Generational Differences in Philanthropic giving

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Synopsis

This white paper addresses the observable characteristics of four generations and their impact on charitable giving attitudes. It will trace the patterns that serve as a foundation for generational behavior towards the nonprofit sector and offer suggestions on how to leverage these differences for effective fundraising. Recognizing the disparity between the generations’ decision-making approaches can help a nonprofit determine what types of fundraising initiatives will be most effective for each target audience.
Table of Contents

1. Understanding Generational Differences ....................................................... 1-2

2. The Impact of Generational Characteristics on Giving Patterns ........... 3-5

3. Multichannel Initiatives: Appealing to Donors in all Generations .......... 6-10

4. A Strategy for Successfully Engaging the Next Generation of Donors ... 11-12

5. Conclusion ........................................................................................................ 13

6. About the Authors ........................................................................................... 14-15

7. About Sobel & Co. ........................................................................................... 16

8. Citations and References .................................................................................. 17
1. Understanding generational differences

Any meaningful discussion focusing on donor activity across generations must first identify the typical generational differences common to them. Well-documented research based on hundreds of studies producing reams of data and statistics has shown that the distinctive historic experiences, attitudes, behaviors, expectations, and habits of each generation have impacted their motivational “buttons” and their attitudes toward charitable giving.

The four generations that will be discussed here are most often defined as follows:

The Silent Generation - Born between 1929 and 1945, this generation of ‘conformists’ is very civic minded - molded by World War II, the Great Depression, the Korean War and the Atomic Bomb. They tend to value hard work, dedication, sacrifice, fiscal conservatism, respect for authority and formal rules (an institutional attitude), and an education. Their conservative attitude and adherence to professionalism influences them to embrace a direct leadership style from the top down, formal communications, respect for experience, and neat and conservative dress/appearance. Their experiences and values also make them good candidates for being involved with a nonprofit organization.

The Baby Boomer Generation – Born between 1946 and 1963, this generation of workaholics was molded by the focus on civil rights, space travel, the Cold War, the sexual revolution and political assassinations. As such, they tend to value optimism, teamwork, work ethic, and personal gratification, growth and success. Their positive, more informal approach influences them to embrace a consensual, collegial leadership style, teamwork and interaction, in-person meetings and a comfortable, affluent lifestyle which supports a philosophy of giving financially and volunteering time and other resources to nonprofits. They love attending board and committee meetings!
The X Generation – Born between 1964 and 1981, this generation was shaped by the fall of the Berlin Wall, women’s liberation, Watergate and the energy crisis. As such, they tend to appreciate diversity, newly emerging techno-literacy, fun and informality, a latchkey generation’s self-reliance/independence and being entrepreneurial. Their more confident, pragmatic approach influences them to embrace a leadership style that respects everyone (diversity), expects immediate communication, respects freedom and presents a return to the fiscal cautiousness and conservatism of the Silent Generation (they often act much like their grandparents). Their respect for diversity also encourages a positive attitude toward social causes and support of social services within the nonprofit sector.

The Millennial (or Y) Generation – Born after 1981, this youngest generation is having a huge impact on both the workplace and the social environment. This impact is also felt in the community and at home with family and friends. Previous generations are, for the most part, confused by these Millennials and their attitudes, which in many ways have been formed (as were their predecessors) by history and the incredible technological changes of the last few decades. Fashioned by leaps in technology (i.e., Google/cell phones/video games), unprecedented violence (i.e., Columbine, Oklahoma bombing), environmental awareness and ethnic diversity, they tend to value self-expression, a balanced lifestyle, a relaxed, flexible work environment combined with meaningful work, resiliency, instant delivery of everything, positive reinforcement and a keen sense of social responsibility.

It is this last point that has made them one of the most giving and concerned generations in the last century. In fact, their early exposure to serious adult issues combined with exceptional technological advances has significantly influenced them to embrace global causes, teamwork, multitasking and having an active vs. passive involvement for good causes. Their impatience (remember - email is too slow for this generation) has also impacted their philanthropic philosophies as they are eager to drive change around the world. Their concerns do not have borders and they want to play a role in influencing social services beyond making a monetary contribution. A study done by Indiana University and Campbell & Company in 2008 determined that, “Millennials, especially females, are more likely than other generations to make the world better.”


