Who We Are

As the largest and most diverse network in American philanthropy, United Philanthropy Forum holds a unique position in the social sector to help increase philanthropy’s impact in communities across the country. We are a membership organization of over 80 philanthropy-serving organizations (PSOs), representing more than 7,000 foundations and other funders, who work to make philanthropy better.

Philanthropy Is Vital to Our Communities

The philanthropy sector is driven by a spirit of generosity. Philanthropy invests human and financial capital to benefit the people and communities that they serve.

Philanthropy helps create thriving places that benefit everyone. Philanthropic resources help your constituents every day by creating jobs, spurring innovation, supporting the vulnerable, and empowering people to improve their lives.

Public Policy Influences Philanthropy’s Ability to Help Communities

The future of American generosity is not guaranteed. Public policy is crucial in preserving the spirit and capacity of American generosity. To be effective, foundations – just like businesses – require favorable policies that help, not hurt, the nonprofit and philanthropy sector.

We seek your support on policies that encourage charitable giving, allow us to focus on our social missions, and effectively utilize our resources and leverage government investment to maximize our collective impact.

Decline in Giving & Expand the Charitable Giving Tax Incentive to Everyone

The number of American households giving to charity has been steadily declining since the early 2000s. Donations by individuals dropped 3.4 percent (adjusted for inflation) from 2017 to 2018, and as of September 2019, giving was down again, this time by 4.6 percent, compared to the same time period in 2018.

To reverse this trend, we support offering every American taxpayer an incentive to make a charitable donation, not just those who itemize.

Under the current law, only those who itemize – mostly the wealthy – receive a tax deduction for their giving. Congress can address this problem – and increase charitable giving – by enacting a universal charitable deduction or tax credit. Such a proposal would allow non-itemizing taxpayers a deduction or credit for their charitable gifts.
A universal charitable deduction or tax credit will incentivize all American taxpayers – regardless of income – to give to charity, thereby ensuring that our country retains a strong and independent civil society. The policy will also help charitable organizations continue raising the funds they need to achieve their critical missions in communities close to home.

Three current bills are:

- The Universal Charitable Giving Act (H.R. 5293), introduced by Rep. Mark Walker (R-NC)
- Charitable Giving Tax Deduction Act (H.R. 651), introduced by Reps. Henry Cuellar (D-TX) and Chris Smith (R-NJ)

**Legacy IRA**

Introduced in the Senate as S. 1257 by Senators Kevin Cramer (R-ND) and Debbie Stabenow (D-MI), senior member of Senate Finance Committee. It was introduced in the House as H.R. 3832 by Representatives Don Beyer (D-VA) and Mike Kelly (R-PA) who both serve on the House Ways and Means Committee.

This legislation builds on and expands the existing IRA Charitable Rollover that was first created by Congress in 2006 and made permanent in 2015. The IRA Charitable Rollover provision allows individuals to make direct tax-free charitable gifts up to $100,000 from their IRA starting at age 70 ½.

The Legacy IRA Act would expand the IRA Charitable Rollover to allow seniors starting at age 65 to make tax-free IRA rollovers to charities through life-income plans (charitable gift annuity or charitable remainder trust).

It provides a guaranteed income for the senior for life and supports charities without negatively affecting federal tax payments since the senior’s annual retirement income from the life-income plan is fully taxed. Congress can easily increase charitable giving from middle-income seniors by passing the Legacy IRA bill.

The Legacy IRA bill provides seniors with another giving option by allowing them to use their Individual Retirement Account dollars to fund a gift annuity; a way for donors of average resources to combine charitable gifts with retirement income. It is estimated that seniors have $3-$5 trillion in IRA assets, and they make up approximately half or more of a charity’s loyal donors. Because the IRA Charitable Rollover allows seniors to exclude charitable distributions from income, seniors with IRA resources, regardless of itemizing status, will benefit from this important charitable giving incentive.

The JCT score is $106 million over 10 years (the bill creates a four-year trial period). Estimates from fundraising and planned giving experts indicate that the Legacy IRA bill could raise up to $1 billion each year for charities.

**Support the 2020 Census**

We thank Congress for providing sufficient funding of the Census Bureau in 2020 to ensure a fair and accurate census count, a process critical to our democracy and to our work. When census information is not accurate, it threatens to muffle the voices of undercounted groups and regions, and undermine equitable political representation that is central to our democracy as well as negatively affect the
distribution of $1.5 Trillion in federal dollars a year to states, cities and municipalities affecting their economic prosperity and quality of life for a decade or more.

Complete census data must be guaranteed protection and leaders should be vocal about ensuring that everyone’s information will be secure as stated in federal law. We hope that you will stand in support of protecting this data.