



United Philanthropy Forum's  
**PUBLIC POLICY  
PRINCIPLES**  
*for the 118<sup>th</sup> Congress*

## ABOUT UNITED PHILANTHROPY FORUM

As the largest and most diverse network in American philanthropy, United Philanthropy Forum (the Forum) holds a unique position in the social sector to help increase philanthropy's impact in communities across the country.

We are a membership network of more than 90 regional and national philanthropy-serving organizations (PSOs), representing more than 7,000 funders, who work to make philanthropy better.

With a mission to lead, strengthen, and inform a national network of organizations to advance their impact for the common good, the Forum recognizes the importance of substantial engagement in the public policy process. Influencing public policy, via legislation and regulation, is critical to achieving our mission.

## INTRODUCTION + BACKGROUND

The 2023-2024 Public Policy Principles establish an agenda that will serve as a guide for the Forum's public policy engagement during the 118th Congress. With an intentional focus on racial equity, this work will help the Forum promote a strong philanthropic sector and advocate for vibrant, equitable communities across the country.

The Forum is cognizant of the legislative history of America and how public policy has both intentionally and unintentionally negatively impacted Black communities and communities of color. These policies, over time, have only exacerbated disparities that have lasted generations.

To that end, using the following principles combined with an organized, sustained approach to public policy will help the Forum lead and advocate on behalf of the sector, address systemic inequities, and identify practical public policy solutions that catalyze a just and equitable society where all can participate and prosper.

- Champion Racial Equity & Justice
- Support Fair Tax Policy & Regulation
- Enhance Charitable Giving
- Defend & Strengthen Democracy
- Promote Civic Engagement
- Strengthen the Nonprofit Sector's Impact

*If you have questions about the Forum's advocacy work, please contact Matthew L. Evans, Senior Director of Public Policy, at [matthew@unitedphilforum.org](mailto:matthew@unitedphilforum.org)*





United Philanthropy Forum's  
**PUBLIC POLICY  
PRINCIPLES**  
*for the 118<sup>th</sup> Congress*



### **CHAMPION RACIAL EQUITY AND JUSTICE**

The Forum supports meaningful legislative and regulatory changes that lead to the dismantling of public policy that perpetuates racial/systematic inequities and social injustice.

The Forum will support policies that are fair, just, create equitable opportunities and outcomes, and eradicate racial and ethnic disparities, by leading and participating in advocacy efforts that seek solutions that eliminate economic, social, health, educational, and climate injustices.

### **SUPPORT FAIR TAX POLICY & REGULATION**

The Forum supports the role that tax policy plays in encouraging and structuring gifts that support nonprofit organizations and communities and maintain a vibrant philanthropic sector. This includes tax incentives, credits, and other vehicles that help spur more charitable giving.

The Forum opposes legislative mandates and regulations that would negatively impact the sector's ability to help communities in need, decrease charitable giving, erode donor privacy, and hinder equitable outcomes.

The Forum also recognizes the important role that donor-advised funds (DAFs) play in charitable giving and understands the significance of having substantive discussions about how to best enhance giving. The Forum believes that any consideration or discussion of proposed policy changes that would impact DAFs should include the involvement and voice of organizations that would be directly impacted by those changes.

### **ENHANCE CHARITABLE GIVING**

The Forum supports public policy that encourages charitable giving. The Forum supports policies that expand charitable giving, including tax policies that incentivize giving.

The Forum supports legislation that protects the charitable deduction, makes the charitable deduction available to all taxpayers, and does not limit incentives needed to support the critical work of the broader nonprofit sector and communities across the country.

### **DEFEND & STRENGTHEN DEMOCRACY**

The Forum supports a strong and vibrant democracy in America. A democracy that encourages participation in the democratic process, protects citizens' right to be counted, the right to vote, and provides fair representation, without restriction and interference.

The Forum opposes all forms of threats to democracy, foreign and domestic; and supports legislative efforts that ensure democracy, civil rights, and American democratic institutions remain intact.

### **PROMOTE CIVIC ENGAGEMENT**

The Forum supports the rights of charitable organizations to continue their involvement in public policy debates and advocacy education in accordance with the current rules and regulations, and oppose additional limitations on the ability of nonprofit organizations to participate in the advocacy process.

The Forum opposes any attempts to weaken or repeal the current federal law that prohibits nonprofits from engaging in partisan campaign activities.

### **STRENGTHEN THE NONPROFIT SECTOR'S IMPACT**

The Forum supports the nonprofit sector's ability to help government and the broader social sector work together more effectively in pursuit of shared goals that uplift communities across the country.

The Forum supports legislation that gives the sector a permanent voice in the federal government, makes the sector stronger, and enables nonprofits to better serve communities, including during disaster relief efforts, by implementing effective and equitable solutions and prioritizing the needs of nonprofits and communities.