

THE CHARITABLE ACT



Charitable giving is at the very core of the American way of life. As the most generous nation in the world, Americans know how to support each other and contribute to our communities. In fact, of the \$484.85 billion donated to charities in 2021, 67% of donations came from individuals.

While charitable contributions from foundations and corporations have grown in recent years, the share of dollars donated by individuals has fallen for the fourth consecutive year. This alarming trend has serious implications for the churches, museums, food banks, and other nonprofits that serve our communities and unite us as Americans.

To address this, the *Charitable Act* extends and expands the expired charitable deduction for those who do not itemize on their tax returns, ensuring that every American who donates or tithes is able to benefit from both the standard deduction and the charitable deduction.

Specifically, the *Charitable Act* would raise the previous \$300/\$600 cap on the non-itemizer deduction to 1/3 of the standard deduction, equal to roughly \$4,500 for individuals, \$9,000 for joint filers. When Congress created the temporary universal charitable deduction in 2021 and 2022, the result was the generation of \$10.9 billion for charities, with 25% of that coming from Americans making less than \$30,000. Given the impact of the smaller deduction, the provisions in the *Charitable Act* will help supercharge charitable giving.

Nonprofits and churches play an essential role in providing job training, education, homeless assistance, food in times of crisis, spiritual counsel, housing, mental health resources, and more, and this incentive will help civil society continue to serve where government cannot or should not.

If you are interested in cosponsoring the Charitable Act, please reach out to Paul Johnson (Paul.Johnson@mail.house.gov) in Congressman Blake Moore's office, Maeve Dolan (Maeve.Dolan@mail.house.gov) in Congressman Chris Pappas's office, Jill Hunter-Williams (Jill.Hunter-williams@mail.house.gov) in Congressman Danny Davis's office, or Ken Clifford (Ken.Clifford@mail.house.gov) in Congresswoman Steel's office.

Supporting organizations include: YMCA, United Way, Goodwill Industries, and the American Heart Association in addition to coalitions of thousands of nonprofits including the [Charitable Giving Coalition](#), the [National Council of Nonprofits](#), [Leadership18](#), the [Nonprofit Alliance](#), [United Philanthropy Forum](#), the [National Philanthropic Trust](#), [Jewish Federations of North America](#), [Independent Sector](#), [Philanthropy Southwest](#), the [Association of Fundraising Professionals](#), [Council for Advancement and Support of Education](#), [Philanthropy Roundtable](#), the [Faith & Giving Coalition](#), and more.