



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 9, 2020):

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

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  
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  
EDEN+ Fundraising Consulting  
EmberHope Inc.  
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)  
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.  
Great River Shakespeare Festival  
Greater Peoria Family YMCA  
Greater Toledo Community Foundation  
Habitat for Humanity Winona-Fillmore Counties  
Head Start of Rockland, Inc.  
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  
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  
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  
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  
Orlando Philharmonic Orchestra  
Partners Worldwide Entrepreneurs  
Pennsylvania Association of Nonprofit Organizations  
Philadelphia Museum of Art  
Philanthropy Southwest  
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 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  
World Hope International  
World Vision  
Wyoming Nonprofit Network  
YMCA of Birmingham  
YMCA of Calhoun County  
YMCA of Central Florida  
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