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 16, 2020):

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