



LILLY FAMILY SCHOOL OF PHILANTHROPY  
INDIANA UNIVERSITY

*The*

# MILITARY AND VETERANS COMMUNITY INDEX 2025:

Measuring Giving to Military- and  
Veteran-Serving Organizations

NOVEMBER 2025

A REPORT FROM THE  
EQUITABLE GIVING LAB



## WRITTEN & RESEARCHED BY:

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The Indiana University Lilly Family School of Philanthropy is dedicated to improving philanthropy to improve the world by training and empowering students and professionals to be innovators and leaders who create positive and lasting change. The school offers a comprehensive approach to philanthropy through its academic, research and international programs, and through The Fund Raising School, Lake Institute on Faith & Giving, Mays Family Institute on Diverse Philanthropy, and Women's Philanthropy Institute. Learn more at <https://philanthropy.indianapolis.iu.edu/>.

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## INTRODUCTION

The Military & Veterans Community Index (MVCI) is a new resource from the Equitable Giving Lab that measures giving to nonprofits serving the military, veterans, and their families and communities. The Equitable Giving Lab, a project of the Indiana University Lilly Family School of Philanthropy, is an initiative to better understand charitable giving to under-resourced groups in the United States. The MVCI complements existing indices that measure giving to specific populations, including women and girls, the LGBTQ+ community, and communities of color.

The Military & Veterans Community Index and this corresponding report build on previous research identifying the ecosystem of U.S.-based charitable organizations that serve military members, veterans, and their families and caregivers. This report examines how many nonprofits focus on this community's needs, what services they provide, and how these figures have changed over the last decade, from 2013 to 2023.

Because the military is, by definition, connected to and funded by the federal government, detailed information is available about federal funding for military and veterans' services. This information comes from several federal departments, offices, and agencies including the Government Accountability Office, Congressional Budget Office, the Office of Management and Budget, the Department of Defense, the Department of Veterans Affairs, and the newly formed Department of Government Efficiency.

In the nonprofit sector, however, few comprehensive studies have chronicled the full suite of services available to military members, veterans, and their families and caregivers through nonprofit organizations. The Wounded Warrior Project maintains an Information and Referral Service; however, it primarily aims to provide vetted organizations for veterans, family members, or caregivers seeking specific services.<sup>1</sup> In addition to organizations that are designed specifically to serve this community, the Information and Referral Service may also include organizations that are not predominantly focused on serving military members, veterans, and their families, but that overlap in services provided.

In contrast, the MVCI identifies the ecosystem of nonprofit organizations that are dedicated primarily to serving the military and veteran community. For example, Limbs for Life is a global nonprofit organization dedicated to providing fully functional prosthetic care for individuals who cannot otherwise afford it.<sup>2</sup> This nonprofit would be included in the WWP's Information and Referral Service, as some veterans may meet their criteria to receive services, but it would not be included in the MVCI. By contrast, a nonprofit like the Warriors Prosthetic Initiative (WPI), a 501(c)(3) nonprofit organization dedicated to helping injured veterans and first responders regain capability and independence after limb loss, would meet the criteria to be included in the MVCI.<sup>3</sup> While this may seem like a superfluous distinction at first glance, this example illustrates the specific needs experienced by military members and veterans. Limb loss from service is different from the general amputee population in its cause, implications for future activity, and the conditions or diseases it may occur alongside (such as traumatic brain injury).<sup>4</sup>

Given the significant role federal funding and budget decisions have in meeting the needs of military members and veterans, this report provides a deeper understanding of the complementary nonprofit landscape. The data cover the past decade, through 2023, the most recent year for which more than 99% of finalized IRS data on charitable organizations were available at the start of MVCI research.

The MVCI covers a period of shifting demographics for the military and veteran populations. Veterans are aging, with a significant percentage of the population over 65 years old.<sup>5</sup> The overall number of veterans is declining and is projected to continue this downward trend.<sup>6</sup> During this period, the U.S. also transitioned away from active combat on foreign soil with the withdrawal from Afghanistan. Each of these elements contributes to an increased and evolving need for benefits and services for service members, veterans, and their family members. While the federal government is charged with providing those services, the social sector has and will continue to fill gaps.

The data provided in the MVCI aim to provide researchers, practitioners, policymakers, and the public with a deeper understanding of organizations with the primary mission of serving military members, veterans, and their families and caregivers. Amid an evolving social and political environment in the U.S., this report offers insights to help individuals and organizations make data-informed decisions.



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## KEY FINDINGS

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- 1** Giving to MVCI organizations totaled \$3.7 billion in 2023, growing from \$2.6 billion in 2013 (in inflation-adjusted 2023 dollars).
- 2** MVCI organizations received 0.67% of total charitable giving in 2023; this percentage was relatively consistent from 2013-2023, at roughly 0.6-0.7% of total giving.
- 3** Though gradual, the number of MVCI organizations has been steadily falling, decreasing in 9 of the last 10 years. MVCI organizations are growing, however, with fewer organizations maintaining the same percentage of overall donations.
- 4** MVCI organizations trail other nonprofit organizations in terms of growth in revenue, expenses, and assets, but they outpace non-MVCI organizations in terms of growth in payroll. From 2013 to 2023, MVCI revenues grew 14% (compared to 34% for non-MVCI organizations); expenses grew 21% (compared to 37%), assets grew 20% (compared to 43%), and payroll grew 48% (compared to 30%).
- 5** MVCI organizations that provide basic human services, like food and financial assistance, receive the most funding (\$445 million), followed by mental health or therapeutic service providers (\$398 million), survivor care and memorializing organizations (\$397 million), and housing services (\$353 million).
- 6** Service animal and animal therapy organizations were the fastest growing subcategory of MVCI organizations, growing 445% from 2013 to 2023 (inflation-adjusted). Philanthropic support for mental health (178%), education (125%), and housing services (114%) also doubled over this period.



## **BACKGROUND**

The population of military members and veterans is far from homogeneous. This group includes the full breadth of demographic identifiers (age, race, geographic residence, etc.), service experience (branch of service, officer or enlisted, geography of service, deployment history, etc.), and ensuing health and lifestyle considerations (physical disabilities, mental health needs, etc.).

Population data for current service members, veterans, and family members eligible to receive family or survivor benefits are published by several government agencies. The U.S. Department of Veterans Affairs maintains the National Center for Veterans Analysis and Statistics (NCVAS), which collects, validates, analyzes, and disseminates key statistics on veteran population and programs to support planning, analysis, and decision-making activities. The U.S. Department of Defense (DoD) maintains the Defense Manpower Data Center (DMDC), a central source for identifying, authenticating, authorizing, and providing information on personnel during and after their affiliation with DoD. The U.S. Census Bureau also collects demographic, social, and economic data on veterans through several of its surveys. The descriptive statistics below are largely taken from these three sources.

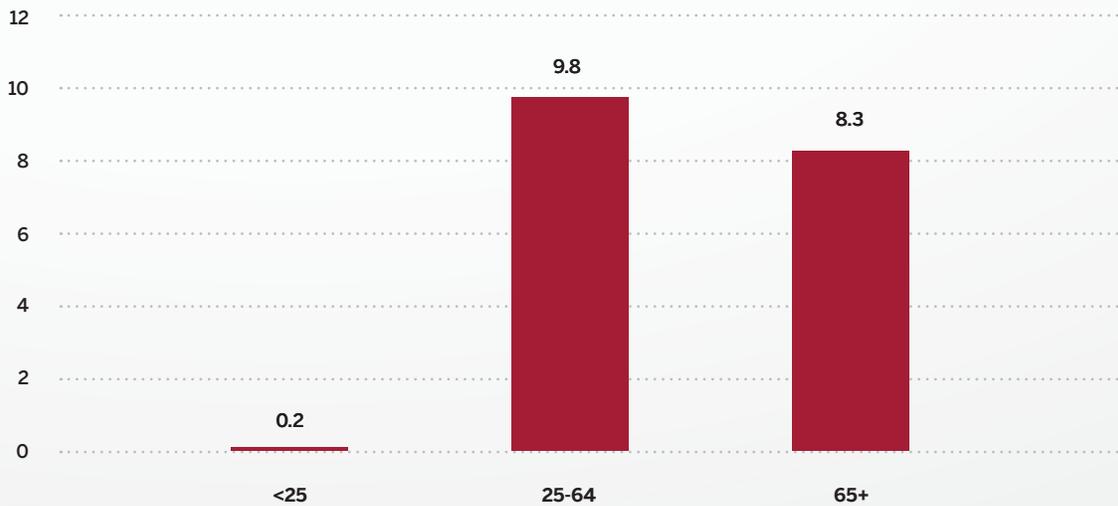
There are currently 1.32 million active service members and just under 18 million living veterans in the U.S.<sup>7</sup> Service members, veterans, and their families live in every state, though significant numbers of active-duty members live in California (160,000), Virginia (122,000), and Texas (115,000). Annually, 150,000 active-duty service members transition into civilian life.<sup>8</sup>

