



December 9, 2020

The Honorable Mitch McConnell
Majority Leader
U.S. Senate
317 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Nancy Pelosi
Speaker
U.S. House of Representatives
1236 Longworth House Office Building
Washington, D.C. 20515

The Honorable Chuck Schumer
Democratic Leader
U.S. Senate
322 Hart Senate Office Building
Washington, D.C. 20510

The Honorable Kevin McCarthy
Republican Leader
U.S. House of Representatives
2468 Rayburn House Office Building
Washington, D.C. 20510

RE: Charitable Giving Coalition Urges Congress to Expand and Extend the Universal Charitable Deduction Through at Least 2021 in COVID-19 Relief

Dear Majority Leader McConnell, Democratic Leader Schumer, Speaker Nancy Pelosi, and Republican Leader McCarthy:

On behalf of the Charitable Giving Coalition (CGC), we urge you to increase the \$300 cap on the above-the-line charitable deduction, as provided in the bipartisan CARES Act that passed in March, and to extend its availability through at least 2021 in the next COVID-19 relief package. The CGC is a coalition of associations representing thousands of charitable and faith-based organizations across the country.

As negotiations on a year-end package continue, Congress can strengthen and expand the temporary, above-the-line universal charitable deduction included in the CARES Act by lifting the cap and extending the proposal through at least 2021. We were encouraged to see an increase to the current \$300 cap to \$600 for single filers and \$1,200 for joint filers proposed in the Senate, first this summer and as recently as last week, and urge inclusion of this provision in a final bill.

We also continue to support bipartisan legislation, the Universal Giving Pandemic Response Act (S. 4032, H.R. 7324), sponsored by Sens. James Lankford (R-OK), Chris Coons (D-DE), Amy Klobuchar (D-MN), Mike Lee (R-UT), Tim Scott (R-SC), and Jeanne Shaheen (D-NH) in the Senate and Reps. Mark Walker (R-NC) and Chris Pappas (D-NH) in the House, that would raise the \$300 cap to roughly \$4,000 for individuals and \$8,000 for couples.

Enhanced charitable giving incentives would encourage all Americans to donate more, helping charitable and faith-based organizations continue to provide vital services to families, workers, and

communities, especially those critically impacted by COVID-19. As you know, nonprofits are and will remain on the front lines of supporting our communities, including the most vulnerable.

The most recent data from the Fundraising Effectiveness Project indicates an increase in charitable giving and donors in the second quarter of 2020, showing a 7.5 percent increase in overall charitable giving and a 7.2 percent increase in the number of donors, compared to 2019. Notably, the largest increase in gifts came from donors giving \$250 or less, which increased by 19.2 percent. Although it's not unusual to see an increase in giving during times of increased need, historically the greatest percentage increase has come from donations of \$1,000 or more. While there are many factors that have contributed to the increase in giving, we know the temporary above-the-line charitable deduction enacted in the CARES Act is a policy that has encouraged Americans to give more.

Encouraging all American taxpayers—regardless of their income—to give more provides charities and faith-based organizations across the country with the critical resources needed to achieve their missions and support their communities and workforces during these challenging times and as the nation recovers. We urge you to expand and extend the above-the-line universal charitable deduction in the next relief package. Thank you for your leadership and commitment to America's charitable community.

Sincerely,
Charitable Giving Coalition

Signatories (as of December 11, 2020):

Academy for Precision Learning	Association of Fundraising Professionals
Accessible Hope International	Association of Fundraising Professionals-- Washington Area Metro Chapter
Accord Network	Banks & Shane
Adirondack Foundation	Bethany Christian Services
Agudath Israel of America	Birmingham Museum of Art, Birmingham, Alabama
AL MS Alliance of YMCAs	Birthright Of Rockland Inc
Alexandria Arts Alliance	Bloomington-Normal YMCA
Alexandria Film Festival	Brewton Area YMCA
Alexandria Seaport Foundation	Brown County United Way
Alexandria Symphony Orchestra	California Association of Nonprofits
Allegany County United Way. Inc.	Catalyst of San Diego & Imperial Counties
Alliance for Nevada Nonprofits	Catawba County Hispanic Ministry, Inc. (dba Centro Latino)
Alliance for Strong Families and Communities	Catholic Charities USA
Alliance of Arizona Nonprofits	Center for Development and Learning
Alzheimer's Association	Center for Nonprofit Excellence
American Alliance of Museums	Center for Non-Profits (NJ)
American Heart Association	Centro Cristiano Torreon Fuerte
American Red Cross	Chenango United Way Inc.
Americans for the Arts	Children & Families First
ANA Nonprofit Federation	Children's Home Society of Washington
Arizona Community Foundation	Chorus America
Arizona Grantmakers Forum	Christian Alliance for Orphans
Arkansas Community Foundation	Christian Medical & Dental Associations
Association of American Universities	
Association of Art Museum Directors	
Association of Christian Schools International	

