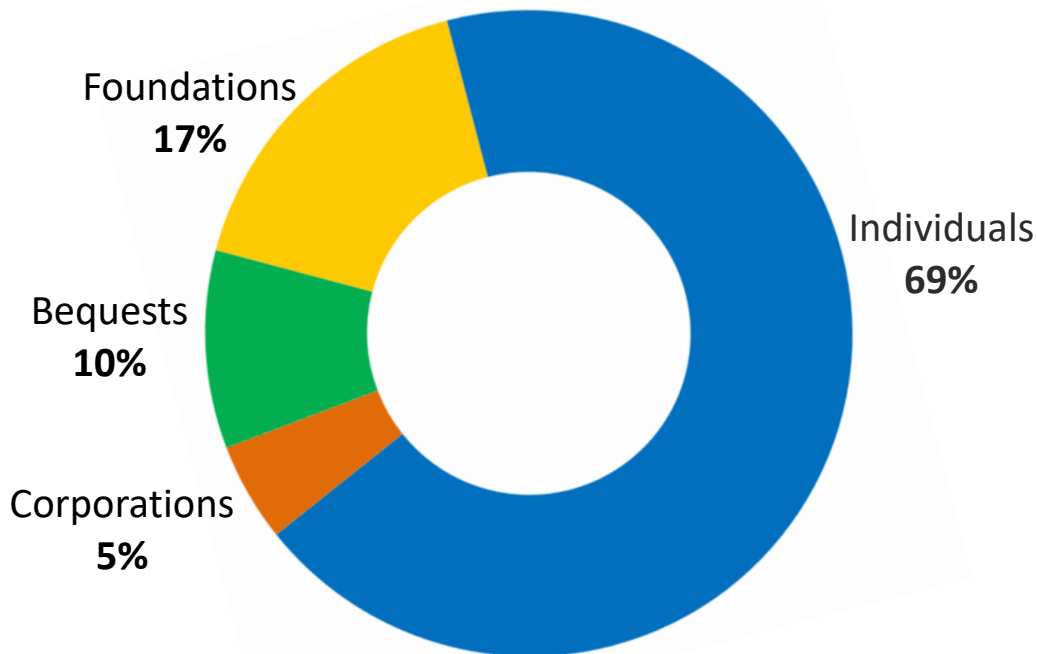


Foundations in Context 2021

Foundation grants represent a modest fraction of all charitable contributions. In 2019, individual gifts accounted for 69 percent of total charitable contributions, compared to 17 percent for foundations. Accordingly, any legislation that affects individuals' giving has the greatest impact on charitable giving overall.

Total 2019 Contributions: \$449.64 billion



The bipartisan CARES Act included a \$300 universal charitable deduction, giving all American taxpayers an incentive to support public charities in 2020. Giving data since the bill was passed shows an increase in both contributions and donors. During the first nine months of 2020, overall charitable giving increased over 2019 levels. And, strikingly, donors giving less than \$250 were in the forefront, outperforming donors who gave \$1,000 or more.*

GWP supports tax incentives that will promote and sustain the 200-year-old tradition of Americans' generosity to their neighbors. Together with the Charitable Giving Coalition, we encourage consideration of extending the universal charitable deduction after 2021 and increasing or eliminating the \$600 cap.

Source: *Giving USA 2020: The Annual Report on Philanthropy for the Year 2019*, The Center on Philanthropy at Indiana University. All data are estimates.

*Source: *Fundraising Effectiveness Project*

Grantmakers of Western Pennsylvania (GWP) is a professional membership association serving philanthropic organizations including private foundations, corporate foundations/ corporate giving programs, community foundations and grantmaking public charities. Founded in 1985, GWP's mission is to promote excellence in philanthropy in greater Pittsburgh and beyond. It fulfills its mission by providing member education, information services, custom assistance and facilitation of funders' networks.