2. The impact of generational characteristics on giving patterns

Various published studies have documented the differences in charitable giving between the generations, most of which are based on the generation’s behavior patterns. Some interesting generational differences have emerged when these trends are studied:

- Generation Y – the Millennials – are less likely to support local organizations than all preceding generations
- Gen X and Gen Y are most likely to support children’s charities
- Older donors are more likely to support veterans’ charities
- Gen X and Gen Y both say they are highly likely to support human rights and international causes

What matters most in charitable efforts differs by generation. A distinct difference in attitude emerges from a discussion with the different generations. The Silent Generation and the Baby Boomer Generation feel they make the biggest difference through the money they contribute. Money matters most to these older generations, but declines in importance with those who are younger. Where 45% of Boomers say their financial contribution is key, only 36% of Gen Xers and 25% of Gen Ys think that what matters most is a difference made by money. Instead, they believe that volunteering and spreading the word is more impactful.

What types of organizations they support differs by generation. For example, the Silent Generation is more likely to assist religious organizations than any of the subsequent generations. This is correlated to a similar trend that indicates a decreasing interest in organized religion. The Silent Generation represents the last of the groups to be wholeheartedly engaged in pursuing religious activities, so it makes sense that they would dig a little deeper into their pockets to offer financial resources.

Why they give changes by generation. The Silent Generation and the Baby Boomers are driven by addressing the basic needs of the community and giving the poor a way to help themselves. They have a keen responsibility to help those who have less, while the Gen Xers have a strong desire to make the community better and the Millennials focus on making the world a better place.
Everyone who gives wants to know how their money is making a difference, but the younger they are, the more important this question, and the answer, becomes. Nearly 60% of Gen Ys and 50% of Gen Xers want to see directly the impact of their donations, while just 37% of Baby Boomers say seeing a direct impact matters to them. Likewise, the younger generations are more interested in restricting their funds than are the older generations – indicating a strong desire to control the ROI for their donations.

*How they make a decision is based on the generation’s collective personality.* Baby Boomers and other older donors describe themselves as thoughtful when making a decision about a charitable donation. They tend to be premeditated, spending time looking at the organization and considering its mission. Younger donors describe themselves as more random, and more peer-motivated, in their giving habits. They say they are more compelled to support a charity when their friends ask them. They also acknowledge that they give most often in response to an emotional reaction, especially to something happening in the media, such as a tsunami or other disaster.

*Loyalty differs by generation.* One other significant difference in decision making is commitment. Older givers tend to be loyal to an organization, feeling an obligation to stay with the charity over time. Younger givers are less consistent (as they say – ‘more random’). Since they are impacted by an inspirational story, their loyalty is not to any one specific charity but to all those charities that serve a cause that aligns with their own passion.

*Other factors make a difference.* It is clear that donors respond to unique experiences of their generation, but other factors play a role as well. In particular, a stable lifestyle which may include being married, having a college degree and enjoying financial prosperity, has a significant influence on giving - as does one’s life stage. To help prove the point, the Baby Boomer Generation, with their mature and secure lifestyle, is the largest donor group (51 million individuals – 34% of the donor base), accounting for 43% of total charitable giving, or $62 billion per year, based on a 2013 survey conducted by Blackbaud. To be exact, more than 40% of all money donated comes from those who are ages 49-67. While the majority of Americans say they make at least one charitable donation annually, only 60% of Gen Xers and Gen Ys make that claim compared to 72% of Baby Boomers and 88% of the Silent Generation. One reason for this is that younger donors are just establishing their careers, paying off school loans and perhaps starting families. Their contributions will rise as the uncertainty in their lives
decreases – and they have already established that they will be a force to be reckoned with when that time comes.

