



June 14, 2019

The Honorable Ron Wyden
221 Dirksen Senate Office Bldg.
Washington, D.C., 20510

Dear Senator Wyden:

NACUBO is very appreciative of your long-standing support of charitable giving and recognition that charitable organizations and their missions are instrumental in building a healthy and economically stable American society. At colleges and universities, private donations are funding sources for student aid, libraries, student services, and much more.

Today I write in reference to your recently introduced legislation, S. 1732, the “College Admissions Fairness Act.” While NACUBO shares your deep disappointment and anger over the recent criminal actions in college admissions, we have concerns about the potential consequences of this legislation.

Generational giving and family commitment to a particular college or university is not uncommon for many Americans; we see this pattern across sectors, from small private colleges to large research universities. These families give in recognition of the valuable education they received and the continuing affinity they feel for their alma mater and its mission.

NACUBO strongly believes that families should not leverage gifts or status to influence admissions decisions, nor should institutions offer such transactional opportunities. However, the vast majority of individuals regularly give to colleges and universities not to seek unfair advantages, but because they want to give back to the educational community that prepared them for success.

As I know you are aware, nonprofit organizations of all sizes are already concerned about changes made to the standard deduction in the Tax Cuts and Jobs Act of 2017. The doubling of the standard deduction by the Act means that most Americans—around 90 percent—no longer have a tax incentive to donate to any charitable organization because they may no longer utilize the charitable deduction.¹ We are concerned that this legislation ultimately may be a further deterrent to charitable giving.

We applaud your attempts to mitigate unscrupulous actions by bad actors in the college admissions process. The Varsity Blues incident brought to light legitimate and serious

¹ [Reforming Charitable Tax Incentives: Assessing Evidence and Policy Options](#). Nov. 2018. Joseph Rosenberg and Eugene Steuerle, Tax Policy Center, Urban Institute & Brookings Institution.



issues that the higher education community must now address. In lieu of restricting charitable donations to institutions, we would urge you and your staff to work with NACUBO and other organizations and institutions to develop a set of best practices to prevent similar issues in the future.

We welcome the potential for collaboration on this issue. Please feel free to reach out to Megan Schneider, Senior Director of Government Affairs (202.861.2547, mschneider@nacubo.org), or Liz Clark, Vice President of Policy & Research (202.861.2553, lclark@nacubo.org), to discuss this important issue further.

Sincerely,

A handwritten signature in black ink, appearing to read 'Susan Johnston', written in a cursive style.

Susan Whealler Johnston
President and CEO