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**THE WOMEN & GIRLS INDEX:
MEASURING GIVING TO
WOMEN'S AND GIRLS' CAUSES**



IUPUI WOMEN'S PHILANTHROPY INSTITUTE
LILLY FAMILY SCHOOL OF PHILANTHROPY

RESEARCH THAT GROWS WOMEN'S PHILANTHROPY

WRITTEN & RESEARCHED BY

Women's Philanthropy Institute

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INTRODUCTION

Women's and girls' organizations appear in every nonprofit subsector, spanning causes including education, health, the environment, and the arts. During the past five years, events like the Women's March and #MeToo movement have shined a spotlight on gender-related issues such as reproductive rights and sexual harassment and abuse. More recently, the COVID-19 pandemic, racial justice movement, and climate crisis have highlighted inequities—including gender disparities—in the United States and around the world. Despite increased public attention to these issues, the Women & Girls Index (WGI), created by the Women's Philanthropy Institute (WPI) in 2019 and updated in 2020, revealed that philanthropic support for organizations dedicated to women and girls makes up a small fraction of overall charitable giving.

The WGI is the only systematically generated, comprehensive Index of charitable organizations dedicated to women and girls in the U.S. WPI created the Index to provide philanthropy researchers and practitioners, as well as policymakers and the general public, with a deeper understanding of the landscape of women's and girls' organizations, particularly the level of contributions they receive from individuals, foundations, and corporations. The first WGI report provided a snapshot of this information for 2016; the 2020 report built on this groundbreaking research by adding data from 2012 to 2015 and 2017. The present report expands this longitudinal picture to include 2018, the most recent year for which finalized IRS data on charitable organizations is available.

Philanthropic support motivated by the #MeToo movement, which started in late 2017, is reflected in this report's findings. However, the data do not include charitable giving in response to the COVID-19 pandemic and acts of violence against individuals of Asian descent that began in 2020—both of which have disproportionately impacted on women. This study strengthens the knowledge base on philanthropic support for women's and girls' organizations, and will be updated on an annual basis as the funding environment continues to evolve.

Development professionals and leaders of women's and girls' organizations can apply the findings from this report to benchmark their organization alongside others and to set fundraising goals. Donors can use the research to identify gaps in resources and tailor their giving to the distinct needs and characteristics of women's and girls' organizations. This year, WPI has also made the WGI data more accessible to researchers and the general public at www.womenandgirlsindex.org. This user-friendly website allows visitors to download the full list of WGI organizations, as well as search for organizations based on criteria like keyword, focus area, and geographic location.



KEY FINDINGS

1. Philanthropic support for women's and girls' organizations surpassed \$8 billion in 2018, and represents a small but growing share of overall charitable giving (1.9%).
2. Women's and girls' organizations are growing faster than other charitable organizations along financial measures like revenue and expenses, indicating they are maturing as a nonprofit subsector.
3. While philanthropic support for women's and girls' organizations increased across the board, particular types of organizations within this subsector—such as those focused on the environment (37.1%) and civil rights and advocacy (32.3%)—experienced especially strong year-over-year growth from 2017 to 2018.



BACKGROUND

How is the funding environment for women's and girls' organizations shifting? Organizations dedicated to women and girls have existed for centuries. Some funding sources have backed these causes for decades, while others have stepped up their commitment in response to more recent challenges. This section highlights some of these developments, providing additional context for the findings that follow.

Evolving Funder Landscape

Among institutional funders, the Ford Foundation has prioritized women's and girls' causes for the last 60 years.¹ In June 2021, the Foundation announced a \$420 million commitment to combat gender-based violence, support the care economy, advance equality in the workplace, and provide resources to women-focused movements over the next five years.² The contribution was part of \$40 billion pledged by public and private donors to promote gender equality globally during the Generation Equality Forum convened by UN Women in Paris, France.³ Despite these investments, research from the Ms. Foundation for Women has shown that women and girls of color in particular receive less than 1% of foundation funding.⁴ An initiative of Grantmakers for Girls of Color, the Black Girl Freedom Fund was established in September 2020 to mobilize \$1 billion in support for Black girls and gender-expansive youth over the next ten years. More than 15 institutional funders and 1,000 individual donors contributed a total of \$20 million in the first year.⁵

Among individuals, Melinda French Gates has long backed women's and girls' causes as co-chair of the Bill & Melinda Gates Foundation and founder of investment and incubation company Pivotal Ventures. In June 2021, Co-Impact reported that French Gates and the Bill & Melinda Gates Foundation had contributed to a new Gender Fund that seeks to raise \$1 billion to advance gender equality by investing in women-led organizations in the Global South.⁶ That same month, the Bill & Melinda Gates Foundation announced a separate \$2.1 billion commitment to empower women economically, bolster reproductive health, and increase women's representation in leadership roles during the Generation Equality Forum in Paris.⁷

