



December 3, 2024

The Honorable Jason Smith
Chairman
U.S. House Committee on Ways and Means
1139 Longworth House Office Building
Washington, DC 20515

The Honorable Ron Wyden
Chairman
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Richard Neal
Ranking Member
U.S. House Committee on Ways and Means
1129 Longworth House Office Building
Washington, DC 20515

The Honorable Mike Crapo
Ranking Member
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

Dear Chairman Smith, Chairman Wyden, Ranking Member Neal, and Ranking Member Crapo:

The Charitable Giving Coalition (CGC) strongly urges Congress to increase charitable giving in the U.S. by permanently restoring a charitable deduction for non-itemizers in any 2024 year-end tax package and/or final 2025 tax reform package.

The doubling of the standard deduction, a policy designed to simplify tax filing for most Americans, has had the unintended consequence of leading to a permanent reduction in charitable giving by American households who no longer itemize. According to the American Enterprise Institute, the change in TCJA meant a reduction of \$252 billion in itemized charitable contributions between 2018 and 2021.ⁱ

Since 1917, when the tax deduction for charitable giving was first enacted to enable charities to survive during World War I, individuals in the United States have a unique history of being encouraged to support any qualified charity of their choice as long as they itemized their taxes. In our comments, we will discuss how the charitable deduction is good tax policy, the impact of the TCJA on charitable giving, how the temporary charitable deduction for non-itemizers enacted by Congress in 2020 and 2021 was effective in incentivizing new donations and donors, and the negative impact on giving since that temporary provision expired.

The CGC asks Congress to support a proven solution as you consider tax reform and extending or modifying aspects of the TCJA. Permanently enacting the bipartisan Charitable Act (H.R. 3435/S. 566), legislation that would restore a charitable deduction for all American taxpayers, would build on the success of the 2020-2021 temporary charitable deduction for non-itemizers by incentivizing generous Americans to give even more to charities of all types and sizes. And it would make access to a charitable-giving incentive more democratic, providing the same support for lower- and middle-income Americans to give more to charity that the tax code currently provides only to the more affluent.

Most importantly, the Charitable Act will incentivize all Americans, regardless of income, to give more to support local soup kitchens, homeless and domestic abuse shelters, disaster relief organizations, schools, cultural organizations, and religious congregations and ministries—among innumerable other crucial charities.

The Charitable Giving Coalition (CGC)

Formed in 2009, the Charitable Giving Coalition is dedicated to preserving the charitable giving incentive that ensures that our nation’s charities receive the funds necessary to fulfill their essential philanthropic missions. The CGC represents the vast breadth and diversity of America’s charitable sector. This includes public charities and private and community foundations, faith communities and other faith-based charities, and the full spectrum of nonprofit organizations and the networks serving them.ⁱⁱ The coalition provides a unique and unified voice on Capitol Hill on issues affecting the charitable deduction.

The CGC raises awareness in and around Congress and the Administration of legislative proposals likely to strengthen or hamper charitable giving. The CGC helps ensure Congress is aware of new giving data and developments in the charitable sector, provides expert insights and analysis, and helps identify researchers and experts who can shed additional light on charitable giving and the nonprofit sector.

Charitable Organizations Are Vital to Communities and Nation

Americans of all backgrounds currently lead and operate more than 1.7 million U.S. nonprofits.ⁱⁱⁱ These organizations “provide a significant portion of the nation’s health care, higher education, environmental stewardship, human services, religious services, arts and culture, and other vital services essential to flourishing communities.”^{iv} They offer members of their communities of all races, genders, ages, religions, incomes, and other circumstances vital goods and services that governments and the rest of the private sector do not or cannot provide.^v

Charitable organizations contribute to our communities and nation as employers and economic producers. Illustrating this, nonprofits contributed 5.4 percent of U.S. GDP in Q3 of 2023^{vi} and, according to the U.S. Bureau of Labor Statistics, employed 9.9 percent of the private U.S. workforce in 2022.^{vii} The latter figure represents a total of 12.8 million American jobs.^{viii} Often, these are jobs in socioeconomically disadvantaged communities that otherwise would not exist— jobs that help members of such communities overcome poverty and other major life challenges.^{ix}

In addition to the economic impact of the charitable sector, Hurricane Helene is a reminder that as large disasters like hurricanes, floods and wildfires are becoming more frequent and intense, the philanthropic and charitable sector are helping to provide food, shelter, relief supplies, emotional comfort, health services, financial assistance, and other support to help people in their time of greatest need. For disasters big and small, community volunteers provide comfort during what can be the worst days of people’s lives.

In response to steep declines in the number of U.S. donors and volunteers, The Generosity Commission, a nonpartisan, blue-ribbon panel of charitable sector leaders, spent 3+ years studying the key factors influencing giving and volunteerism behaviors. In its final report released in September 2024, the commission stated a “broad base of participation in giving and volunteering is itself a social good that should be pursued and promoted.” Further:

The more individuals who give and volunteer and the wider and more diverse the base of giving and volunteering, the greater and deeper will be [our nation’s] pluralism, so that American civil society will reflect a broad range of organizations, viewpoints, interests, and perspectives. Our communities are stronger, our cities, states, and country are stronger, when individuals harness their divergent interest, commitments, and beliefs ... toward their understanding of the public good.^x

The Charitable Deduction is Good Tax Policy

For more than a century, the charitable tax deduction has encouraged Americans to give more of their income to the public good, devoting it to their community’s needs rather than their own. An analysis by the Philanthropy Roundtable finds that for every \$1 increase in the tax benefit, charitable donations rise by a statistically significant \$1.30.^{xi} These donations provide vital resources to charities serving those in need and supporting communities as a necessary partner with the public sector.

