

Backdrop Required: Informing Your Work with Charitable Clients

As attorneys, CPAs, and financial advisors, you're dedicated to helping charitable clients navigate technical planning opportunities ranging from donor-advised funds and Qualified Charitable Distributions to charitable trusts and gifts of complex assets. The Chester County Community Foundation is here to help, every step of the way!

Tackling the details is important. Effective charitable planning also requires something broader, and that's *context*. That's why the team at the Community Foundation is committed to keeping you up to date on research and trends that affect philanthropy and related strategies at a macro level. Indeed, charitable planning does not occur in a vacuum; it exists within a rapidly evolving nonprofit sector and a dynamic legislative and regulatory environment.



In that spirit, we're sharing three important trends and updates:

Philanthropy—including your clients' gifts—supports a larger and more complex nonprofit sector than ever before.

Charitable giving is going [strong](#)! In [2025](#), Americans contributed an estimated \$617 billion to support causes ranging from local nonprofits and places of worship to educational institutions and animal welfare organizations. This fell just short of the record set during a pandemic-related surge in philanthropy, but nevertheless, 2025 represents one of the highest levels of charitable giving ever recorded.

Consistent with that trend, in its recent report, [The U.S. Tax-Exempt Sector Explained: The Growing Role of Nonprofits in America](#), the Bipartisan Policy Center highlights the significant growth of the nonprofit sector over the past several decades. Nonprofits today provide essential services, strengthen communities, advance education and healthcare, and address needs that government and the private sector often cannot meet on their own. This signals an important reminder to advisors that charitable planning is not simply a tax exercise. Helping your clients support charitable organizations can have meaningful implications for communities and local economies well beyond the specific charitable organizations themselves.

Charitable planning tools continue to evolve.

PG Calc's recent article, [The State of Play: Navigating the Current Landscape of QCD Legislation and DAF Regulations](#), provides a helpful review of ongoing discussions in Washington surrounding Qualified Charitable Distributions and donor-advised funds. These tools continue to offer valuable planning opportunities for many clients, and the article serves as a reminder that charitable planning strategies are shaped by legislation, regulation, and public policy discussions. Advisors who stay informed about potential changes are often better positioned to help clients adapt as the charitable planning landscape evolves.

Clients increasingly expect charitable planning to be integrated into broader financial and estate planning conversations.

Philanthropy is becoming more sophisticated, more visible, and more interconnected with wealth transfer, retirement planning, tax planning, and legacy goals. A recent [article](#) in *Financial Advisor Magazine* highlighted once again the importance of philanthropy to high net worth families, which in turn means that advisors who work with these clients must be familiar with donor-advised funds and other charitable planning tools. Clients often look to their trusted advisors not only for technical expertise, but also for perspective on how charitable giving fits into their overall financial picture.

The bottom line is that context matters! By working with the Chester County Community Foundation to stay informed about trends affecting nonprofits, charitable incentives, and philanthropic planning, you can better serve your charitable clients and help them achieve both their financial and estate planning goals *and* their goals for community impact.

For more information, contact the Chester County Community Foundation:

Jason Arbacheski, CAP – Gift Planning & Stewardship Director – jason@chescocf.org

Kate Wickersham – President/CEO – kate@chescocf.org

The team at the Chester County Community Foundation is a resource and sounding board as you serve your philanthropic clients. We understand the charitable side of the equation and are happy to serve as a secondary source as you manage the primary relationship with your clients. This newsletter is provided for informational purposes only. It is not intended as legal, accounting, or financial planning advice.