*There is some commonality across the generations. Despite all the differences, it is worth noting that the top choices among all the generations of givers are social service charities, places of worship and health organizations – even though the amount and type of support varies by generation.*

Priority Cause by Generation*

<table>
<thead>
<tr>
<th>Cause</th>
<th>Gen Y</th>
<th>Gen X</th>
<th>Baby Boomers</th>
<th>Silent Gen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Social Services</td>
<td>19%</td>
<td>29%</td>
<td>36%</td>
<td>37%</td>
</tr>
<tr>
<td>Place of Worship</td>
<td>22%</td>
<td>36%</td>
<td>38%</td>
<td>46%</td>
</tr>
<tr>
<td>Health Charities</td>
<td>20%</td>
<td>24%</td>
<td>19%</td>
<td>23%</td>
</tr>
<tr>
<td>Children’s Charities</td>
<td>29%</td>
<td>28%</td>
<td>22%</td>
<td>20%</td>
</tr>
<tr>
<td>Education</td>
<td>17%</td>
<td>16%</td>
<td>14%</td>
<td>20%</td>
</tr>
<tr>
<td>Emergency Relief</td>
<td>11%</td>
<td>18%</td>
<td>11%</td>
<td>19%</td>
</tr>
<tr>
<td>Animal Rescue/Protection</td>
<td>16%</td>
<td>21%</td>
<td>18%</td>
<td>11%</td>
</tr>
<tr>
<td>Troops/Veterans</td>
<td>6%</td>
<td>10%</td>
<td>15%</td>
<td>22%</td>
</tr>
<tr>
<td>Environmental</td>
<td>4%</td>
<td>10%</td>
<td>9%</td>
<td>9%</td>
</tr>
<tr>
<td>First Responders</td>
<td>6%</td>
<td>8%</td>
<td>10%</td>
<td>9%</td>
</tr>
<tr>
<td>Arts</td>
<td>4%</td>
<td>7%</td>
<td>6%</td>
<td>14%</td>
</tr>
<tr>
<td>Advocacy</td>
<td>6%</td>
<td>4%</td>
<td>5%</td>
<td>10%</td>
</tr>
<tr>
<td>Election Campaigns</td>
<td>2%</td>
<td>2%</td>
<td>2%</td>
<td>5%</td>
</tr>
<tr>
<td>Human Rights</td>
<td>12%</td>
<td>10%</td>
<td>4%</td>
<td>6%</td>
</tr>
<tr>
<td>Victims of Crime/Abuse</td>
<td>7%</td>
<td>6%</td>
<td>3%</td>
<td>4%</td>
</tr>
</tbody>
</table>

*Table from Blackbaud – August 2013*
3. **Multichannel Initiatives Appealing to Donors in All Generations**

Fundraising is undergoing rapid and irrevocable change. Understanding the combination of charitable giving and personal volunteerism that is preferred by each generation provides valuable insights for all nonprofit executive directors, board chairs and their development professionals. Appealing to the distinctive sensitivities and behavioral trends inherent in each generation can make a major difference in successful fundraising. Leaders must realize that it is important to be intuitive regarding each generation’s philanthropic attitude so that their organization can fully leverage every opportunity.

Today, the online presence of a nonprofit creates and compliments its brand and reputation as much as do the voices of its leaders, volunteers, donors and advocates. Whether it is informative web content or a robust email campaign, the use of digital marketing is now the foundation of every nonprofit’s successful fundraising, providing a competitive edge to those who use it strategically.

**Email** – While this tool may lose some steam in the coming years, it is still a very valuable way to attract donors. As direct mail declines, dropping off steadily as the donor’s age decreases, email remains an effective component to any marketing mix. We already know that the older generations prefer email, but even younger generation donors list email as an important way to communicate. The universal appeal of email can be seen in numbers gathered in 2013, indicating that 52% of the Silent Generation gave to a charity in response to an email request and 40% of Baby Boomers did as well. Email user numbers are high, reinforcing the importance, and the power, of email messages. 80% of Silent Generation, 87% of Baby Boomers and 86% of Millennials say they use email regularly, a fact that bodes well for those who use this as a signature cultivation tool.

As long as so many individuals are still reliant on email, and responsive to email requests, they will also likely be responsive to online giving. However, it is a trend worth watching. In its 2013 study, Blackbaud uncovered an 18% decline in response rates to email appeals. The email channel is saturated (temporarily helping spur a rebirth in direct mail!) and so alternative channels may appeal to future generations.
Social Media Sites (text and mobile access) – The role of social media in philanthropic giving is limitless. Platforms like Facebook are a gathering place, connecting people and encouraging the constant flow of information and conversation. Emerging in earnest over the last 10 years, digital technology is a new and rapidly growing avenue for general discussion and specifically for dialogue about philanthropy, resulting in significant donations. Making a donation is easy, convenient and accessible from anywhere there is a smartphone, desktop, laptop or tablet.

