



The Jewish Federations<sup>®</sup>  
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](mailto:Stephan.Kline@JewishFederations.org)) or the Community Foundation Public Awareness Initiative ([jhamond@vsadc.com](mailto:jhamond@vsadc.com)).

Sincerely,

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

**National Organizations:**

ADL	Faith & Giving
Agudath Israel of America	Girls Inc.
American Jewish Committee	Good News Communications, Inc.
American Lung Association	HIAS
American Red Cross	Hillel International
Arthritis Foundation	JCC Association of North America
Association of Jewish Aging Services	Jewish Council for Public Affairs
B'nai B'rith International	Jewish Women International
BBYO	Lutheran Services in America
Citygate Network	Mennonite Health Services
Council for Christian Colleges and Universities	National Coalition Supporting Eurasian Jewry
Council for Health & Human Service Ministries (United Church of Christ)	National Philanthropic Trust
Dance/USA	Network of Jewish Human Service Agencies
Disabled Children's Fund	One Mission Society
DonorsTrust	OPERA America
Easterseals	Philanthropy Roundtable
Evangelical Council for Financial Accountability	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