free from authoritarian states. Pluralism was often heralded as an essential component of such civil societies. As political philosopher John Gray defined the term, civil society was "that sphere of autonomous institutions, protected by the rule of law, within which individuals and communities possessing divergent values and beliefs may coexist in peace" (quoted in Rosenblum 1994, 539). For liberal political theorist William Galston, civil society depended on the promotion of "value pluralism," for it was the arena in which "a variety of conceptions of the good," many of which were incommensurable, and which "deviate widely from the beliefs of the mainstream majority—may be freely enacted" (quoted in Sievers 2010, 11). At the same time, conservative theorists Peter Berger and Richard John Neuhaus (1996, 203) highlighted the mediating structures that undergirded civil society, and their role in beating back "mass society," in preserving pluralism, and in advancing "the multitude of particular interests that in fact constitute the common weal."¹² Such texts provided the context for discussions of charitable and philanthropic giving in the final years of the century. As sociologist David Horton Smith wrote in 1977 in an essay as part of the Commission on Private Philanthropy and Public Needs (the Filer Commission), "The term 'pluralism'...is used so frequently and mechanically in philanthropic literature that it has reached the point of incantation" (1977, 1,195).

Pluralism also served as a unifying principle to promote the consolidation of a recognizable nonprofit *sector*. It was an animating spirit behind the founding of Independent Sector (IS) in 1980, which marked that consolidation, and which was created through the merger of two smaller organizations, the National Council on Philanthropy and the Coalition of Voluntary Sector Organizations. Yet, as explained by one of its leading champions, former secretary of health, education, and welfare John Gardner, the effort was not meant "to bring order to a field whose tumultuous variety is its greatest source of creativity" (quoted in Zunz 2012, 242). Indeed, at an early IS planning meeting,

one official counseled that the organization should not “try to make everybody look alike” in the philanthropic space. In his words, IS must be “tolerant” even if various constituencies find other constituencies to be “unacceptable.” Another participant urged IS to adopt “pluralism with no apologies” (Williams and Doan 2020, 354).

Though through such statements IS leaders might have hinted at the possibility of homogenizing pressures originating from *within* the nonprofit sector—i.e., from overly censorious, prescriptive peers—most saw the greatest threats to pluralism as emerging from outside the sector—i.e., from the surge of government funding into the sector and the dominance of public institutions in civic life more generally. At the charter meeting of IS, for instance, Senator Daniel Patrick Moynihan gave a speech titled “Pluralism and the Independent Sector,” in which he celebrated the role of “mediating institutions” in American life as alternatives “to the all powerful market or the all powerful state.” But he warned darkly that “the non-governmental enterprises of public concern” represented by IS were “being squeezed out of existence or slowly absorbed” by an expanding public sector. Public officials were hostile to the ideal of charitable pluralism, Moynihan suggested, because it sustained institutions that government could not control.¹³ Moving forward, fears of government prescription—i.e., the prospect of legal or regulatory enactments coercing donors to give to certain causes or insisting on nonprofits adopting certain policies—hovered over nearly all celebrations of charitable pluralism.¹⁴

The dangers to civil society posed by government prescription was also a key issue at the heart of *Bob Jones Univ. v. United States* (1983), in which the university challenged the IRS’s revocation of its tax-exempt status (and the denial of a tax deduction to its donors) because of its policy of denying admission “to applicants engaged in an interracial marriage or known to advocate interracial marriage or dating.” The Supreme Court decided against the university, citing the Internal Revenue Code’s clear intent “that entitlement to tax exemption depends on meeting certain common law standards of charity—namely, that an institution seeking tax-exempt status must serve a public purpose and not be contrary to established public policy.” It reasoned that to warrant a tax exemption a charity could not be “so at odds with the common community conscience as to undermine any public benefit that might otherwise be conferred.”¹⁵

In a concurring opinion, however, Justice Lewis Powell raised concerns about the “conformity” this ruling might encourage. The court, he wrote, “ignores the important role played by tax exemptions in encouraging diverse, indeed often sharply conflicting, activities and viewpoints.” Citing a 1970 decision by Justice William Brennan, Powell argued that private, nonprofit groups receive tax exemptions because “each group contributes to the diversity of association, viewpoint, and enterprise essential to a vigorous, pluralistic society.” Powell elaborated on these themes in his own opinion. “Far from

representing an effort to reinforce any perceived ‘common community conscience,’ the provision of tax exemptions to nonprofit groups is one indispensable means of limiting the influence of government orthodoxy on important areas of community life.”¹⁶

The belief in the need for philanthropic pluralism as a bulwark against the imposition of orthodoxies on civil society, originating either from the state or from private actors, became one of the sparks of the conservative countermobilization against a surging progressive movement in philanthropy in the final decades of the century. Conservatives saw in such forces the threat of imminent prescription and conformity, pushing toward certain funding areas and certain funding practices; in response, they championed (and still champion) an adherence to donor choice and donor freedom. These became the predominant themes in the conservative elevation of charitable pluralism.¹⁷

