



The Jewish Federations[®]
OF NORTH AMERICA



August 2, 2021

Dear Members of Congress:

On behalf of the more than 285 undersigned national and community organizations representing each of the 50 states, we write to express our opposition to the Accelerating Charitable Efforts Act. This legislation, recently introduced by Senators Angus King (I-ME) and Charles Grassley (R-IA) as S. 1981, would undermine important charitable tax incentives in ways that could be devastating to the vulnerable community members supported by our philanthropy.

S. 1981 seeks to place restrictions on private foundations and donor-advised funds (DAFs), which are a fast-growing tool for philanthropists at all levels to make multi-generational commitments to charity. DAFs are the simplest, most flexible, and most economical way for philanthropists to make these gifts. Supporters of DAFs call them “greenhouses” rather than “warehouses” for charitable giving. They encourage donors and their families to develop long-term giving plans and ensure that charities have the resources to realize their philanthropic visions far into the future.

Among the significant benefits of DAFs are that they allow charitable gifts to grow over time and thus have a much bigger impact, provide a simpler and less expensive vehicle than setting up and running a private foundation, and use funds--which are donated irrevocably-- exclusively for charitable purposes. National data from the *2020 DAF Report* shows that DAFs annually allocate an average of 20% of their assets on hand to qualified charities—by contrast, foundations are required to distribute 5% of their funds per year.

The core argument promoted by supporters of the Accelerating Charitable Efforts Act is that DAFs keep funds locked up and unavailable to meet pressing needs. This is not borne out by our experience in which grants from DAF holders resulted in the immediate spending of more than \$200 million to alleviate suffering from the pandemic.

The Accelerating Charitable Efforts Act would limit DAFs by requiring that their funds be spent within a prescribed time-period (such as fifteen years), limiting the life of a DAF, delaying the charitable tax deduction until the funds are disbursed, and not permitting the donor to deduct the fair market value of property given to a DAF. These provisions would reduce the incentive for donors to use DAFs, pave the way for their elimination, and sharply curtail philanthropic giving to charities and their beneficiaries. Moreover, the various restrictions proposed by the legislation would serve to add to the administrative burdens and expenses of those charities that sponsor DAF programs. In short, it would diminish rather than enhance our communities’ and their donors’ ability to support urgent charitable needs throughout our country and across the globe.

The legislation would also restrict the useful ways that private foundations use DAFs to further their charitable missions, as well as disallow foundations from treating certain administrative expenses (such as salaries and expenses paid to family members) as a qualifying distribution. As opposed to seeking to expand these important philanthropic tools, the legislation would inhibit their important charitable work.

We have grave concerns with the Accelerating Charitable Efforts Act and look forward to working with you and your colleagues to advance the interests of the charitable sector and enact policy solutions that promote, rather than suppress, both short-term and long-term philanthropy. We would welcome the opportunity to brief you and your staff on our position on this bill. To discuss this legislation, please reach out to The Jewish Federations of North America (Stephan.Kline@JewishFederations.org) or the Community Foundation Public Awareness Initiative (jhamond@vsadc.com).

Sincerely,

The Jewish Federations of North America
The Community Foundation Public Awareness Initiative

National Organizations:

ADL
Agudath Israel of America
American Jewish Committee
American Lung Association
American Red Cross
Arthritis Foundation
Association of Jewish Aging Services
B'nai B'rith International
BBYO
Citygate Network
Council for Christian Colleges and Universities
Council for Health & Human Service
Ministries (United Church of Christ)
Dance/USA
Disabled Children's Fund
DonorsTrust
Easterseals
Evangelical Council for Financial
Accountability

Faith & Giving
Girls Inc.
Good News Communications, Inc.
HIAS
Hillel International
JCC Association of North America
Jewish Council for Public Affairs
Jewish Women International
Lutheran Services in America
Mennonite Health Services
National Coalition Supporting Eurasian Jewry
National Philanthropic Trust
Network of Jewish Human Service Agencies
One Mission Society
OPERA America
Philanthropy Roundtable
U.S. Council of Muslim Organizations
Union for Reform Judaism

Regional, State, and Local Organizations:

Aaron Family JCC of Dallas (TX)
Adath Israel (Cincinnati, OH)
Adath Israel of the Main Line (Merion Station, PA)
Adirondack Foundation (Lake Placid, NY)
Arizona Community Foundation
Arkansas Community Foundation
Associated: Jewish Community Federation of
Baltimore (MD)
Baltimore Jewish Council (MD)
Birmingham Jewish Federation (AL)
Birmingham Jewish Foundation (AL)
Brindza Family Fund (Yorktown, VA)
Capin Advisory Services (Grayson, GA)
Cedar Village Foundation (Cincinnati, OH)
Central New York Community Foundation
Chabad at Dartmouth (Hanover, NH)
Charleston Jewish Federation (SC)
Cincinnati Community Kollel (OH)
Cleveland Foundation (OH)
Combined Jewish Philanthropies of Greater
Boston (MA)
Communities Foundation of Texas
Community Foundation Boulder County (CO)
Community Foundation for Brevard (FL)
Community Foundation for Greater Buffalo (NY)
Community Foundation for Northeast Florida
Community Foundation for Northeast Georgia
Community Foundation for the Greater Capital
Region (Albany, NY)
Community Foundation of Acadiana (Lafayette, LA)
Community Foundation of Collier County (FL)
Community Foundation of Greater Birmingham (AL)
Community Foundation of Jackson Hole (WY)
Community Foundation of Northern Colorado
Community Foundation of Sarasota County (FL)
Community Foundation of St. Joseph County (IN)
Community Foundation of Tompkins County (NY)
Community Foundations of the Hudson Valley
(Poughkeepsie, NY)
Congregation Agudat Achim (Schenectady, NY)
Congregation Beth Abraham-Jacob (Albany, NY)
Congregation Beth El (Bangor, ME)
Congregation Beth Shalom (Missoula, MT)
Congregation Bnai Israel (Little Rock, AR)
Congregation Brothers of Israel (Newtown, PA)
Congregation Etz Chaim (Marietta, GA)
Congregation Sha'arei Torah (Cincinnati, OH)
CREATE Foundation (Tupelo, MS)
Dallas Hebrew Free Loan Association (TX)
Dayton Foundation (OH)
East Texas Communities Foundation

East Valley JCC (Chandler, AZ)
Eau Claire Community Foundation (WI)
Erie Community Foundation (PA)
Fargo-Moorhead Area Foundation (ND)
Federated Jewish Charities of Charleston, Inc. (WV)
Federation for Jewish Philanthropy of Upper
Fairfield County (CT)
Federation Housing (Philadelphia, PA)
Flint Jewish Federation (MI)
Foundation for Delaware County (PA)
Foundation for the Charlotte Jewish Community (NC)
Gratz College (Wyncote, PA)
Greater Miami Jewish Federation (FL)
Greater New Orleans Foundation (LA)
Greater Toledo Community Foundation (OH)
Greensboro Jewish Federation (NC)
Guardians of the Sick (Brooklyn, NY)
Gulf Coast Community Foundation (FL)
Hawaii Community Foundation
Hebrew Congregation of St. Thomas (VI)
Hebrew Day School of Ann Arbor (MI)
Hillel at Temple University (Philadelphia, PA)
Houston Jewish Community Foundation (TX)
Idaho Community Foundation
JCADA (Rockville, MD)
JCC of Greater Baltimore (MD)
JCRC of Atlanta (GA)
JCRC of Greater Washington (DC)
JCRC/AJC (Detroit, MI)
JEVS Human Services (Philadelphia, PA)
Jewish Alliance of Greater Rhode Island
Jewish Cemeteries of Greater Cincinnati (OH)
Jewish Communal Fund (New York, NY)
Jewish Community Federation of Richmond (VA)
Jewish Community Foundation of Greater
Kansas City (KS)
Jewish Community Foundation of Greater
MetroWest NJ
Jewish Community Foundation of Greater Phoenix (AZ)
Jewish Community Foundation of San Diego (CA)
Jewish Community Foundation of Southern Arizona
Jewish Community Foundation of the Minneapolis
Jewish Federation (MN)
Jewish Community Foundation, Inc. (Cherry Hill, NJ)
Jewish Community of Louisville Inc. (KY)
Jewish Community Relations Council of
Columbus (OH)
Jewish Community Relations Council of Greater
Charleston (SC)
Jewish Community Relations Council of
Minnesota and the Dakotas