However, fewer Americans now have access to the charitable deduction than at any time in its history. Currently, taxpayers must itemize to deduct their charitable donations. The percentage

of American taxpayers who itemize has fallen from an average of 30 percent in 2017 to an average of 7.5 percent in the years that followed.^{xii}

Continued Decline in Donors and Impact of Doubling Standard Deduction

As the most charitable nation in the world, generous Americans give billions of dollars to support the charitable sector every year. In 2023, Americans gave \$557 billion to charity.^{xiii} However, there has been a troubling long-term decline in the number of Americans who give to charity.

According to Indiana University's Lilly Family School of Philanthropy, 49.6 percent or less than half, of American households, gave to charity in 2018. That is a dramatic decline from the 66.2 percent of households who donated to charity in 2000 and represents a loss of approximately one percentage point a year.^{xiv}

This decline in the number of donors persists. Data from the Association of Fundraising Professionals' Fundraising Effectiveness Project (FEP) raises similar concerns. Between 2012 and 2023, FEP found that the total number of donors declined by 16 percent. Additionally, FEP found a 2.8 percent year over year decline in total dollars given in 2023. Further, the number of donors declined an additional 3.4 percent.^{xv}

The doubling of the standard deduction, a policy designed to simplify tax filing for most Americans, has had the unintended consequence of leading to a permanent reduction in charitable giving by American households who no longer itemize. New research from the American Enterprise Institute (AEI) shows that total itemized charitable deductions would have been \$80 billion higher in 2021 if the share of adjusted gross income (AGI) remained at the average 2010-2017 levels.^{xvi}

AEI also expressed concern that only the most affluent taxpayers who continue to itemize their deductions retain a tax incentive to give to charity. They found that the decline in itemized charitable giving as a share of income was much greater among the middle- and upper-middle-class than among those in the wealthiest tax brackets.^{xvii}

In addition to AEI, researchers at Indiana University and the University of Notre Dame found that the doubling of the standard deduction led to a \$20 billion decline in charitable giving in 2018 and a \$16 billion permanent annual drop in charitable giving. They also found that most of the decrease in giving was to organizations whose primary focus is helping people in need of basic necessities.^{xviii}

Fortunately, there is a proven policy solution that would allow taxpayers to deduct charitable donations while also enjoying the benefits of taking the standard deduction.

The Temporary Charitable Deduction for Non-itemizers Was Effective

In 2020 and 2021, the CGC and its members successfully worked with Congress to enact a modest temporary charitable deduction for non-itemizers to help spur giving during the pandemic. The deduction was capped at \$300 for both individuals and joint filers in 2020. For joint filers, the cap was doubled for 2021 to \$600. The provision expired on December 31, 2021.

The temporary charitable deduction for non-itemizers helped increase giving, particularly through a significant increase in small gifts. In 2020, 42 million taxpayers used the temporary universal charitable deduction to give \$10.9 billion to charities. A quarter of Americans taking that \$300 deduction made less than \$30,000.^{xix}

The FEP found an average 7.5 percent increase in individual gifts of \$300 in both 2020 and 2021 as compared to 2019 levels. FEP data also shows a 28 percent increase in gifts of exactly \$300 on December 31, 2020, a clear indication that the temporary deduction incentivized these donations.^{xx}

Additionally, AEI found that the temporary charitable deduction for non-itemizers in 2020 and 2021 added 6 percent to total donations eligible for a deduction during that same period.^{xxi}

Unfortunately, the expiration of the charitable deduction for non-itemizers had a negative impact on giving. FEP data also shows that while the number of small donations went up in 2020 and 2021 after Congress enacted a non-itemizer charitable deduction for those two years, the number of small-gift donors declined dramatically in 2022 after the temporary non-itemizer deduction was not renewed.^{xxii} Specifically, the Q4 2023 FEP report noted from 2022 to 2023 there was a 2.8 percent drop in dollars, a 3.4 percent drop in donors, and a 2.5 percent decrease in donor retention. The report noted that donors contributing less than \$500 were responsible for 79.3 percent of the overall decrease in donors.^{xxiii}

Charitable Giving Is Declining

According to the most recent Giving USA data, overall charitable giving in 2023 declined by an inflation-adjusted 2.1 percent as compared with 2022. This 2023 decline is alarming for it is the second consecutive year charitable giving failed to keep pace with inflation. A year earlier, Giving USA reported that overall giving in 2022 had dropped year over year by an inflation-adjusted 10.5 percent.^{xxiv}

Giving by individuals constitutes approximately two thirds of total giving. In 2023, it declined by 2.4 percent in inflation-adjusted dollars. This was the largest drop among GivingUSA's four categories of sources of giving.^{xxv} Giving by individuals also suffered the greatest

inflation-adjusted drop among the same four categories in 2022, declining by an astonishing 13.4 percent.^{xxvi}

These declines occurred even though, as compared with 2022, almost every economic indicator was stronger in 2023. U.S. gross domestic product (GDP) grew by 6.3 percent, the S&P 500 reached record highs, and the inflation rate declined significantly. Nevertheless, charitable giving failed even to keep pace with the lower inflation rate.

FEP data raises similar concerns. FEP found that while giving was up 4.1 percent in Q1 of 2024 compared to the same quarter in 2023, there was a 1.3 percent decline in the number of donors. The overall decline was led by decreases in donors contributing less than \$100.^{xxvii}

This data reinforces growing concerns that lower- and middle-income individual donors are disappearing from the U.S. charitable landscape. These are the same everyday givers who have long provided the financial lifeblood to untold thousands of charities serving those in need.

A Proven Solution

As the data from 2020 and 2021 help demonstrate, Congress can take a major step to strengthen giving and protect America's culture of generosity by including a charitable deduction for non-itemizers in its final 2025 tax reform package. Such a proposal will help incentivize all taxpayers—not merely the wealthy who are more likely to itemize—to become givers and incentivize and enable those who already donate to give more. It will also mean more dollars to charities providing vital services to families and communities.

