

## Educational Resources: ACE Act and Philanthropy Reform

Independent Sector is working to put together a list of resources and educational content on the ACE Act and, more broadly, philanthropy reform. This effort is part of our efforts to foster understanding of the issues across the sector in order to drive action, such as best practices, standard-setting, and public policy. This list represents our initial attempt in aggregating resources that provide balanced viewpoints and include data-driven content. We plan to update this list regularly as we engage with the sector and discover new resources.

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*Resources are grouped in thematic categories and listed in alphabetical order by author.*

### **The ACE Act**

- [Accelerating Charitable Efforts \(ACE\) Act: Summary and Key Context](#), Independent Sector, 2021
- [The ACE Act and Trust in Philanthropy](#) [Webinar], Independent Sector, 2021
- [Equity Considerations in the ACE Act](#) [Webinar], Independent Sector, 2021
- [Exploring the Flow of Resources in the ACE Act](#) [Webinar], Independent Sector, 2021
- [Bringing Together Our Learnings on the ACE Act](#) [Webinar], Independent Sector, 2021

### **Donor-Advised Funds**

- [Calculating DAF Payout and What We Learn When We Do It Correctly](#), Andreoni, J., and Madoff, R., National Bureau of Economic Research, 2020
- [The Benefits and Costs of Donor-Advised Funds](#), Andreoni, J., Tax Policy and the Economy, 2018
- [Donor-Advised Funds: Charitable Spending Vehicles for 21st Century Philanthropy](#), Colinvax, R. 92 Washington Law Review 39, 2017
- [Understanding Donor-Advised Funds: How Grants Flow During Recessions](#), Heist, H.D. & Vance-McMullen, A., Nonprofit and Voluntary Sector Quarterly, 2019
- [Are Donor-Advised Funds Good for the Nonprofit Sector?](#) Hemel, D., Bankman, J. & Brest, P., The Exempt Organization Review, 2021
- [Appreciation in Donor-Advised Funds: An Analysis of Major Sponsors](#), Husock, H., Philanthropy Roundtable, 2021
- [Impact of the Rise of Commercial Donor-Advised Funds on the Charitable Giving Landscape 1991-2019](#), Madoff, R.D., Boston College Law School Forum on Philanthropy and the Public Good, 2021
- [Nonprofits and Donor-Advised Funds: Perceptions and Potential Impacts](#), Osili et al., Lilly Family School of Philanthropy, 2020
- [Did the Tax Overhaul Create a Spike in Donor-Advised Funds? Well, It's Complicated...](#), Patrick M. Rooney, Nonprofit Quarterly, 2018
- [Have Donor-Advised Funds and Other Philanthropic Innovations Changed the Flow of Giving in the United States?](#), Patrick M. Rooney, Nonprofit Quarterly, 2017

### **Community Foundations**

- [Defending Place-Based Philanthropy by Defining the Community Foundation](#), Colinvaux, R., Brigham Young University Law Review, 2017
- [Community Diversity and Donor Control: An Empirical Analysis of Contributions to Donor-Advised Funds at Community Foundations](#), Heng, Q. & Paarlberg, L., Lilly Family School of Philanthropy, 2021
- [Analysis of Donor Advised Funds from a Community Foundation Perspective](#), Williams, J. & Kienker, B., Council of Michigan Foundations, 2021

### Private Foundations

- [Administrative Growth and Grant Payouts in Nonprofit Foundations: Fulfilling the Public Good amid Professionalization?](#), Stewart, A. J., & Faulk, L., Public Administration Review, 2014
- [Up for Debate Series: Should Foundations Increase Their Payouts During Big Crises?](#), Various Authors, Stanford Social Innovation Review, 2021
- [Foundation Expenses & Compensation: How Operating Characteristics Influence Spending](#), The Urban Institute, Foundation Center & GuideStar, 2006
- [What Drives Foundation Expenses & Compensation? Results of a Three-Year Study](#), The Urban Institute, Foundation Center & GuideStar, 2008

### Tax Incentives

- [The Importance of a Participatory Charitable Giving Incentive](#), Colinvaux, R., Tax Notes, 2017
- [The Sensitivity of Charitable Giving to the Timing and Salience of Tax Credits](#), Hickey, R., Minaker, B., & Payne, A.A., National Tax Journal, 2019
- [Charitable Giving and Tax Incentives](#), Osili, U., Rooney, P., & Zarins, S., Lilly Family School of Philanthropy, 2019
- [Tax Policy and Charitable Giving Results](#), Rooney, P. et al., Lilly Family School of Philanthropy, 2017

### Charitable Behavior

- [Giving Following a Crisis: An Historical Analysis](#), Brown, M. S. & Rooney, P.M., Lilly Family School of Philanthropy, 2010
- [Understanding the Donor-Advised Fund Giving Process: Insights from Current DAF Users](#), Heist, H. et al., Nonprofit and Voluntary Sector Quarterly, 2021
- [Everyday Donors of Color: Diverse Philanthropy During Times of Change](#), Osili, U. et al., Lilly Family School of Philanthropy, 2021
- [Race and the Public Foundation Grants Marketplace: the Differential Effect of Network Status in Communities of Color](#), Paarlberg, L., McGinnis Johnson, J., & Hannibal, B., Public Management Review, 2019
- [The Politics of Donations: Are Red Counties More Donative Than Blue Counties?](#), Paarlberg, L. et al., Nonprofit and Voluntary Sector Quarterly, 2018
- [What happens to charitable giving when the economy falters?](#), Patrick Rooney & Jon Bergdoll, The Conversation, 2020
- [The Growth in Total Household Giving Is Camouflaging a Decline in Giving by Small and Medium Donors: What Can We Do about It?](#), Patrick M. Rooney, Nonprofit Quarterly, 2019

- [Where Have All the Donors Gone? The Continued Decline of the Small Donor and the Growth of Megadonors](#), Patrick M. Rooney, Nonprofit Quarterly, 2019

### **Philanthropy Reform**

- [Increasing Attention to How Much and Where Money Flows — or Doesn't](#), Behrens, T. & Layton, M., Dorothy A. Johnson Center for Philanthropy, 2021
- [Requiring Foundations to Give a Bigger Share of Their Assets Won't Alleviate Inequities and May Entrench Them Further](#), Caldwell, K., The Chronicle of Philanthropy, 2021
- [Charitable Tax Reform For the 21st Century](#), Colinvaux, R. & Madoff R. D, 164 Tax Notes 1867, 2019
- [Fixing Philanthropy: A Vision for Charitable Giving and Reform](#), Colinvaux, R., Tax Notes, 2019
- [Trust in Civil Society: Understanding the Factors Driving Trust in Nonprofits and Philanthropy](#), Independent Sector, 2021
- [Balancing Purpose, Payout, and Permanence: Strategy Guide](#), National Center for Family Philanthropy & Council on Foundations, 2020
- [What We Talk about when We Talk about Democratizing Philanthropy](#), Benjamin Soskis, The Urban Institute, 2017