Military veterans are diverse across a number of demographics. In terms of racial and ethnic diversity, 23.8% of veterans identify as non-white. Black or African American individuals comprise 12.9% of veterans, and Hispanic or Latino individuals account for 8.9% of veterans.<sup>9</sup> The U.S. Census Bureau estimated in 2023 that 10.9% of veterans are women and female-identifying individuals. While 76.2% of veterans identify as white, data from the Pew Research Center indicate that the veteran population is projected to become increasingly diverse over the next 25 years.<sup>10</sup>



Figure 1 shows that as of 2023, 45.5% of the veteran population is 65 years or older, corresponding with large cohorts who enlisted during earlier wars; this creates new challenges in serving a larger aging population. Just over half (53.4%) of veterans fall between 25 and 65 years of age, and about 1.1% are recent recruits under 25.

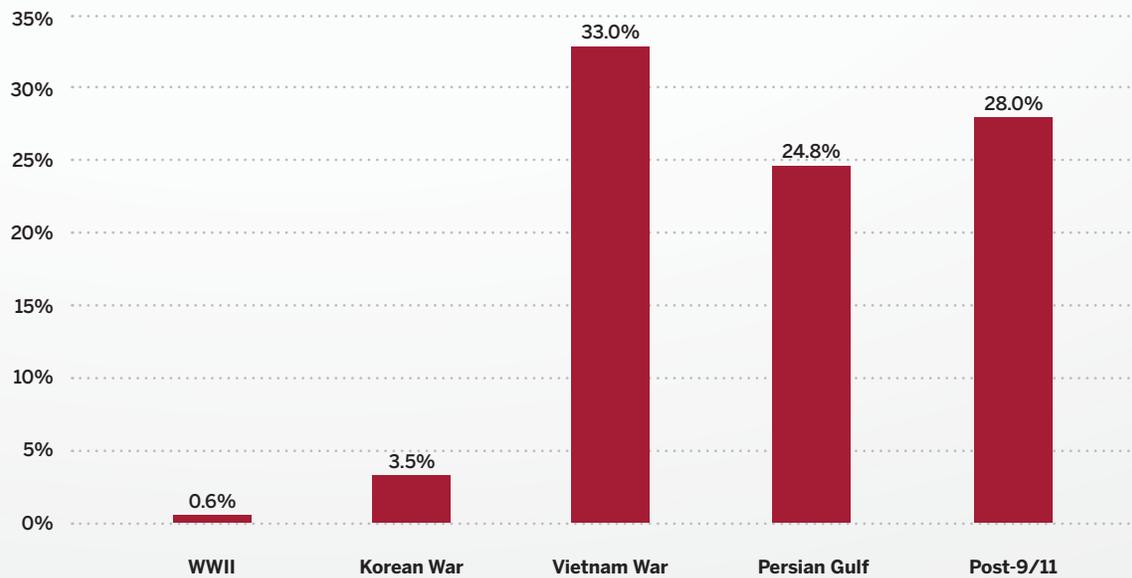
**FIGURE 1: Veteran population by age (2023, in millions)**



Data source: National Center for Veterans Analysis and Statistics, U.S. Department of Veterans Affairs.  
<https://www.va.gov/vetdata/index.asp>

Nearly three in four veterans served during a war or period of official hostility; Figure 2 provides specific information about the various conflicts in which veterans served.<sup>11</sup> Additionally, physical and emotional trauma associated with combat affects a significant portion of veterans. Over a quarter of all veterans—5.5 million individuals—have a service-related disability.<sup>12</sup> As shown in Figure 2, just 0.6% of the living veteran population today fought in World War II. Service-related disabilities, transition to civilian life and integration, and combat experience all contribute to a broad but evolving spectrum of needs for the MVCI population.<sup>13</sup>

**FIGURE 2: Combat service of veterans (2023)**



Data source: National Center for Veterans Analysis and Statistics, U.S. Department of Veterans Affairs.  
<https://www.va.gov/vetdata/index.asp>

Note: Percentages reflect primary conflicts and do not sum to 100% due to additional smaller categories.

In 2001, it was estimated that approximately 70 million individual veterans and their family members were eligible to receive benefits from the Veterans Administration.<sup>14</sup> At the time, this represented almost a quarter of the entire U.S. population, demonstrating that the population served by MVCI organizations is significant, and that the needs of family members and military survivors are unique within this community.

Despite these robust numbers, the total number of individuals affiliated with the military is declining. In 2013, when the MVCI data begin, the veteran population was 22 million; by 2023, it fell to 18.3 million, a decline projected to continue, according to the Congressional Research Service.<sup>15</sup> This drop in population and simultaneous increase in the average age of veterans corresponds with the nation's war activities, as military enrollment was vastly higher in earlier wars (due in part to the end of conscription in 1972).<sup>16</sup>



## Distinguishing the Government and Social Sector Roles

The government plays a significant role in providing services and benefits to military members, veterans, and their families. The mission of the U.S. Department of Veterans Affairs (VA) is to fulfill President Lincoln's promise to care for those who have served in the nation's military, as well as for their families, caregivers, and survivors.<sup>17</sup>

For fiscal year (FY) 2025, the VA received approximately \$400 billion in federal appropriations.<sup>18</sup> Within the VA, the Veterans Health Administration (VHA)—the largest integrated healthcare network in the U.S.—accounts for \$118.45 billion of that funding. The VHA operates about 1,300 health care facilities serving approximately 9 million enrolled veterans each year.<sup>19</sup>

Government funding of services for veterans falls into two main categories: mandatory and discretionary spending. Mandatory expenditures cover benefits such as disability compensation, pensions, and education assistance. These programs are determined by law and automatically funded for eligible participants. Discretionary expenditures include medical services and other programs funded through the annual appropriations process.

Combined, these two categories have grown by more than 50% over time, from \$245.4 billion in FY2021 to \$369.3 billion in FY2025.<sup>20</sup> Growth in mandatory spending reflects expanded eligibility for disability compensation and other benefits; discretionary spending has risen largely due to increased enrollment in the VHA and broader access to care.<sup>21</sup> Given the size of the agencies charged with providing services and the vast and evolving needs of this population, there are many areas supplemented by the social sector.

Although military members and veterans are supported in large part by government funding, this Military & Veterans Community Index does not include government grants or funding. Instead, the MVCI explores the ecosystem of tax-exempt organizations (i.e., nonprofits), how they are structured and funded to serve this population, and how the landscape has changed over the last decade. However, these two sectors operate closely, with funding for the VA increasing year over year and expected to increase for FY2026 to meet the growing needs of an aging and ailing veteran population.<sup>22</sup>

## Types of Organizations

MVCI organizations are primarily operated under a few different IRS classifications: 501(c)(3), 501(c)(19), and 501(c)(23). 501(c)(3) organizations, also known as charitable organizations, comprise the vast majority of all U.S. nonprofits, totaling over 1.5 million organizations in 2024.<sup>23</sup> The IRS also has subsections 501(c)(19) and 501(c)(23) specifically for organizations that benefit veterans.<sup>24</sup> 501(c)(19) is the classification that primarily includes Veterans of Foreign Wars and American Legion Posts; there were roughly 26,000 of these organizations as of 2022.<sup>25</sup> 501(c)(23) organizations are less common and limited to organizations founded prior to 1880, such as the Navy Mutual Aid Association.<sup>26</sup>

Depending on the organization and purpose, organizations that serve the MVCI population may also be categorized as:

- 501(c)(4) - social welfare organizations
- 501(c)(7) - social clubs
- 501(c)(8) - fraternal beneficiary societies
- 501(c)(10) - domestic fraternal societies
- 501(c)(2) - title holding corporations

All the above types of organizations have tax-exempt status and may receive charitable dollars to benefit service members, veterans, and their families. For organizations within these final five classifications to be included in the MVCI, they must dedicate at least 80% of their resources to explicitly serve military members, veterans, and their families. Appendix A includes additional information on how organizations were selected for inclusion in the MVCI, and Appendix B shows the largest organizations that fall under each classification.

