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 listed in alphabetical order by author.

- 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
- Giving Following a Crisis: An Historical Analysis, Brown, M. S. & Rooney, P.M., Lilly Family School of Philanthropy, 2010
- 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, Colínvaux, R. & Madoff R. D, 164 Tax Notes 1867, 2019
- Defending Place-Based Philanthropy by Defining the Community Foundation, Colínvaux, R., Brigham Young University Law Review, 2017
- Fixing Philanthropy: A Vision for Charitable Giving and Reform, Colínvaux, R., Tax Notes, 2019
- The Importance of a Participatory Charitable Giving Incentive, Colínvaux, 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
- Appreciation in Donor-Advised Funds: An Analysis of Major Sponsors, Husock, H., Philanthropy Roundtable, 2021
- Accelerating Charitable Efforts (ACE) Act: Summary and Key Context, Independent Sector, 2021
• Trust in Civil Society: Understanding the Factors Driving Trust in Nonprofits and Philanthropy, Independent Sector, 2021
• Everyday Donors of Color: Diverse Philanthropy During Times of Change, Osili, U. et al., Lilly Family School of Philanthropy, 2021
• Charitable Giving and Tax Incentives, Osili. U., Rooney, P., & Zarins, S., Lilly Family School of Philanthropy, 2019
• Nonprofits and Donor-Advised Funds: Perceptions and Potential Impacts, Osili et al., Lilly Family School of Philanthropy, 2020
• 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
• 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
• 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
• Tax Policy and Charitable Giving Results, Rooney, P. et al., Lilly Family School of Philanthropy, 2017
• What We Talk about when We Talk about Democratizing Philanthropy, Benjamin Soskis, The Urban Institute, 2017
• Foundation Expenses & Compensation: How Operating Characteristics Influence Spending, The Urban Institute, Foundation Center & GuideStar, 2006
• Analysis of Donor Advised Funds from a Community Foundation Perspective, Williams, J. & Kienker, B., Council of Michigan Foundations, 2021