The big difference in the generations’ comfort level with technology is obvious with their level of social media activity. About one-third of those Gen Ys interviewed by Blackbaud say social media sites are extremely important as a way of staying in touch (and talking about philanthropy!) and 20% of Gen Xers say the same. Only 5% of Boomers and 2% of the Silent Generation agree.

Today, 14% of Gen Ys and 13% of Gen Xers donate through a mobile device, while only 4% of Baby Boomers and 2% of the Silent Generation use this platform. Most importantly for the future of philanthropy, 69% of Gen Ys and 60% of Gen Xers report that a posting or a message from friends on Facebook or other social media is an appropriate solicitation channel – and one that motivates them to take action. These percentages will continue to grow over time, enhancing the influence of social media on nonprofit giving. As the younger generations assert their roles as leaders in the communities, their preferences for digital giving will dominate the landscape.

Website – Website giving is popular and the numbers are increasing every year. Nearly 50% of Gen Ys and 40% of Gen Xers are donating online, along with 40% of Baby Boomers. One-third of all donors say visiting a charity’s website is a very important part of the engagement process. To make this point, 44% of Gen Ys say they visit the organization’s website, 39% of Gen Xers do as well, and even 28% of Baby Boomers check out the website when they become interested in the cause.

Crowdfunding – There is promising potential for crowdfunding, particularly in its appeal with the Millennials. Platforms for community fundraising, such as Kickstart and Indiegogo, are in their infancy stages, but have the promise to develop into major fundraising networks. An enthusiastic 47% of Gen Ys indicated they would participate in crowdfunding going forward. It’s in sync with much they believe in – it’s cool, uses technology to connect givers and demonstrates a direct link between the donation and the outcome. Although
it is one of those tactics whose support is divided strictly along generational lines, it is expected to become part of a traditional developer’s tool box in the years ahead.

Despite the overwhelming evidence on the influence of technology and online giving, there are other, more traditional, paths that can continue to generate revenue:

Direct Mail – Although popularity wanes with the younger generations, direct mail is not dead yet. As email boxes fill to overflowing, the occasional postcard or letter solicitation gets increased attention. Baby Boomers and those in older generations have always embraced direct mail, and even the Gen Xers and the Millennials say they do not find it intrusive. In fact, they are often interested in learning more about the charities that use direct mail to tell their story. That said, the value of direct mail is unquestionably eroding. Although it is not the primary driver it once was, it can still play a role in an integrated and balanced plan and should not be overlooked in the rush to digital messaging.

Spontaneous Donation (retail checkout, etc.) – As recently as 2010, a donation at a checkout was still the predominant way that donors across all age groups tended to donate to organizations, accounting for 52% of all donations in any generation. Given the impulsiveness that defines the Millennials, this will be an ever increasing growth area.

Peer-to-Peer Requests – In conjunction with online giving, it is crucial to remember that word-of-mouth marketing and a personal plea from friends and family have a huge impact on convincing others to give, whether delivered in person or via a social media site. People want to help people they like and trust. This is particularly applicable to Gen X and Gen Y. Nonprofits will have to figure out how to get into the peer-to-peer game using this as a key channel for attracting and retaining donors. ‘Friend raising’ events, focused on telling a story and getting individuals engaged while generating passion, are a critical component to any charity’s marketing and branding plan. To be sure, with 43% of Gen Ys and 46% of Gen Xers saying they have directly fundraised for a cause in the last year, often on multiple occasions, the power of this personal outreach cannot be overlooked.
Events – Many individuals continue to learn about a nonprofit, or get more involved with one, by attending one of their events. For mature givers, this may be a golf outing, a gala or an online auction. For the younger generation, these events are even more successful when they are hosted by a supporter. They appreciate hearing about an organization from their friends and attending an event helps to open new doors. ‘Friend raising’ is becoming the first, critical step, to aggressive fund raising.