Of course, support for donor freedom is not incompatible with support for philanthropic prescription—donors, after all, would have the right to prescribe. But most often, conservatives defined such freedom in negative terms, as freedom *from* external prescriptive pressures. In fact, one of the precipitating events which led conservative funders to split off from the Council on Foundations and in 1991 to form the Philanthropy Roundtable was the council’s decision in 1981 to make subscribing to a set of Principles and Practices for Effective Grantmaking a condition of membership. A provision calling to bring more women and marginalized people into foundation leadership positions proved especially irksome (Olasky 1993, 29). Beyond any particular plank, however, conservatives objected more generally to the prescriptive orientation of the principles, which were rooted in the conception of foundations as essentially public institutions, subject to the common community conscience, as defined by a liberal elite (O’Connor 2010, 143). As the Olin Foundation’s Michael Joyce wrote to the council’s president, informing him that the foundation could not sign on to the principles and thus would not be renewing its membership in the council: “To assert that each foundation must serve the public interest is to invite someone to define the public interest, and then to force every foundation into that defined role.”¹⁸

Alongside opposition to philanthropic prescription, conservatives militated against philanthropic *proscription*, that is, the judgment that certain causes should be exiled beyond the pluralistic pale. One of the ideas most frequently invoked by early Philanthropy Roundtable members was that the philanthropic establishment had become too “judgmental.” As conservative writer Marvin Olasky (1993, 82) wrote, “This intolerance distinguishes the Council on Foundations from the Philanthropy Roundtable more clearly than any ideological labelling ever could.” To this day, the celebration of the “pluralism of charitable giving, with different donors pursuing different passions, interests, and strategies” remains one of the Roundtable’s avowed guiding principles.¹⁹ Its leaders regard pluralism as

a good in its own right, closely associated with individual freedom, but much like Carnegie in his gospel, assign it an instrumental value as well. As Karl Zinsmeister, former editor of the Roundtable's *Philanthropy* magazine, has written, "Part of what makes philanthropy powerful and beautiful is its riotous variety. Allowing donors to follow their passions has proven, over generations, to be an effective way of inspiring powerful commitments and getting big results. Cramped definitions of philanthropy that limit donors to approved areas would suffocate many valuable social inventions."²⁰

It is important to note, however, that conservative philanthropy has exhibited a range of attitudes toward philanthropic pluralism—and toward philanthropic prescription. In 1996, for instance, as part of the "Project for American Renewal," Senator Dan Coats proposed a tax credit of \$500 for individuals and \$1,000 for families "for donations to charitable organizations devoted primarily to helping the poor."²¹ The credit would have been financed through cuts to existing welfare-related government programs, but some conservatives still balked. One Indiana Republican told the *Washington Post*, "It's still compelling people to send their money somewhere." He continued, "It's government setting the direction. Why not give us a \$1,000 tax break and give us the freedom to decide what to do with it?"²² More recently, some conservatives have felt the need to defend philanthropic pluralism against the threat posed by right-wing populism, whose adherents have attacked philanthropy targeted to certain disfavored institutions (Ivy League universities, for instance). "Philanthropic freedom means the right to direct resources to the causes and communities that meet the donor's mission," a December 2022 *Philanthropy Roundtable* publication insisted. "There is a slippery slope that arises from calls to restrict grantmaking to only the ideals backed by the majority or the government" (McGuigan 2022, 4).

Philanthropic cause pluralism also received a boost from the rise of engaged living mega-donors, a product of the massive, concentrated fortunes produced by the finance, high-tech, and real-estate industries in the late 1990s and early 2000s. Those mega-donors promoted the resurgence of Carnegie's ideal of stewardship, which counseled deference to the preferences and prerogatives of donors and so had little room for any sort of cause prioritization. One leading text from the period heralded "the responsibility and willingness of economic winners...[to] apply to their giving the same talents, knowledge, and intellectual vigor that made them rich in the first place" (Bishop and Green 2008, 279).

Similarly, the potential for such colossal fortunes to be channeled toward philanthropy encouraged efforts to increase the aggregate amounts of giving, as opposed to seeking to direct dollars to prescribed causes in efforts that could potentially backfire and scare donors off. One could detect such cause agnosticism in the proliferation of donor lists ranking the total giving of the nation's leading philanthropists, which one critic described as being guided by a "buck-is-a-buck-is-a-buck" mentality, in

which all gifts are counted the same.²³ Indeed, the presence of billions in potential donations raised the stakes of cause prescription. So, for instance, in the early days of the Giving Pledge, the effort founded by Bill and Melinda Gates and Warren Buffett in 2010 to convince the world's billionaires to direct at least half their wealth to philanthropy, the Gateses had initially suggested orienting the campaign around four pillars: "Give big. Give smart. Give now. Give to inequities." But as Marc Gunther and Drew Lindsay have reported in the *Chronicle of Philanthropy*, Buffett demurred. "I don't like being preached to. I don't like to preach to others," Buffett said. Ultimately, Buffett's view won out and a prescriptive approach was abandoned. "The goal of the pledge became simply to promote more giving," Gunther and Lindsay write.²⁴

Cause pluralism was also supported by the emergence of novel technologies, instrumentalities, and modalities of giving that promoted an ethic of donor choice. For instance, in the final decades of the century, United Way, the successor of the community chest movement, which had come to dominate workplace giving, began to concede to demands from workers for more freedom to designate where their money would be directed (including to "alternative funds" that addressed the interests of "particularistic communities of purpose") (Barman 2006, 3, 36; Brilliant 1990, 97, 192, 220). The astronomical growth of donor-advised funds and of online giving platforms in the last few decades also provided a favorable soil for the flowering of charitable pluralism by enshrining the doctrine of "platform neutrality." In a 2022 *Bloomberg* article, for instance, officials from Fidelity Charitable, the nation's largest DAF-sponsoring organization, insisted that they remained "cause neutral" and did not impose values on donors, instead relying on the IRS's designation of nonprofit status as the sole means of "determin[ing] a charity's legitimacy."²⁵