A newer donor to women's and girls' causes, MacKenzie Scott, alongside her husband Dan Jewett, also contributed to the Co-Impact Gender Fund.⁸ In June 2020, Scott partnered with French Gates to create the Equality Can't Wait Challenge, which aims to expand women's power and influence in the United States by 2030.⁹ In July 2021, Scott and French Gates, with additional support from Charles and Lynn Schusterman Family Philanthropies, announced that four winning initiatives would receive \$10 million each and two additional projects would receive \$4 million each.¹⁰ Through three different rounds of giving in 2020 and 2021, Scott has invested \$8.6 billion in a variety of equity-focused organizations and initiatives, including many centered on women and girls.¹¹

New Giving Strategies

In addition to an evolving funder landscape, the strategies funders have employed to invest in women and girls have also shifted in recent years. One of these changes includes a movement toward greater trust-based philanthropy. Founded by The Whitman Institute, the Robert Sterling Clark Foundation, and the Headwaters Foundation in 2018, the Trust-Based Philanthropy project formalized efforts to adopt trust-based principles in the sector.¹² This movement appears to have accelerated in response to the COVID-19 pandemic and racial justice reckoning that began in 2020, and some funders have adopted this strategy in their giving to women's and girls' causes.¹³ The Co-Impact Gender Fund, for instance, plans to provide grantees with the "large, unrestricted, long-term, and flexible funding needed to transform systems to be more just and inclusive."¹⁴ MacKenzie Scott has garnered attention for taking a similar approach in her contributions to equity-related causes. Describing her recent giving in June 2021, she stated, "Because we believe that teams with experience on the front lines of challenges will know best how to put the money to good use, we encouraged them to spend it however they choose."¹⁵

Developments like addressing the intersection of gender and racial inequities and investing directly in individuals and businesses have been especially prominent among corporations, particularly in the financial services industry, in the wake of the COVID-19 pandemic and racial justice movement. While some of these pledges have yet to be fulfilled, several organizations' commitments centered on women and girls.¹⁶ For example, in March 2021, Goldman Sachs announced a \$10 billion effort to improve the economic standing of Black women over the next 10 years by investing in job creation, housing, healthcare, education, and access to capital.¹⁷ As part of a four-year, \$1 billion initiative to promote racial equity and expand economic opportunity, in November 2020 Bank of America pledged to grow enrollment in its Institute for Women's Entrepreneurship at Cornell University to 50,000. The Institute offers a certificate in women's entrepreneurship to small business owners at no cost; the majority of those enrolled in the program identify as women of color.¹⁸



Philanthropic Response to the #MeToo Movement

The preceding examples highlight recent patterns in philanthropic support for women's and girls' organizations. Since this report's findings are based on data from 2018 and earlier, though, it is important to consider what was happening in society during that time. Most notably, the #MeToo movement emerged after accusations of sexual misconduct against influential film producer Harvey Weinstein became public in late 2017. The movement gained momentum throughout 2018 as countless women shared their experiences with sexual harassment and assault on social media.¹⁹ In January 2018, members of the entertainment industry launched the Time's Up Legal Defense Fund to help victims of sexual harassment in the workplace seek justice.²⁰ Administered by the National Women's Law Center, the Time's Up Legal Defense Fund received more than \$22 million as of December 2018. Of this amount, more than \$20 million was donated through the online crowdfunding platform GoFundMe—the most raised by any campaign on the platform in 2018.²¹

STUDY METHODS

This study updates the information presented in the 2020 WGI report by providing new data for 2018, the most recent year for which more than 99% of finalized IRS data on charitable organizations was available as of June 2021. This expansion offers an updated look at how the landscape of women's and girls' organizations in the U.S. has evolved in recent years.

The study also includes additional contribution detail and mission and program descriptions from Form 990 and 990-EZ returns reported in prior years primarily through digitized paper filings provided by Candid. The figures presented in previous WGI reports have been revised to reflect this updated data.

For more information on the data sources and processes used in developing and updating the Index, please see the Methodology section at the end of this report. WPI has also created a new website that contains a searchable database of WGI organizations, which can be accessed at www.womenandgirlsindex.org.



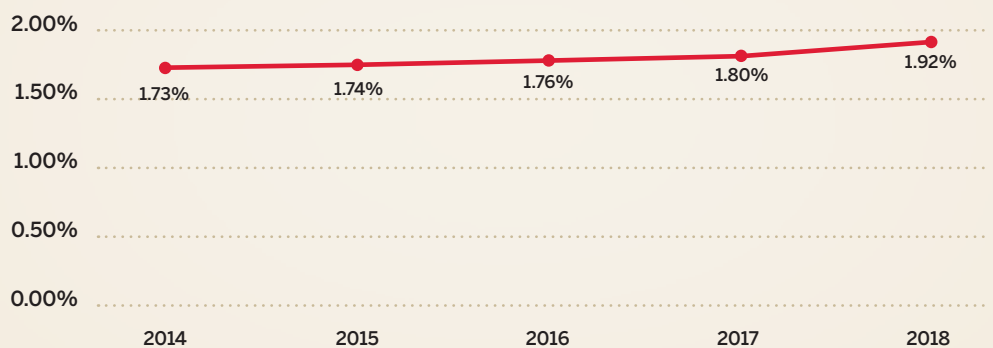
FINDINGS

The findings included here illustrate how the characteristics of women’s and girls’ organizations—particularly contributions from individuals, foundations, and corporations—changed during the five-year period from 2014 to 2018 and year-over-year from 2017 to 2018. To offer context, they compare WGI organizations with non-WGI organizations, as well as charitable organizations overall and the traditional nonprofit subsectors.ⁱ

Finding 1: Philanthropic support for women’s and girls’ organizations surpassed \$8 billion in 2018, and represents a small but growing share of overall charitable giving (1.9%).