Marketplace Philanthropy – Almost one-half of Gen Xers and Gen Ys say they have purchased a commercial product whose proceeds, or part of the proceeds, go to a cause or charity. Corporate Social Responsibility (CSR) is a business model that integrates charitable giving into the corporate world, with businesses assuming responsibility for helping the community, measuring success by more than just increasing shareholder value. This is a popular concept with the younger generation and supports their commitment to providing for the world’s most vulnerable. 53% of Gen Ys and 49% of Gen Xers contribute through these kinds of endeavors as compared to 36% of Baby Boomers or 20% of members of the Silent Generation.

Workplace Giving – Younger donors are very eager to participate in philanthropic events hosted by, or supported by, their companies. Whether it is a 5K walk, a bowl-a-thon, an in-service day, a holiday Toys-for-Tots gift drive, working at a soup kitchen or some other endeavor, the upcoming generation is happy to join philanthropic activities that take place at work. Workplace giving reinforces their desire to mix work and life, incorporating some of the important aspects of their personal lives (such as charitable giving or volunteerism) into their work environment.
### Giving Channels by Generation*

<table>
<thead>
<tr>
<th>Cause</th>
<th>Gen Y</th>
<th>Gen X</th>
<th>Baby Boomers</th>
<th>Silent Gen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Checkout Donations</td>
<td>52%</td>
<td>51%</td>
<td>53%</td>
<td>44%</td>
</tr>
<tr>
<td>Purchase of Proceeds</td>
<td>39%</td>
<td>42%</td>
<td>41%</td>
<td>36%</td>
</tr>
<tr>
<td>Online Donation</td>
<td>47%</td>
<td>40%</td>
<td>42%</td>
<td>27%</td>
</tr>
<tr>
<td>Pledge</td>
<td>22%</td>
<td>39%</td>
<td>39%</td>
<td>38%</td>
</tr>
<tr>
<td>Honor/Tribute</td>
<td>17%</td>
<td>24%</td>
<td>42%</td>
<td>42%</td>
</tr>
<tr>
<td>Mailed Check/Credit Card</td>
<td>10%</td>
<td>22%</td>
<td>40%</td>
<td>52%</td>
</tr>
<tr>
<td>Street Canvass</td>
<td>25%</td>
<td>29%</td>
<td>26%</td>
<td>19%</td>
</tr>
<tr>
<td>3rd-Party Vendor</td>
<td>29%</td>
<td>27%</td>
<td>16%</td>
<td>14%</td>
</tr>
<tr>
<td>Email</td>
<td>12%</td>
<td>12%</td>
<td>16%</td>
<td>17%</td>
</tr>
<tr>
<td>Phone</td>
<td>6%</td>
<td>7%</td>
<td>12%</td>
<td>19%</td>
</tr>
<tr>
<td>Door to Door</td>
<td>6%</td>
<td>9%</td>
<td>7%</td>
<td>9%</td>
</tr>
<tr>
<td>Mobile Text</td>
<td>15%</td>
<td>9%</td>
<td>5%</td>
<td>2%</td>
</tr>
<tr>
<td>Social Networking Site</td>
<td>8%</td>
<td>10%</td>
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<tr>
<td>Online Ad</td>
<td>8%</td>
<td>6%</td>
<td>4%</td>
<td>4%</td>
</tr>
<tr>
<td>Will/Planned Gift</td>
<td>4%</td>
<td>7%</td>
<td>4%</td>
<td>5%</td>
</tr>
<tr>
<td>Radio/TV</td>
<td>4%</td>
<td>4%</td>
<td>5%</td>
<td>7%</td>
</tr>
<tr>
<td>Stocks, Bonds, Prop</td>
<td>4%</td>
<td>0%</td>
<td>2%</td>
<td>2%</td>
</tr>
</tbody>
</table>

*Table from Blackbaud – August 2013
4. **A Strategy for Successfully Engaging the Next Generation of Donors**

The majority of current nonprofit marketing and donor cultivation techniques remain focused on mature givers, shifting demographics and the emergence of younger generations into leadership positions will drastically change all that over the next ten years. While Baby Boomers will remain dominant players at least until 2023, everyone needs to be seriously rethinking their approach to fundraising in anticipation of change.

