VIEWPOINT DIVERSITY SCORE

WORKPLACE RESOURCE

Equal Access to Employee Charitable Giving

A model policy for including religious charities regardless of status, practice, use of funds, or faith-based advocacy.

6-minute read • Workplace • Updated July 2026

WHY IT MATTERS

Employee matching-gift and volunteer programs are designed to let employees support the causes they value. When a program excludes religious charities because they are religious, use funds for religious purposes, follow lawful faith-based practices, or advocate from a religious perspective, the program does not provide employees equal access to religious and comparable secular charities.

What the Standard Evaluates

The Index asks whether an employee giving or volunteer program treats religious nonprofits on the same terms as comparable secular organizations. The current standard combines four forms of potential exclusion that were previously evaluated separately:

- **Religious status** — excluding a church, ministry, religious school, or other faith-based nonprofit because it is religious.
- **Religious use** — prohibiting matched funds or volunteer rewards from supporting worship, ministry, evangelism, religious education, or other sectarian activity.
- **Religious practice** — requiring a nonprofit to abandon faith-based employment, leadership, governance, membership, or service practices that are permitted under applicable law.
- **Religious advocacy** — excluding a nonprofit because it expresses a faith-based view on marriage, gender, abortion, or another matter of public concern.

SCOPE OF THE BENCHMARK

The standard applies to employee matching gifts, paid volunteer time, and grants that match employees' volunteer service. It does not evaluate donations made solely at the company's discretion or customer-facing donation services that do not match employee giving.

What Equal Access Looks Like

A STRONG POLICY…	A RESTRICTIVE POLICY…
• Includes religious nonprofits on the same terms as comparable secular charities. • Allows matched funds to support religious programs and activities. • Respects lawful faith-based employment, leadership, and governance decisions. • Does not disqualify organizations for expressing religious views on public issues. • Requires any third-party administrator to follow the same standard.	• Excludes "religious," "sectarian," or "political or religious" organizations. • Permits only secular programs operated by faith-based nonprofits. • Imposes nondiscrimination requirements without accounting for religious exemptions or protections available under applicable law. • Uses vague terms such as "hate," "controversial," or "objectionable" to screen charities. • Delegates eligibility to a platform without reviewing its rules and watchlists.

Why Third-Party Platforms Matter

Many companies administer employee giving through platforms such as Benevity, YourCause, Groundswell, CyberGrants, or PayPal Giving Fund. Delegation does not make the program neutral. A platform may determine which organizations appear in its database, require certifications, limit religious uses, or screen charities against external watchlists.

Companies should review the platform's public and contractual rules, identify optional settings, and confirm that religious charities are not excluded under the company's program. A company should not assume that a program provides equal access merely because eligibility decisions are made by a third party.

What the Evidence Shows

The examples below illustrate policy features evaluated under the VDS framework. The legal considerations applicable to any charitable-giving program depend on its specific terms, structure, and applicable law.

Employee gift-match programs including faith-based nonprofits:

VERIZON

Policy features: employee and retiree matching gifts, IRS-qualified charities, churches and associations of churches, legal-compliance standard

"[A]n organization must be ... [c]lassified by the Internal Revenue Service as a tax-exempt charity under section 501(c)(3) ... as follows: 170(b)(1)(A)(i) – Churches or an association of churches." See also "Verizon and the Verizon Foundation each expect its grant recipients to comply with all applicable laws, including those governing tax-exempt status and non-discrimination laws."

Why it matters: Verizon expressly includes churches and associations of churches and applies a legal-compliance standard rather than excluding organizations because they are religious.

Sources: Verizon Matching Incentive Program and Grant requirements, guidelines and exemptions, accessed March 2, 2026.

View evidence View evidence

Employee gift-match programs that exclude faith-based nonprofits:

BERKSHIRE HATHAWAY - GEICO

Policy features: religious status and religious purpose

“The Charity must ... not be political or religious in purpose.”

Why it matters: The eligibility rule excludes organizations because of their religious character or mission rather than evaluating religious and secular charities under the same eligibility criteria.

Source: GEICO Associate Charitable Gift Match Request, Qualifying Charitable Gift Match Criteria, accessed October 6, 2025.

View evidence

CDW

Policy features: worship, evangelism, houses of worship, controversial organizations, and employment practices

“"What contributions are NOT eligible for matching? Gifts to organizations whose purpose is to propagate a religious belief or evangelistic effort or gifts to houses of worship [or] ... Gifts to organizations that CDW deems as controversial in nature ... We do not provide funding to any organization that discriminates based on race, religion, color, sex, sexual orientation, gender identity, age, national origin, ancestry, citizenship, veterans, or disability status, or espouses hate.”