The Charitable Giving Coalition strongly supports the bipartisan Charitable Act (H.R. 3435/S. 566), legislation that would restore a charitable deduction for all American taxpayers. The bill would allow non-itemizing taxpayers to deduct up to one third of the current standard deduction in charitable gifts annually. The Charitable Act would build on the success of the temporary charitable deduction for non-itemizers by incentivizing generous Americans to give even more to charities of all types and sizes. And it would make access to a charitable-giving incentive more democratic, providing the same support for lower- and middle-income Americans to give more to charity that the tax code currently provides only to the more affluent.

The Charitable Act has strong bipartisan support in both chambers of Congress. H.R. 3435 is sponsored by House Ways and Means Committee Members Blake Moore (R-UT), Danny Davis (D-IL), and Michelle Steel (R-CA) as well as Representative Chris Pappas (D-NH). The bill has a total of 64 official cosponsors equally divided between Republicans and Democrats. A total of 14 Ways and Means Committee Members are Charitable Act cosponsors.

The identical companion bill in the Senate is sponsored by Senators James Lankford (R-OK) and Chris Coons (D-DE). S. 566 has a broad list of 24 cosponsors, also split equally between Republicans and Democrats.

A wide cross-section of the charitable community supports the Charitable Act. For example, a highly diverse array of more than 1,000 charities from all 50 states and the District of Columbia has recently expressed support for the legislation.^{xxviii} Further, the Generosity Commission made increasing the availability of the charitable deduction its primary policy recommendation for reversing the rapid decline in the number of American households participating in civil society by volunteering and giving.^{xxix}

Congress has a tremendous opportunity to help boost giving, reverse the decline in donors, and support the charitable organizations that are the backbone of our communities. The CGC strongly encourages you to support inclusion of a permanent charitable deduction for non-itemizers in any 2024 year-end tax package and/or the final 2025 tax reform package.

Thank you for this opportunity to share our comments and for your commitment to a strong and vibrant charitable sector. The CGC stands ready to assist your committees as you consider tax reform.

Sincerely,



Brian Flahaven
Chair
Charitable Giving Coalition

On behalf of:

National Organizations:

AFP Foundation for Philanthropy	Arlington	Virginia
Agudath Israel of America	Washington	DC
Alzheimer’s Research and Prevention Foundation	Tucson	Arizona
American Alliance of Museums	Arlington	Virginia
American Association of Christian Schools	Chattanooga	Tennessee
American Council on Education	Washington	DC

American Heart Association	Dallas	Texas
American Kidney Fund	Rockville	Maryland
American Lung Association	Chicago	Illinois
American Red Cross	Washington	DC
Americans for the Arts	Washington	DC
Association of Art Museum Directors	New York	New York
Association of Governing Boards of Universities and Colleges	Washington	DC
Association of Performing Arts Professionals (APAP)	Washington	DC
Association of Public and Land-grant University	Washington	DC
Asthma and Allergy Foundation of America	Arlington	Virginia
Big Brothers Big Sisters of America	Tampa	Florida
Boys & Girls Clubs of America	Washington	DC
Breakthrough T1D, formerly JDRF	New York	New York
Carolina Lighthouse Ministries	Snellville	Georgia
Center for Public Justice	Alexandria	Virginia
Center for Youth Ministry Training	Brentwood	Tennessee
Children's Advocacy Institute	San Diego	California
Children's Home Society of America	Chicago	Illinois
Christian Alliance for Orphans (CAFO)	MacLean	Virginia
Cincinnati Art Museum	Cincinnati	Ohio
Citygate Network	Colorado Springs	Colorado
Compassion First	Beaverton	Oregon
Connecting Champions	Pittsburgh	Pennsylvania
Council for Advancement and Support of Education	Washington	DC
Council for Christian Colleges & Universities	Washington	DC
Council on Foundations	Washington	DC
Covenant House International	New York	New York
Cru, Inc.	Orlando	Florida
Dance/USA	Washington	DC
Disabled Children's Fund	Crofton	Maryland
Energy For Mission	Cedar Park	Texas
Epilepsy Foundation of America	Washington	DC
Ethics and Religious Liberty Commission of the Southern Baptist Convention	Nashville	Tennessee
Evangelical Council for Financial Accountability	Winchester	Virginia
Fahma Humanitarian Organization International Inc.	McKinney	Texas
Faith & Giving Coalition	Washington	DC
FINDINGbalance	Franklin	Tennessee
Futures Without Violence	San Francisco	California
GBS CIDP Foundation International	Conshohocken	Pennsylvania
Girls Inc.	New York	New York

Goodwill Industries International	Rockville	Maryland
Habitat for Humanity International	Atlanta	Georgia
Independent Sector	Washington	DC
League of American Orchestras	New York	New York
Lupus Foundation of America	Washington	DC
March of Dimes	Arlington	Virginia
MAZON: A Jewish Response to Hunger	Los Angeles	California
Meals on Wheels America	Arlington	Virginia
Men's Health Network	Washington	DC
Mensa Education & Research Foundation	Hurst	Texas
Mental Health Initiative	Nashville	Tennessee
Metal Museum	Memphis	Tennessee
My New Red Shoes	Palo Alto	California
Nana's Books Foundation	Knoxville	Tennessee
National Association of Charitable Gift Planners	Indianapolis	Indiana
National Association of College and University Business Officers	Washington	DC
National Association of Evangelicals	Washington	DC
National Association of Independent Schools	Washington	DC
National Ataxia Foundation	Minneapolis	Minnesota
National Bleeding Disorders Foundation	New York City	New York
National Community Action Partnership	Washington	DC
National Council of Nonprofits	Washington	DC
National Eczema Association	Novato	California
National Health Care for the Homeless Council	Nashville	Tennessee
National Health Council	Washington	DC
National Hispanic Cultural Center Foundation	Albuquerque	New Mexico
National Multiple Sclerosis Society	Washington	DC
National Network of Youth Ministries	San Diego	California
National Patient Advocate Foundation	Washington	DC
National Philanthropic Trust	Jenkintown	Pennsylvania
National Prevention Science Coalition to Improve Lives	Chapel Hill	North Carolina
National Psoriasis Foundation	Alexandria	Virginia
Nonprofit Finance Fund	New York	New York
One Step Beyond, Inc.	San Carlos	California
OPERA America	New York City	New York
Operation Broken Silence	Memphis	Tennessee
Parisleaf	Gainesville	Florida
Partners for World Health	Portland	Maine
Partnership With Native Americans	Addison	Texas
PEAK Grantmaking	Washington	DC
Peer Power Foundation	Memphis	Tennessee

