



For Immediate Release

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Giving Institute Study: Majority of Americans Strongly Support Charitable Tax Deduction, Strengthening Case for Bipartisan Legislation

The Giving Institute urges Congress to pass the Charitable Act and to expand tax incentives for everyday donors.

McLean, Va. (February 4, 2025) — New research from [The Giving Institute](#) highlights strong bipartisan public support for a charitable tax deduction, adding to the urgency for Congress to pass the [Charitable Act](#). The organization’s study found that **78% of current donors and 59% of non-donors say they support making charitable contributions tax-deductible** for all taxpayers.

[This research](#), commissioned by Dunham+Company for The Giving Institute and conducted by Campbell Rinker, shows overwhelming cross-party support, with **80% of self-identified Republicans and Democrats and 77% of Independent donors favoring a universal charitable deduction**.

“These findings validate the need for legislative action,” said **Brenda Asare, chair of The Giving Institute**. “Expanding the charitable tax deduction would foster a stronger culture of generosity, facilitate greater participation and ensure that nonprofits have the resources they need to survive and serve their communities.”

The Giving Institute calls on policymakers to pass the Charitable Act to boost charitable giving, strengthen the nonprofit sector and ensure community organizations can continue serving those in need.

ABOUT THE CHARITABLE ACT

[Sen. James Lankford](#) (R-OK) and [Sen. Chris Coons](#) (D-DE), joined by 11 co-sponsors, introduced the [Charitable Act](#) to address challenges with nonprofit funding and volunteering by allowing all taxpayers – not just those who itemize – to deduct donations at a higher level. Representatives [Blake D. Moore](#) (R-UT), [Chris Pappas](#) (D-NH), [Carol D. Miller](#) (R-WV) and [Danny K. Davis](#) (D-IL) introduced a companion bill in the House of Representatives.

The legislation would encourage more taxpayers to give to nonprofits, charities and religious groups, helping them provide essential services.

WHY THIS MATTERS

The Generosity Commission's findings in its report, [*Everyday Actions, Extraordinary Potential: The Power of Giving and Volunteering*](#), reveal a concerning trend: fewer Americans are giving to charity, threatening the future of vital social services.

- Between 2010 and 2016, 20 million American households stopped giving to charitable causes.
- Year-over-year declines in individual giving continue despite increases in total donation amounts.
- Fewer people are giving, making it increasingly difficult for smaller nonprofits that rely heavily on grassroots donations to sustain vital services.

As noted in the most recent study, [*Donor Sentiment Related to the Charitable Tax Deduction*](#), enacting a universal charitable tax deduction could reverse this trend. Of note:

- 55% of donors don't itemize their charitable gifts, and more than half of them would give more if they could deduct the donations.
 - Nearly half would give up to 50% more.
 - One-third would increase their giving by 50% to over 100%.
 - 57% would give up to \$500
 - 16% would donate \$500-\$1,000
 - 7% would give more than \$1,000 annually
- 70% of Gen Z and 57% of Millennials said they would donate more if they could deduct their contributions.

"The generosity of everyday donors fuels smaller nonprofits," said Rick Dunham, board member of The Giving Institute and founder and chairman of Dunham+Company. "These community-based organizations provide some of the most essential and relied-upon services—yet they lack the financial cushion of larger institutions. Without more donors, many organizations may be forced to cut services or shut down, leaving critical gaps in support for those who need it most. Congress must act now to pass the Charitable Act."

HOW THE CHARITABLE ACT HELPS

The Charitable Act will:

- Encourage millions more taxpayers to give, pushing much-needed funding to smaller and local nonprofits.
- Incentivize more charitable giving from everyday taxpayers by allowing non-itemizing taxpayers to deduct up to a third of the standard deduction for charitable contributions in taxable years 2023 and 2024.
- Address disparities in how the current standard deduction benefits taxpayers at different income levels.

HOW THE PUBLIC CAN HELP

Individuals can contact their [senators and representatives](#) and urge them to vote yes on the Charitable Act.

THE GIVING INSTITUTE VISION FOR PHILANTHROPY

The Giving Institute's vision is to develop extraordinary leaders in the world of philanthropy by elevating fundraising, consulting and nonprofit services and enhancing the philanthropic sector. For decades, the Giving Institute has promoted charitable giving, strengthened nonprofit organizations and championed policies that expand opportunities for generosity.

About The Giving Institute

The Giving Institute consists of member organizations that have embraced and embodied the core values of ethics, excellence, and leadership in advancing philanthropy. Serving clients of every size and purpose, from local institutions to international organizations, The Giving Institute [member organizations](#) embrace the highest ethical standards and maintain a strict code of fair practices. The Giving Institute is also the parent organization of the Giving USA Foundation, which endeavors to advance philanthropy through research and education and produces the annual report on charitable giving in the United States, [Giving USA: The Annual Report on Philanthropy](#).