The growth of charity-rating agencies in the 2000s—a product of a 1996 law requiring nonprofits to make their federal tax returns available on demand as well as the subsequent digitization and dissemination of a considerable part of the data within those forms—also subtly encouraged cause pluralism and discouraged cause prioritization (Horvath 2023).²⁶ Many of the metrics favored by the ratings agencies relied upon cause-agnostic administrative data like overhead and program ratios, prioritizing assessments of cost-effectiveness within designated cause areas, as opposed to promoting comparisons *between* causes. Similarly, the rise of theories of strategic philanthropy, one of the more dominant movements within the philanthropic sector at the turn of the millennium, was premised on an adherence to cause neutrality and was generally allergic to philanthropic prescription. In other words, the strategy was applied only *after* the cause was determined. As Paul Brest and Hal Harvey (2008, xiii) wrote in introducing one of the landmark texts of strategic philanthropy: "Our goal is to help you make

the world a better place according to your own lights. We do not presume to tell you either how much to give or what passions to pursue.”

The 21st-Century Prescriptive Turn

Yet even as the forces entrenching cause pluralism were consolidating at the turn of the 21st century, countercurrents were building that would ultimately prepare the way for the expansion of charitable prescription and cause prioritization.²⁷ Several developments over the last decades contributed to this shift by providing the grounds for individual giving decisions to be understood—and judged—in reference to the broader giving landscape, whether national or global. These include improved data collection on charitable and philanthropic giving, as well as advances in quantitative analysis and measurement, which created metrics that allowed, and even encouraged, comparisons between different social interventions. Lastly, the rise of equity as a primary consideration for many progressives in the philanthropic sector helped to erode the presumption toward cause agnosticism, in which a gift should be appreciated in isolation as the expression of a donor’s prerogatives. Equity instead required assessments of charitable gifts that took into consideration the context of charitable allocations more generally. All these have been reinforced by the pervading sense of totalizing crises—among them climate change, economic inequality, and racial injustice—which can compel charitable and philanthropic attention.

Two movements in which charitable prescription has occupied an especially prominent place in the last several decades are the campaign to promote racial equity in giving and the effective altruism movement. These two are not often regarded as closely allied—and perhaps are more often seen as antagonists, with the leadership of EA critiqued for its lack of diversity and for allegedly diverting attention away from structural critiques.²⁸ But a common thread runs through them both: each has pushed back against an understanding of charitable cause pluralism that is inhospitable to prescription.

To the extent that proponents of racial equity giving and EA represent a rising tide of prescription, hints of that surge could already be detected a half century ago, in the wake of the passage of the Tax Reform Act of 1969. This report has already discussed how the act helped spark the coalescence of a unified nonprofit sector whose common identity relied heavily on a commitment to pluralism. But a more cohesive sector also meant improved data regarding the nature of charitable and philanthropic giving, including where funding was directed, which in turn helped to surface disparities in allocation. Correcting those disparities became central to the emerging progressive cohort within philanthropic and charitable giving circles.

For instance, the Donee Group, meant to represent the interests of philanthropy grantees and the general public to the Commission on Private Philanthropy and Public Needs, which convened in the 1970s, sought to shake up what it termed the philanthropic status quo, in which the majority of funds were directed to higher education, health, welfare, and the arts. It highlighted “competing values and competing organizations which are given insufficient attention by philanthropy,” most notably “those engaged in efforts to achieve social justice or social change and those which advocate for or on behalf of underrepresented minorities.” The group sanctioned a prescriptive turn in philanthropic discourse by highlighting deep disparities in funding allocations and urging funders to immediately address them, even if this meant decreasing giving to other causes. Yet, strikingly, it opened the door to cause prescription in the name of cause pluralism—it sought to make philanthropy “more pluralistic by making it more able to represent ‘different priorities, differently arrived at,’” as the group wrote in its report to the commission (Donee Group 1977, 58, 61, 66).

This repurposing of pluralism in the name of equity, allowing it to license prescription, helped fuel what would become one of the most prominent tropes in philanthropy discourse in the new millennium: calls to direct funding to (often identity-aligned) cause areas deemed to be underfunded. These calls were picked up by many of the philanthropy affinity and advocacy groups that were established in the final decades of the 20th century, which armed themselves with improved data to call out funding disparities relative to other causes and populations and to demand more funding toward certain marginalized groups (Salomon et al. 2014). To cite just one representative example, in 1992 Asian Americans/Pacific Islanders in Philanthropy published a report, *Invisible and in Need*, that showed that less than 0.2 percent of all philanthropic giving went to Asian Americans and Pacific Islanders. The report called for funders to “direct more resources to organizations that empower [Asian Pacific American] communities” (AAPIP 1992, 22).

In 2009 this approach reached an early milestone when the National Committee for Responsive Philanthropy (NCRP) released *Criteria for Philanthropy at Its Best*, a publication that in many respects encapsulated the prescriptive turn in philanthropic discourse. (NCRP was established in 1976 as a permanent successor to the Filer Commission’s Donee Group). The report essentially established a series of benchmarks that foundations should seek to meet and to which they should be held accountable by the sector, related both to philanthropy cause areas and practices. One of these insisted that foundations provide at least 50 percent of their grant dollars to benefit lower-income communities, communities of color, and other marginalized communities (Jagpal 2009, xiii).