Philanthropy Roundtable	Washington	DC
Prevent Child Abuse America	Chicago	Illinois
Project 990	Bloomington	Indiana
RIFT Project	Raleigh	North Carolina
Scripture Union	Valley Forge	Pennsylvania
Social Current	Washington	DC
Society of St. Vincent de Paul USA	Maryland Heights	Missouri
Strength For Service	Nashville	Tennessee
Susan G. Komen	Dallas	Texas
Teach One to Lead One	Atlanta	Georgia
Team Rubicon	Los Angeles	California
The Big Table	Spokane	Washington
The Dramatists Legal Defense Fund	New York	New York
The Institute for Human Services	Columbus	Ohio
The Leukemia & Lymphoma Society	Rye Brook	New York
The Nature Conservancy	Arlington	Virginia
The Nonprofit Alliance	Washington	DC
The Pontifical Mission Societies U.S.	New York	New York
The Shalom Foundation	Franklin	Tennessee
Theatre Communications Group	New York	New York
There With Care of the Bay Area	Redwood City	California
United Philanthropy Forum	Washington	DC
United Way Worldwide	Alexandria	Virginia
Volunteers of America	Alexandria	Virginia
Wycliffe Foundation	Orlando	Florida
YMCA of the USA	Chicago	Illinois
Youth Advocate Programs, Inc.	Harrisburg	Pennsylvania
YWCA USA	Washington	DC

International Organizations:

Christian Connections for International Health	Alexandria	Virginia
Compassion International	Colorado Springs	Colorado

State and Local Organizations, Companies, Individuals (By State):

Alabama

YMCA of Birmingham	Birmingham	Alabama
AGAPE of Central Alabama, INC	Montgomery	Alabama
Alabama Association of Nonprofits	Birmingham	Alabama
Alabama Campaign for Adolescent Sexual Health	Montgomery	Alabama

Alaska

Museums Alaska	Anchorage	Alaska
YMCA of Alaska	Anchorage	Alaska

Arizona

AZ Impact for Good	Phoenix	Arizona
Compass Affordable Housing, Inc.	Tucson	Arizona
Heritage Square Foundation	Phoenix	Arizona
Imago Dei Middle School	Tucson	Arizona
Museum Association of Arizona	Phoenix	Arizona
New Pathways for Youth	Phoenix	Arizona
Sojourner Center	Phoenix	Arizona
The Hearth Foundation	Tucson	Arizona
Theater Works	Peoria	Arizona
Verde Valley Community Development Organization	Verde Valley	Arizona
Verde Valley Sanctuary	Cottonwood	Arizona
Virtuous	Phoenix	Arizona

Arkansas

Hot Springs YMCA	Hot Springs	Arkansas
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California

Arbor Bay School	San Carlos	California
California Nature Art Museum	Solvang	California
California State Alliance of YMCAs	Sacramento	California
CalNonprofits	San Francisco	California
Community Foundation of San Carlos	San Carlos	California
Community Foundation of the North State	Redding	California
Fortitude Careers	Redwood City	California
Individual Donor and Fundraising Professional	Albany	California
luther burbank center for the arts	Santa Rosa	California
MELP/AbleCloset	San Carlos	California
MOXIE Theatre	San Diego	California
Pacific Southwest Railway Museum Association	La Mesa	California
Rebuilding Together Peninsula	Redwood City	California
Sequoia Living	San Francisco	California
Service League of San Mateo County	Redwood City	California
The Arc San Francisco	San Francisco	California
Voices of Recovery San Mateo County	Redwood City	California

Colorado

Community Shares of Colorado	Denver	Colorado
Compassion International	Colorado Springs	Colorado
Southwest Alliance of YMCAs serving the states of AZ, CO, NM, NV, UT	Colorado Springs	Colorado

Connecticut

CT Community Nonprofit Alliance	Rocky Hill	Connecticut
CT/RI Alliance of YMCAs	West Hartford	Connecticut

Delaware

DANA, the Delaware Alliance for Nonprofit Advancement	Wilmington	Delaware
Fostering Wishes Foundation	Dover	Delaware
YWCA Delaware, Inc.	Wilmington	Delaware

District of Columbia

Calloway & Company	Washington	DC
Council for Opportunity in Education (COE)	Washington	DC
DC Youth Orchestra Program	Washington	DC
Tooshar Swain	Washington	DC

Florida

Accordant	Ponte Vedra	Florida
Cinematique of Daytona	Daytona Beach	Florida
Community Foundation of Sarasota County (FL)	Sarasota	Florida
iCLAT Solutions, LLC	Ormond Beach	Florida
Owners Choice Benefits	Ormond Beach	Florida
Planned Giving Interactive	Gainesville	Florida

Georgia

Bill Doerr	Atlanta	Georgia
Georgia Alliance of YMCAs	Augusta	Georgia
Mission to the World (PCA), Inc.	Lawrenceville	Georgia
Philanthropy Southeast	Atlanta	Georgia

