

September 11, 2024

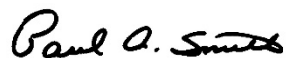
Dear Representative:

I write to you on behalf of Citizen Impact, the Georgia Association of Christians Schools, and the 700 schools in the American Association of Christian Schools, urging you to support the **Charitable Act**. This bill will encourage greater charitable giving to the thousands of charitable organizations that selflessly serve their communities in times of need. Charitable giving in the United States has declined, particularly because of a 2017 change in the tax code that doubled the standard deduction and made itemizing deductions less appealing for many Americans. Unfortunately, non-itemizing Americans (who now make up over 90% of taxpayers) now have less incentive to give charitably.

To encourage charitable giving, Congress should pass the Charitable Act, a bill that authorizes a universal charitable deduction (UCD). When Congress passed a temporary UCD in 2020 and extended it in 2021, charitable giving increased dramatically. A total of 25% of taxpayers claimed the UCD, totaling \$10.9 billion in charitable giving.ⁱ This charitable giving through a UCD benefits those in need, and the benefits far outweigh the minimal costs. For every \$1 given, \$2.50 in benefits are generated for those in need. Unfortunately, charitable giving declined after the temporary UCD expired. After adjusting for inflation, Americans gave 10.5% less in 2022.ⁱⁱ This decrease means fewer resources for charitable organizations and the people they serve.

The Charitable Act (H.R. 3435 and S. 566) would support the invaluable work of charitable organizations by encouraging Americans to give charitably. This bipartisan bill introduced by Rep. Blake Moore and Sen. James Lankford allows non-itemizing taxpayers to claim a UCD of up to one-third of the standard deduction. As a result, more Americans will have the opportunity to support charitable organizations, such as churches and schools, without incurring additional costs. **We urge Congress to prioritize charitable giving and the people charities serve by passing the Charitable Act.**

Thank you for your consideration.
Sincerely,



Paul A. Smith
Executive Director

ⁱ United Philanthropy Forum, "Policy Issue: Universal Charitable Deduction," August 2023, <https://www.unitedphilforum.org/resources/policy-issue-universal-charitable-deduction>.

ⁱⁱ Paul Clolery, "U.S. Philanthropy Plummeted \$17 Billion as Donors Disappeared," The NonProfit Times, June 20, 2023, https://thenonprofitimes.com/npt_articles/u-s-philanthropy-plummeted-17-billion-as-donors-disappeared/.