Jewish Community Relations Council of Southern New Jersey
 Jewish Community Relations Council of the United Jewish Federation of Tidewater (VA)
 Jewish Community Services (Baltimore, MD)
 Jewish Endowment Foundation of Louisiana
 Jewish Family & Children's Services, San Francisco Bay Area (CA)
 Jewish Family and Children's Service (Cherry Hill, NJ)
 Jewish Family and Community Services of Pittsburgh (PA)
 Jewish Family Service of Colorado
 Jewish Family Service of Greater New Orleans (LA)
 Jewish Family Service of Metropolitan Detroit (MI)
 Jewish Family Service of Somerset, Hunterdon and Warren Counties (NJ)
 Jewish Family Services of Northeastern New York
 Jewish Federation & Foundation of Northeast Florida
 Jewish Federation Association of Connecticut
 Jewish Federation in the Heart of New Jersey (South River, NJ)
 Jewish Federation of Broward County (FL)
 Jewish Federation of Central Massachusetts
 Jewish Federation of Chicago (IL)
 Jewish Federation of Cincinnati (OH)
 Jewish Federation of Cleveland (OH)
 Jewish Federation of Cumberland, Gloucester & Salem (NJ)
 Jewish Federation of Delaware
 Jewish Federation of Eastern Connecticut
 Jewish Federation of El Paso (TX)
 Jewish Federation of Grand Rapids (MI)
 Jewish Federation of Greater Ann Arbor (MI)
 Jewish Federation of Greater Atlanta (GA)
 Jewish Federation of Greater Charlotte (NC)
 Jewish Federation of Greater Chattanooga (TN)
 Jewish Federation of Greater Dallas (TX)
 Jewish Federation of Greater Des Moines (IA)
 Jewish Federation of Greater Harrisburg (PA)
 Jewish Federation of Greater Hartford (CT)
 Jewish Federation of Greater Houston (TX)
 Jewish Federation of Greater Indianapolis (IN)
 Jewish Federation of Greater Kansas City (KS & MO)
 Jewish Federation of Greater MetroWest NJ
 Jewish Federation of Greater Naples (FL)
 Jewish Federation of Greater New Orleans (LA)
 Jewish Federation of Greater Philadelphia (PA)
 Jewish Federation of Greater Phoenix (AZ)
 Jewish Federation of Greater Pittsburgh (PA)
 Jewish Federation of Greater Portland (OH)
 Jewish Federation of Greater Rochester (NY)
 Jewish Federation of Greater Rockford (IL)
 Jewish Federation of Greater Santa Barbara (CA)
 Jewish Federation of Greater Seattle (WA)

Jewish Federation of Greater Toledo (OH)
 Jewish Federation of Greater Washington (DC, MD, VA)
 Jewish Federation of Howard County (MD)
 Jewish Federation of Lee & Charlotte Counties (FL)
 Jewish Federation of Madison (WI)
 Jewish Federation of Metropolitan Detroit (MI)
 Jewish Federation of Nashville and Middle Tennessee
 Jewish Federation of New Hampshire
 Jewish Federation of New Mexico
 Jewish Federation of Northern New Jersey
 Jewish Federation of Ocean County (NJ)
 Jewish Federation of Omaha Foundation (NE)
 Jewish Federation of Orange County (CA)
 Jewish Federation of Palm Beach County
 Jewish Federation of Princeton Mercer Bucks (NJ, PA)
 Jewish Federation of Reading/Berks (PA)
 Jewish Federation of Sacramento (CA)
 Jewish Federation of San Antonio (TX)
 Jewish Federation of San Diego County (CA)
 Jewish Federation of Somerset, Hunterdon & Warren Counties (NJ)
 Jewish Federation of South Palm Beach County (FL)
 Jewish Federation of Southern Arizona
 Jewish Federation of Southern NJ
 Jewish Federation of St. Louis (MI)
 Jewish Federation of the Berkshires (Pittsfield, MA)
 Jewish Federation of the Bluegrass (Lexington, KY)
 Jewish Federation of the Greater San Gabriel and Pomona Valleys (CA)
 Jewish Federation of the Lehigh Valley (PA)
 Jewish Federation of the Virginia Peninsula
 Jewish Federation of Western Massachusetts
 Jewish Fertility Foundation (Atlanta, GA)
 Jewish Foundation of Greensboro (NC)
 Jewish Foundation of Memphis (TN)
 Jewish Foundation of Nashville (TN)
 Jewish Home of Cincinnati (OH)
 Jewish Interfaith Education Council, Inc. (Sioux Falls, SD)
 Jewish Kids Groups (Atlanta, GA)
 Jewish Long Beach (CA)
 Jewish Museum of Maryland
 Jewish Nevada
 Jewish Silicon Valley
 Jewish United Fund (Chicago, IL)
 Jewish Volunteer Connection (Baltimore, MD)
 Jewish Women's Fund of Atlanta (GA)
 JEWISHcolorado
 JewishColumbus
 JFBP LLC (New York, NY)
 Johns Hopkins Hillel (Baltimore, MD)
 JVS Career Services (Cincinnati, OH)
 Katz JCC (Cherry Hill, NJ)
 La Crosse Community Foundation (WI)
 Long Island Community Foundation (NY)