Hawai'i

Hawai'i Alliance of Nonprofit Organizations (HANO)	Honolulu	Hawaii
Hawai'i Alliance of YMCA's	Honolulu	Hawaii
Ku'ikahi Mediation Center	Hilo	Hawaii

Idaho

Idaho Alliance of YMCA's	Boise	Idaho
Idaho Nonprofit Center	Boise	Idaho
NewWest Community Capital	Boise	Idaho
Palouse Land Trust	Moscow	Idaho

Illinois

Brightpoint	Chicago	Illinois
College Bound Opportunities	Riverwoods	Illinois
Forefront	Chicago	Illinois
Illinois Collaboration on Youth	Chicago	Illinois
Rockford Rescue Mission Ministries	Rockford	Illinois
The Planned Giving Initiative	Winnetka	Illinois
The South Side Jazz Coalition	Chicago	Illinois

Indiana

Associated Churches of Fort Wayne and Allen County	Fort Wayne	Indiana
Blue Pen Consulting	Indianapolis	Indiana
The Honeywell Foundation, Inc.	Wabash	Indiana

Iowa

Catherine McAuley Center	Cedar Rapids	Iowa
Des Moines Area Religious Council (DMARC)	Des Moines	Iowa
EyesOpenIowa	West Des Moines	Iowa
Iowa Nonprofit Alliance	Cedar Falls	Iowa
Johnine Hays	Johnson	Iowa

Kansas

Kansas Children's Service League	Wichita	Kansas
Kansas State Alliance of YMCAs	Wichita	Kansas

Kentucky

GivingThree	Richmond	Kentucky
Kentucky Coalition for Animal Protection	Lexington	Kentucky
Kentucky Link Coalition	Metro Louisville	Kentucky
Kentucky Nonprofit Network	Lexington	Kentucky
KY YMCA Alliance	Lexington	Kentucky

Making A Difference Now (MADN)	Lexington	Kentucky
Mental Health America of Kentucky Inc	Lexington	Kentucky
National Parkinsons Institute	Louisville	Kentucky
Parks Alliance of Louisville	Louisville	Kentucky
Prevent Child Abuse Kentucky	Lexington	Kentucky
United Way of Kentucky	Louisville	Kentucky
United Way of the Bluegrass	Lexington (Greater)	Kentucky

Louisiana

Louisiana Alliance of YMCAs	Baton Rouge	Louisiana
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Maine

Bicycle Coalition of Maine	Portland	Maine
Bridging the Gap	Augusta	Maine
Classical Uprising	Portland	Maine
Dempsey Centers for Quality Cancer Care	Lewiston	Maine
Ellsworth Area Chamber of Commerce	Ellsworth	Maine
Friends in Action	Ellsworth	Maine
Friends of Casco Bay	Portland	Maine
Friends of Hog Island	Bremen	Maine
Friends of Merrymeeting Bay	Richmond	Maine
Full Plates Full Potential	Brunswick	Maine
Furniture Friends	Westbrook	Maine
Institute for Family-Owned Business	Portland	Maine
John F. Murphy Homes, Inc.	Auburn	Maine
Literacy Volunteers of Kennebec	Augusta	Maine
Mahoosuc Land Trust	Bethel	Maine
Main Street Skowhegan	Skowhegan	Maine
Maine Association of Nonprofits	Portland	Maine
Maine Lakes	Statewide /Yarmouth	Maine
Maine Writers & Publishers Alliance	Portland	Maine
Portland Stage	Portland	Maine
Rett's Roost	Ogunquit	Maine
Safe Passage	New Gloucester	Maine
TEMPOart	Portland	Maine
The Hill Arts	Portland	Maine
The Third Place Inc.	Portland	Maine
Waterfall Arts	Belfast	Maine
Waterman's Community Center	North Haven	Maine
YMCA Alliance of Northern New England	Boothbay Harbor	Maine

Maryland

AFP Western Maryland Chapter	Frederick	Maryland
Apra Maryland	Baltimore	Maryland
Association of Fundraising Professionals (AFP) Maryland Chapter	Baltimore	Maryland
Maryland Association of Resources for Families & Youth (MARFY)	Baltimore	Maryland
Maryland Latinos Unidos (MLU)	Baltimore	Maryland
Maryland Nonprofits	Baltimore	Maryland
Saltzberg Consulting	Baltimore	Maryland

Massachusetts

Alliance of Massachusetts YMCAs	Boston	Massachusetts
Lindauer	Boston	Massachusetts
Massachusetts Nonprofit Network	Boston	Massachusetts
Mental Health Matters	Boston	Massachusetts

Michigan

Artrain	Ann Arbor	Michigan
Barry Community Foundation	Hastings	Michigan
BrickWays	Traverse City	Michigan
Carolyn Tisdale	West Bloomfield	Michigan
Council of Michigan Foundations	Detroit	Michigan
Creative Washtenaw	Ann Arbor	Michigan
Dickinson Area Community Foundation	Iron Mountain	Michigan
Jail And Outreach Ministry	Pontiac	Michigan
Kalamazoo Loaves & Fishes	Kalamazoo	Michigan
Michigan Nonprofit Association	Lansing	Michigan
Nonprofit Enterprise at Work (NEW)	Ann Arbor	Michigan
Plowshares Theatre Company	Detroit	Michigan
United Way of Montcalm Ionia Counties	Belding	Michigan

Minnesota

Bricks and Bone	Columbia Heights	Minnesota
Elder Network	Rochester	Minnesota
Engage Winona	Winona	Minnesota
Home and Community Options, Inc.	Winona	Minnesota
Minnesota Alliance of YMCAs	St. Paul	Minnesota
Minnesota Council of Nonprofits	Saint Paul	Minnesota
Minnesota Council on Foundations	Minneapolis	Minnesota

