

December 6, 2021

The Honorable Richard E. Neal  
Chair, House Ways & Means Committee  
1102 Longworth House Office Building  
Washington, DC 20515

The Honorable Kevin Brady  
Ranking Member, House Ways & Means  
1139 Longworth House Office Building  
Washington, DC 20515

The Honorable Ron Wyden  
Chair, Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Mike Crapo  
Ranking Member, Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

Dear Chairman Neal, Ranking Member Brady, Chairman Wyden, and Ranking Member Crapo:

The undersigned charitable and nonprofit organizations write to convey our perspectives on S.1981, the Accelerating Charitable Efforts (ACE) Act. We are deeply concerned that efforts around this legislation would divert congressional attention from multiple higher priorities for the charitable sector and the diverse individuals and communities we serve.

In accordance with Congress's broad, long-standing bipartisan support for charities, we instead urge Members to use scarce legislative days to advance charity-focused legislation clearly supported by data and by a solid majority of national, state, and local charities. Such proposals should be prioritized above the new ACE Act.

For example, there is a near-consensus within the charitable sector in support of a robust charitable deduction for taxpayers who do not itemize. We are grateful to Congress for enacting the temporary universal charitable deduction—capped at \$300 for individuals and \$600 for joint filers—that is available to non-itemizers for 2021.

**When it comes to helping charities, we believe lawmakers' overall focus should be—first and foremost—on making the caps on the current non-itemizer deduction much more generous and extending its duration before it expires on December 31, 2021.**

Abundant data and studies show the effectiveness of a charitable deduction—including a charitable deduction for non-itemizers—in driving more resources to charities. Most recently, these include data from Giving USA and other widely respected researchers on giving after the CARES Act enacted the small non-itemizer deduction. They found that the number of small contributions under \$250 increased in 2020 by a substantially greater percentage (15.3%) than the percentage increase (10.4%) in large contributions of \$1,000 or more. This disparity reversed the historical pattern for giving during crises.

By contrast, there is little empirical evidence that the policies included in the ACE Act would drive similar positive results for charities. Further, support among charitable organizations for the ACE Act's policies is far more limited and divided than is support for expanding and extending the non-itemizer deduction.

Many of the undersigned charities are working on multiple other federal policy issues intended to help our needy and hurting beneficiaries across the country. These include

policies to secure COVID relief funds as well as policies addressing healthcare, hunger, homelessness, and other critical issues.

We ask you to focus on proven policies to support charities and the charitable sector. A robust charitable deduction for non-itemizers has had bipartisan, bicameral support for several years and has long enjoyed broad support in the charitable sector. We urge you to extend and expand this non-itemizer deduction before December 31. To discuss the legislation, please reach out to Brian Walsh, Executive Director, Faith & Giving ([faithandgiving.org](http://faithandgiving.org)) at (202) 439-0926 or [bwalsh@faithandgiving.org](mailto:bwalsh@faithandgiving.org).

Respectfully yours.

### **National Organizations**

Accord Network	Easterseals
ADL	ECFA
Agudath Israel of America	Faith & Giving
Alums for Campus Fairness	Hudson Institute
American Association of Christian Schools	JCC Association of North America
American Red Cross	Jewish Federations of North America
Association of Christian Schools International (ACSI)	Levy Family Foundation
Bethany Christian Services	Lutheran Services in America
Bradley Impact Fund	MOVIEGUIDE®
Center for Individual Rights	National Association of College and University Business Officers
Center for Public Justice	National Christian Foundation
Christian Film & Television Commission®	Network of Jewish Human Service Agencies
Citygate Network	New Civil Liberties Alliance
Competitive Enterprise Institute	Parents Defending Education
Council for Christian Colleges & Universities (CCCU)	Students for Fair Admissions
Council on Foundations	The Lutheran Church—Missouri Synod, Inc.
Disabled Children's Fund	The Nonprofit Alliance
DonorsTrust	The Philos Project
	United Way Worldwide
	World Vision US

### **Regional, State, and Local Organizations**

Adath Israel (Cincinnati, OH)  
Adath Israel on the Main Line (Merion Station, PA)  
Arkansas Community Foundation (Little Rock, AR)  
Arthur M Glick Jewish Community Center (Indianapolis, IN)  
Baltimore Jewish Council (MD)  
Birmingham Jewish Foundation (AL)

Cleveland Foundation (OH)  
Community Foundation for Northeast Georgia (Duluth, GA)  
East Texas Communities Foundation (Tyler, TX)  
IJ & Jeanne Wagner Jewish Community Center (Salt Lake City, UT)  
JCC Chicago (Northbrook, IL)  
JCC MetroWest (West Orange, NJ)  
JCC of Greater Albuquerque (NM)  
JCC of Greater Baltimore (MD)  
JCC of the Lehigh Valley (Allentown, PA)  
JCC Rockland (West Nyack, NY)  
Jewish Alliance of Greater Rhode Island (Providence, RI)  
Jewish Community Center of Greater Pittsburgh (PA)  
Jewish Community Foundation (Whippany, NJ)  
Jewish Community Foundation of Greater Phoenix (Scottsdale, AZ)  
Jewish Community Relations Council/American Jewish Committee—Detroit  
(Bloomfield Hills, MI)  
Jewish Endowment Foundation of Louisiana (New Orleans, LA)  
Jewish Family Service of Colorado (Denver, CO)  
Jewish Family Service of Greater Dallas (TX)  
Jewish Family Service of Greater New Orleans (Metairie, LA)  
Jewish Federation and Jewish Foundation of Nashville and Middle Tennessee (TN)  
Jewish Federation Association of Connecticut (Hartford, CT)  
Jewish Federation of Central Massachusetts (Worcester, MA)  
Jewish Federation of Chicago (IL)  
Jewish Federation of Cincinnati (OH)  
Jewish Federation of Greater Ann Arbor (MI)  
Jewish Federation of Greater Harrisburg (PA)  
Jewish Federation of Greater Kansas City (Overland Park, KS)  
Jewish Federation of Greater Phoenix (Scottsdale, AZ)  
Jewish Federation of Greater Pittsburgh (PA)  
Jewish Federation of Greater Rochester (NY)  
Jewish Federation of Greater Rockford (IL)  
Jewish Federation of Greater Toledo (OH)  
Jewish Federation of Howard County (Columbia, MD)  
Jewish Federation of Metropolitan Chicago (IL)  
Jewish Federation of Metropolitan Detroit (Bloomfield Hills, MI)  
Jewish Federation of Northern New Jersey (Paramus, NJ)  
Jewish Federation of the Lehigh Valley (PA)  
Mandel Jewish Community Center of the Palm Beaches (West Palm Beach, FL)  
Mayerson JCC (Cincinnati, OH)  
Merage Jewish Community Center of Orange County (Irvine, CA)  
Milwaukee Jewish Federation (WI)

Mittleman Jewish Community Center (Portland, OR)  
Peninsula Jewish Community Center (Foster City, CA)  
Pozez Jewish Community Center of Northern Virginia (Fairfax, VA)  
Sandra and Leon Levine Jewish Community Center (Charlotte, NC)  
Shalom Austin (TX)  
Siegel JCC (Wilmington, DE)  
Silicon Valley Community Foundation (Mountain View, CA)  
Tampa JCCs and Federation (FL)  
The Associated: Jewish Community Federation of Baltimore (MD)  
The Birmingham Jewish Federation (AL)  
The Jewish Federation in the Heart of New Jersey (South River, NJ)  
Valley Jewish Community Center (Granada Hills, CA)  
Worcester JCC (MA)  
Wyoming Community Foundation (Laramie, WY)