NCRP acknowledged that “some funders may view the criteria as overly prescriptive.” But it didn’t seem particularly disturbed by that possibility. In fact, it defended the approach, given how little

philanthropic support had traditionally been directed to marginalized communities, as necessary to “promote the health of our pluralistic and diverse society.” Here again pluralism was invoked in support of prescription. Of course, the prescription NCRP promoted was not absolute, but relative. The *Criteria* recognized that “serving disadvantaged communities is not the only purpose of philanthropy” and acknowledged that “grants to promote the eradication of disease, to advance higher learning, to promote excellence in the arts, or to protect the environment often offered substantial benefit to all people, including those who historically are or have been marginalized.” But based on data it analyzed from more than 800 large foundations, NCRP determined that, relative to other causes, giving to historically marginalized communities “should be a much higher priority than it is.” In other words, within a pluralistic framework, prescription sanctioned prioritization, the need to increase grants in one particular direction, even if it did not deny the worth of grants directed to other causes. The common standard of a commitment to equity fueled cause prescription by allowing comparisons and judgments of foundations’ grantmaking to be made between them (Jagpal 2009, viii, ix, 2, 3, 4, 23).

This synthesis of pluralism and prescription depended on the implicit—and sometimes explicit—argument that given the current distribution of philanthropic and charitable resources, the next philanthropic or charitable dollar should be directed to a putatively underfunded but essential cause—and should therefore be withheld from “rival” cause areas. It now dominates much of the discourse surrounding philanthropic responsibility, with various causes highlighting how little funding they receive relative to others, and with the implicit directive that if donors are not helping to address this disparity, they are not fulfilling their full philanthropic responsibility. Another variant of this line of reasoning pushes for funding out of a sense of emergency—whether the crisis at hand is one of racial injustice, environmental degradation, or economic exploitation. In either case, although the argument often includes a claim that certain causes are indeed the “highest and best use” of philanthropic capital—because, for instance, marginalized communities more proximate to certain social problems are better positioned to determine how to solve them—technically the imperative to support those causes over others remains provisional, in effect until a more just (if not always precisely specified) level of proportionality is achieved or the crisis subsides. As *Inside Philanthropy*’s Philip Rojc has argued, “underfunded” arguments are also premised on a “scarcity mindset,” on the divvying up of a finite philanthropic pie.²⁹ In the words of NCRP’s *Criteria*: “Everything we advocate for in this document is intended to generate the greatest amount of social good possible with limited philanthropic funds” (Jagpal 2009, ix).

The effective altruism movement was founded on a similar imperative, though its origins are quite distinct from those of the campaign to promote racial equity in philanthropy. The EA movement claims

relatively few self-described acolytes, but in part because of a handful of high-profile supporters in the realms of high-tech industry and journalism, it has received a considerable amount of media attention in the last few years and has a disproportionately significant role in shaping norms about charitable and philanthropic giving.³⁰ At its most basic level, EA takes a hyper-rationalist, data-driven approach to the question of how to do the “most good” with the resources at a donor’s disposal.³¹ It first emerged from a corps of utilitarian and consequentialist moral philosophers at Oxford in the 2000s, who were joined by a community that formed around the charity-rating website GiveWell (where this author served as a consultant), and by certain factions within the technology sector, all of whom were focused on determining the most cost-effective charities in the face of profound global economic inequities. Of particular significance to this research report, these efforts were given additional fuel by the movement to apply comparative metrics to global health interventions (one of the founders of the EA movement was, for instance, initially inspired by a 1993 World Bank report “that sought to measure how many years of life could be saved by various public health projects”).³² As one scholar has explained, the intensifying pursuit of “one metric to rule them all,” i.e., systems of measurement like the quality adjusted life year and disability adjusted life year that were favored by effective altruists, offered “a platform for comparison across national and geographic borders, erasing meddlesome debates about cultural, regional, and national specificities that may have previously made global comparisons impossible or useless.” Such specificities have long been, of course, the desideratum of charitable cause pluralism and their erasure in certain forums of public discourse smoothed the way for charitable cause prescription to take hold (Adams 2016, 28).

One of the EA movement’s distinguishing features is its explicit public endorsement of cause prioritization. EA’s adherents take this to be a logical corollary of its fealty to cost-effectiveness. As one of its leading figures, the political theorist William MacAskill, explains, “Determining whether something is effective means recognizing that some ways of doing good are better than others.” And not just a little “better.” Another EA tenet is the importance of attending to the “fat-tail” distribution of the measurable impacts of various charitable interventions—that is, the recognition, enabled by comparative metrics, that the top charitable interventions are as much as 100 times more cost-effective in terms of the quality adjusted life years or disability adjusted life years they save than the typical intervention. That math should compel funding decisions, according to effective altruists. “In the context of helping others, the difference between a good use of money and a great use of money is huge. We shouldn’t just ask: is this program a good use of money?” MacAskill writes. “We need to ask: Is this program the *best* use of money?” This question has led effective altruists to direct their giving to the poorest countries, where a dollar can go further than in more prosperous nations, and often to public health campaigns. (In recent years, the calculus has also prompted a fascination among some EAs with

“long-termism,” which seeks causes, like campaigns against pandemics or rogue artificial intelligence, which could help prevent global catastrophes that would wipe out humanity, thereby saving billions and billions of lives in the far distant future) (MacAskill 2006, 12, 47–49, 51).