Knowing that Gen X and the Millennials prefer different types of outreach and different types of causes than their parents and grandparents, will mean that nonprofit organizations have to be ready for a whole new world of giving. They will need to be innovative, positioning themselves to attract and engage with this global, impulsive, technology savvy generation that is exploding onto the world stage.

This means that fundraising is growing reliant on a complicated and comprehensive mix of options that appeal to all the generations in the community, including the Silent Generation, Baby Boomers, Gen X and Gen Y (Millennials). However, as the years go on, and the older generations exit, nonprofits will be expected to address the pressing issues and concerns faced by Millennials and their successors.

Here are some points that have been observed through recent studies of differences in generational giving:

- The heavy bias towards direct mail as a donor acquisition channel has disappeared.
- The soliciting organization’s website is often consulted before checks are written.*
- A donor might frequently learn of a cause, or be motivated to support a cause, based on a discussion with a friend or based on a friend’s Facebook posting.
Online donation transactions are rising, no matter where the solicitation came from originally (a direct mail piece or an email can lead to online giving or a visit to the website).

No one single channel defines the future generation – they may write a check at an event, respond to a global emergency via online giving, solicit friends to support a charity through their Facebook page or get engaged with a new charity they learned about through direct mail.

Word of mouth is critical and peer engagement is powerful, especially through hosted events and social media exchanges.

Donors use so many different channels today that it is hard to track what is working and what is not; nonprofits need to try a little bit of everything.

Direct mail is not dead but it has a supporting role and is not the core of the engagement campaign as it once was.

Gen Ys give to fewer causes but are very generous to causes they care about.

Gen Ys also believe in fundraising and volunteering for a charity as much, or more, as writing a check.

This generation adheres to transparency and wants to know how their money is being used to make a difference.

Millennials want to be inspired - so nonprofits must freshen up their web content and their email messages, and be articulate when they share their story.

*It should also be noted that additional research is often done across all generations before any contribution is made. Charity Navigator, the premier website donors look to for access to financial and operational details about nonprofit organizations, has about seven million visitors annually!
5. Conclusion

One last word to nonprofit leaders: acknowledge and embrace the changes that are occurring in nonprofit fundraising. Ensure that you have not just tweaked, but have genuinely adapted, your fundraising plans to take into consideration the needs and desires of Gen X, Gen Y and beyond.

Understand that managing relationships is still the key to your fundraising success, as it has always been. That has not changed. The difference is how you will manage those relationships in coming years. In lieu of, or in addition to, in-person interactions, you will have to expand your horizons and include connecting with supporters through your website, emails and social media along with developing followers for Twitter, your blog or a crowdfunding campaign. There will be an ever growing list of technology opportunities, all of which will open exciting new doors and complicate your life with new challenges at the same time.

Regardless of what the future brings, it is time now to be bold and take control.
6. **About the Authors**

**Bridget Hartnett, CPA, PSA**

Bridget Hartnett, CPA and PSA, is a Member of the firm with a depth of experience in nonprofit accounting which she draws on to provide high-level services for clients.

**Experience in the Nonprofit Niche**

Bridget spends most of her time working closely with clients in the social services and nonprofit areas, including educational institutions. She supervises the audit engagements conducted by Sobel & Co. for the Cerebral Palsy Association of Middlesex County, the Youth Development Clinic of Newark and Catholic Charities of the Trenton, Metuchen and Newark dioceses, Freedom House, and C.J. Foundation. In addition, she handles all of the firm’s education audits and holds a New Jersey Public School Accountant’s (PSA) license. Bridget is also responsible for reviewing and overseeing the preparation of nonprofit tax returns.

**Philanthropic and Social Service Commitment**

Bridget carries her commitment to social services beyond the work place to include her personal involvement in several areas, such as St. Benedict's school in Holmdel where she volunteers for projects and special events as needed, as well as gives her resources and time to various children’s charities, such as the New Jersey Chapter of Make-A-Wish and others. She is also a volunteer with professional business groups in the New Jersey community, including Monmouth Ocean County Nonprofit Committee and the Western Monmouth Chamber of Commerce where she is Treasurer and helped to found the successful Young Professionals’ Group and served as Co-Chair and founder of their Nonprofit Committee. Bridget is also a member of the PKF North American Network Nonprofit Community of Practice (COP) Group.