The updated WGI contains 47,449 charitable organizations that received \$8.2 billion in philanthropic support in 2018. Women’s and girls’ organizations made up 3.5% of total registered charitable organizations and accounted for 1.9% of overall charitable giving in 2018.ⁱⁱ While women’s and girls’ organizations comprised a consistent portion of total charitable organizations in terms of number, Figure 1 shows that the share of overall giving received by women’s and girls’ organizations increased slightly during the five-year period from 2014 to 2018, with the strongest year-over-year growth from 2017 to 2018.

Figure 1: Year-over-year growth in philanthropic support for women’s and girls’ organizations as a percentage of overall charitable giving, 2014–2018



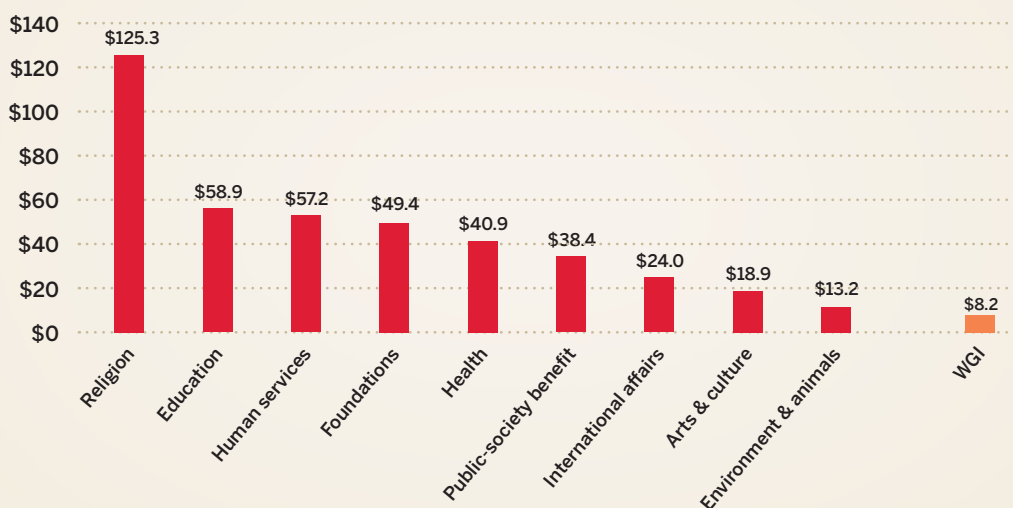
Note: Figures presented in previous WGI reports have been updated to reflect additional contribution detail and mission and program descriptions from Form 990 and 990-EZ returns reported in prior years (primarily through digitized paper filings provided by Candid).

ⁱ Throughout this report, “WGI organizations” is used interchangeably with “organizations dedicated to women and girls” and “women’s and girls’ organizations” to refer to organizations included in the WGI.

ⁱⁱ *Giving USA 2021* estimates that charitable organizations in the U.S. received \$428.4 billion in 2018. Using this estimate, which includes donations to religious organizations and private foundations, WGI organizations received 1.9% of total charitable giving that year. Charitable giving estimates for 2018 were initially presented in *Giving USA 2019*, but the *Giving USA 2021* figure is used because these estimates are typically revised in subsequent years as finalized IRS data become available.

As seen in Figure 2, in terms of dollars, philanthropic support for women’s and girls’ organizations still makes up a fraction of that received by organizations in traditional nonprofit subsectors like education, health, and the arts. Organizations dedicated to women and girls garnered around 62% of the philanthropic support received by the smallest nonprofit subsector (environment) and around 7% of the philanthropic support received by the largest nonprofit subsector (religion) in 2018.ⁱⁱⁱ

Figure 2: Philanthropic support for women’s and girls’ organizations compared with traditional nonprofit subsectors (2018, in billions)



Note: Subsector figures are 2018 values from *Giving USA 2021*. Charitable giving estimates for 2018 were initially presented in *Giving USA 2019*, but the *Giving USA 2021* figures are used because these estimates are typically revised in subsequent years as finalized IRS data become available.

ⁱⁱⁱAs reported in *Giving USA*, excluding giving to individuals.



Finding 2: Women’s and girls’ organizations are growing faster than other charitable organizations along financial measures like revenue and expenses, indicating they are maturing as a nonprofit subsector.

Compared with philanthropic support (1.9%), organizations dedicated to women and girls continue to make up a smaller portion of total charitable organizations in terms of other financial measures, such as revenue, expenses, and assets (each 1.3%). However, looking across the five-year period from 2014 to 2018, women’s and girls’ organizations have grown at a faster rate than other charitable organizations, especially with respect to revenue and expenses.