As EA developed as a movement, its candor about the necessity of charitable cause prescription—about the need to reject merely “good uses” of money in favor of what its adherents believed to be the “highest and best” uses—pushed against prevailing pluralistic norms. The movement shone a light on the choices donors made *between* cause areas, and not just within them, and called on donors to justify those choices. In other words, it recognized that seeking to maximize lives saved with one’s charitable resources entailed not only giving to certain cause areas but also, to the extent that one’s resources were limited, *not* giving to others. Most famously, Peter Singer, the controversial Princeton ethicist whose writings inspired many of the first generation of effective altruists, has argued that “philanthropy for the arts or for cultural activities is, in a world like this one, morally dubious,” given that the money spent supporting a museum or an opera house could be used instead to fund thousands of cataract operations in a developing country, for instance. The deference to donors’ idiosyncratic preferences and allegiances, which had long inhibited the growth of charitable prescription, withered under Singer’s strict moral calculus (Singer 2009, 149).³³

Unsurprisingly, the partisans of cause pluralism did not take kindly to those injunctions. In fact, early responses to both NCRP’s *Criteria* and to EA make clear that charitable and philanthropic prescription were perceived as a violation of clearly established interpersonal norms—even as a sort of moral insult. Writing, for instance, in *Stanford Social Innovation Review* in 2013, Ken Berger and Robert Penna distinguished their own favored approach (one adopted by the charity-evaluation site Charity Navigator, with which they were both associated) from effective altruism (except they insisted on calling it “defective altruism”). Charity Navigator, they made clear, “does not judge whether one type of charity is better than another, because we rely on the intelligence of our users to make charitable decisions that are best for them and the causes they care about.” Effective altruism, on the other hand, practiced a sort of “charitable imperialism,” they wrote, through “an approach that not only unjustifiably claims the moral high ground in giving decisions, but also implements this bold claim *by weighing causes and beneficiaries against one another.*” It translated into the claim that “‘my cause’ is just, and yours is—to one degree or another—a waste of precious resources.” They rejected prescriptive cause prioritization out of hand as not merely distasteful, but as morally incoherent. “It is impossible to weigh one person’s interests against another’s,” they insisted in correspondence to MacAskill (MacAskill 2006, 40). As they wrote in *Stanford Social Innovation Review*, “Above all, being an informed donor means using the

information one gathers to help guide resources toward those organizations that are doing the best work in *whatever* field or cause area one chooses to support.”³⁴

A similar note of moral indignation was struck in a 2009 piece in the *Huffington Post* by former Stanford Law School dean and Hewlett Foundation president Paul Brest, in response to what he called NCRP’s “presumptuous” *Criteria*. “Even for someone who shares NCRP’s concerns about marginalized communities, its hierarchy of ends is breathtakingly arrogant,” he wrote. Brest rose to defend a commitment to pluralism which he perceived to be under attack. “The point is that many foundations whose goals and methods differ from Hewlett’s provide no less value to society. Indeed, it is differences among the missions and practices of foundations and the diverse nonprofit organizations they support, that give the US the most vibrant civil society of any country in the world.” Prescriptions of giving to certain causes would only threaten that vibrancy, he suggested.³⁵

The Prescription-Pluralism Stalemate

In the last decade, these notes of indignation have diminished—though they have certainly not disappeared—as cause prescription and pluralism have come to a sort of stalemate, with neither fully able to claim absolute ascendance in public discourse. (In the legal realm, pluralism still reigns relatively undisturbed.) Even where cause prescription has made gains, they have been limited by the bounds set by cause pluralism’s enduring vitality. Take, for instance, the increased level of criticism directed at contemporary mega-donations, a staple of journalistic commentary on philanthropy, which has normalized the refusal to defer to donors’ prerogatives.³⁶ No individual in recent memory embodied this lack of deference more than Pablo Eisenberg, who organized the Donee Group during the Filer Commission and was one of the founders of NCRP after the commission’s termination.³⁷ In a 2012 *Chronicle of Philanthropy* column on the “misplaced giving priorities of America’s wealthy,” for instance, Eisenberg complained that journalists “seem to think any big act of philanthropy is good, regardless of who benefits.” He urged more wealthy donors to direct dollars to antipoverty efforts, especially at a local level, and complained of too many resources being channeled to “universities and colleges, established health institutions, museums, arts groups, and large national nonprofits with their enormous resources for fundraising.”³⁸

A decade after that column appeared, the op-ed pages, not to mention the back alleys of social media, are full of Eisenberg’s journalistic heirs, all casting a critical eye on the giving priorities of America’s wealthy. To take one of the more prominent examples, billionaires’ large-scale donations to the wealthiest universities now often meet with contempt from philanthropy observers, given those

institutions' already bloated endowments. "For the love of God, rich people, stop giving Harvard money," wrote Dylan Matthews for Vox. "Literally any other charity is a better choice." As that final line makes clear, this was hardly an example of aggressive cause prioritization, though Matthews did offer some suggestions of the effective altruist variety, and more recently, critics of gifts to the best-endowed universities have urged donors to support community colleges and HBCUs instead.³⁹

The critiques that issue in response to these mega-donations can be more accurately characterized as a form of soft cause prescription, premised on the ideas that assessments of a large gift cannot escape the directives of equity, and that the gift must therefore be judged with respect to the opportunity costs associated with it, i.e., where else the donor might have given but chose not to. But these critiques still retain compatibility with a general commitment to cause pluralism, because they remain open to a broad range of underfunded causes. In this sense, they resemble calls for increased philanthropic spending to marginalized groups; the moral logic of the pie chart draws attention and philanthropic obligation to underfunded causes, while acknowledging the existence and legitimacy of a broad range of other priorities—those that make up the rest of the pie.