**Professional Credentials**

As a licensed Certified Public Accountant in New Jersey, Bridget is a member of both the American Institute of Certified Public Accountants (AICPA) and the New Jersey Society of Certified Public Accountants (NJSCPA). Bridget is an active member of the New Jersey CPA Society’s Nonprofit Interest Group.

**Educational Background**

Bridget graduated with her Bachelor of Science degree from Montclair State University.
Ron Matan, CPA, CGMA, PSA

Ron Matan is the Member in Charge of Sobel & Co.’s Nonprofit and Social Services Group. In this role he brings a unique blend of public accounting and business acumen to every client engagement. A key member of Sobel & Co.’s Leadership Team since joining the firm in 1997, Ron works primarily with nonprofit organizations, including United States Department of Housing and Urban Development (HUD) projects, A-133 engagements, and low-income housing tax credit programs (LIHTC).

Experience in the Nonprofit Niche

Ron is responsible for the firm-wide quality of this practice area and is the firm liaison for the AICPA’s Government (Nonprofit) Audit Quality Center. With over 35 years of experience in public and private industry and accounting experience with all types of nonprofit and social service organizations, Ron offers a unique blend of knowledge and insight to these specialized engagements. Ron is a Certified Tax Credit Compliance Professional and is listed in the Guide that is circulated to all State Agencies Allocating Tax Credits, as well as the Internal Revenue Service. He has taken courses in advanced training for peer reviews and performs peer reviews of other accounting firms. Ron also holds a New Jersey Public School Accountant’s (PSA) license.

Philanthropic and Social Service Commitment

Ron is a member of the Board of Directors of the Neighborhood Health Services Corporation, headquartered in Plainfield, New Jersey, where he serves as Treasurer and Chairman of both the Finance and Audit Committees. Ron also serves on the Union County Educational Services Foundation Board. Ron is a former Treasurer and Board Member of Kids Peace Treatment Centers for emotionally disturbed children, located in Bethlehem, Pennsylvania.

Professional Credentials

Ron is a Certified Public Accountant licensed to practice in New Jersey, New York and Pennsylvania. He is a member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants (NJSCPA). Ron has been elected to PKF North America’s Nonprofit Committee, and in June 2004, he was appointed to the New Jersey Society of Certified Public Accountants’ Peer Review Executive Committee. Ron is also a member of the NJSCPA’s Nonprofit Interest Group.

Educational Background

Ron is a graduate of Kings College in Wilkes-Barre, Pennsylvania, where he received a Bachelor of Science Degree in Accounting.

Sobel & Co. is a regional accounting and consulting firm located in Livingston, New Jersey, that has been providing nonprofit and social service organizations in the New Jersey/New York metropolitan area with audit, accounting, tax and advisory services since its inception in 1956.

The firm is distinctive in its approach to the nonprofit community because of its sincere passion for serving this sector. As it says on the Sobel & Co. website, “We work with the nonprofit sector because we feel good helping those who do good; we have a passion for helping nonprofit organizations achieve their mission of helping the world's most vulnerable.”

The firm currently works with more than 190 nonprofit organizations with revenues ranging from $100,000 to over $75,000,000. Based on this depth of experience, the professionals in the nonprofit group are keenly familiar with the issues facing nonprofits and they apply this knowledge to bring added value to every engagement.

As a further demonstration of the firm’s commitment to the nonprofit community, several complimentary programs are offered throughout the year. These include quarterly webinars, roundtable discussions and an annual symposium on timely and relevant topics.

We also encourage you to visit our website at www.sobel-cpa.com and click on the nonprofit niche page. Once there, please browse our resource library where you will find published white papers along with a variety of articles. We provide a Desk Reference Manual for Nonprofits, a Survey of Nonprofit Organizations that contains interesting insights on nonprofits, a wide range of tools and benchmarking data, a monthly e-mail newsletter that offers relevant information to organizations and links to other key sites that are valuable for the nonprofit community.
8. **Citations and References**

Some of the information and facts shared in this document were researched at:


“Charitable Giving by the Generations.” Joanne Fritz. [www.nonprofit.about.com](http://www.nonprofit.about.com)