Table 1: Growth in women’s and girls’ organizations and other charitable organizations, 2014–2018

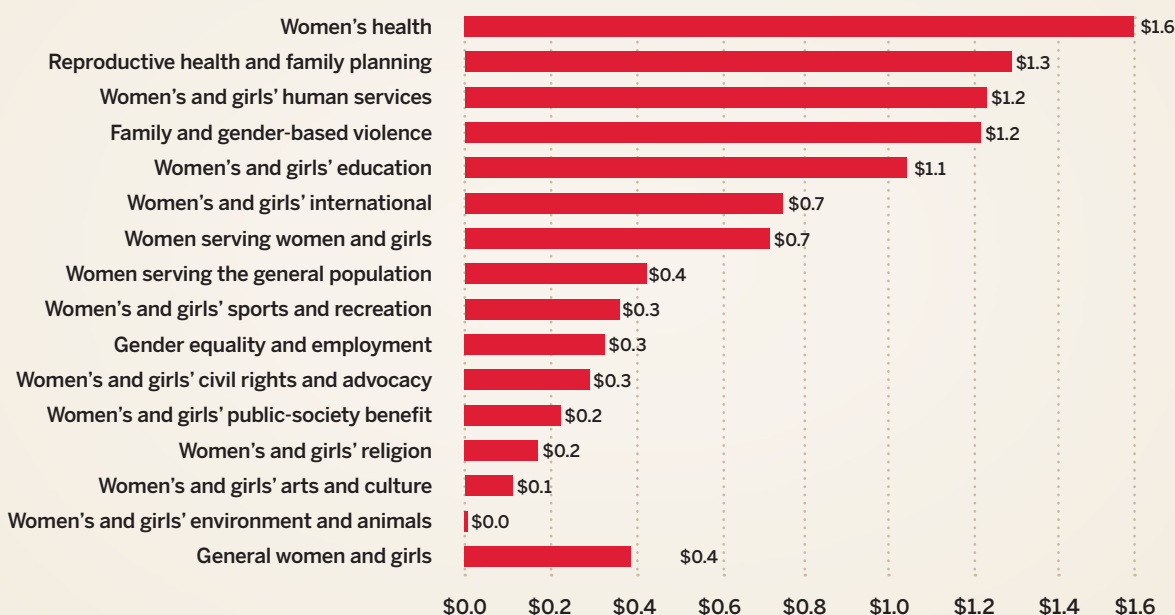
	WGI organizations	Non-WGI organizations
Philanthropic support	36.4%	26.5%
Revenue	35.4%	22.6%
Expenses	35.5%	23.9%
Assets	28.5%	24.8%

This pattern, illustrated in Table 1, suggests that the financial resources of women’s and girls’ organizations are beginning to catch up with those of other charitable organizations in some areas. Compared with philanthropic support, revenue, and expenses, the assets of women’s and girls’ organizations are growing at a slower rate, indicating that women’s and girls’ organizations may have more work to do regarding long-term financial resources.

Finding 3: While philanthropic support for women’s and girls’ organizations increased across the board, particular types of organizations within this subsector—such as those focused on the environment (37.1%) and civil rights and advocacy (32.3%)—experienced especially strong year-over-year growth from 2017 to 2018.

Organizations dedicated to women and girls focus on a variety of areas and can be found in all the nonprofit subsectors shown in Figure 2. Figure 3 offers a breakdown of philanthropic support for organizations dedicated to women and girls based on mission focus.^{iv} Although charitable organizations often have multiple focus areas and the categories in Figure 3 are not all mutually exclusive, examining the mission of women’s and girls’ organizations provides more detail than nonprofit subsector does.^v

Figure 3: Mission focus of women’s and girls’ organizations by philanthropic support (2018, in billions)



Note: Mission focus categories are based on IRS data from 2018 and are not necessarily mutually exclusive. Therefore, adding up the dollars in this figure exceeds the \$8.2 billion total of philanthropic support for women’s and girls’ organizations in 2018. Dollar amounts are rounded to one decimal place for ease of reading, but the ordering and length of the bars are based on exact values. Women’s and girls’ organizations focused on the environment and animals received \$24.1 million in 2018; this appears as \$0.0 in the figure due to rounding.