Church Hill Activities & Tutoring
CitiHope International
Citygate Network
Cleveland Foundation
Coastal Community Foundation of SC
Colorado Nonprofit Association
Common Good Vermont
Community Culinary School of Charlotte
Community Foundation for Palm Beach and
Martin Counties
Community Foundation of Greater Birmingham
Community Foundation of Sarasota County
Community Foundation of St. Joseph County
Community Foundation of the Ozarks
Community Foundations of the Hudson Valley
Compassion First
COR Consulting
Council for Advancement and Support of
Education
Council for Christian Colleges & Universities
Council on Foundations
Covenant House International
CT Community Nonprofit Alliance
CULTURAL ARTS ALLIANCE AT JOHNS CREEK (GA)
CVTC Foundation, Inc.
Dance/USA
Dave Tinker, CFRE, FAFP
Dearborn YMCA
Delaware Alliance for Nonprofit Advancement
Delaware Community Foundation
Des Moines Performing Arts
Disabled Children's Fund
Donor Maven
Ducks Unlimited
Early Learning Focus
East Texas Communities Foundation
Eau Claire Community Foundation
EDEN+ Fundraising Consulting
EmberHope Inc.
Evangelical Council for Financial Accountability
(ECFA)
EveryLibrary Institute NFP
Fairfield County's Community Foundation
Faith & Giving Coalition
Family & Children's Place
Fargo Moorhead Area Foundation
Flint institute of arts
Florida Nonprofit Alliance
Fond du Lac Area United Way

Food for the Hungry
Forefront (Illinois)
Fort Wayne Zoological Society
Foundation For The Carolinas
Freedom2Care
Friends of Guest House
General Conference of Seventh-day Adventists
Girl Scouts of the USA
Girls Inc.
Goettler Associates, Inc.
Goodwill Industries International, Inc.
Granite United Way
Great River Shakespeare Festival
Greater Peoria Family YMCA
Greater Toledo Community Foundation
Habitat for Humanity Winona-Fillmore Counties
Hawaii Alliance of Nonprofit Organizations
Head Start of Rockland, Inc.
Heard
Idaho Nonprofit Center
Illinois State Alliance of YMCAs
Independent Sector
Indiana United Ways
Indianapolis Symphonic Choir
Iowa Council of Foundations
JCC Rockland
Jewish Federation of Chicago
Jewish Federations of North America
Johns Creek Community Arts Center
Kalamazoo Community Foundation
Kentucky Nonprofit Network
La Crosse Community Foundation
Lake Area United Way
Langham Partnership USA
League of American Orchestras
League of Chicago Theatres
LifeWire
Los Angeles Philharmonic Association
Louisiana Association of Nonprofit Organizations
Louisiana Association of United Ways
Lycoming County United Way
m3 Development
Madison Community Foundation
Maine Association of Nonprofits
Marshall County Community Foundation
Maryland Nonprofits
Massachusetts Nonprofit Network
Metropolitan School of the Arts
MetroStage

Michigan Nonprofit Association
Mid West Music Fest
Mile High United Way
Minnesota Alliance of YMCAs
Minnesota Conservatory for the Arts (Affiliate of Saint Mary's University of Minnesota)
Minnesota Council of Nonprofits
Mississippi Gulf Coast YMCA
Momentum Nonprofit Partners
Monroeville Area YMCA
Montana Community Foundation
Montana Nonprofit Association
Mt. Zion Sanctuary of Rockland
National Association of College and University Business Officers
National Association of Evangelicals
National Association of Independent Schools
National Council of Nonprofits
National Health Council
Network for Strong Communities
New Hampshire Center for Nonprofits
New Mexico Thrives
New York Council of Nonprofits, Inc.
Nonprofit Association of Oregon
Nonprofit Association of the Midlands
Nonprofit New York
North Carolina Center for Nonprofits, Inc.
North Dakota Association of Nonprofit Organizations (NDANO)
Northern Berkshire United Way
NY Funders Alliance
Office for People with Disabilities
Oklahoma Center for Nonprofits
Open Bible Church International inc
OPERA America
Orange County United Way
Orlando Philharmonic Orchestra
Partners Worldwide Entrepreneurs
Pennsylvania Association of Nonprofit Organizations
Philadelphia Museum of Art
Philanthropy Southwest
Plant With Purpose
Prattville YMCA
Presbyterian Children's Homes and Services Providers' Council
Public Justice Center
Rochester Area Community Foundation
Rockland Conservatory of Music