Another dynamic behind the stalemate is the relationship between large- and small-scale giving. For the most part, the license to prescribe has been applied more vigorously to the former, though, as with effective altruism, it can be extended to the latter as well. In fact, although it's possible that the increased visibility of charitable prescription for the wealthy encourages prescription toward smaller-scale donors, it's also possible that an opposite relationship holds. After all, apprehension over the growing power of large-scale philanthropy has helped spark increased attention and appreciation for the myriad forms of "everyday" generosity, beyond large-scale monetary contributions to tax-exempt nonprofit organizations.⁴⁰ This in turn has encouraged a fealty toward the pluralism not only of causes, but of modes of giving, which can discourage efforts to establish priorities among them. "Generosity is a value with countless manifestations such as providing support, time, advocacy, mentorship, attention, presence, and skills—anything that can be given away for the benefit of others," explains GivingTuesday's Asha Curran. "How each of us expresses our generosity is not something to be judged or compared."⁴¹ Thus, the stalemate between charitable prescription and pluralism is in part traceable to the fact that prevailing attitudes toward how to assess large- and small-scale giving are pulling in opposite directions.

Yet another reflection of the current stalemate between cause pluralism and prescription is that some of the major champions of prescription themselves have acknowledged pluralism's attraction, or at least its resilience as a philanthropic value, and have blunted charitable prescription's sharper edges accordingly. Leaders of the EA movement, for instance, seem to appreciate how alienating unalloyed

cause prescription can be. MacAskill has warned about “totalizing thinking”⁴² while one of the leading funders of effective altruism, Dustin Moskovitz (who has funded some of this author’s own work through his foundation, Open Philanthropy), has sought to clarify that the movement’s prescriptive inclinations are not hostile to the promptings of cause pluralism. “Much of the conflict [between the two] is people mishearing EA as ‘your cause is unworthy’...rather than ‘these causes over here are neglected,’” he has explained. Effective altruism does not reject the value of art or public libraries, which have been important objects of philanthropic spending in the past. But it asks, given the past and present allocations of philanthropic spending and the current landscape of charitable institutions, how should one commit one’s charitable resources now? If there were no public libraries, or many fewer, Moskovitz writes, some effective altruists would likely recommend those as cause areas. “EA asks what is the best use of the dollar on the margin rather than the average (or any) dollar.”⁴³

Stalemates are rarely satisfying, as each side feels itself besieged and continues to defend its territory. In this case, the increased visibility of effective altruism has generated a defense of the essential place of partiality and individuality in charitable giving, while bold calls to address the “mismatch” between “the scale of racial disparities or the demands of racial justice movements” and the relatively low levels of foundation funding directed to racial justice and racial equity have provoked complaints about “woke philanthropy,” whose activists “want to tell you not only how to make your money but how to give it away.”⁴⁴

The divide can sometimes seem to fall cleanly along ideological lines, with conservatives now often marching under the tattered banner of pluralism and progressives favoring prescription. But as a controversial April 2023 op-ed in the *Chronicle of Philanthropy* makes clear, the politics of the relation between cause pluralism and prescription are in fact messier than that. In it, a group of six philanthropic leaders, representing wide swaths along the ideological spectrum, jointly reaffirmed their commitment to philanthropic pluralism, which they believed under attack from the forces of prescription and proscription. Despite their differences, they saw the need to come together to assert that “philanthropy provides the greatest value when donors enable and encourage pluralism by supporting and investing in a wide and diverse range of values, missions, and interests.”⁴⁵

For all their vehemence, the authors of the op-ed did not clearly delineate where they most clearly detected this threat to pluralism. Given their ideological differences, it’s even possible that they understood the threat to come from different directions. They are clearly exercised by the ad hominem nature of the attacks of certain critics, who, in an increasingly polarized landscape, refuse to extend the hand of fellowship to those with whom they disagree on first philanthropic principles. They are also reacting to fears that populist lawmakers are poised to “circumscribe or proscribe the programmatic

prerogatives of donors or their foundations.” But more generally, the op-ed can be read as a response to the prescriptive turn in the philanthropic realm, and an effort to promote norms of civil discourse as a means of securing cause pluralism’s dominant place within it.

On the one hand, the authors assert that a charitable sector that supports a “wide and diverse range of values, missions, and interests” is a good in itself, even if this means fostering the coexistence of opposing views on important issues. But they also repeatedly invoke the metaphor of a “dynamic and open marketplace” for philanthropic ideas, including those related to cause areas and practice, which holds open the possibility of some winning out over others. Private cause prescription should be possible within this marketplace as another approach to philanthropic practice among the multitude—as one of the wares, so to speak—and as one means of argumentation and debate within that marketplace.

The fact that the authors of the op-ed struggle to determine the place of philanthropic prescription within a discourse long defined by pluralism is not surprising. In part, this is likely because they fear that private prescription will pave the way for public prescription or proscription, which could seriously constrain the giving of those on both the left and right, depending on who holds political power. The struggle also seems to stem from the fact that many take charitable and philanthropic prescription as a personal affront. Norms of civility might help at the margins, with the most disruptive, aggressive manifestations of prescription, but these norms are too often vaguely defined, erratically enforced, and invoked simply as a means of dispelling discomfort. But some level of discomfort seems like an appropriate state of being within a pluralistic setting, within a crowded, jostling marketplace. Ultimately, then, the best way to find a place for prescription within pluralism is to deepen one’s faith in pluralism. For it is one of the great paradoxes and tensions of pluralism that it can show its strength by providing space for forces or institutions that challenge it—just as long as those challenges are not fatal.