Morrison County Historical Society	Little Falls	Minnesota
Team Vogel vs Cancer	Winona	Minnesota
Upper Midwest Alliance of YMCAs	St Paul	Minnesota
Winona Arts Center	Winona	Minnesota
Winona Community Foundation	Winona	Minnesota
Winona County Primary Prevention Project: Stop Sexual and Domestic Violence	Winona	Minnesota

Mississippi

Mississippi Alliance of Nonprofits and Philanthropy	Jackson	Mississippi
Mississippi Gulf Coast YMCA	Ocean Springs	Mississippi

Missouri

Child and Family Legal Advocacy	Kansas City	Missouri
Fablantrophy, LLC	St. Louis	Missouri
Missouri Alliance of YMCAs	Jefferson City	Missouri
Missouri Connections for Health	Columbia	Missouri
Nonprofit Connect	Kansas City	Missouri

Montana

Bitterroot Performing Arts Council	Hamilton	Montana
Montana Alliance of YMCA's	Missoula	Montana
Yellowstone Boys and Girls Ranch Foundation, Inc.	Billings	Montana

Nebraska

Evangelical Free Church of Alliance NE	Alliance	Nebraska
Fremont Area Community Foundation	Fremont	Nebraska
State Alliance of Nebraska YMCAs	Lincoln	Nebraska
YMCA of Greater Omaha	Omaha	Nebraska

Nevada

Nevada Outdoor School	Winnemucca and Elko	Nevada
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New Hampshire

New Hampshire Center for Nonprofits	Concord	New Hampshire
The Front Door Agency	Nashua	New Hampshire
YMCA Alliance of Northern New England	Concord	New Hampshire

New Jersey

Bergen Volunteer Medical Initiative	Hackensack	New Jersey
New Jersey Center for Nonprofits	Mercerville	New Jersey
New Jersey Youth Development Foundation	Kenilworth	New Jersey
Nj Association of Mental Health Agencies, Inc.	Mercerville	New Jersey
Tommy's Cats	Holmdel	New Jersey

New Mexico

Food is Free Albuquerque	Albuquerque	New Mexico
New Mexico Adult Education Association	Albuquerque	New Mexico

New York

2-1-1 New York, Inc.	Latham	New York
DM Pros	New York	New York
m3 Development	Manorville	New York
New York Council of Nonprofits, Inc.	Albany	New York
Nonprofit New York	New York City	New York
NY Funders Alliance	Syracuse	New York
United Way of Greater Rochester and the Finger Lakes	Rochester	New York
United Way of New York State	Latham	New York
United Way of Westchester and Putnam	White Plains	New York
Wood Library	Canandaigua	New York
YWCA Ulster County	Kingston	New York

North Carolina

ACCESS of Wilmington	Wilmington	North Carolina
Arts North Carolina	Raleigh	North Carolina
Burke County United Way	Morganton	North Carolina
Charlotte Wine & Food Weekend, Inc.	Charlotte	North Carolina
Democracy North Carolina	Morrisville	North Carolina
HandsOn Northwest North Carolina	Winston-Salem	North Carolina
Life Experiences, Inc.	Cary	North Carolina
North Carolina Center for Nonprofits	Raleigh	North Carolina
OnFire Nonprofit Consulting	Forest City	North Carolina
Operation Xcel	Greensboro	North Carolina
Psychoanalytic Cetner of the Carolinas	Chapel Hill	North Carolina
Verner Center for Early Learning	Asheville	North Carolina

North Dakota

State Alliance of North Dakota YMCAs	Minot	North Dakota
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Ohio

Cleveland Museum of Natural History	Cleveland	Ohio
Cramer & Associates	Columbus	Ohio
Easterseals Central & Southeast Ohio	Hilliard	Ohio
Grants Plus	Cleveland	Ohio
Ohio Baptist Camps	Millersburg	Ohio
Philanthropy Advisory Counsel, LLC	Columbus	Ohio
Union County Foundation	Marysville	Ohio

Oklahoma

Ardmore Family YMCA	Ardmore	Oklahoma
Oklahoma Alliance of YMCAs	Oklahoma City	Oklahoma
Oklahoma Center for Nonprofit	Oklahoma City	Oklahoma
Oklahoma Disciples Foundation, Inc.	Oklahoma City	Oklahoma
YMCA of Greater Oklahoma City	Oklahoma City	Oklahoma
YMCA of Greater Tulsa	Tulsa	Oklahoma

Oregon

Compassion First	Beaverton	Oregon
Crown Point Country Historical Society	Corbett	Oregon
Nonprofit Association of Oregon	Portland	Oregon
Oregon Alliance of YMCAs	Roseburg	Oregon

Pennsylvania

Assemble	Pittsburgh	Pennsylvania
Awaken Pittsburgh	Pittsburgh	Pennsylvania
Baptist Homes Foundation	Pittsburgh	Pennsylvania
Beccaria & Associates, LLC	Phoenixville	Pennsylvania
Delaware County (PA) Victim Assistance Center	Media	Pennsylvania
DonorPerfect	Fort Washington	Pennsylvania
Drexel University	Philadelphia	Pennsylvania
Greater Pike Community Foundation	Milford	Pennsylvania
MIRUS Financial Partners	Lancaster	Pennsylvania
Morningstar Senior Living Foundation	Nazareth	Pennsylvania
Open Field	Pittsburgh	Pennsylvania
Philly House	Philadelphia	Pennsylvania

St. Paul Homes	Greenville	Pennsylvania
Vincent Mennonite Church	Spring City	Pennsylvania

Rhode Island

Girls on the Run Rhode Island	Providence	Rhode Island
Revive the Roots	Smithfield	Rhode Island
United Way of Rhode Island	Providence	Rhode Island

