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George Mason University

POLICY SPOTLIGHT

Free to Give

How state policymakers can remove barriers to charity

JACK SALMON | JULY 2026

Philanthropy flourishes when citizens are free to organize, give, and serve their communities without unnecessary government interference. **The *Free to Give Index*, published by Philanthropy Roundtable, is the first comprehensive, state-by-state assessment** of how policy shapes charitable giving and nonprofit activity.¹ By benchmarking every state against a consistent set of policy measures, the *Index* helps policymakers identify the policies, laws, and economic conditions that encourage—or discourage—charitable activity and evaluate reforms that can strengthen civil society and preserve the freedom to give.

Measuring Philanthropic Freedom

The *Free to Give Index* evaluates state policy across three dimensions:

- **Broad Policy Environment** examines the economic conditions that support giving, including taxes, occupational licensing, and regulatory burdens that affect resources available for charitable purposes.
- **Nonprofit Freedom** drills into the rules governing charitable organizations, including nonprofit formation, reporting requirements, and fundraising regulations that create compliance costs.
- **Donor Confidence** assesses the rules that shape donors' willingness to give, including protections for donor privacy and donor intent, as well as the tax treatment of charitable contributions.

State Policies Shape Charitable Activity

The *Index's* **five highest-ranked states—Montana, Wyoming, South Dakota, Iowa, and Indiana**—shown in the 1st quartile on the map on the back, combine economic openness, streamlined nonprofit regulations, and strong protections for donors. The **five lowest-ranked states—Connecticut, New York, Washington, New Jersey, and California**—shown in the 4th quartile, have low levels of economic freedom, complex regulatory frameworks, and weaker donor safeguards.

¹ See Jack Salmon, "Introducing the *Free to Give Index*: Grading Every State on Philanthropic Freedom," *The Unseen and the Unsaid*, June 12, 2026. For the full analysis including sources, scan the QR code on the next page.