MVCI organizations receive donations from individuals, foundations, and corporations, and many may have additional revenue sources such as merchandise sales, events, and fees for service. Members of the MVCI populations themselves can be both service recipients and donors. Employment data from federal Office of Personnel Management show that veterans comprise well over a quarter of federal employees, many at the VA.<sup>27</sup> Previous studies from RAND have shown that charitable giving to issues tied to military and veterans is strongly influenced by personal ties to the military.<sup>18</sup>

## Issues of Particular Concern to MVCI Populations

It is challenging to dissect one issue area from another for military members, veterans, and their family members as they are profoundly interconnected. Poor mental or physical health after service is tied to poor employment outcomes; for example, post-9/11 veterans have disproportionately higher rates of mental health conditions and also are more likely to be unemployed than non-veterans.<sup>29</sup> Post-traumatic stress disorder (PTSD), substance abuse, and interpersonal violence present at higher rates for individuals who have experienced combat.<sup>30</sup> Suicide rates among veterans are about 1.5 times higher than for non-veterans.<sup>31</sup> These negative outcomes are not limited to combat veterans; reports also cite secondhand experience—for example, knowing a fellow service member or family member experiencing trauma—as triggering similar challenges.<sup>32</sup> Homelessness and housing among veterans have long been concerns for the VA and the public at large. In 2024, after nearly a decade of concerted and aggressive efforts by the VA in partnership with the MVCI ecosystem, veteran homelessness had decreased more than 55% since 2010.<sup>33</sup>



## **Recent Issues Affecting Funding to MVCI Organizations**

### ***Scams and Bad Practice Scandals – 2016***

In the early and mid-2010s, several scandals came to light in the nonprofit sector. These ranged from misuse of funds and excessive overhead spending to fraudulent or deceptive missions. Veterans' charities were particularly affected by these scandals, capitalizing on the desire to support returning veterans from Iraq and Afghanistan.<sup>34</sup> While these scandals represented only a small fraction of MVCI organizations, the headline-catching news eroded public trust and created skepticism among donors. Fortunately, many attorneys general whose responsibility it is to oversee the nonprofits of their respective states, as well as larger agencies such as the FTC and IRS, were aggressive in targeting these bad actors and deceptive practices.<sup>35</sup>

As donors, veterans are also particularly vulnerable to charitable fraud and scams, and at higher rates than their non-veteran counterparts.<sup>36</sup> Research from AARP indicates that scammers disproportionately target veterans, and that 86% of service members and veterans have been exposed to at least one scam in the past 12 months.<sup>37</sup> This further adds to an environment of mistrust and skepticism.

### ***Withdrawal from Afghanistan – 2021***

In 2021, after 20 years of active combat, the U.S. withdrew nearly all service members from Afghanistan and formally ended combat operations. After two decades of deployments to foreign soil, the focus for MVCI organizations and their donors shifted from supporting troops on the front lines to efforts around integration, mental health services, and employment.<sup>38</sup> This transition is notable as it created an increased need for supporting the “war after the war,” possibly shifting the efforts of charitable organizations and interest areas of donors.

### ***The PACT Act – 2022***

The Honoring Our Promise to Address Comprehensive Toxics Act of 2022, or the PACT Act, creates presumptive conditions caused by exposure to toxic conditions during service. This greatly expands benefits to veterans with specific service-related illnesses due to exposure to toxins such as agent orange and the 9/11 site. The VA's budget is expected to increase \$52 billion in mandatory expenditures in FY2026 due to the PACT Act, though the effect on the nonprofit community has yet to be seen.<sup>39</sup>

The full effect of these issues and policy changes will become clearer in future years as the Index is updated.

## **STUDY METHODS**

The MVCI includes 501(c)(3) registered domestic charitable organizations with the primary mission of serving service members, veterans, and their caregivers and family members. These organizations were identified through NTEE codes and the use of keywords in their name or mission statements. Organizations that serve many communities, including but not primarily focused on service members and veterans, are not included in this Index.

The Index utilizes IRS data from e-filed and digitized Form 990 and 990-EZ returns. For organizations that do not file these forms, a combination of Form 990-N and “non-filing” registered organizations was included. Additionally, organizations that were registered as 501(c)(19) and 501(c)(23) are included in the Index. The Index includes data from 2013 to 2023—the most recent available data as of September 2025. When it offered meaningful context or comparative insight, the data were also compared to non-MVCI organizations, total charitable donations, and other nonprofit subsectors as defined by *Giving USA*.<sup>40</sup>

For more information on the data sources and processes used in developing the Index, please see Appendix A: Methodology at the end of this report.



## FINDINGS

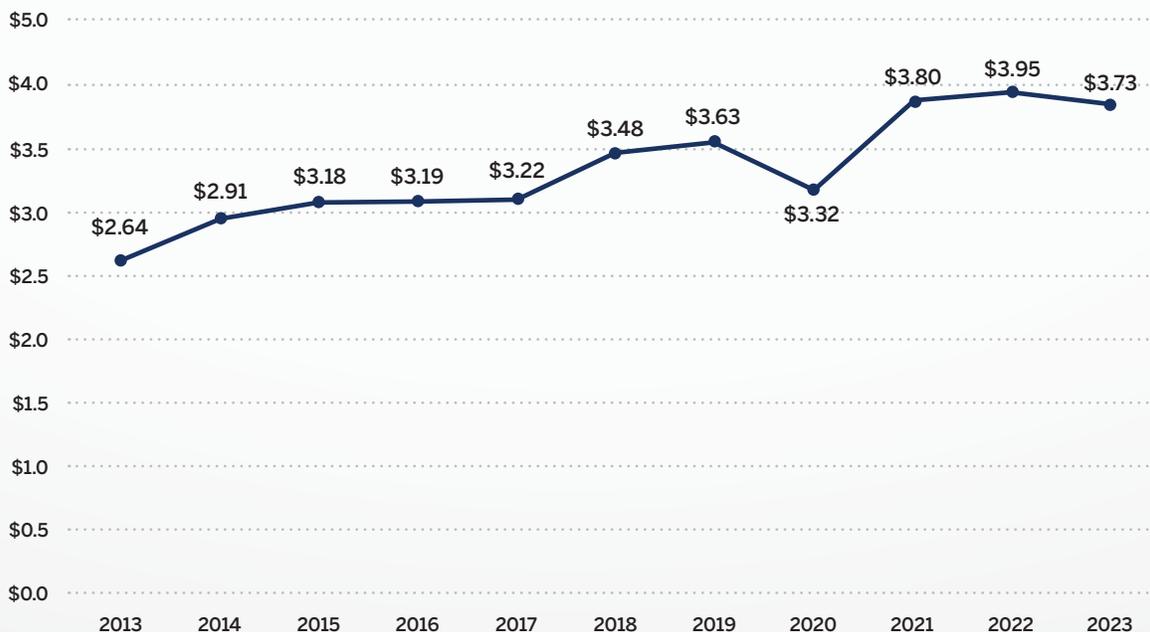
Approximately 50,000 tax-exempt organizations qualify for inclusion in the MVCI, representing 2.1% of the 1.85 million tax-exempt organizations registered with the IRS in 2023. This small percentage of exempt organizations serves 1.32 million active service members and 18 million veterans, in addition to their family members and caregivers.<sup>41</sup>

It is worthwhile to note the exclusionary criteria for this Index. There are many organizations that provide services needed by military members and veterans, from housing to prosthetics. However, the organization must dedicate at least 80% of its program dollars to offering these services to the MVCI population to be included in the Index. As a result, total giving in support of organizations that benefit the military and veteran community is possibly underestimated in the analyses below.