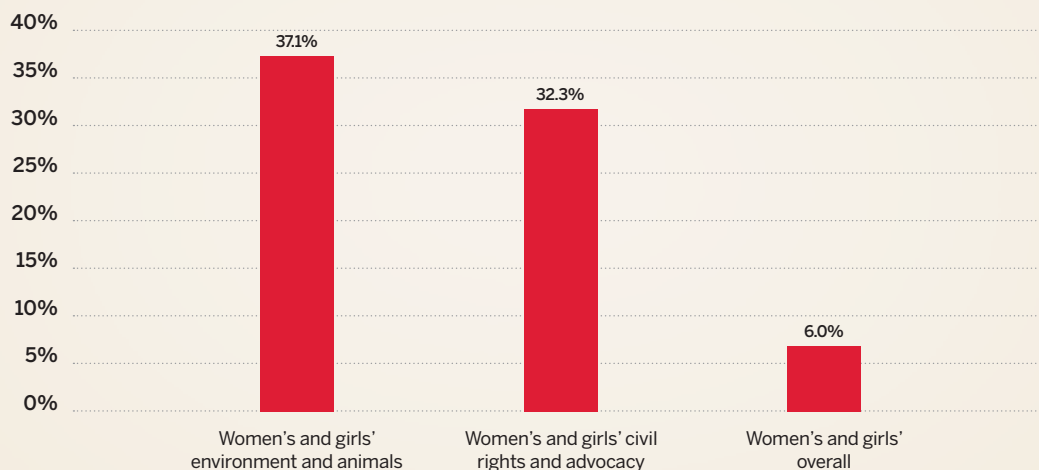
^{iv} See the Methodology section at the end of this report for more information on how these categories were developed.
^v Women’s health includes women’s and girls’ organizations in the health subsector that do not focus on reproductive health and family planning. Women’s and girls’ human services includes women’s and girls’ organizations in the human services subsector that do not focus on family and gender-based violence. Women’s and girls’ public-society benefit includes women’s and girls’ organizations in the public-society benefit subsector that do not focus on gender equality and employment or civil rights and advocacy. Otherwise, mission focus categories are not mutually exclusive.



In terms of dollars, general women’s health organizations surpassed reproductive health and family planning organizations as the top recipients of philanthropic support among WGI organizations in 2018. Philanthropic support for general women’s health organizations increased from \$1.4 billion in 2017 to \$1.6 billion in 2018. After two years of substantial increases, philanthropic support for reproductive health and family planning organizations decreased from \$1.5 billion in 2017 to \$1.3 billion in 2018. Receiving around \$1.2 billion each, general women’s and girls’ human services organizations overtook family and gender-based violence organizations as the third-highest recipients of philanthropic support in 2018.

Although women’s and girls’ organizations saw strong year-over-year growth in philanthropic support overall from 2017 to 2018 (6.0%), certain types of organizations within this subsector experienced outsized growth during this one-year period. Figure 4 shows that philanthropic support for WGI organizations focused on the environment increased by more than six times (37.1%) and WGI organizations dedicated to civil rights and advocacy grew at more than five times (32.3%) this overall rate from 2017 to 2018.^{vi}

Figure 4: Year-over-year growth in philanthropic support for particular types of women’s and girls’ organizations compared with women’s and girls’ organizations overall, 2017–2018



^{vi} Year-over-year growth in philanthropic support for all mission focus categories from 2017 to 2018 is displayed in Figure A of the Appendix.

While the substantial year-over-year growth in philanthropic support for women's and girls' organizations focused on the environment and civil rights and advocacy is notable, it is important to keep in mind that these organizations—especially women's and girls' environmental organizations—continue to make up a small share of overall charitable giving to WGI organizations, as shown in Figure 3.

Examples of women's and girls' organizations focused on the environment are:

- Women's Voices for the Earth, which “amplifies women's voices to eliminate the toxic chemicals that harm our health and communities;”²²
- Women of Renewable Industries and Sustainable Energy, whose purpose is to “change our energy future through the actions of women;”²³ and
- We Want the Land Coalition, whose mission is to “sustain and administer 650 acres of undeveloped land...for the use and benefit of women and girls around the globe.”²⁴

Increased giving to women's and girls' environmental organizations could be associated with greater acknowledgment of the inequitable impacts of climate change. Research has increasingly found that women are more susceptible to the effects of climate change than men. Primary reasons for this disparity include women comprising the majority of the world's poor and being more dependent on natural resources that are being depleted.²⁵

Women's and girls' organizations dedicated to civil rights and advocacy include:

- National Women's Law Center, which “fights for gender justice—in the courts, in public policy, and in our society—working across the issues that are central to the lives of women and girls;”²⁶
- Catalyst, which “accelerates progress for women through workplace inclusion;”²⁷ and
- Ms. Foundation for Women, whose mission is to “build women's collective power in the U.S. to advance equity and justice for all.”²⁸

As previously mentioned, the National Women's Law Center houses the Time's Up Legal Defense Fund, which was the primary recipient of philanthropic support in response to the #MeToo movement. In addition to addressing sexual harassment and assault, other women's and girls' civil rights and advocacy organizations focus on the intersection of gender and racial inequities, which have also gained increased recognition in recent years.^{vii}

^{vii} The WGI includes only 501(c)(3) charitable organizations. Other types of nonprofits, such as 501(c)(4)s, also address these issues, but philanthropic support for these organizations is not included in the data for this report.



DISCUSSION

This report shows how the characteristics of organizations dedicated to women and girls—especially the private contributions they receive—changed from 2014 to 2018, and from 2017 to 2018 in particular. The updated WGI data reveal that philanthropic support for organizations dedicated to women and girls exceeded \$8 billion in 2018, but still represents a small share—1.9%—of overall charitable giving. The percentage of total giving received by women’s and girls’ organizations increased slightly during the 2014–2018 period, up from 1.7% in 2014. Although the one-year period from 2017 to 2018 saw the strongest year-over-year growth in philanthropic support for these organizations as a portion of total giving, more data are needed to determine whether this represents a larger trend of more rapid growth in charitable giving to women’s and girls’ organizations.

