



Protecting America's Strong Tradition of Giving

Dear [Candidate]:

On behalf of the Charitable Giving Coalition, a diverse group representing public charities, private and community foundations and their grantees, as well as nonprofit organizations and the associations and umbrella groups that serve their needs, we would like to congratulate you on your candidacy for the office of President of the United States.

We realize that you will consider a number of policy issues – such as the budget, tax reform and other issues impacting tax policy – over the course of your campaign. As you contemplate any changes to the tax code, we respectfully request your support for preserving the full scope and value of the charitable deduction.

The charitable deduction is unique among itemized deductions in that it promotes a selfless act and encourages taxpayers to donate more funds to charities than they would otherwise give.

Charitable contributions allow our organizations to serve individuals, families and communities throughout the country. Proposals that would impose a cap, a floor, or any other limits on the deduction would impede the effectiveness of this vital incentive to give back to communities.

A calculation of the deduction suggests that our communities receive at least \$2.50 of benefit for every \$1 of tax benefit going to the donor. In 2014, individual Americans gave over \$258.51 billion to support charitable causes, 83 percent of which was donated by those who itemized and likely claimed a charitable tax deduction, according to the annual *Giving USA* report.

Furthermore, nonprofit organizations that rely on charitable gifts to provide valuable services to communities have a powerful impact on the American economy. These organizations generate \$1.1 trillion every year in the form of jobs and services. One in 10 U.S. workers is employed by the nonprofit sector, which provides 13.7 million jobs. Employees of nonprofit organizations received roughly nine percent of wages paid in the U.S., and the nonprofit sector paid \$587.7 billion in wages and benefits in 2012.

Limiting the value of the charitable deduction would inhibit the ability of charities to serve individuals and communities across the country. As charities struggle to raise additional funds to meet increased demands for their services, we ought to encourage Americans to be more generous, not send a signal that giving is less important.

Congratulations again on your decision to run for President of the United States. We look forward to working with you and your staff on this important issue and are happy to act as a resource to you regarding philanthropy and charitable giving.

Sincerely,

Association of Fundraising Professionals, Chair
Agudath Israel of America
Alliance for Charitable Reform
Alliance for Strong Families and Communities
Alliance of Nonprofit Mailers
American Alliance of Museums
American Institute for Cancer Research
American Jewish Committee
American Society of Association Executives
Americans for the Arts
Americans for the Arts Action Fund
Association of Art Museum Directors
Association of Christian Schools International
Association of Direct Response Fundraising Counsel
Community Foundation Public Awareness Initiative
Council for Advancement and Support of Education
Council for Christian Colleges & Universities
Council on Foundations
Dance/USA
DMA Nonprofit Federation
Dunham+Company
Educational Media Foundation
The Field Museum
Fraternity and Sorority Political Action Committee
Girl Scouts of the USA
Independent Sector
Jewish Federations of North America
Leadership 18
League of American Orchestras
National Association of Independent Schools
National Catholic Development Conference
National Catholic Educational Association
National Council for Behavioral Health
North American Interfraternity Conference
OPERA America
Partnership for Philanthropic Planning
Performing Arts Alliance
Philanthropy Ohio

The Philanthropy Roundtable
Saint Louis Zoo
The Sharpe Group
Theatre Communications Group
United Way Worldwide
Volunteers of America