**Finding 1: Giving to MVCI organizations totaled \$3.7 billion in 2023, growing from \$2.6 billion in 2013 (in inflation-adjusted 2023 dollars).**

Philanthropic support for MVCI organizations has grown gradually but inconsistently over the past ten years, as shown in Figure 3. Total donations peaked in 2022 at just under \$4 billion. In 2013, total giving to these organizations was \$2.6 billion. The dip in 2020 follows trends seen in overall giving from *Giving USA*, where non-critical issue areas such as education and arts received less funding at the start of the pandemic.<sup>42</sup> Despite this decrease to \$3.3 billion in 2020, MVCI organizations have seen an overall increase in donations over the past ten years.

**FIGURE 3: Philanthropic support for MVCI organizations, 2013-2023**  
(in billions of inflation-adjusted 2023 dollars)



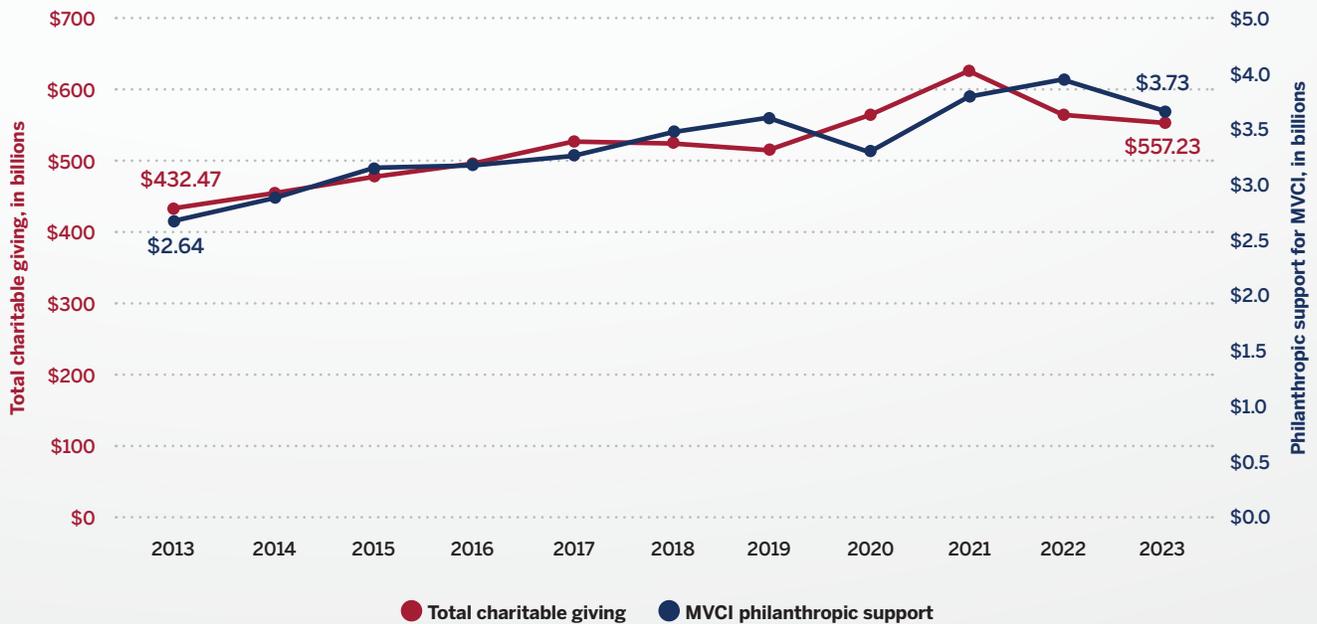
In more recent years, 2022 and 2023 were weaker years for philanthropy writ large. *Giving USA 2025* estimates that U.S. charitable organizations received \$592.50 billion in philanthropic support in 2024.<sup>43</sup> The country also experienced high inflation from 2021 through 2023, which contributed to a peak in total giving to MVCI organizations.

**Finding 2: MVCI organizations received 0.67% of total charitable giving in 2023; this percentage was relatively consistent from 2013-2023, at roughly 0.6-0.7% of total giving.**

The growth in MVCI organizations closely tracks overall giving from 2013 to 2023, as measured in *Giving USA* and shown in Figure 4.<sup>44</sup> In 2023, total charitable giving was \$557 billion, up from \$432 billion in 2013. Total giving peaked in 2021 at \$625 billion, while giving to MVCI organizations peaked shortly after in 2022 at just under \$4 billion.

One exception to the MVCI mirroring overall giving trends is in 2020, when MVCI organizations experienced a decline that was not mirrored in overall giving. However, other subsectors experienced a similar decline during this period including giving to health and arts, culture, and humanities. Like health and human service organizations, MVCI organizations rebounded in 2021.

**FIGURE 4: Philanthropic support for MVCI organizations compared to total charitable giving, 2013-2023 (in billions of inflation-adjusted 2023 dollars)**

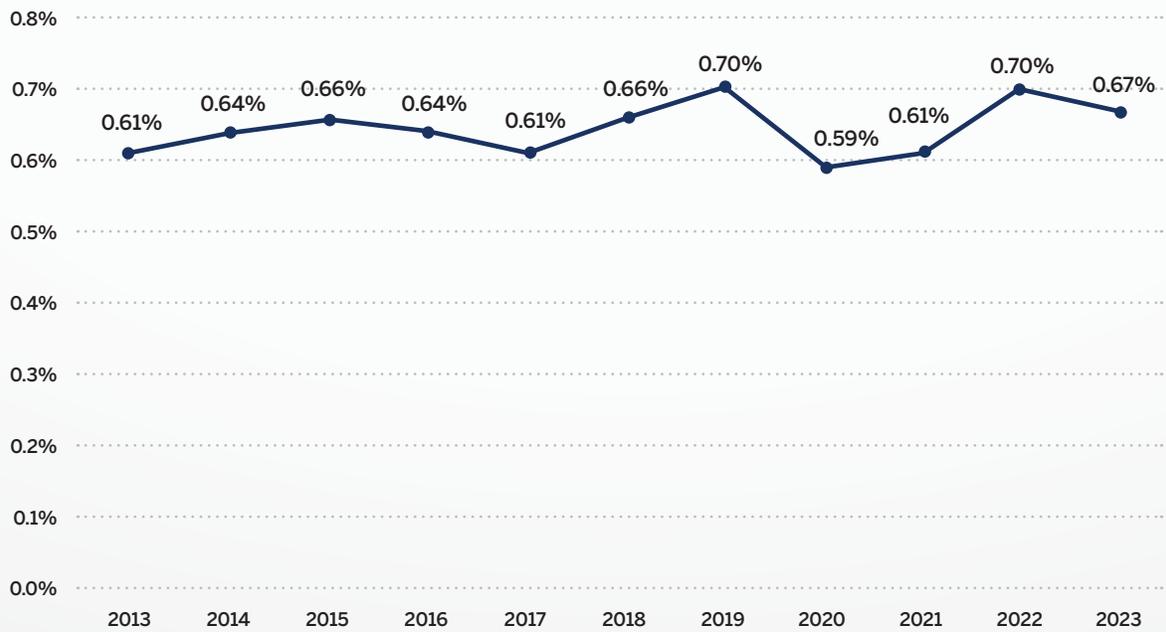


Note: Overall charitable giving is based on 2013-2023 data from *Giving USA 2025*.



Despite a reduction in the total number of MVCI organizations (detailed further below), donations to MVCI organizations remained consistent as a percentage of overall donations during this decade, ranging from 0.6%-0.7%, as shown in Figure 5.