Safe Harbor
Saint Paul & Minnesota Foundation
Samaritan Center
San Angelo Area Foundation
San Francisco Gay Men's Chorus / National LGBTQ Center Of The Arts
Scholarship Fund of Alexandria
Seventh-day Adventist Church - North American Division
Shenandoah Valley Battlefields Foundation
South Bend Symphony Orchestra
South Carolina Grantmakers Network
Southeastern Council Of Foundations
Southern Baptist Ethics & Religious Liberty Commission
St Ann Food Cupboard
Team Rubicon
The Alford Group
The Center for Public Justice
The Chicago Community Trust
The Community Foundation of Western North Carolina
The Dallas Foundation
The Dayton Foundation
The Family Conservancy
The Family YMCA of South East Mississippi
The Foraker Group - Alaska
The Fullerton Foundation
The Georgia Center for Nonprofits
The Nonprofit Alliance
Theatre Communications Group
Tioga United Way
Together SC
TOUCH-Together Our Unity Can Heal
Tri-County United Way
Union of Orthodox Jewish Congregations of America
United Philanthropy Forum
United Way Association of South Carolina
United Way Fox Cities
United Way Montcalm - Ionia Counties, MI
United Way of Brazoria County
United Way of Buffalo and Erie County
United Way of Cayuga County, Inc.
United Way of Central Carolinas
United Way of Central Indiana
United Way of Central Iowa
United Way of Central New York, Inc.
United Way of Central Texas

United Way of Delaware
United Way of Dodge County
United Way of Door County
United Way of Dunn County
United Way of Greater Atlanta
United Way of Greater Cincinnati
United Way of Greater Milwaukee & Waukesha County
United Way of Greater Rochester
United Way of Greater St. Louis
United Way of Greater Stark County
United Way of Greater Toledo
United Way of LaPorte County
United Way of Long Island
United Way of Marion and Taylor Counties
United Way of Marshall County
United Way of Miami-Dade
United Way of Monroe County
United Way of Moore County, NC
United Way of New York State
United way of northern New Jersey
United Way of Northern Shenandoah Valley
United Way of Northwest Alabama
United Way of Oswego County
United Way of Pennsylvania
United Way of Racine County
United Way of Rockland County
United Way of Sidney
United Way of South Texas
United Way of Southern Chautauqua County
United Way of Southwestern Indiana
United Way of Southwestern PA
United Way of St. Joseph County
United Way of the Dutchess-Orange Region
United Way of the Greater Capital Region
United Way of the Greater Chippewa Valley
United Way of the Mohawk Valley
United Way of the Wabash Valley
United Way of Tompkins County
United Way of Walworth County, Inc.
United Way of Westchester and Putnam
United Way of Wisconsin
United Way of Wyoming Valley
United Way of Youngstown and Mahoning Valley
United Way Whitewater Valley
United Way Worldwide
United Ways of California
United Ways of Iowa
United Ways of Texas

United Ways of TN
Upper Room House Of Worship
Utah Nonprofits Association
UWGC SE Indiana
Valley of the Sun United Way
Villa of Hope
Volunteers of America
Wabash County United Fund
Washington Nonprofits
West Virginia Nonprofit Association
White County United Way, INC.
Wings of Hope
Winona Community Foundation
WOLF Consulting
World Hope International
World Vision
Wyoming Nonprofit Network
YMCA of Birmingham
YMCA of Calhoun County
YMCA of Central Florida
YMCA of the Coosa Valley
YMCA of Greater Oklahoma City
YMCA of Metropolitan Chicago
YMCA of Metropolitan Jackson
YMCA of Rock River Valley
YMCA of Selma-Dallas County
YMCA of South Alabama
YMCA of the Shoals
YMCA of the USA
YMCA of West San Gabriel Valley
YWCA USA
Zimmerman Lehman