



Faith & Giving Coalition

Universal Charitable Giving Act (UCGA) Background and Talking Points

We understand that Congressman Mark Walker (R-NC-6) plans to reintroduce the Universal Charitable Giving Act (UCGA) on Giving Tuesday, December 3, 2019. We expect the bill to have bipartisan support and include 10-12 initial cosponsors.

Under the UCGA, non-itemizers would receive the same sort of charitable deduction that itemizers receive for their charitable donations.

(The previous version of the UCGA capped the charitable donations that may deducted at an amount equal to one third of the standard deduction. This would be \$8000 for a married couple filing jointly and \$4000 for individual filers. We expect the cap to remain the same.)

Please consider having your organization send Rep. Walker a letter or issue a short statement supporting his reintroduction of the Universal Charitable Giving Act. Any letters or statements should be emailed to Congressman Walker's Legislative Director Ryan Walker, RyanWalker@mail.house.gov. (Note that Congressman Walker's Legislative Director, Ryan Walker, has the same last name but is not related.) Please also copy me at bwalsh@faithandgiving.org.

In addition to thanking Mr. Walker and his cosponsors, consider including or adapting one or more of the talking points below.

Suggested Talking Points

- ❖ The universal charitable deduction in the Universal Charitable Giving Act would ensure that all taxpayers – regardless of income level – receive the benefits and incentives of the charitable deduction.
 - This helps democratize giving. -OR- This increases the fairness of the tax code.
 - It also helps ensure that charitable giving in America does not become dominated by those in the higher income brackets.
- ❖ Americans of faith give for many altruistic reasons, including to provide for the spiritual, emotional/relational, and physical care of hurting individuals in their communities.

- People of faith are among the most generous givers in America – which means they are already stretching to give as much as they can.
 - Tax incentives such as the Universal Charitable Giving Act's charitable deduction for non-itemizers enable people of faith to ***give more***.
 - When tax incentives are eliminated, these generous Americans have no choice but to give less.
- ❖ The Universal Charitable Giving Act would help reverse the multi-year trend of fewer and fewer Americans giving to charitable causes.
- As the [Joint Economic Committee reported](#) this month, the number of American households giving to charity decreased from 66 percent in 2000 to 56 percent in 2014.
 - While the number of itemizers who gave fell by only 5 percentage points, the number of non-itemizers who gave fell by 11 percentage points.
 - Further, fewer Millennials and other younger adults in the middle-to-lower income brackets are giving than in previous generations.
 - Our nation and its charities need the Universal Charitable Giving Act's sound tax policy to incentive these younger adults to start good, lifelong habits of charitable giving.
- ❖ While our nation's GDP ***increased*** by nearly 3 percent in 2018, Giving USA [reported](#) that giving by individuals last year ***decreased*** by an inflation-adjusted 3.4 percent.
- **Giving to religion** decreased by an inflation-adjusted 3.9 percent, from \$129.6 billion to \$124.5 billion.

Rep. Walker is a Republican who voted for the Tax Cuts and Jobs Act (TCJA), and **we recommend against including statements suggesting the TCJA caused negative giving trends.**

Again, please email any letters or statements to Rep. Walker's Legislative Director Ryan Walker, RyanWalker@mail.house.gov, and copy me at bwalsh@faithandgiving.org. Thank you.