**FIGURE 5: Philanthropic support for MVCI organizations as a percentage of total charitable giving, 2013-2023**

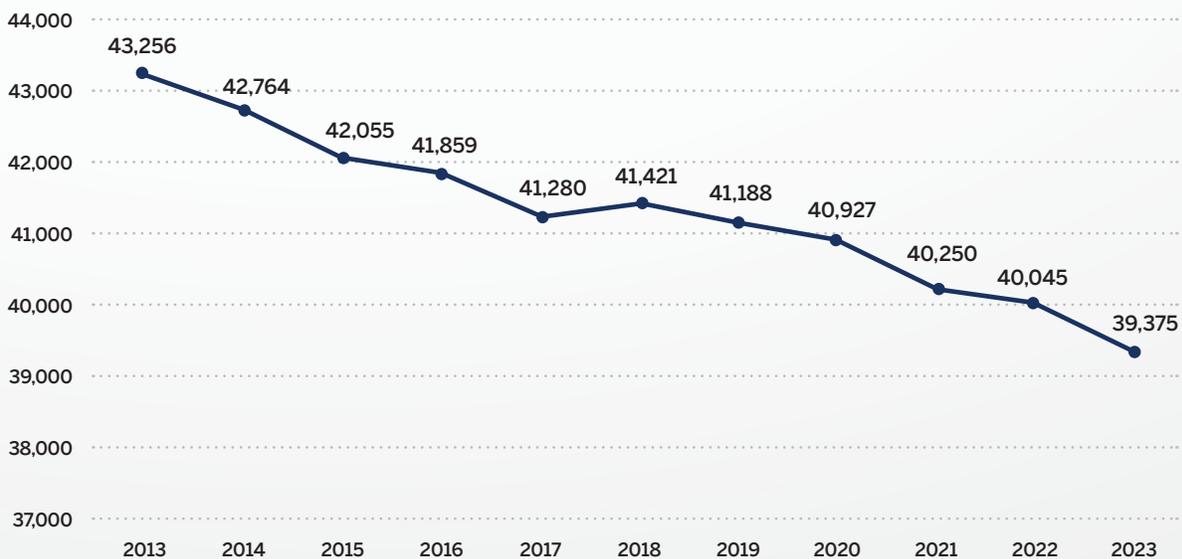


Note: Total charitable giving is based on 2013-2023 data from *Giving USA 2025*.

**Finding 3: Though gradual, the number of MVCI organizations has been steadily falling, decreasing in 9 of the last 10 years. MVCI organizations are growing, however, with fewer organizations maintaining the same percentage of overall donations.**

In 2013, the number of MVCI organizations that met the definitional criteria to be included in the Index was just above 43,250. In just 10 years, roughly 3,800 closed through mergers, acquisitions, or dissolutions, bringing the total number of organizations serving the MVCI community to under 40,000 in 2023. This contraction in the MVCI ecosystem occurred despite a growth in total dollars received.

**FIGURE 6: Number of MVCI organizations, 2013-2023**



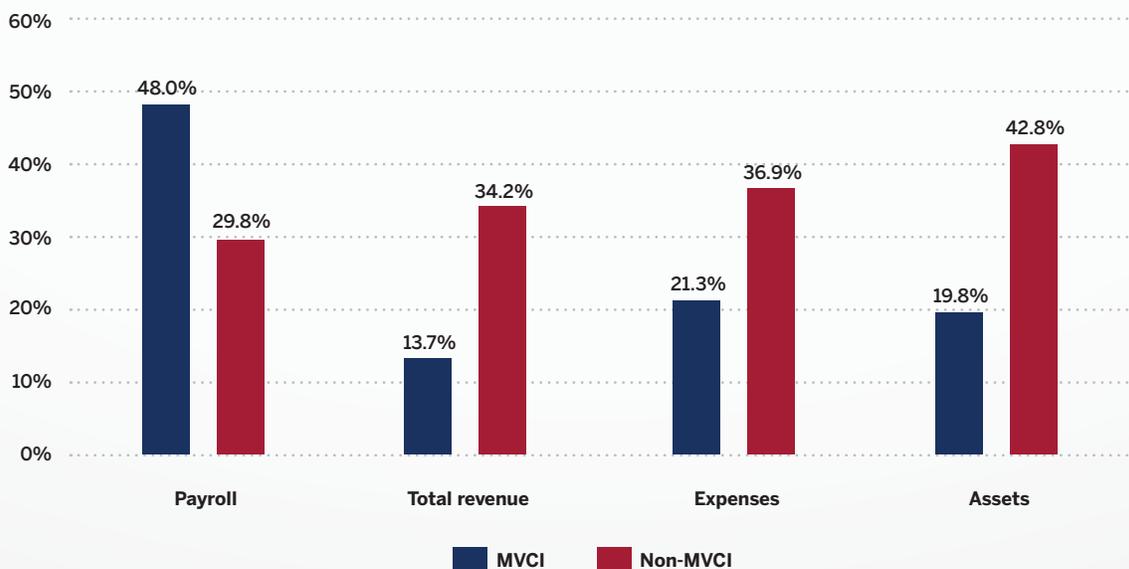
This decline aligns with the declining total veteran population, as significant cohorts from World War II and the Vietnam War have passed away. In the MVCI, the decline in organizations is due to closures of many 501(c)(19) organizations including American Legion, Veterans of Foreign Wars, and AmVet posts. These tax-exempt organizations operate independent local chapters or posts that have been shuttering as they struggle to meet the needs of younger potential members.



**Finding 4: MVCI organizations trail other nonprofit organizations in terms of growth in revenue, expenses, and assets, but they outpace non-MVCI organizations in terms of growth in payroll. From 2013 to 2023, MVCI revenues grew 14% (compared to 34% for non-MVCI organizations); expenses grew 21% (compared to 37%), assets grew 20% (compared to 43%), and payroll grew 48% (compared to 30%).**

MVCI organizations grew at a lower rate than other nonprofits across a number of measurements, as shown in Figure 7 (total number of organizations, revenue, expenses, donations, government grants, and assets). In terms of revenue, expenses, and assets, MVCI organizations trail non-MVCI organizations over the short and long term. While MVCI organizations are growing, they are growing at a slower rate than other organizations that serve similarly under-resourced populations.

**FIGURE 7: Growth rates for MVCI and non-MVCI organizations, 2013-2023 (inflation-adjusted)**



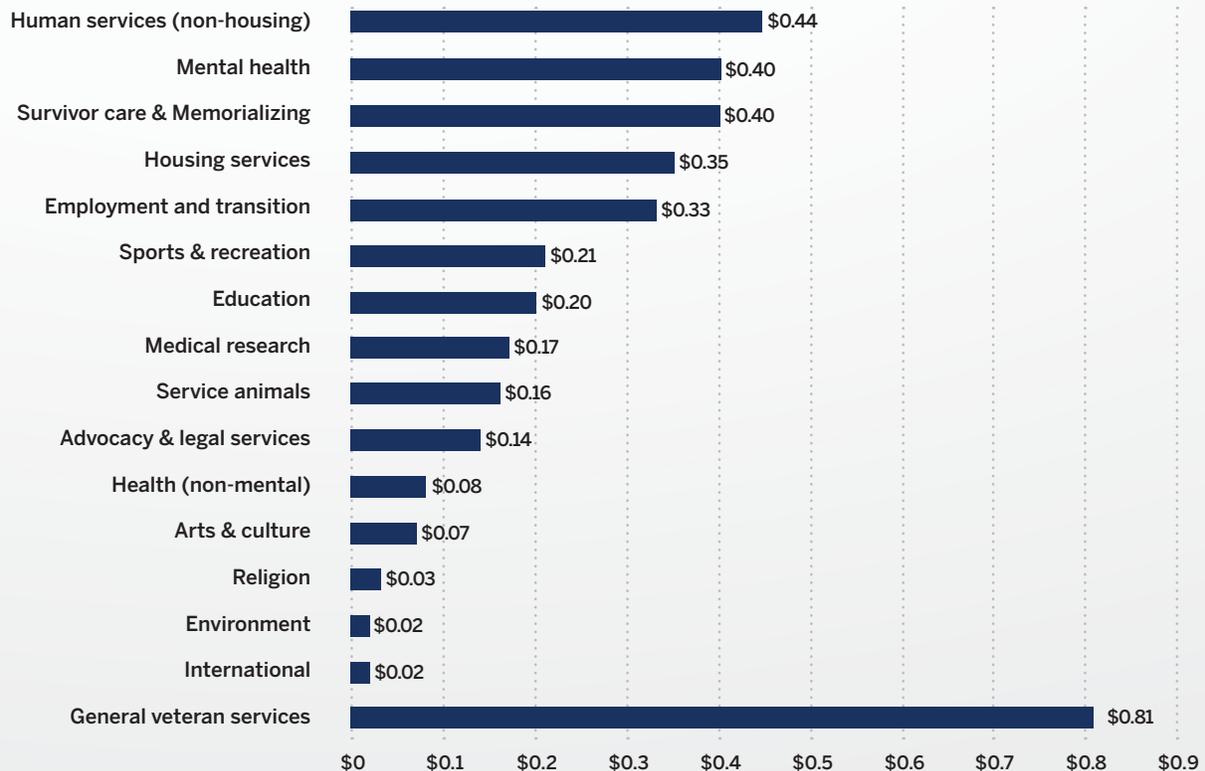
Interestingly, Figure 7 also shows that MVCI organizations have outpaced non-MVCI organizations' growth on one metric: payroll. Payroll has grown by an inflation-adjusted 48.0% from 2013-2023, compared to 29.8% for non-MVCI organizations. This aligns with Finding 3, which described the closing of many legacy 501(c)(19) organizations, which tend to have smaller staffs or be volunteer run. This dichotomy may represent a growing professionalization within the MVCI ecosystem, as smaller or volunteer-led organizations are replaced by larger, professionally staffed organizations which command higher compensation.

