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
Accessible Hope International
Accord Network
Adirondack Foundation
Agudath Israel of America
AL MS Alliance of YMCAs
Alexandria Arts Alliance
Alexandria Seaport Foundation
Alexandria Symphony Orchestra
Allegheny 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--Washington Area Metro Chapter
Association of Fundraising Professionals--Banks & Shane
Birmingham Museum of Art, Birmingham, Alabama
Bethany Christian Services
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.  
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.  
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  
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 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