South Carolina

Fact Forward	Columbia	South Carolina
HALOS (South Carolina)	Charleston	South Carolina
Solutions for the Greater Good	Charleston	South Carolina
South Carolina Alliance of YMCAs	Rock Hill	South Carolina
Together SC	Columbia	South Carolina
Winkler Group	Mount Pleasant	South Carolina

South Dakota

Lutheran Planned Generosity of SD	Sioux Falls	South Dakota
OAHE FAMILY YMCA	Pierre	South Dakota
Sioux Falls Family YMCA	Sioux Falls	South Dakota
State Alliance of South Dakota YMCAs	Pierre	South Dakota
The Luke Society	Sioux Falls	South Dakota
YMCA of Rapid City	Rapid City	South Dakota
YMCA Seven Council Fires	Dupree	South Dakota

Tennessee

Alpha and Omega Outreach, Inc.	Chattanooga	Tennessee
Alpha Omega Veterans Services, Inc.	Memphis	Tennessee
American Museum of Science and Energy Foundation	Oak Ridge	Tennessee
Book'em	Nashville	Tennessee
Boys & Girls Clubs of the Cumberland Plateau	Oneida	Tennessee
Bridge Refugee Services	Knoxville	Tennessee
Camp in the Community, Inc.	Maryville	Tennessee
CASA of the Tennessee Heartland	Oak Ridge	Tennessee
Chattanooga Christian Community Foundation dba The Generosity Trust	Chattanooga	Tennessee
Chattanooga Technology Council, Inc.	Chattanooga	Tennessee
Circuit Playhouse, Inc.	Memphis	Tennessee
Civic Design Center	Nashville	Tennessee

Community Foundation of Middle Tennessee	Nashville	Tennessee
Create Appalachia	Kingsport	Tennessee
Creative Compassion, Inc.	Crossville	Tennessee
Domestic Violence Program, Inc.	Murfreesboro	Tennessee
Down Syndrome Association of Middle TN	Hermitage	Tennessee
Dragonfly	Memphis	Tennessee
Dress for Success Memphis	Memphis	Tennessee
Epilepsy Foundation of Southeast Tennessee	Chattanooga	Tennessee
Family & Children's Service	Nashville	Tennessee
Hard Bargain Association	Franklin	Tennessee
Harris Homeownership Foundation	Memphis	Tennessee
Insight Counseling Centers	Nashville	Tennessee
International Folkloric Society Planning Council	Murfreesboro	Tennessee
Karis Community Health	Cleveland	Tennessee
Katyana Dandridge	Memphis	Tennessee
Keep Soddy-Daisy Beautiful	Soddy-Daisy	Tennessee
KickStand Community Bicycle Shop	Knoxville	Tennessee
Kindness for Kids	Nashville	Tennessee
Kingdom Partners	Chattanooga	Tennessee
Knoxville Opera	Knoxville	Tennessee
Lori S Humber	Memphis	Tennessee
Memphis Leadership Foundation	Memphis	Tennessee
Memphis Library Foundation	Memphis	Tennessee
Never Alone Recovery	Knoxville	Tennessee
Playback Memphis	Memphis	Tennessee
Porter-Leath	Memphis	Tennessee
Rejoice School of Ballet	Nashville	Tennessee
Rest Stop Ministries, Inc.	Hermitage	Tennessee
Rising Together Foundation	Germantown	Tennessee
Rochelle Stevens Foundation-Achieving Dreams	Collierville	Tennessee
See	Memphis	Tennessee
Spencer Beckman	Memphis	Tennessee
SpiritBuilders,Inc	Memphis	Tennessee
STARS (Students Tackling Autism-Related Syndromes), Inc.	Memphis	Tennessee
Susannah's House	Knoxville	Tennessee
Tennessee Genealogical Society	Germantown	Tennessee
Tennessee Nonprofit Network	Memphis	Tennessee
Tennessee Shakespeare Company	Memphis	Tennessee
TennGreen Land Conservancy	Nashville	Tennessee
The Braid Foundation	Memphis	Tennessee

The Branch of Nashville	Nashville	Tennessee
The Community Plug	Memphis	Tennessee
The Doc Shop	Memphis	Tennessee
The Healing Trust	Nashville	Tennessee
The Nashville Food Project	Nashville	Tennessee
The Potters Hands Ministries	Middle Tennessee Region	Tennessee
The Restoration House	Knoxville	Tennessee
Tivoli Theatre Foundation	Chattanooga	Tennessee
United Way of Greater Knoxville	Knoxville	Tennessee
United Way of West Tennessee	Jackson	Tennessee
United Ways of Texas	Austin	Tennessee
Urban Green Lab	Nashville	Tennessee
Volunteer Odyssey	Memphis	Tennessee
Willow Oak Center for Arts and Learning	Springfield	Tennessee
Wolf PAWS Inc.	Dandridge	Tennessee
You Have The Power	Nashville	Tennessee

Texas

BookSpring	Austin	Texas
Consultant	San Antonio	Texas
Fahma Humanitarian Organization International Inc.	Mckinney	Texas
Lena Pope	Fort Worth	Texas
Menninger Clinic	Houston	Texas
Taylor Wallace	DeSoto	Texas
Texas Alliance of YMCAs	Austin	Texas
The SAFE Alliance	Austin	Texas
University of Houston-Victoria	Victoria	Texas

Utah

Community Foundation of Utah	Salt Lake City	Utah
Utah Museum of Fine Arts	Salt Lake City	Utah
Utah Nonprofits Association	Salt Lake City	Utah
YMCA of Northern Utah	Salt Lake City	Utah

Vermont

Kurn Hattin Homes for Children	Westminster	Vermont
New England Kurn Hattin Homes for Children	Westminster	Vermont
United Way of Northwest Vermont/Common Good Vermont	South Burlington	Vermont
YMCA Alliance of Northern New England	Montpelier	Vermont