Because MVCI organizations have been previously implicated in fraudulent and wasteful spending, it is important to note that both MVCI and non-MVCI organizations have seen payroll growth over this period as a part of a broader trend to professionalize the nonprofit sector.

**Finding 5: MVCI organizations that provide basic human services, like food and financial assistance, receive the most funding (\$445 million), followed by mental health or therapeutic service providers (\$398 million), survivor care and memorializing organizations (\$397 million), and housing services (\$353 million).**

Organizations providing human services were the largest among specifically categorized organizations, receiving nearly \$450 million in philanthropic support in 2023, as shown in Figure 8. These organizations might include food pantries, financial assistance, and family support, but do not cover organizations that provide housing services as this is tracked separately. Housing services received \$353 million in 2023. Organizations providing mental health care or therapeutic services and survivor care and memorializing were other top categories, receiving \$398 million and \$397 million, respectively, in 2023.

**FIGURE 8: Philanthropic support for MVCI organizations by mission focus subsector (2023, in billions)**



Note: Mission focus categories are not necessarily mutually exclusive. Therefore, adding up the dollars in this figure exceeds the \$3.73 billion in total philanthropic support for MVCI organizations in 2023.



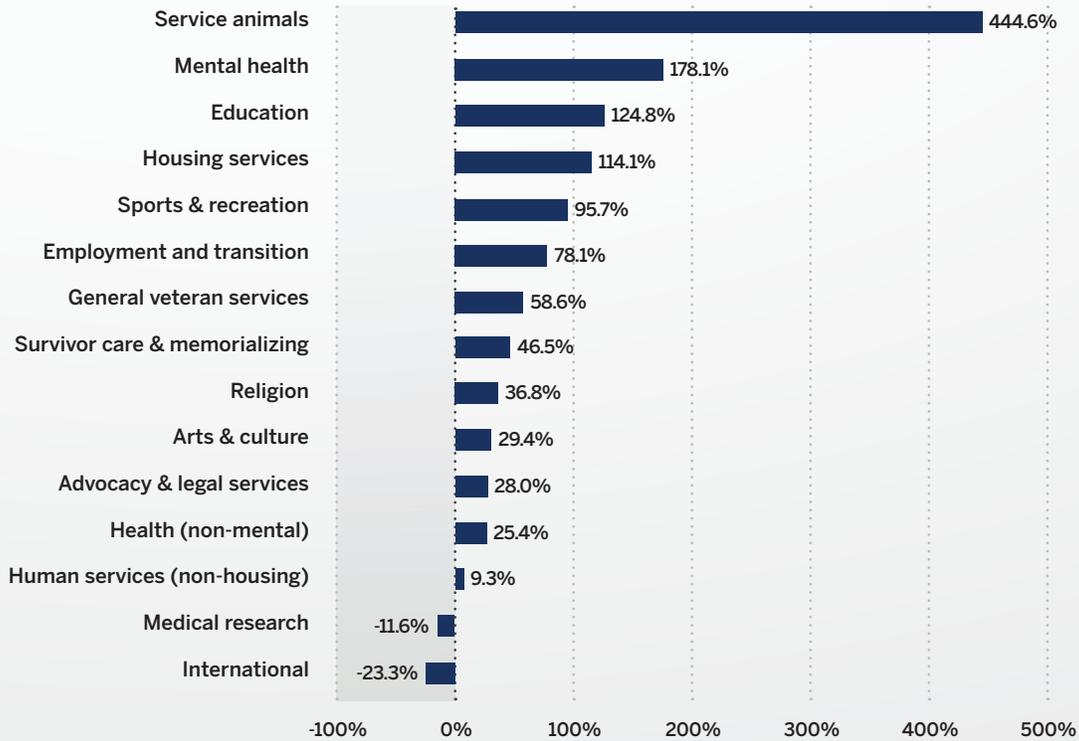
Environmental organizations appeared to receive significant funding in 2023; however, this was skewed by a single organization that received a large first-year donation. Prior to this, environmental organizations serving the military and veteran community had received less than \$1 million in donations.

General veteran service organizations (defined here as any uncategorized organization falling under public society benefit, the NTEE category in which veterans' organizations are by default categorized) were the largest, at over \$800 million, but do not represent a specific type of service or category. As this category was a catchall and not explicitly tracked, it does not provide a meaningful data point.

**Finding 6: Service animal and animal therapy organizations were the fastest growing subcategory of MVCI organizations, growing 445% from 2013 to 2023 (inflation-adjusted). Philanthropic support for mental health (178%), education (125%), and housing services (114%) also doubled over this period.**

Figure 9 shows the growth in MVCI subcategories over the last decade. Organizations that provide service animals or animal therapy saw the highest rates of growth in philanthropic support from 2013 to 2023, at 445% in inflation-adjusted terms. Three other categories saw their philanthropic support at least double: mental health (178%), education (125%), and housing services (114%).

**FIGURE 9: Change in philanthropic support for MVCI organizations by mission focus subsector, 2013-2023 (inflation-adjusted)**



Medical research and international organizations saw a decline in philanthropic support over the decade when adjusting for inflation (-12% and -23%, respectively), although they grew a small amount when inflation is not considered. The decline in international organizations corresponds with the decrease in service members abroad following the U.S. withdrawal from Afghanistan.



## DISCUSSION

The MVCI offers a significant opportunity to examine how the social sector is supporting military members, veterans, and their caregivers and families. Despite some evolution of the MVCI ecosystem (such as a decreasing number of charitable organizations and structural changes indicated by payroll growth over the past decade), the percentage of charitable dollars donated has been closely tied to 0.6%–0.7% of total U.S. charitable giving. In other words, MVCI organizations have maintained a stable share of the philanthropic landscape even amid broader shifts in the sector. However, the other indices in the Equitable Giving Lab show a more clearly upward trajectory in their share of overall donations.

These findings align with ongoing issues affecting military members, veterans, and their families. Demand for services continues to outpace what the VA can provide. Basic human services, such as food pantries and financial assistance, received the largest amount of total donations (\$450 million), reflecting nonprofit efforts to close gaps left by federal programs. Similarly, the 445% increase in funding to service animals and animal therapy organizations aligns with a growing awareness of mental health needs and accessibility challenges, particularly among combat veterans who experience higher rates of physical disability and PTSD.

The decrease in the number of MVCI organizations may follow trends in other membership-based organizations, such as the Elks, Lions, Kiwanis, and Rotary clubs. Local closures over the years have been accelerated by aging membership bases and difficulty appealing to younger potential members. Because many MVCI organizations are local chapters of legacy veterans' groups, like the American Legion and Veterans of Foreign Wars, the overall decline in the number of MVCI organizations is largely driven by these chapter and post closures. Membership in the American Legion fell by roughly 700,000 members from 2011 to 2021, and membership in the Veterans of Foreign Wars shows a similar trajectory, dropping from 1.2 million members in 2017 to about 1.035 million in 2021.<sup>45</sup>

This Index, however, does not show the full picture of support—and likely gaps—in services for this community. It does not include donations directly to individuals, advocacy for benefits and services, or direct government funding. These findings also do not address the relative efficiency or effectiveness of funding across organization types or subsectors. Lastly, some organizations serving this ecosystem may have been inadvertently excluded due to the definitional parameters of the Index, such as those operating under fiscal sponsorship. The Index also does not adjust for potential re-granting, which may lead to some double-counting of donations.