Lubavitch of Montgomery County (PA)
Mack's Center for Jewish Education (Baltimore, MD)
Main Line Reform Temple (Wynnewood, PA)
Mayerson JCC (Cincinnati, OH)
Memphis Jewish Federation (TN)
Michigan Hillel
Milwaukee Jewish Federation (WI)
Minneapolis Jewish Federation (MN)
N. E. Miles Jewish Day School (Birmingham, AL)
Nancy & David Wolf Holocaust & Humanity
Center (Cincinnati, OH)
New York Community Trust
North Louisiana Jewish Federation
Ohio Jewish Communities
Omaha Community Foundation (NE)
Oregon Community Foundation
Parasol Tahoe Community Foundation (NV)
Philadelphia Foundation (PA)
Philadelphia Friendship Circle (PA)
Pikes Peak Community Foundation (CO)
Pinellas Community Foundation (FL)
Rancho Santa Fe Foundation
Rochester Area Community Foundation (NY)
Sacramento Region Community Foundation (CA)
Saint Paul & Minnesota Foundation
San Angelo Area Foundation (TX)
Sandra and Leon Levine Jewish Community
Center (Charlotte, NC)
Savannah Jewish Federation (GA)
Shalom Austin (TX)
Shearith Israel (Atlanta, GA)
Shir Ami Congregation (Newtown, PA)
Silicon Valley Community Foundation (CA)

St. Paul Jewish Federation (MN)
Talmudical Yeshiva of Philadelphia (PA)
Tampa JCCs and Federation (FL)
Temima, The Richard and Jean Katz High School
for Girls, Inc. (Atlanta, GA)
Temple Beth Tikvah (Roswell, GA)
The Temple (Atlanta, GA)
Theatre Ariel (Merion, PA)
Tidewater Jewish Foundation (VA)
Toledo Jewish Community Foundation (OH)
TOP Jewish Foundation, Inc. (Tampa, FL)
Towson University Hillel (Towson, MD)
Tulsa Community Foundation (OK)
Tulsa Jewish Federation (OK)
UJA-JCC Greenwich (CT)
UMBC Hillel (Baltimore, MD)
United Jewish Communities-Alaska
United Jewish Community of the VA Peninsula
United Jewish Community of the Virginia
Peninsula Endowment Inc.
United Jewish Federation of Greater Stamford,
New Canaan and Darien (CT)
United Jewish Federation of Tidewater (VA)
United Jewish Federation of Utah
Valley Community Foundation (Derby, CT)
Westchester Community Foundation (NY)
Wichita Community Foundation (KS)
Wyoming Community Foundation
Yearning for Learning Center for Jewish Studies
(Montpelier, VT)
Youngstown Area Jewish Federation (OH)
Youngstown Area Jewish Foundation (OH)

cc: Senator Ron Wyden, Chair, Senate Finance Committee
Senator Michael D. Crapo, Ranking Member, Senate Finance Committee
Representative Richard E. Neal, Chairman, House Ways and Means Committee
Representative Kevin P. Brady, Ranking Member, House Ways and Means Committee
Members of the Senate Finance Committee
Members of the House Ways and Means Committee