**Charitable Giving Coalition**

**Template Op-ed**

**Tampering with the Charitable Deduction is a Dangerous Game of Jenga**

By [INSERT NAME]

As lawmakers in Washington, D.C. work to reform America’s tax code and address our fiscal crisis, America’s charitable sector faces an urgent threat. Congress is considering limits on the charitable tax deduction: a dangerous game of Jenga that would devastate the nonprofit sector millions rely on for jobs, support and services.

Harmful changes would set off a cascade of consequences undermining our economy, hitting hardest those who need the most help, shifting more of the responsibility to government to provide vital services and putting at risk billions in private donations that support diverse, worthy causes.

**A lasting economic recovery requires a strong charitable sector.**

The philanthropic sector’s role as a safety net and innovator is more important than ever. Charities rely significantly – and in many cases entirely – on private donations, particularly now as government funding declines and the demand for social services increases.

Charitable giving – and the charitable deduction – represents a lifeline to individuals and communities in need, generating more than $1 trillion every year in the form of jobs and services. One in 10 Americans works for a nonprofit organization, accounting for approximately 13.7 million jobs receiving roughly 9 percent of wages paid in the U.S.

**Charitable giving’s impact cannot be replicated by government or the private sector.**

The charitable deduction protects our freedom to create, fund, and operate the institutions that make up the fabric of our civil society. Consider what philanthropic support has made possible:

* Technology and medications to improve our health, like insulin, the polio vaccine, the MRI, electron microscope and pacemaker
* Educational opportunities such as scholarships and after-school programs
* Access to health services, such as mobile health vans and training programs
* Housing and shelter for the homeless, the abused and the addicted
* Arts and cultural activities that inform and inspire
* Protection of the environment, from land conservation to sustainability efforts
* Civil and voting rights
* Preservation of historic treasures, from museums to historic sites

**The charitable deduction works like nothing else.**

The charitable deduction is different than other itemized deductions. It encourages individuals to give away a portion of their income to help people in need and support worthy causes. It encourages Americans to make charitable contributions—more often and in larger amounts—than they might otherwise do.

According to Giving USA, those who itemized their charitable contributions were responsible for 81 percent of total estimated giving (nearly $229 billion) by individuals in 2012. For every dollar a donor gets in tax relief for his or her donation, the public typically receives three dollars of benefit. It’s unlikely government could find a more effective way to leverage private investment in community services.

[INSERT LOCAL EXAMPLE/DATA REGARDING IMPACT OF YOUR ORGANIZATION/NONPROFITS IN SERVING COMMUNITY NEEDS – TYPES OF SERVICES/ISSUES ADDRESSED, NUMBER OF PEOPLE SERVED. IF NONE EXISTS, REFER TO THE “CHARITABLE GIVING DATA” DOCUMENT IN THE TAKE ACTION SECTION OF THE CHARITABLE GIVING COALITION WEBSITE - <http://protectgiving.org/take-action/templated-docs/>]

**Americans support the charitable deduction, because it works.**

For nearly 100 years, the charitable deduction has served as the bedrock of our altruistic society and is a model for the world. It must continue as a fundamental tenet of our income tax system.

Nearly 80 percent of Americans surveyed by the United Way believe reducing or eliminating the charitable tax deduction would have a negative impact on charities and the people they serve. Of those who indicate they would reduce charitable giving, the majority (62 percent) would have to decrease their contributions by 25 percent or more. Two out of every three Americans (67 percent) are opposed to reducing the charitable tax deduction.

The nonprofit sector represents a vital infrastructure that should not be taken for granted.

That is why we are joining forces with the [Charitable Giving Coalition](http://www.protectgiving.org), a group of more than 60 nonprofits, foundations and other charitable organizations, to make sure lawmakers have a clear understanding about what is at stake. With the myriad of proposals to reform America’s tax code and fix our budget problems, surely there are better solutions than tampering with the charitable tax deduction. We must work together to find them.