## IMPLICATIONS

The MVCI is an actionable index that researchers, practitioners, policymakers, funders, and others can utilize to better serve military members, veterans, and their families. The development of this Index builds on prior indices from the Equitable Giving Lab that shed light on giving to traditionally underserved populations, including the Women & Girls Index and the Communities of Color Index. These indices inform funding strategies for donors and funders while helping nonprofits build stronger cases for support. The MVCI adds to this body of work by enabling the application of a military-and-veterans-community lens to existing studies and by informing new research for scholars and practitioners alike. It also provides a foundation for policymakers seeking to shape legislative and policy agendas related to veteran and military family support.

This Index is one of a suite of indices developed through the Equitable Giving Lab, which currently includes the LGBTQ+ Index, measuring charitable giving to U.S. organizations serving the LGBTQ+ community; the Women & Girls Index, the only comprehensive data on charitable organizations dedicated to women and girls in the U.S.; and the Communities of Color Index, the first systematically generated analysis of the philanthropic landscape for communities of color. The development of the Military & Veterans Community Index is a critical step in furthering research on subpopulations within these communities, such as women, LGBTQ+ individuals, and people of color within the military and veteran populations. This intersectional approach can provide deeper and richer insight into the needs of these traditionally underserved groups. Current datasets do not yet allow for detailed breakdowns of funding at this level of intersectionality. Ongoing research, including the development of additional indices as part of the Equitable Giving Lab, aims to fill these gaps and expand understanding of how philanthropy supports historically underrepresented communities.

The MVCI includes the most up-to-date IRS information available, concluding at 2023, and therefore cannot yet provide insight into possible effects caused by recent changes in the social, political, and economic environment. Federal workforce reductions, budget cuts, and potential government shutdowns directly affect funding and services received by this population. In contrast, broader global instability has contributed to an increase in military spending. As the Index is updated in coming years, it will reflect how charitable giving and the nonprofit community respond to these changing dynamics.

Given the steady decline in the number of MVCI organizations, further research distinguishing dissolutions from mergers and acquisitions would offer a more complete picture for nonprofit professionals and practitioners. Such research could spur opportunities for strategic consolidation, enabling organizations to provide broader or more efficient services to their target population. The ongoing decline in 501(c)(19) organizations also warrants further research, particularly given their ability to lobby for policy and legislative priorities that benefit veterans, including additional funding.



Because of the history of fraud and mistrust surrounding MVCI organizations in the prior decade, further research distinguishing payroll increases associated with legitimate professionalization from those linked to inefficiencies or mismanagement would help restore donor confidence. Examining organizational structures, such as leadership tenure, staff experience, and governance models, could clarify whether payroll growth signals a strengthening of the workforce or other structural changes within the sector.

As the philanthropic and policy landscapes continue to evolve, the Military & Veterans Community Index offers a vital tool for understanding how charitable resources reach service members, veterans, and their families and caregivers. By tracking trends over time, the MVCI can illuminate where progress is being made and where critical gaps remain. Sustained attention to this data will help ensure that giving and policy decisions keep pace with the changing needs of the military and veteran community.

## APPENDIX A: METHODOLOGY

The MVCI includes organizations serving the military and veteran community identifiable from available IRS data on public charities. It focuses on being comprehensive of nonprofits active from 2012 to 2023, the most recent year for which more than 99% of finalized IRS data on charitable organizations were available as of September 2025. Previous or subsequent fiscal year information was used when 2023 data were unavailable.

### Data Sources

Several data sources form the basis of the MVCI, the most important of which are e-file Internal Revenue Service (IRS) data available on Amazon Web Services and irs.gov that provide details for 450,881 501(c)(3) public charities filing IRS Forms 990 and 990-EZ electronically for circa fiscal year 2023. These data were supplemented with 625 digitized 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 661,956 charitable organizations filing Form 990-N and 499,972 “non-filing” registered charitable organizations were used to gather further information on typically smaller and religious organizations, for a total population of 1,613,434 registered 501(c)(3), (19), and (23) domestic charitable organizations for fiscal year 2023. Non-filing organizations are defined as registered tax-exempt organizations that did not file any type of Form 990 between the two years leading up to 2023 through one year after, most of which are religion-related charitable organizations exempt from annual 990 filing requirements. The final set of MVCI inclusion and exclusion rules was applied to the full population of 2,040,184 registered 501(c)(3), (19), and (23) domestic charitable organizations that were found in IRS Business Master Files (BMF) at any time between January 2010 and September 2025.

### Inclusion Criteria

To be included in the MVCI, nonprofits must be primarily dedicated to serving the military and veteran community, with approximately 80% or more of program expenses serving this purpose for organizations that do not exclusively serve the military and veteran community).

This definition may seem straightforward but measuring giving to the military and veteran community 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 MVCI. For example, to the extent possible, the researchers tried to target PTSD organizations that specifically serve the military and veteran community for inclusion in the Index.

In the case of veterans’ organizations, there are IRS provisions allowing for the creation of tax-deductible charitable organizations whose membership is virtually entirely members of the military and veteran community. These organizations are not only tax-exempt and tax-deductible but have certain other benefits. The vast majority of these fall under the category 501(c)(19), though 501(c)(23) organizations are a similar, though older, analogous designation. Due to these organizations being by-law veterans’ organizations, they are universally included within the Index and comprise a majority of the Index by number, though a much smaller percentage by donation amounts. See Table 1 for more details.



**TABLE 1: Notable differences in features between 501(c)(3), 501(C)(19), and 501(c)(23) organizations**

<b>Feature</b>	<b>501(c)(3) (Charitable)</b>	<b>501(c)(19) (Veterans' Org)</b>	<b>501(c)(23) (Veterans' Org - Pre-1880)</b>
<b>Primary Purpose</b>	Broad public benefit: religious, charitable, educational, etc.	Welfare of past/present U.S. Armed Forces members, their families, etc.	Primarily providing insurance and other benefits to veterans or their dependents.
<b>Membership Requirements</b>	No specific membership requirement beyond supporting the mission.	At least 75% of members are past/present U.S. Armed Forces members. The vast majority of the remaining members must be current/former military, cadets, or their families.	At least 75% of members are past/present U.S. Armed Forces members.
<b>Donor Tax Deductibility</b>	Generally tax-deductible for donors.	Contributions can be tax-deductible, but stricter requirements may apply.	Contributions can be tax-deductible.
<b>Political/Lobbying Activity</b>	Strict limitations; political activities like endorsing candidates are prohibited.	Allowed to engage in some lobbying and political activities.	Similar to 501(c)(19), some lobbying and political activity is permitted.
<b>Benefits to Members</b>	Generally, no direct benefits can be provided to members (no inurement).	Can pay life, sick, accident, or health insurance benefits to members and their dependents.	Primarily focused on providing insurance and benefits.
<b>Examples</b>	Churches, hospitals, schools, foundations	American Legion, VFW.	A few long-standing organizations founded before 1880, primarily providing insurance benefits.

Additionally, there is an extant NTEE code, “W30,” which has been used to identify veterans’ organizations. However, in testing, organizations categorized as W30 but otherwise not identified by any other rules were often false positives for the purposes of the MVCI. Some were clear false positives, such as Vietnamese-American community centers or support organizations for Chicago’s Navy Pier area; others were simply military-focused organizations that did not exist to support the military and veteran community itself, such as military academies or military museums focused on conflicts or equipment. As such, NTEE coding was not considered when deciding on inclusion or exclusion within the MVCI.

## 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 criteria to establish logical “rules” to identify potential organizations for the MVCI. Generating the final set of around 30 rules (from nearly 50 tested) was an iterative process. Initial rules were applied to organization 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.

Following this process, the final set of rules was applied to the full population of 2,040,184 registered charitable organizations found in IRS Business Master Files (BMF) between 2010 and 2024, resulting in 57,002 MVCI organizations, 39,375 of which were registered during circa 2023 per BMF. In total, the researchers hand-checked over 1,500 of the potential MVCI organizations identified based on available information, with a special focus on the largest organizations by finances, verifying over 90% of organizations by dollar.

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

- Advocacy and legal services
- Arts and culture
- Education
- Employment and transition services
- Environment
- Housing services
- Human services (not including housing services)
- Medical research
- Mental health
- Health (not including medical research or mental health)
- International
- Religion
- Service animals and other animal services
- Sports and recreation
- Survivor care and memorializing
- And general veteran services, for those otherwise uncategorized

To measure philanthropic support for MVCI 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 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.