Notes

- ¹ Paul Sullivan, “Notre-Dame Donation Backlash Raises Debate: What’s Worthy of Philanthropy?” *New York Times*, April 26, 2019, <https://www.nytimes.com/2019/04/26/your-money/notre-dame-donation-backlash-philanthropy.html>. For a discussion of the controversy over giving in response to the Notre-Dame fire as embodying key developments in contemporary critiques of philanthropy, see Breeze (2021, 52).
- ² A pluralistic framework can be extended to other realms of charitable and philanthropic giving related to practice and approach, but for the most part this report does not address them explicitly.
- ³ “Most discussions of the concept of charity proceed by formulating lists of activities and organizations that have been accorded charitable status,” without identifying “the factors common to each which have led all of the activities to be classified as charitable” (Persons, Osborn Jr., and Feldman 1977, 1,932). See also Harding (2014, 9–10) and Joint Committee on Taxation (2005, 61–68).
- ⁴ See also Marion R. Fremont-Smith, *Governing Nonprofit Organizations: Federal and State Law and Regulation* (Cambridge, MA: Belknap Press of Harvard University Press, 2004), 3–4, 101.
- ⁵ Although this has largely been the case at the federal level, at the state level, there has been more license granted to charitable cause prescription in law, in the form of charitable tax credits targeted to specific cause areas, types of organizations, or geographic areas, which subsidize monetary donations to nonprofits. To cite two early examples, in 1991, “Michigan passed legislation creating a new credit for 50 percent of a charitable contribution made to agencies whose primary purpose is to provide food or shelter to indigent persons.” And in 1997, Arizona established a tax credit for contributions to charities that provide assistance to the working poor. One survey identified 46 targeted tax credits in 23 states between 2000 and 2016 (the researchers found these policies to be comparatively less effective at inducing charitable giving than broadly targeted federal credits, reporting that their effects on giving “are not statistically different than zero”). Yet although many of the credits contain some prescriptive elements, as one researcher pointed out, many “share the common goal of shifting decision-making about how and where public resources are used to meet the needs of poor families from elected and appointed officials to individual taxpayers,” and so have also been endorsed as a force promoting pluralism, including religious pluralism. Margy Waller, “Charity Tax Credits: Federal Policy and Three Leading States,” paper presented at the Pew Forum on Religion and Public Life, May 2001, <https://www.issuelab.org/resources/8630/8630.pdf>; Nicolas Duquette, Alexandra Graddy-Reed, and Mark Phillips, “The Effectiveness of Tax Credits for Charitable Giving,” SSRN, September 21, 2018, <https://dx.doi.org/10.2139/ssrn.3201841>.
- ⁶ According to David Posen, “Pluralism has been the most ballyhooed of the sociological/secondary benefits” of a charitable deduction. David Posen, “Remapping the Charitable Deduction,” *Connecticut Law Review* 39, 2 (December 2006): 564, note 156.
- ⁷ For a discussion of the differences between the theories of pluralism in the philanthropic, political, and religious spheres, see Sidorsky (1987).
- ⁸ Madison and Rev. John Barrows quoted in “The Pluralism Project: Historical Perspectives,” Harvard University, accessed September 26, 2023, <https://pluralism.org/historical-perspectives>.
- ⁹ Madison and Barrows quoted in “The Pluralism Project: Historical Perspectives.”
- ¹⁰ See also Hutchinson (2003).
- ¹¹ Frederick T. Gates to John D. Rockefeller, Jr., May 7, 1924, Folder 59, Box 3, Frederick T. Gates Collection, Rockefeller Archive Center, Sleepy Hollow, New York, NY.
- ¹² See also Peter Frumkin, *On Being Nonprofit: A Conceptual and Policy Primer* (Cambridge, MA: Harvard University Press, 2002), 97–100.