Previous WGI reports have found that compared with philanthropic support, organizations dedicated to women and girls represent an even smaller share of total charitable organizations along other financial measures (1.3% each of revenue, expenses, and assets). However, women’s and girls’ organizations made some gains during the five-year period from 2014 to 2018, with the revenue and expenses of these organizations in particular growing at a notably faster rate than those of other charitable organizations. This pattern suggests that organizations dedicated to women and girls may be starting to catch up with other charitable organizations in terms of financial resources. Despite this overall maturity, the assets of women’s and girls’ organizations are growing at a slower rate than other financial measures, indicating that these organizations have more work to do with respect to long-term financial stability.

Women’s and girls’ organizations saw strong year-over-year growth in philanthropic support across the board from 2017 to 2018 (6.0%), but certain types of WGI organizations experienced outsized growth. Philanthropic support for women’s and girls’ organizations focused on the environment (37.1%) and civil rights and advocacy (32.3%) grew at multiple times this overall rate from 2017 to 2018. It is important to note that both of these categories—especially women’s and girls’ environmental organizations—make up a small share of overall charitable giving to WGI organizations. Yet, their connection with current issues like increased recognition of the inequitable impacts of climate change and the #MeToo movement suggests that philanthropic support for women’s and girls’ organizations continues to be influenced by broader developments in society.

IMPLICATIONS

While the WGI makes a significant contribution to understanding trends in charitable giving to women's and girls' organizations, the data should be considered alongside other information to gain a more complete picture of how individuals, foundations, and corporations support these organizations. Given increased recognition of the intersection of gender and racial inequities, it is especially important to examine charitable giving to women and girls of color. While the Ms. Foundation for Women's *Pocket Change* report fills an important gap in this research by examining foundation grants, additional work is needed that incorporates other funding sources.²⁹ The WGI also focuses on monetary support for charitable organizations dedicated to women and girls. Further studies should explore additional forms of giving, including philanthropic support for other types of nonprofits (i.e., 501(c)(4)s), direct giving to individuals and businesses, and non-monetary support like volunteering and policy advocacy.

The WGI also makes an important contribution to scholars and researchers by providing a free, publicly accessible dataset. While this report presents a broad overview of the landscape of women's and girls' organizations in recent years, scholars can utilize the Index to answer more nuanced questions. The data allow researchers to apply a gender lens to existing studies, as well as to explore new topics related to women's and girls' organizations. This year, WPI has made the WGI data even more accessible to individuals inside and outside the research community; information on organizations in the Index is now available at www.womenandgirlsindex.org. This user-friendly website allows visitors to download the full list of WGI organizations and to search for organizations based on criteria like keyword, focus area, and geographic location. WPI plans to update the data and website on an annual basis.

The COVID-19 pandemic has worsened progress on gender equality around the globe.³⁰ These developments, combined with WGI data showing that philanthropic support for organizations dedicated to women and girls represents a small share of total charitable giving, provide a strong case for investment in these organizations. Leaders and fundraising professionals at women's and girls' organizations can leverage the current spotlight on gender equality resulting from events like the Generation Equality Forum, in appeals for support, emphasizing how investing in women and girls lifts up the entire community. They can also apply the findings from this report in benchmarking their organization alongside others and setting future fundraising goals.



Donors can use the WGI data to identify gaps in resources and tailor their giving to the distinct needs and characteristics of women's and girls' organizations. Data from the Index demonstrate that organizations dedicated to women and girls appear in every nonprofit subsector, spanning causes such as education, health, the environment, and the arts. This offers donors the opportunity to integrate giving to women and girls into their existing funding priorities. They can also advance gender equality by encouraging other organizations they support to consider equity issues such as the gender composition of their board and staff and employee compensation. These strategies can complement one another as part of a holistic approach to supporting women and girls.

METHODOLOGY

Data Sources

Several data sources formed the basis of the WGI, the most important of which were e-file Internal Revenue Service (IRS) data available on Amazon Web Services that provide details for 319,632 charitable organizations filing IRS Forms 990 and 990-EZ electronically circa fiscal year 2018. These data were supplemented with 99,989 digitized Form 990 paper returns provided by Candid (formerly GuideStar) and 5,305 Form 990 and 990-EZ returns from IRS Return Transaction Files (RTF). For organizations not filing an IRS Form 990 or Form 990-EZ, a combination of 539,502 charitable organizations filing Form 990-N and 396,490 “non-filing” registered charitable organizations were used to gather further information on typically smaller and religious organizations, for a total population of 1,360,918 registered 501(c)(3) domestic charitable organizations.^{viii}

Inclusion Criteria

The researchers originally determined which types of organizations should be defined as women’s and girls’ organizations for the inaugural Index in 2019. This same determination was used for the updated WGI in 2020 and 2021. To be included in the Index, organizations had to meet one of the following criteria:

- The organization is *dedicated to serving primarily women and girls* (for example, Planned Parenthood or Girls Inc.).
- The organization is a *collective of women and girls that serves general philanthropic purposes* (for example, Junior Leagues and women’s auxiliaries).

