



February 17, 2021

The Honorable Chuck Schumer  
Majority Leader  
U.S. Senate  
322 Hart 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 Mitch McConnell  
Republican Leader  
U.S. Senate  
317 Russell 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. 20515

**RE: Charitable Giving Coalition Priorities for the 117<sup>th</sup> Congress**

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

On behalf of the Charitable Giving Coalition (CGC), a diverse group representing thousands of charitable and faith-based organizations across the country, we write to share with you our coalition's goals to advance policies to further enhance charitable giving incentives, specifically the charitable deduction.

Giving data since the enactment of the \$300 universal charitable deduction in the bipartisan CARES Act show an increase in both donations and donors. The most recent report on 2020 Q3 giving from the Fundraising Effectiveness Project indicates charitable giving increased for the second consecutive quarter, showing overall charitable giving up 7.6 percent during the first nine months of 2020 as compared to 2019.<sup>1</sup> Notably, the largest increase in gifts came from donors giving less than \$250, which increased by 17.1 percent and outpaced larger gifts of \$1,000 or more.

Although it is common to see an increase in giving during times of increased need, the increased donations tend to come from those giving larger gifts of \$1,000 or more. However, in 2020, we saw the largest increase in gifts coming from smaller donors giving less than \$250. The December 2020 COVID-19 relief bill's extension of the universal charitable deduction through 2021 and expansion to \$600 for married couples should stimulate even more much-needed giving.

Last year was the first year in more than three decades for which all American taxpayers will receive at least some tax benefit for their charitable giving. The increase in giving has allowed many nonprofits to keep their lights on to continue providing critical services to communities most in need.

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<sup>1</sup> <https://drive.google.com/file/d/1vxP6KAvmT9LytLJMp70ztX6TA4UJ511D/view>

At the same time, those nonprofits are not yet out of the woods. In addition to facing an uncertain future and increased need for their services, they have lost revenues from other sources.

As you begin thinking through your priorities for this year and next, we urge you to lift the cap on the universal charitable deduction. Encouraging all American taxpayers—regardless of their income—to give more will help provide charities and faith-based organizations across the country with the critical resources needed to achieve their missions. As the nation continues to battle the virus and recover, nonprofits will remain on the front lines of providing vital services to families, workers, and communities, especially those critically impacted by COVID-19.

We look forward working with you during this Congress and remaining a trusted partner when it comes to charitable giving. Thank you for your leadership and commitment to America's charitable community.

Sincerely,  
Charitable Giving Coalition