



## **Public Policy Platform**

The National Association of Charitable Gift Planners (CGP) is a public charity representing more than 8,000 members with a network of nearly 100 local councils throughout the country. CGP members are a diverse array of professionals involved in the design, planning, and execution of charitable contributions, including fundraisers and administrators, estate planners, financial advisors, consultants, and allied professionals. CGP is the leading organization in the United States for charitable gift planning, working to provide standards and guidelines for the profession and education in all areas of the charitable gift planning field.

As part of this work, CGP is committed to advocating for public policy that protects and supports the ability of individuals to freely donate to charities in a multitude of ways to advance their charitable missions and continue to serve those who depend upon their services.

Accordingly, CGP believes Federal tax law, in the broadest sense, should encourage charitable giving in all forms. Such policy sends an essential message about the value society places on voluntary giving and the important role charitable organizations play in meeting critical individual and community needs. Tax policy that favors charitable giving is not a matter of providing a reward or something of value to the taxpayer; rather, it encourages those with financial means, however modest, to use their wealth to support charitable causes of their choosing to help others.

The true beneficiaries of Federal tax policies that encourage charitable giving, therefore, are not the generous Americans who make charitable gifts, but all of those whose communities both within this country and throughout the world are made better through the work of the charitable sector. This voluntary redistribution of wealth is a cornerstone of America's philanthropic heritage.



As an active force in Washington, DC, CGP works tirelessly to advocate for its members and promote the value of the charitable giving profession to legislators and other policymakers in order to ensure a positive legislative and regulatory environment for charitable giving.

CGP focuses its activities on protecting and enhancing individual charitable giving incentives like the charitable deduction and qualified charitable distributions from IRAs as well as outright, estate or life-income vehicles such as gifts from a donor's will or trust, gifts of stock and appreciated assets, life insurance, personal property, real estate, and retirement plans and gifts that pay income like charitable gift annuities, charitable remainder trusts, and pooled income funds.

*Revised May 2019.*