These criteria may seem straightforward, but measuring giving to women and girls is quite challenging since many charitable organizations have multiple programs that serve different populations. As such, the researchers exercised a certain degree of judgment in creating the WGI. For example, organizations that mainly serve survivors of domestic violence and sexual assault are included in the Index. While men, boys, and non-binary individuals are also impacted by domestic violence and sexual assault, the vast majority of those who receive services from organizations dedicated to these issues are women and girls. On the other hand, organizations that serve a relatively equal number of women and men or girls and boys were not included in the WGI. Boys & Girls Clubs and Big Brothers Big Sisters, for instance, were excluded because the majority of their programming is designed for youth of all genders.

^{viii} Non-filing organizations are defined as registered tax-exempt organizations that did not file any type of Form 990 between the fiscal years ending in 2016 and 2018, most of which are religion-related charitable organizations exempt from annual 990 filing requirements.



Rule Development

Informed by a review of the relevant literature and published organization listings, the researchers developed initial sets of inclusionary words and phrases (key words), exclusionary words and phrases (stop words), and other selection criteria to establish logical “rule” conditions to identify potential women’s and girls’ organizations for the Index in 2019. Generating the final set of nearly 100 individual rules for the WGI was an iterative process. Initial sets of rules were first applied to organizations’ names, mission statements, and other identifiers. Manual verification of a random sample of the results led to modification of the initial rules and the creation of new rules. For most rules in the final set, a minimum of 100 organizations were hand-checked to confirm the accuracy of at least 80% of the organizations captured through each unique combination of key words, stop words, and other criteria.

Following the verification process from 2019 and 2020, the final set of rules were applied to the full population of charitable organizations for multiple years (2012–2018), resulting in an expanded set of 58,551 WGI organizations in 2021. These organizations primarily represent those for which there were no available data for the 2018 filing year. In total, approximately 9,786 possible organizations were hand-checked in 2019 and 2020, including verification of more than 90% of total WGI revenue and assets. Of those organizations, 461 were hand-checked for the updated 2021 Index, with priority given to those organizations with larger contributions, revenue, expenses, or assets.

The final set of WGI rules and their sequencing are available upon request. The rules generally break down into the following 16 categories (exclusionary rules not shown here):

- General women’s health
- Reproductive health and family planning
- Family and gender-based violence
- Women’s and girls’ education
- Women’s and girls’ human services
- Gender equality and employment
- Women serving women and girls
- Women’s and girls’ international
- Women serving the general population
- Women’s and girls’ sports and recreation
- Women’s and girls’ civil rights and advocacy
- Women’s and girls’ public-society benefit
- Women’s and girls’ religion
- Women’s and girls’ arts and culture
- Women’s and girls’ environment and animals
- General women and girls

To measure philanthropic support for WGI organizations, the direct support value was used for charitable organizations filing IRS Forms 990 (Part VIII, Lines 1b, 1c and 1f). Total contributions, gifts, and grants were used for organizations filing Form 990-EZ (Part I, Line 1). A direct contribution per organization estimate for each filing was used for those filing Forms 990-N (based on the average direct support value among Form 990 and Form 990-EZ filing organizations with less than \$50,000 in revenue for the same filing year). No direct support estimate was used for non-filers.

A list of names and Employer Identification Numbers of WGI organizations is available at www.womenandgirlsindex.org. Researchers ask that the following citation accompany any use of the WGI: Women's Philanthropy Institute, Indiana University Lilly Family School of Philanthropy and DataLake Nonprofit Research. (2021). *Women & Girls Index* [Data file]. www.womenandgirlsindex.org

At the time of publication, the most recent year of WGI data was primarily based on registered 501(c)(3) domestic charitable organizations filing IRS Forms 990 for the fiscal year ending in 2018 as of June 2021. Previous or subsequent fiscal year information was used when 2018 data was unavailable.