Virginia

Christian Connections for International Health	Alexandria	Virginia
FirstSpark Inc	Newport News	Virginia
IMPACT Philanthropy Partners	Charlottesville	Virginia
Johnathan Cares	Norfolk	Virginia
Mental Health America	Alexandria	Virginia
National Alliance on Mental Illness (NAMI)	Arlington	Virginia
The Curtis Group	Virginia Beach	Virginia
Virginia Museum of Natural History Foundation	Martinsville	Virginia
Windmill Hill Consulting LLC	Herndon	Virginia

Washington

Akin	Seattle	Washington
J.M. Greenfield & Associates	Lacey	Washington
Nonprofit Association of Washington	Seattle	Washington
Pierce Center for Arts & Technology dba Arivva	Tacoma	Washington
Toubé Agricole	Dakar	Washington

West Virginia

WV FREE (West Virginia Focus: Reproductive Education and Equity)	Charleston	West Virginia
WV YMCA Alliance	Charleston	West Virginia

Wisconsin

Family and Children's Center	La Crosse	Wisconsin
Upper Midwest Alliance of YMCAs	Appleton	Wisconsin

Wyoming

Highland Park Community Church Casper, WY	Casper	Wyoming
Sheridan County YMCA	Sheridan	Wyoming
Wyoming Alliance of YMCA's	Sheridan	Wyoming

ⁱ Howard Husock & Edmund J. McMahon, How the 2017 Tax Law Made Itemized Charitable Giving a Luxury Good, American Enterprise Institute (AEI), July 23, 2024, at 2, <https://www.aei.org/wp-content/uploads/2024/07/How-the-2017-Tax-Law-Made-Itemized-Charitable-Giving-a-Luxury-Good.pdf> [hereinafter AEI Report].

ⁱⁱ See <https://charitablegivingcoalition.org/members/>. Among many others, Charitable Giving Coalition members include the American Council on Education, American Institute for Cancer Research, Association of Fundraising Professionals, Catholic Charities USA, Council on Foundations, Independent

Sector, Jewish Federations of North America, Salvation Army, United Philanthropy Forum, and United Way Worldwide.

iii Everyday Actions, Extraordinary Potential: The Power of Giving and Volunteering, The Generosity Commission, Sep. 2024, at 24, https://www.thegenerositycommission.org/wp-content/uploads/2024/09/DIGITAL_TGC_FullReport_090324_NEW.pdf [hereinafter Generosity Commission Report].

iv Health of the U.S. Nonprofit Sector: Annual Review, Independent Sector, Nov. 2023, table of contents page, <https://independentsector.org/wp-content/uploads/2023/11/2023-Health-of-the-U.S.-Nonprofit-Sector-Annual-Review.pdf>.

v Generosity Commission Report at 11.

vi Health of the U.S. Nonprofit Sector: A Quarterly Review, Independent Sector, Jan. 2024, fig. 2 at 1, https://independentsector.org/wp-content/uploads/2024/01/Health-of-the-US-Nonprofit-Sector_Quarterly-Review_Jan-2024.pdf.

vii “Highlights of the 2018-2022 data on the nonprofit sector,” Nonprofit Sector Research Division, Business Employment Dynamics, U.S. Bureau of Labor Statistics, <https://www.bls.gov/bdm/nonprofits/nonprofits.htm>.

viii *Id.*

ix Health of the U.S. Nonprofit Sector: Annual Review, Nov. 2023, fig. 11 at 6.

x Generosity Commission Report at 22.

xi [How Tax Policy Affects Charitable Giving \(philanthropyroundtable.org\)](https://philanthropyroundtable.org/).

xii AEI Report at 1-2.

xiii https://philanthropy.indianapolis.iu.edu/news-events/news/_news/2024/giving-usa-us-charitable-giving-totaled-557.16-billion-in-2023.html.

xiv <https://scholarworks.indianapolis.iu.edu/server/api/core/bitstreams/f5f188c8-285e-4ddd-ab10-6da930d82c6f/content>

xv Year-End Challenges in Q4 2023 as Fundraising Metrics Decline, Association of Fundraising Professionals, Apr. 7, 2024, <https://afpglobal.org/news/year-end-challenges-q4-2023-fundraising-metrics-decline>.

xvi AEI Report at 2.

xvii *Id.*

xviii https://www.nber.org/system/files/working_papers/w32737/w32737.pdf.

xix <https://www.irs.gov/pub/irs-soi/soi-a-inpr-id2201.pdf>.

xx <https://afpglobal.org/fundraising-effectiveness-project-giving-increases-significantly-2020-even-donor-retention-rates>.

xxi AEI Report at 5.

xxii <https://afpglobal.org/sites/default/files/attachments/generic/FEP%20Q4%202022%20Final.pdf>.

xxiii <https://afpglobal.org/news/year-end-challenges-q4-2023-fundraising-metrics-decline#:~:text=FEP%20Q4%202023%20Report%20Key,trend%20that%20began%20in%202021>.

xxiv U.S. charitable giving totaled \$557.16 billion in 2023: Giving reached a high in current dollars but did not outpace inflation, GivingUSA, June 25, 2024, <https://givingusa.org/giving-usa-u-s-charitable-giving-totaled-557-16-billion-in-2023/>.

xxv *Id.*

xxvi https://philanthropy.indianapolis.iu.edu/news-events/news/_news/2023/giving-usa-total-us-charitable-giving-declined-in-2022-to-49933-billion-following-two-years-of-record-generosity.html.

xxvii <https://acrobat.adobe.com/id/urn:aaid:sc:AP:cb49ffde-0980-403b-9237-702b44331c9e>.

xxviii <https://charitablegivingcoalition.org/wp-content/uploads/2023/11/CGC-Giving-Tuesday-Letter-in-Support-of-Charitable-Act-.pdf>.

xxix Generosity Commission Report at 67, 87-88.