Why it matters: The policy expressly excludes houses of worship and organizations engaged in evangelism, restricts organizations deemed “controversial,” and applies a broad nondiscrimination and “hate” standard that may also affect religious charities with lawful faith-based employment or advocacy practices.

Source: Coworker Matching Charitable Gifts, Program Guidelines, p. 2, accessed October 27, 2025.

View evidence

KeyCorp

Policy features: religious doctrine, religious use, and secular-use exception

“Gifts to religious organizations that further specific religious aims, beliefs, or doctrine of any one religion, church, or denomination are not eligible.” Programs may qualify only when open to the general community.

Why it matters: The exception allows some secular social-service programs while excluding core religious activity, meaning a charity’s eligibility depends on how it uses the funds.

Source: Employee Matching Gifts FAQs, Ineligible Gifts, accessed February 24, 2026.

View evidence

Third-party platform exclusion:

Groundswell

Policy features: external watchlists and viewpoint-based screening

"Groundswell does not process donations to organizations denoted as hate groups by the Southern Poverty Law Center."

Why it matters: A company using the platform may allow an outside organization's classifications to determine which charities employees can support. Companies should determine whether they can override or replace the restriction.

Source: Groundswell FAQ, "What nonprofits are on Groundswell?" accessed October 6, 2025.

View evidence

Model Employee Giving Policy

POLICY OBJECTIVE

Ensure that employee matching-gift and volunteer programs provide equal access to religious charities and respect employees' freedom to support causes consistent with their beliefs.

1. Equal eligibility [Company Name] permits employees to support eligible religious charities through its employee matching-gift, volunteer-reward, and volunteer-time programs on the same terms as comparable secular charities.

2. Religious status and use [Company Name] will not exclude, reduce access to, or limit support for a charity because it is religious or because matched funds or volunteer service support worship, ministry, religious education, evangelism, or other religious activity.

3. Religious practices [Company Name] will not exclude a religious charity because of faith-based employment, leadership, governance, membership, or service practices that are permitted under applicable law.

4. Faith-based advocacy [Company Name] will not exclude a religious charity because it holds or expresses religious views on matters of public concern. Neutral restrictions on unlawful conduct, fraud, true threats, or other objectively defined risks may continue to apply.

5. Third-party administration Any third-party administrator acting for [Company Name] must apply these standards. [Company Name] will review platform rules, certifications, watchlists, and program settings and will provide a process for employees or charities to challenge an exclusion.

6. Notice and review When a charity is denied or removed, [Company Name] or its administrator will provide the specific reason and a meaningful opportunity for review. Eligibility decisions will be based on published, objective, and consistently applied criteria.

How to Review the Program

1. **Map every employee benefit.** Identify matching gifts, payroll giving, paid volunteer time, volunteer grants, disaster campaigns, and special matching campaigns.

2. **Collect all eligibility rules.** Review company policies, program FAQs, foundation pages, intranet materials, platform terms, nonprofit certifications, and administrator agreements.

3 **Test the four-part standard.** Check status, use, practice, and advocacy separately. Permission for a food pantry does not establish that worship, ministry, or advocacy is eligible.

4 **Audit the administrator.** Determine who controls eligibility, which settings the company selected, what watchlists are used, and whether the company can approve an organization the platform would otherwise exclude.

5 **Create an appeal path.** Give employees and charities a clear way to request review, submit supporting information, and receive a written explanation.

6 **Document the result.** Retain current policies and complete every applicable survey question and follow-up so the practice can be verified.

Frequently Asked Questions

Does including a religious charity require the company to endorse its beliefs?

No. Equal eligibility means the company administers an employee benefit under neutral standards. Matching an employee's gift does not require the company to adopt the charity's religious or policy positions.

Can a company exclude unlawful or fraudulent organizations?

Yes. Companies may apply clear and neutral standards addressing illegality, fraud, true threats, credible safety threats, sanctions, misuse of funds, and other objectively defined risks. The standards should not operate as substitutes for viewpoint-based exclusion.

Can a company limit gifts to secular programs operated by religious charities?

It may choose to do so, but the Index does not treat that as equal access. A secular-use condition excludes worship, ministry, religious education, evangelism, and other activities that define many religious charities.

What if the company uses a third-party platform?

The company should review the platform's rules and confirm which restrictions apply to its program. If the administrator excludes a charity, the resulting employee benefit is still restricted even when the rule does not appear in the company's own policy.

Why does the standard include employment practices and advocacy?

Religious charities may organize their leadership and workforce around sincere beliefs and may speak on public issues from a faith-based perspective. For purposes of the Index, excluding a religious charity because of those lawful practices or views makes participation conditional on setting aside part of its religious identity.

Benchmark basis: Viewpoint Diversity Score 2026, “All Charities Included, Regardless of Religious Status, Practice, or Advocacy.” Company examples are cited within the evidence cards above.

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