



October 30, 2025

Dear Member of Congress:

As you and your colleagues prepare for the 2026 tax year, we wanted to share new data from the **Fundraising Effectiveness Project (FEP)**, a partnership between the **Association of Fundraising Professionals (AFP) Foundation for Philanthropy** and **GivingTuesday**, which tracks national charitable giving trends.

Our mid-year 2025 report indicates that overall giving dollars are stabilizing, yet the number of Americans donating to charity continues to decline. Total giving increased **2.9% year-over-year**, but total donors fell **1.9%**, with the steepest declines among those giving under \$100. In short, fewer people are giving, and those who do are giving more.

In OBBBA, the restoration and expansion of the bipartisan non-itemizer charitable deduction (\$1,000 for individuals / \$2,000 for couples) will, starting in 2026, make it easier for millions of taxpayers to give — not just the small percentage who itemize. We believe this will help reverse the steady drop in small-donor participation that the FEP has tracked since 2018.

At the same time, the new 0.5% AGI floor and 35% deduction cap for itemizers will reshape giving patterns among major donors. FEP will provide Congress with ongoing, evidence-based insights into how these provisions are influencing both large and small-scale philanthropy.

Charitable giving is a cornerstone of American civic life. By encouraging participation at every income level, these reforms can help ensure that local nonprofits, from food banks to youth shelters to community arts programs, have the resources they need to meet rising demand.

We look forward to working with you to monitor the impact of OBBBA and to continue strengthening policies that empower all Americans to give back.

Sincerely,

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H. Art Taylor
President & CEO
Association of Fundraising Professionals

A handwritten signature in black ink, appearing to read "Shannon McCracken", written in a cursive style.

Shannon McCracken
President & CEO
The Nonprofit Alliance
Chair, FEP Government Relations Committee