- ¹³ Daniel Patrick Moynihan, "On Pluralism and the Independent Sector," March 5, 1980, MSS 46, Memos to Members, March-June 1980, Independent Sector records, Ruth Lilly Special Collections and Archives, University Library, Indiana University Purdue University at Indianapolis. My thanks to Olivier Zunz for calling this document to my attention. See also Zunz (2012, 243).
- ¹⁴ See, for instance, the controversy that erupted over a bill introduced in the California State Assembly in fall 2007 that required large foundations to disclose the racial, gender, and sexual orientation compositions of their boards, as well as the percentages of grants and dollars going to organizations serving marginalized populations, among other criteria, requirements that some insisted did not just threaten donor privacy but also presaged and enabled government prescription. Suzanne Perry, "California Assembly Votes to Make Foundations Disclose Key Information on Diversity," *The Chronicle of Philanthropy*, February 7, 2008, <https://www.philanthropy.com/article/california-assembly-votes-to-make-foundations-disclose-key-information-on-diversity-166817/>; "American philanthropy under threat," *San Francisco Examiner*, December 15, 2010, https://www.sfoxaminer.com/our_sections/forum/american-philanthropy-under-threat/article_56be66ba-c56d-5c41-823e-9cd067c5d327.html.
- ¹⁵ *Bob Jones Univ. v. United States*, 461 U.S. 574 (1983).
- ¹⁶ *Bob Jones*, 461 U.S.; see also Reich (2018, 130).
- ¹⁷ See, for instance, Naomi Schaefer Riley, *American Philanthropic Diversity: What it Means, Why it Matters* (Washington, DC: The Philanthropy Roundtable, 2009).
- ¹⁸ Michael S. Joyce to James A. Joseph, October 1, 1984, in Amy A. Kass, *Giving Well, Doing Good: Readings for Thoughtful Philanthropists* (Bloomington, IN: Indiana University Press, 2008), 332.
- ¹⁹ Adam Meyerson, "President's Note: the Content of our Character," *Philanthropy* (Winter 2019), <https://www.philanthropyroundtable.org/magazine/winter-2019-presidents-note/>.
- ²⁰ Karl Zinsmeister, "12 Common Criticisms of Philanthropy—and Some Answers," *Stanford Social Innovation Review*, May 17, 2016, https://ssir.org/articles/entry/12_common_criticisms_of_philanthropyand_some_answers.
- ²¹ Helen Dewar, "Coats Seeks to Warm GOP Image Through Poverty Tax Credit Plan," *Washington Post*, February 25, 1996, <https://www.washingtonpost.com/archive/politics/1996/02/25/coats-seeks-to-warm-gop-image-through-poverty-tax-credit-plan/07a3ce4c-217f-41f4-96ff-6679a5c82fcf/>.
- ²² Dewar, "Coats Seeks to Warm GOP Image." Leslie Lenkowsky, then the president of the conservative Hudson Institute, warned, for instance, that determining which nonprofits qualified for the credit—i.e., defining what it means to give to address poverty—would bring about "conflict, [government] red tape, and bureaucratic unfairness." Independent Sector also warned about the precedent a targeted tax credit would set in determining that some charities were more worthy of government subsidy than others. Leslie Lenkowsky, "Second Thoughts—About Tax Credits for Donations," *Chronicle of Philanthropy*, June 27, 1996, 37.
- ²³ Benjamin Soskis, "Watchdog vs. Self-Promotion: Why Donor Lists Matter," *Chronicle of Philanthropy*, February 8, 2015, <https://www.philanthropy.com/article/watchdog-vs-self-promotion-why-donor-lists-matter/>.
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- ²⁷ By 2009, Evelyn Brody and John Tyler could note, “There has been a marked increase in the number and breadth of prescriptive proposals from both government and the philanthropic sector to impose legal limits on the purposes that philanthropies may serve, the strategies they may use to pursue these purposes, and the means by which they may govern themselves.” Evelyn Brody and John Tyler, *How Public is Private Philanthropy?: Separating Reality from Myth*, 2nd ed. (Washington, DC: Philanthropy Roundtable, 2012), 12.
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- ³⁰ The arrest in December 2022 of Sam Bankman-Fried, EA’s most prominent philanthropic supporter, on charges related to his management of the cryptocurrency exchange FTX, has done serious damage to the movement’s reputation. See, for instance, Gideon Lewis-Kraus, “Sam Bankman-Fried, Effective Altruism, and the Question of Complicity,” *The New Yorker*, December 1, 2022, <https://www.newyorker.com/news/annals-of-inquiry/sam-bankman-fried-effective-altruism-and-the-question-of-complicity>.
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Contributes to 'Wealth Stratification' in Higher Ed. Can it Help Close the Gap?," *Inside Philanthropy*, June 6, 2023, <https://www.insidephilanthropy.com/home/2023/6/6/philanthropy-contributes-to-wealth-stratification-in-higher-ed-can-it-help-close-the-gap>.

⁴⁰ See, for instance, Lucy Bernholz, *How We Give Now: A Philanthropic Guide for the Rest of Us* (Cambridge, MA: The MIT Press, 2021).

⁴¹ Asha Curran, "The Case for Effusive Altruism," *Stanford Social Innovation Review* (Spring 2003), https://ssir.org/articles/entry/the_case_for_effusive_altruism.

⁴² As MacAskill wrote in an EA online forum, long-termism is "also more in line with moral ideas and social philosophies that have been successful in the past: environmentalism claims that protecting the environment is important, not that protecting the environment is (always) the most important thing; feminism claims that upholding women's rights is important, not that doing so is (always) the most important thing. I struggle to think of examples where the philosophy makes claims about something being the most important thing, and insofar as I do (totalitarian marxism and fascism are examples that leap to mind), they aren't the sort of philosophies I want to emulate." William MacAskill, "Long-termism," Effective Altruism forum, June 25, 2019, <https://forum.effectivealtruism.org/posts/qZyshHCNkjs3TvSem/longtermism>; Lewis-Kraus, "The Reluctant Prophet of Effective Altruism."

⁴³ Tweet from Dustin Moskovitz, August 15, 2022, <https://twitter.com/moskov/status/1559208963031195649>.

⁴⁴ Ross Douthat, "The Case for a Less-Effective Altruism," *New York Times*, November 18, 2022, <https://www.nytimes.com/2022/11/18/opinion/effective-altruism.html>; "Mismatched — Philanthropy's Response to the Call for Racial Justice," Philanthropic Initiative for Racial Equity, accessed October 25, 2023, <https://racialequity.org/mismatched/>; Naomi Schaefer Riley, "The Woke Threat to Philanthropy," *Wall Street Journal*, July 16, 2021, <https://www.wsj.com/amp/articles/elise-westhoff-woke-philanthropy-cancel-culture-charity-11626448092>.

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