Limitations

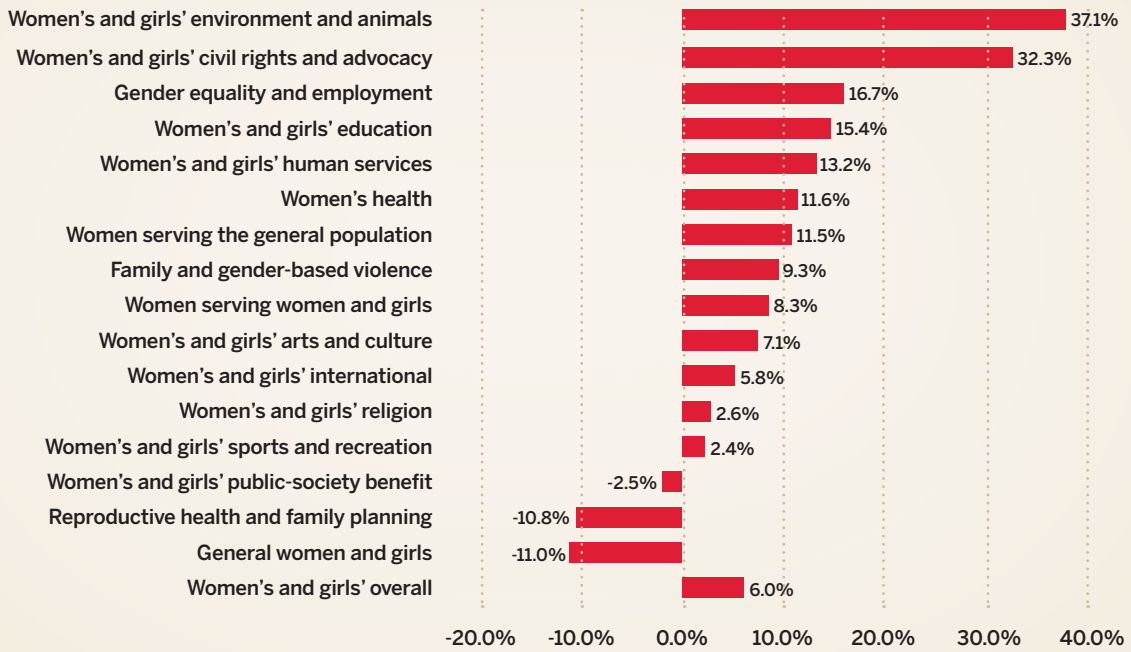
Despite extensive effort, there are certain caveats to this research due to the subjective nature of identifying and classifying organizations dedicated to women and girls, as well as information and resource limitations. While more than 90% of the total revenue represented in the Index was manually verified, the majority of WGI organizations were selected and categorized by rules alone, and therefore subject to rule errors. Additionally, organizations were only hand-checked for inclusion in the WGI, not for alignment with the specific rule categories. The researchers expect error rates to be minimal, but these factors could potentially affect the accuracy of dollar estimates for the Index and the rule categories.

The datasets used to generate the WGI do not include financial data on religious congregations or any data on private foundations, although efforts were made in 2020 to verify that private foundations primarily supporting women's and girls' organizations are limited. The Index tracks total philanthropic support for WGI organizations; the data cannot be disaggregated by funding source (e.g., individuals, foundations, corporations). The data on WGI organizations also cannot be disaggregated based on the sub-populations they serve (e.g., women and girls of color, LGBTQ+ women and girls, women and girls with disabilities).



APPENDIX

Figure A: Year-over-year growth in philanthropic support for women's and girls' organizations by mission focus compared with women's and girls' organizations overall, 2017-2018



Note: Mission focus categories are based on IRS data from 2018 and are not necessarily mutually exclusive.

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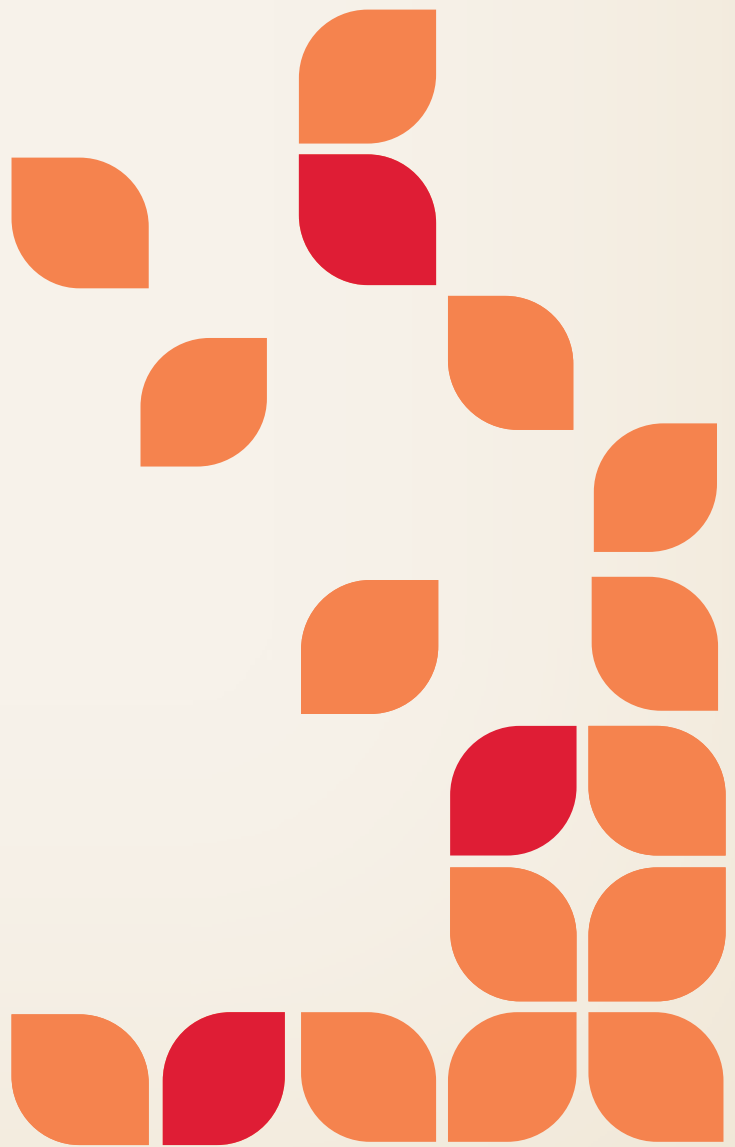
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