## Limitations

Despite extensive efforts, there are certain caveats to this research due to the subjective nature of identifying and classifying organizations dedicated to the MVCI community, as well as data and resource limitations. Organizations were primarily hand-checked for inclusion in the Index, though manual verification of category alignment was limited. The researchers expect error rates to be minimal, but this could potentially affect the accuracy of dollar estimates for the rule categories.

The datasets used to generate the MVCI focus on public charities; they do not include financial data on religious congregations or any data on private foundations. The Index tracks total philanthropic support for MVCI organizations; the data cannot be disaggregated by funding source (e.g., individuals, foundations, corporations). While some religious organizations are included in the MVCI, many do not have any available government data and therefore could not be assessed for inclusion.

Although the researchers recognize the importance of intersectional identities, the data on MVCI organizations cannot currently be disaggregated based on more specific demographics (e.g., MVCI women and girls, MVCI individuals of color, MVCI LGBTQ+ individuals) at this time. However, work is currently underway to achieve this through the creation of additional indices as part of the Equitable Giving Lab.

## APPENDIX B: LARGEST MVCI ORGANIZATIONS

**TABLE 2: Top ten MVCI organizations (by 2023 contributions)**

EIN	NAME	CONTRIBUTIONS (2023)	SUBSECTOR
202370934	Wounded Warrior Project	\$362,646,720	General
262291955	Veteran Tickets Foundation	\$212,983,773	General
131610451	United Service Organization (USO)	\$124,952,572	General
141260763	Association of the Graduates of the United States Military Academy	\$83,347,747	General
800587086	Gary Sinise Foundation	\$77,443,925	Survivor Care
131946868	Paralyzed Veterans of America	\$76,589,225	Medical Research
842613244	USVETS Housing Corporation	\$71,423,070	Employment, Housing
440474290	Veterans of Foreign Wars of the United States	\$68,689,468	Survivor Care
753240683	Folds of Honor Foundation	\$62,298,719	Survivor Care, Education
260086305	Semper Fi and America's Fund	\$57,418,339	General

**TABLE 3: Top five MVCI organizations in each sub-category (by 2023 contributions)**

### ADVOCACY

EIN	NAME	CONTRIBUTIONS (2023)
273228310	Boulder Crest Foundation	\$15,961,044
541411430	Freedom Alliance	\$11,321,406
740964465	Veterans of Foreign Wars, Texas	\$7,920,950
350144340	American Legion Auxiliary National Headquarters	\$7,829,806
411694717	Minnesota Assistance Council for Veterans	\$5,429,993

### SURVIVOR CARE

EIN	NAME	CONTRIBUTIONS (2023)
800587086	Gary Sinise Foundation	\$77,443,925
440474290	Veterans of Foreign Wars of the United States	\$68,689,468
753240683	Folds of Honor Foundation	\$62,298,719
436074338	Disabled American Veterans	\$23,529,726
920152268	Tragedy Assistance Program for Survivors (TAPS)	\$18,179,790

### EMPLOYMENT / TRANSITION

EIN	NAME	CONTRIBUTIONS (2023)
842613244	USVETS Housing Corporation	\$71,423,070
113158401	Fisher House Foundation	\$54,537,525
521183585	Special Operations Warrior Foundation	\$14,742,936
954382752	United States Veterans Initiative	\$10,394,681
208742553	The Mission Continues	\$10,191,675



TABLE 3, CONTINUED

**HOUSING**

EIN	NAME	CONTRIBUTIONS (2023)
842613244	USVETS Housing Corporation	\$71,423,070
542143612	Homes for Our Troops	\$43,329,743
521521276	Disabled American Veterans Charitable Service Trust	\$18,113,295
956056761	AMVETS Department of California Service Foundation	\$14,078,171
204540852	Building Homes for Heroes	\$12,988,542

**MENTAL HEALTH**

EIN	NAME	CONTRIBUTIONS (2023)
880748620	Avalon Network	\$24,787,039
275219467	K-9s for Warriors	\$22,822,086
920152268	Tragedy Assistance Program for Survivors (TAPS)	\$18,179,790
521521276	Disabled American Veterans Charitable Service Trust	\$18,113,295
273512119	Stop Soldier Suicide	\$12,581,185

**MEDICAL RESEARCH**

EIN	NAME	CONTRIBUTIONS (2023)
131946868	Paralyzed Veterans of America	\$76,589,225
521521276	Disabled American Veterans Charitable Service Trust	\$18,113,295
471981973	Cohen Veterans Bioscience	\$10,755,381
200366717	Intrepid Fallen Heroes Fund	\$6,752,643
911452438	Seattle Institute for Biomedical and Clinical Research	\$3,944,001

**SERVICE ANIMALS / ANIMAL THERAPY**

EIN	NAME	CONTRIBUTIONS (2023)
275219467	K-9s For Warriors	\$22,822,086
273385763	Golden Paws Assistance Dogs	\$10,993,351
453342634	Paws for Purple Hearts	\$9,731,875
208814368	America's Vetdogs	\$9,628,414
475643489	Paws of Honor	\$9,054,652

TABLE 3, CONTINUED

**SPORTS & RECREATION**

EIN	NAME	CONTRIBUTIONS (2023)
923617259	10 Klicks Outdoors	\$23,665,516
270711063	United Heroes League	\$6,131,004
465524395	Odyssey Charities	\$5,609,934
814662848	Camp Freedom	\$4,732,408
208837637	Warriors and Quiet Waters Foundation	\$4,425,982

**ARTS**

EIN	NAME	CONTRIBUTIONS (2023)
521149668	Vietnam Veterans Memorial Fund	\$6,537,815
582422819	National Infantry Museum Foundation	\$6,208,587
521513535	Women in Military Service for America Memorial Foundation	\$4,366,627
843880595	National Veterans Memorial and Museum Operation Corporation	\$3,078,475
824596922	National Veterans Memorial and Museum Foundation	\$2,566,964

**EDUCATION**

EIN	NAME	CONTRIBUTIONS (2023)
753240683	Folds of Honor Foundation	\$62,298,719
221905062	Marine Corps Scholarship Foundation	\$18,140,835
470902295	Children of Fallen Patriots Foundation	\$16,536,869
431562688	Hire Heroes USA	\$14,034,687
061354978	United States Coast Guard Academy Alumni Association	\$7,011,340

**ENVIRONMENT**

EIN	NAME	CONTRIBUTIONS (2023)
923617259	10 Klicks Outdoors	\$23,665,516
461213844	Refab	\$724,254
270183317	House in the Woods Military and Family Retreat	\$327,891
823959113	Wisconsin Hero Outdoors	\$116,961
852351144	Warriors and Walleyes Outdoors	\$102,395



TABLE 3, CONTINUED

**HEALTH, OTHER**

EIN	NAME	CONTRIBUTIONS (2023)
261441650	Bob Woodruff Family Foundation	\$38,845,027
952706737	Help Hospitalized Veterans	\$10,311,384
381359597	Veterans of Foreign Wars National Home for Children	\$6,205,825
208837637	Warriors and Quiet Waters Foundation	\$4,425,982
824906891	Military Support Foundation	\$2,945,192

**HUMAN SERVICES (SANS HOUSING)**

EIN	NAME	CONTRIBUTIONS (2023)
320033325	Operation Homefront	\$42,448,397
331112829	Support Our Troops	\$41,212,799
271720480	Team Rubicon	\$38,015,532
273228310	Boulder Crest Foundation	\$15,961,044
911883466	Armed Services YMCA of the USA	\$13,015,822

**INTERNATIONAL**

EIN	NAME	CONTRIBUTIONS (2023)
521183585	Special Operations Warrior Foundation	\$14,742,936
841627277	Troopathon	\$1,939,013
593177532	River of Life International Outreach Center	\$732,218
272037965	Heroes to Heroes Foundation	\$578,041
010415961	Veterans for Peace	\$489,656

**RELIGION**

EIN	NAME	CONTRIBUTIONS (2023)
846027655	Cadence International	\$11,558,152
381415401	The Officers Christian Fellowship of the United States of America	\$4,154,241
742238462	Military Community Youth Ministries	\$2,280,746
812707761	Engage Your Destiny	\$1,246,961
455029479	Angels of America's Fallen	\$1,230,050

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